



HM Revenue
& Customs

Research report 560

SME Customer Views on YouTube Support Products

Qualitative research with SME customers

September 2017

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Summary

The delivery of digital support products is an important part of HMRC's work to efficiently manage and improve customers' interactions with the tax system and YouTube videos are the fastest growing digital support product for Small and Medium Enterprises (SMEs). Ipsos MORI was commissioned by HMRC to undertake a survey of UK SMEs to assess the suitability of these products and better understand customer views and experiences of interacting with these products. Specifically, the research sought to assess customer views on the quality of YouTube products, levels of satisfaction, their impact on compliance attitudes, their relative value against other HMRC support products and identify customer views on areas for improvement.

The research was administered online among SME customers who were identified to have viewed a YouTube video following a targeted email bulletin administered by HMRC. Survey fieldwork was conducted between November 2016 and July 2017 (pausing between April and June following announcement of the General Election). Customers were invited to complete a short questionnaire tailored to the specific video they had viewed. A total of 2,904 responses were received throughout the fieldwork period and the key findings are as follows:

- A majority (67%) of customers watched the video in full and generally this was higher when the video was shorter. Those who were strong advocates of the video were also more likely to have watched the video in full. A significant minority (25%) of customers indicated they either skipped to specific sections or stopped watching before the end. For some this reflected a lack of appropriate or detailed information, whereas for others it was an advantage of the format, quickly being able to target specific points of interest to them.
- Most (73%) customers watched the video only once, but those watching multiple times were more likely to be clear about what actions to take and frequently mentioned the value of reassuring, clarifying and cementing understanding. Shorter videos were more likely to be viewed multiple times.
- A majority of customers (86%) said the videos provided actionable guidance and employers were most likely, of all the customer groups, to find the videos clear. Many of the employer videos relate to specific actions and among this group, ratings of clarity are generally higher for the shortest videos. Three quarters of customers agreed the video provided enough information for them to take action and comments generally indicated a preference for concise videos focussed on specific topics rather than 'basic overviews'. This does, however, appear to vary depending on the knowledge and experience of the customer.
- The survey provides evidence that watching the videos has impacted on both the ways in which customers interact with HMRC and on the actions they have taken. Although only a small minority (14%) said they were intending to call the HMRC helpline before watching a video, more than half said they no longer needed to after watching. In some cases, this was directly attributed to information contained in the video. For those still needing to call the helpline, the need for specific information or further reassurance were commonly mentioned.
- A majority (59%) of customers said they had taken action or intended to take some action as a result of watching a video, while a third said it had helped to establish that their tax obligations were already met. Only a minority (5%) said they did not intend to take any action, and survey responses suggest this was more typical of those who either considered themselves to be more knowledgeable and experienced or who needed more specific information relevant to their individual circumstances.

- Video releases around specific deadlines are associated with higher levels of activity, particularly those around tax return deadlines, payroll and final PAYE submissions. More than two in five (43%) customers watching 'How to send your final PAYE submission' said they had taken action, whereas videos of a more general nature were associated with lower activity levels and greater intentions to take action. Only one in five (19%) customers viewing 'Expenses if you're self-employed' said they had taken action, but a further one in three (36%) said they intended to take action for example.
- When prompted with a list of potential actions they may have taken or plan to take after watching the video, the proportion of customers who said they had taken or intended to take action increased, with eight in ten saying they had taken or intend to take one or more of the suggested actions. Again, proximity to specific deadlines appears an important driver of action. A minority (20%) said they had taken no actions, and of these, most were either intending to take action in the future or had established that their tax obligations were already met. More generally, those not taking action considered themselves to be more experienced and doing everything correctly. There is little evidence from this survey that taking no action equates to non-compliance.
- Overall the videos were positively rated by customers with a large majority (86%) recommending the video and two in five saying they would highly recommend the video to others. There is a strong relationship between the likelihood to recommend and clarity and quality of information ratings. Of those that would highly recommend, 97% said the video was clear on what actions to take and 88% said it provided all the information they needed to take action. Employers were the customer group most likely to recommend, and it is these videos that were most highly rated in terms of both clarity and quality. It is also evident that the employer videos are generally shorter in length and focussed on specific issues.

In relation to other support products, there is evidence that the introduction of YouTube videos has helped to alleviate at least some calls to the helpline and in the main they are seen as complementary to other support products, including the website and webinars. YouTube videos were favoured in terms of the accessibility, flexibility and conciseness they offered although the level of detailed information provided in the videos was a commonly raised concern. Enhancing the linkages between these support products was seen by some to be a valuable way to improve HMRC's support offer.

Other areas for potential improvement identified by customers included better navigation aids at the start of each video to identify specific areas of interest quickly, inclusion of a key actions 'checklist' at the end of each video, more detailed and in-depth coverage on specific issues and a clearer explanation of key terminology aided by inclusion of real-life, practical examples.

These suggestions, together with survey evidence that has highlighted the importance of shorter videos, focussed on specific areas or actions and tied to specific deadlines, are the key considerations arising from the research that should inform any future development of YouTube support products.

1 Introduction

This report presents the findings of an online quantitative survey exploring the views of UK Small and Medium Enterprises (SMEs) on a range of YouTube support products delivered by HM Revenue and Customs (HMRC). The survey considered recall and clarity of each YouTube video, the actions customers took or intended to take after watching the video and their overall rating of the video itself. The research was undertaken by Ipsos MORI on behalf of HMRC.

1.1 Background and objectives

HMRC is fundamental to the UK's social and economic well-being and supports growth by collecting money to pay for the country's public services and by providing targeted financial support to families and individuals. HMRC works in close partnership with HM Treasury to deliver effective tax policy which meets government objectives and customer needs, working together on policy design and implementation that is based on experiences of administering the tax system and customer insights. HMRC supports business growth by minimising friction in the tax system and through targeted support measures, such as tax relief/incentives and drawing on other initiatives and support, such as growth hubs. It is important for HMRC to raise awareness, educate and identify businesses likely to benefit from support.

The delivery of digital support products is an important part of HMRC's work to efficiently manage and improve customers' interactions with the tax system. HMRC has three overarching business objectives, to: maximise tax revenue and tackle avoidance and evasion; transform tax and payments; and make cost savings, by designing and delivering a professional, efficient and engaged service. Under these objectives, HMRC has developed a range of digital support products to streamline and improve services for customers, supporting them to interact efficiently with the tax system and to pay the correct amount of tax on time.

Quantitative research was previously carried out to track customer views of SME digital support products such as webinars and emails¹, but YouTube products were not included in this research because they are a relatively new channel for HMRC. They are now, however, the fastest-growing SME digital support product provided by HMRC, designed to influence customer behaviour and attitudes by providing customers with information to support them in a range of tasks, such as taking on new employees and VAT record keeping. In order to ensure the suitability of these products, HMRC sought to understand customer views on, and experiences of using these products for helping them interact with the tax system.

The overall aim of this research was to understand the contribution of HMRC's YouTube products towards achieving HMRC's broader objectives of maximising businesses' compliance with their tax obligations and improving the experience of their business customers. More specifically, the study was designed to assess the effectiveness of HMRC's YouTube products for the SME customer segment and their impact on compliance attitudes, behaviours and customer satisfaction.

¹ https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/344748/report287.pdf and https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/371730/Report339.pdf

Specifically, the core objectives of the research were to:

- Measure the satisfaction and value that YouTube support products provide to HMRC customers.
- Identify the impact YouTube products have on improving the compliance attitudes of customers.
- Quality check the delivery of HMRC YouTube support products.
- Understand the relative value and success of the YouTube support offering.
- Identify any areas where HMRC's YouTube products can be improved to increase customer satisfaction and compliance.

1.2 Summary of methodology

This research was conducted through an online survey of SME customers who were identified to have viewed a YouTube video after they received an initial targeted email bulletin administered by HMRC. The names and email addresses for a sample of potentially eligible customers were supplied by HMRC to Ipsos MORI. A total of 49 different batches of sample were supplied by HMRC, each relating to a different email bulletin. Initial invitations to take part in the survey were sent via email on the day each sample was received. Reminder emails were sent to non-respondents two days after the initial invitation.

The questionnaire was developed in partnership with the HMRC project team to provide robust data to address the core research objectives. The survey was designed to be clear and quick to complete, ultimately to maximise response and minimise drop-out rates. It was designed around a set of core survey questions common to all YouTube videos as well as incorporating a modularised question on actions that were done or intended in response to seeing each video. Here response options varied according to the YouTube video viewed, based on priority outcome measures identified by the HMRC project team.

During the survey fieldwork period two further questions were added to assess the effectiveness of the YouTube video viewed to reduce the need for subsequent telephone calls to the HMRC helpline. These additional questions were introduced from 15th March 2017, meaning the base sizes for these questions (Q4a and Q4b in the survey questionnaire) are notably lower than for other survey questions.

Survey fieldwork started on 14th November 2016 and ran until 20th July 2017. Fieldwork was paused from 21st April to 18th June 2017 following announcement of national government elections and the requirement to observe a period of *puddah*.

A total of 2,904 responses were received during this period. This includes 2,126 fully completed responses, 567 that partially completed and 211 who were screened out having indicated that they had not viewed the YouTube video in question.

Fuller technical details of the methodology, including the full recruitment, sample and fieldwork details, are included in Appendix A. The questionnaire is included in Appendix D.

1.3 Interpretation and representation of quantitative data

The findings presented in this report draw on the unweighted data collected in the survey. It should be remembered that a sample, rather than the entire population of SME customers viewing YouTube support products, has taken part in the survey. As a consequence, all results will be subject to sampling tolerances which means that not all differences are statistically significant².

The capability of customer respondents to drop out at any point during the survey means that base sizes for each piece of analysis may vary. Where base sizes are very small (fewer than 30 responses), some sub-group categories, such as viewers of certain YouTube videos for example, are not presented.

Throughout the report, data are presented in aggregate, covering all SME customer respondents and further differentiated by five broader customer group related to the main topic of the video the customer watched. These groups are VAT Payers, Employers, Self-employed, Self-Assessment tax return, and Property Income. Table A2 in Appendix A shows a breakdown of the customer groups and the relevant YouTube video they were surveyed on.

Data rounding and multiple answers mean that in some instances percentages do not sum to 100. Throughout the report an asterisk (*) denotes any value less than half a per cent.

² When findings show a difference between subgroups, statistical testing can be applied to determine whether we can be confident this is a 'real' difference, that can be generalised to the total population of interest. That is, it is a "statistically significant" difference. Where we cannot be confident a difference did not occur by chance (because the difference observed amongst those surveyed might not also be observed in the total population), this difference is not "statistically significant".

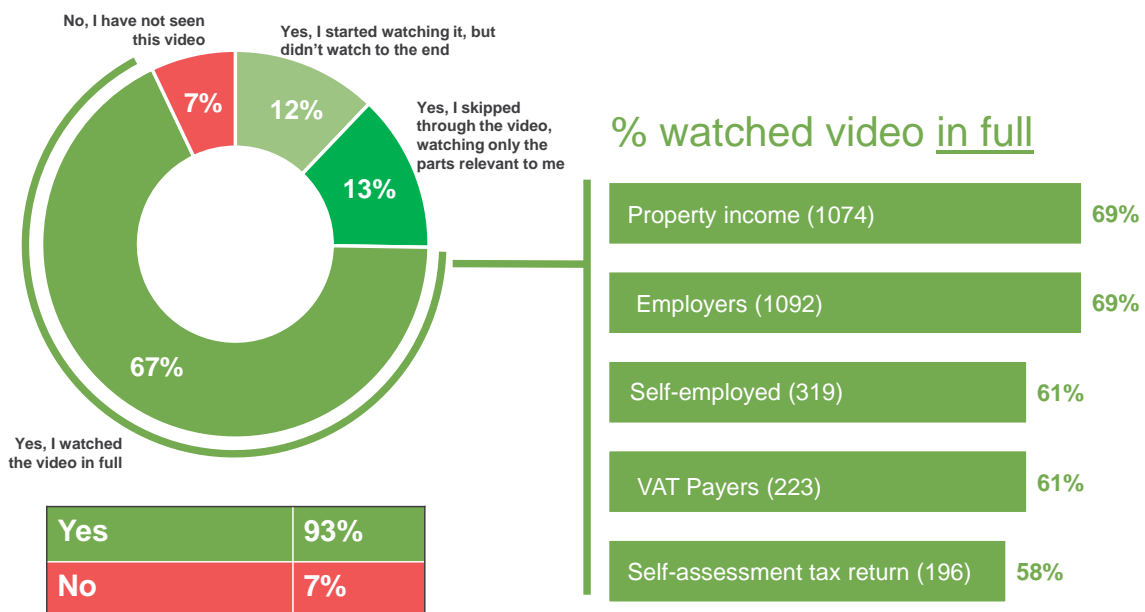
2 Viewing habits and clarity

This chapter considers the viewing habits of customers as well as their ratings on the clarity of the YouTube videos and the information they conveyed. Results of this analysis are presented at the aggregate level covering all SME customer respondents and analysed further by broader customer group and YouTube video where base sizes are big enough to allow this.

2.1 Viewing habits

The survey was sent to customers who were known to have clicked on a link to an educational YouTube video which was embedded in a targeted email bulletin administered by HMRC. Over nine in ten customers (93%) who started the survey confirmed that they watched some or all of the YouTube video. Those who said they had not seen the video were screened out after Question 1 and did not continue with the rest of the survey.

Q1. To confirm, do you recall watching some or all of this YouTube video?



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Base: All SME customers viewing YouTube Support Products, 14 November 2016 -20 July 2017

Source: Ipsos MORI

Two thirds (67%) who started the survey said they had watched the video in full, suggesting they found it sufficiently engaging and relevant to their needs. Employers and those seeking information about property income were the customer groups most likely to watch the video in full, with almost seven in ten (69%) having watched it all. Chart B1 in Appendix B shows further information on viewing patterns for individual videos.

There is evidence of a negative relationship between the proportion of customers watching in full and video length. For example, 75% of those who watched 'How to send your final PAYE submission' (aimed at employers) watched to the end and it is one of the shortest videos (at 1m:43s). In contrast, 48%, and 57% respectively watched 'Your self-employed tax return' and 'How to submit your VAT return online', which are two of the lengthiest (at 3m:23s and 4m:00s). However, the strength of this relationship is weak which suggests that other factors also influence whether or not the videos are watched in full. For example, timing of a release before a deadline is commonly mentioned by customers in the open responses.

"The videos are good especially for end of year just to refresh your memory and confirm that you have done all that is required. It can also highlight any changes that perhaps haven't been picked up with the Basic tools."

(How to send your final PAYE submission, likely to recommend)

One in eight (13%) said they skipped to the sections which were relevant to them. As suggested by some of the open responses to the survey this might suggest they were seeking specific information and felt they already had the necessary level of understanding of the topic to know which parts would be most useful to them.

"A YouTube recording is much better [than a webinar] as you can watch them at any time and fast forward to the topic of interest. I would like to see more YouTube videos from the HMRC."

(How to send your final PAYE submission, likely to recommend)

A similar proportion (12%) started watching the video but stopped before it finished. We do not have information on the point they stopped watching the video, but this may reflect that they did not have time to view it all, they had started watching it by mistake, they felt the video would not provide relevant or engaging guidance for them after the opening sequence or they had gained sufficient information for their requirements before the end.

"I started watching this and realised I had to create register for PAYE and stopped watching. I will come back to it....."

(Payroll software and sending reports to HMRC, likely to recommend)

"It was good but long winded as it covered all bases and I needed some info specific to mileage so looked elsewhere."

(Expenses if you're self-employed, likely to recommend)

Further analysis also indicates a strong positive relationship between watching the video in full and likelihood to recommend (considered further in 4.1). Some 47% of those watching in full said they would be highly likely to recommend the video to others compared to 29% who watched some but not all of the video.

2.2 YouTube video viewing frequency

Approximately three quarters of customers (73%) reported they watched the video only once while around a quarter (27%) watched it multiple times. Customers may have chosen to watch some or all of the video multiple times because they found it particularly useful and wished to reaffirm their understanding, or because they required further clarification on some or all of its points. Open comments suggest that many customers found the ability to re-watch parts of the video valuable for clarifying and cementing their understanding.

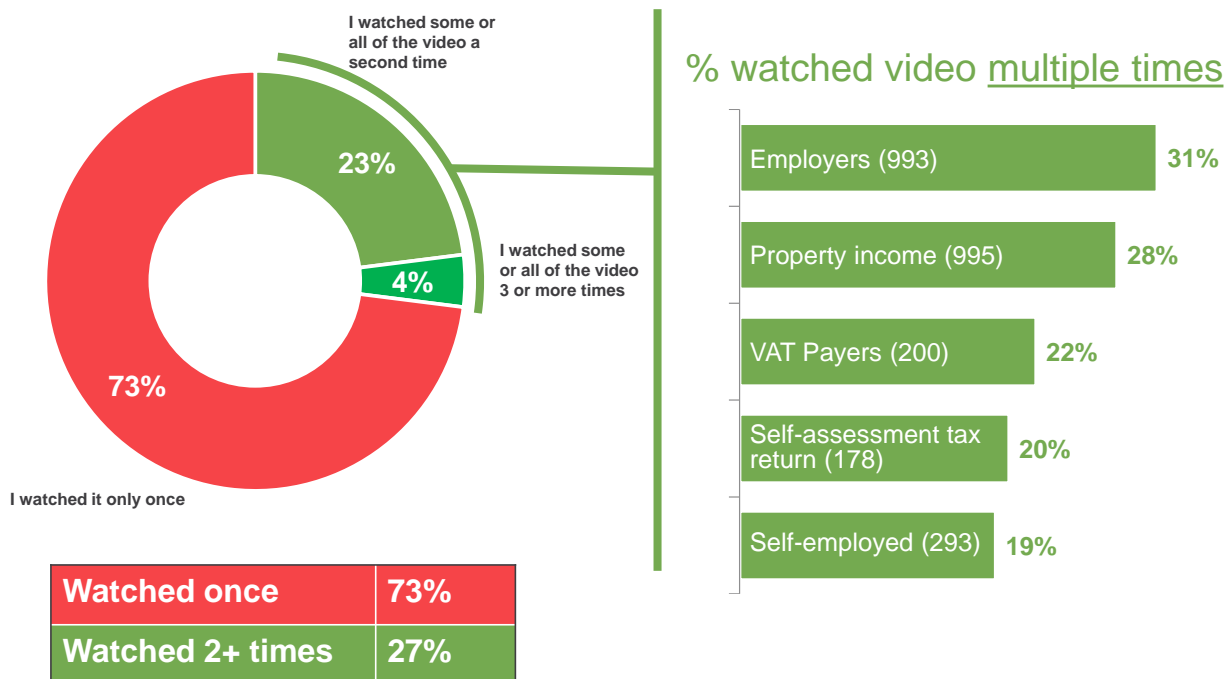
"I found [the] video very useful and fairly easy to understand and it's good to be able to go back and watch again."

(VAT record keeping, likely to recommend)

"Sometimes just need reassurance to ensure that I am doing the right thing and being able to listen to information a number of times and being able to take notes really helps."

(How to send your final PAYE submission, likely to recommend)

Q2. After you first watched some or all of the video, did you return to it in order to watch any parts of it again?



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Base: All SME customers who recall watching YouTube video (2,659), 14 November 2016 -20 July 2017

Source: Ipsos MORI



Employers were most likely to watch the video multiple times, with three in ten (31%) saying they had watched some or all of it more than once. Customers seeking guidance on self-employment and self-assessment tax returns were least likely to return to the videos, with just one in five (19% and 20% respectively) saying they had done so.

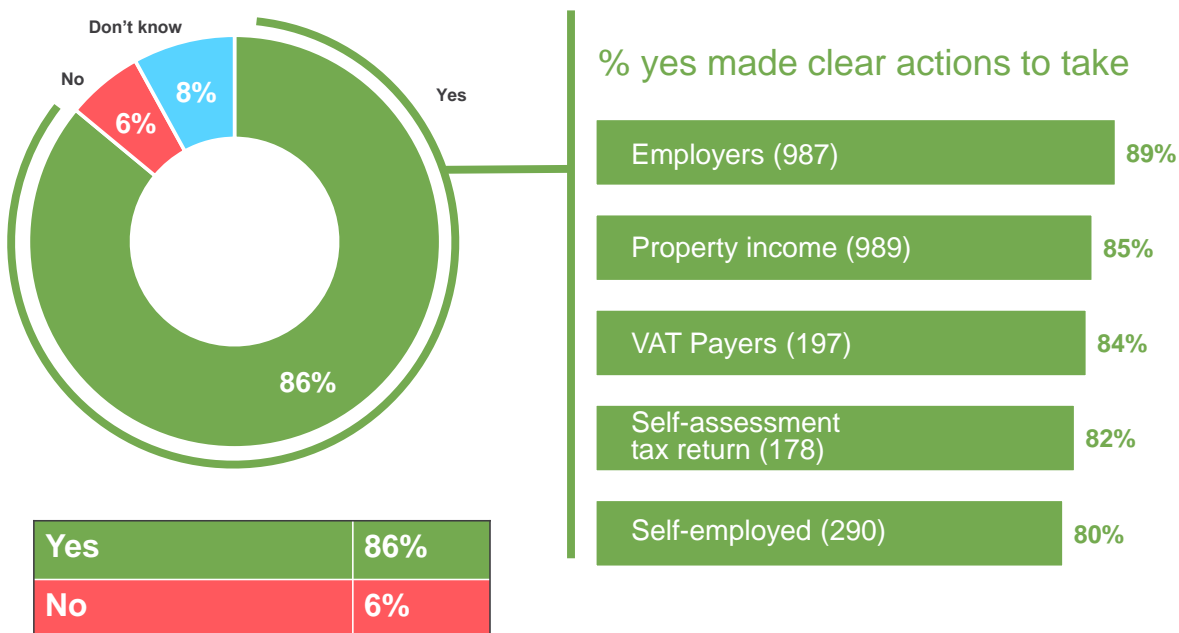
The videos most commonly viewed multiple times were 'How to send your final PAYE submission' and 'How to set up your payroll in the new year'. For both, more than three in ten indicated they viewed the video two or more times. Both of these videos relate to the employer customer group and both are short relative to other videos, suggesting customers may be more likely to go back and watch a video again if they know doing so will not take up too much of their time. The longest video, 'How to submit your VAT return online' has the lowest proportion of multiple views at only 15%. Chart B2 in Appendix B shows how viewing patterns varied by individual video.

Those watching videos multiple times are statistically significantly more likely than those who watched it only once to have said that the video made it clear what actions to take (89% compared to 85% respectively), although the act of watching the video multiple times may have consolidated views on clarity.

2.3 Clarity of YouTube videos


There was strong consensus amongst all customer groups that the videos provided actionable guidance, with over eight in ten (86%) saying each video made it clear what actions they should be taking. Roughly one in twenty (6%) disagreed, and a further 8% said they did not know. Employers were most likely to find the videos clear (89%), while ratings on clarity were lowest among the self-employed, although even among this group the overwhelming majority (80%) still rated the videos they viewed as clear.

Q3. Did the YouTube video make it clear what actions you/ your business should be taking if any?



Ipsos MORI
Social Research Institute
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Base: All SME customers who recall watching YouTube video (2,641), 14 November 2016 -20 July 2017

Source: Ipsos MORI 

Clarity and video length are not strongly associated across the customer population as a whole, although among employers, clarity ratings are generally higher for the shortest videos. The three highest scoring videos, all aimed at employers, were presented as 'how to' guides. They provided instructions on how to take very specific actions, such as submitting a final PAYE submission.

The videos that performed the least well on clarity had a much broader focus, for example providing a more general overview of how to keep records or do tax returns, without narrowing in on very specific actions or parts of those processes. A fuller breakdown of views on the clarity of each video is shown in Chart B3 in Appendix B.

Open comments highlight the importance to customers of having more focussed videos on specific issues as opposed to covering a broader set of topics, although this is likely to vary by degree of knowledge and experience.

"The video was fairly basic. More detailed follow up videos focusing on specific topics might be useful."

(Your income from property tax return, likely to recommend)

“A good basic overview of the process. Would benefit from having links to more specific and detailed videos (if they exist) to further explain particular sections of the return.”

(Your income from property tax return, likely to recommend)

“For someone starting out with VAT, I could have preferred more precise answers to some of the obvious question – VAT terminology in the return is not intuitive and was for me confusing.”

(VAT record keeping, likely to recommend)

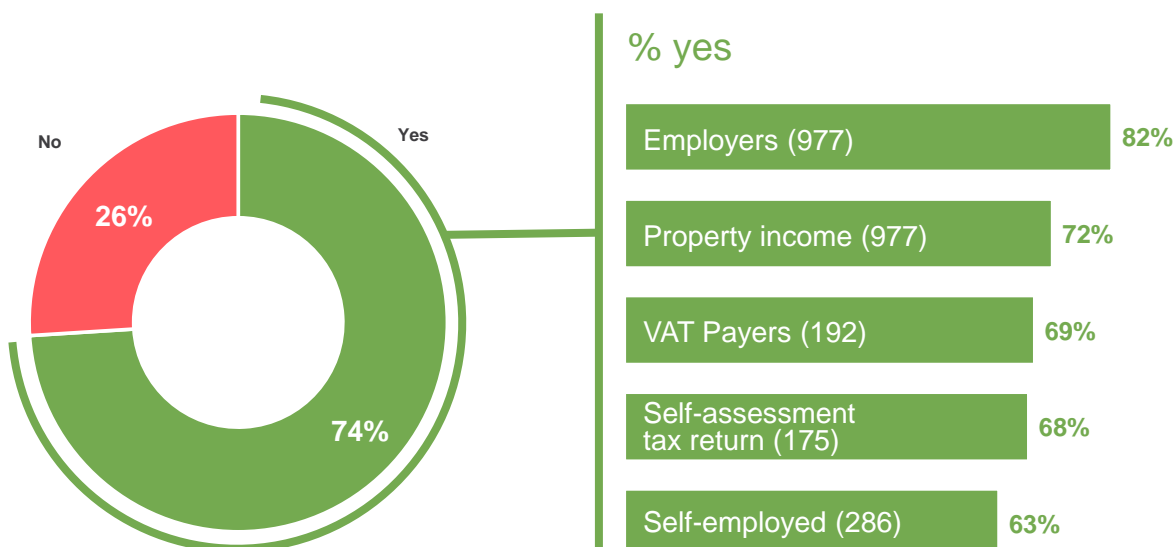
“It was useful, but inevitably gives general advice and I could find no answers to my specific, but quite simple, questions”

(Your self-employed tax return, likely to recommend)

2.4 Quality of the information provided

Three quarters (74%) of all customers said the video provided them with all the information they needed to take any required actions while a quarter (26%) said it did not. As with ratings on clarity, employers are the most positive about providing the information they needed, while the self-employed are the least positive.

Q4. Did the YouTube video provide you with all of the information that you needed in order to proceed with taking any next steps?



Further analysis suggests that specific and focussed content is an important factor influencing quality of information ratings. For example, more than eight in ten employers said ‘How to issue P60s’ and ‘How to send your final PAYE submission’ (87% and 85% respectively) had given them the information they needed. Among this group, clarity and conciseness were commonly mentioned in open comments.

“Video was very clear and I would recommend it to anyone who isn’t too familiar with some features on the Basic Tools.”

(How to issue P60s, likely to recommend)

“The video was clear and concise and well presented – just what I wanted and it gave me confidence to undertake the HMRC tasks that I needed to do.”

(How to send your final PAYE submission, likely to recommend)

“Video was to the point, relevant, and very helpful.”

(Payroll software and sending reports to HMRC, likely to recommend)

In contrast, ratings among self-employed customers are lower although there is some variation by individual video. For example, 67% of self-employed customers said that the ‘Expenses if you’re self-employed’ video gave them the information they needed to take action compared to 60% who said the same about ‘What records do I keep as a self-employed person’. When asked about some of the specific actions taken as a result of watching the videos (commented on further below), 16% of viewers of ‘What records do I keep as a self-employed person’ had sought more information after watching and a third said they intended to look for more information or guidance. This suggests the videos covering broader topics may be less helpful as a standalone resource, needing to be supplemented by other sources.

Again open comments suggest that short, specific videos on narrower topic areas are favoured over videos providing a broader overview.

“The video though well presented, was very wordy, trying to answer unsaid questions across a whole spectrum of needs tax wise, from very simple needs, (sole trader, very simple in out payments) all the way up to difficult and involved tax status! Trying to ascertain my needs through this maze became confusing and frustrating!”

(What records do I keep as a self-employed person, likely to recommend)

“While I thought the format was good and engaging and easy to follow, I felt the content was lacking and not detailed enough, did not provide enough examples.”

(What records do I keep as a self-employed person, unlikely to recommend)

“It looks very amateurish and is quite patronising. The information seems rather vague and, most importantly, the video looks so dated – like an archived presentation. I would seek confirmation and guidance from other sources.”

(What records do I keep as a self-employed person, unlikely to recommend)

Chart B4 in Appendix B shows further details of customer views on the level of information provided in individual videos.

3 Responses and actions

This chapter explores the effectiveness of the videos in informing customers' actions, examining the specific actions that customers have taken, or intend to take, having watched a video. It begins by considering whether the YouTube videos have impacted on the ways in which customers interact with HMRC.

3.1 Effect on interaction with HMRC

Part-way through fieldwork, further questions were added to the survey to assess the impact of the videos on the need to call the HMRC helpline. It should be noted that base sizes for this analysis are smaller due to the inclusion of these questions to a more limited number of samples.

The majority (82%) of customers indicated that they were not intending to call the HMRC helpline before they watched the video. Of those who had been planning to call the HMRC helpline (14%), over half (53%) said they no longer needed to after watching the video. For some this was directly attributable to information contained in the video.

"Found it very informative as I wasn't aware of the change. I was going to contact HMRC about NI Contributions prior to coming across the video. Saved me a lot of time. Well done."

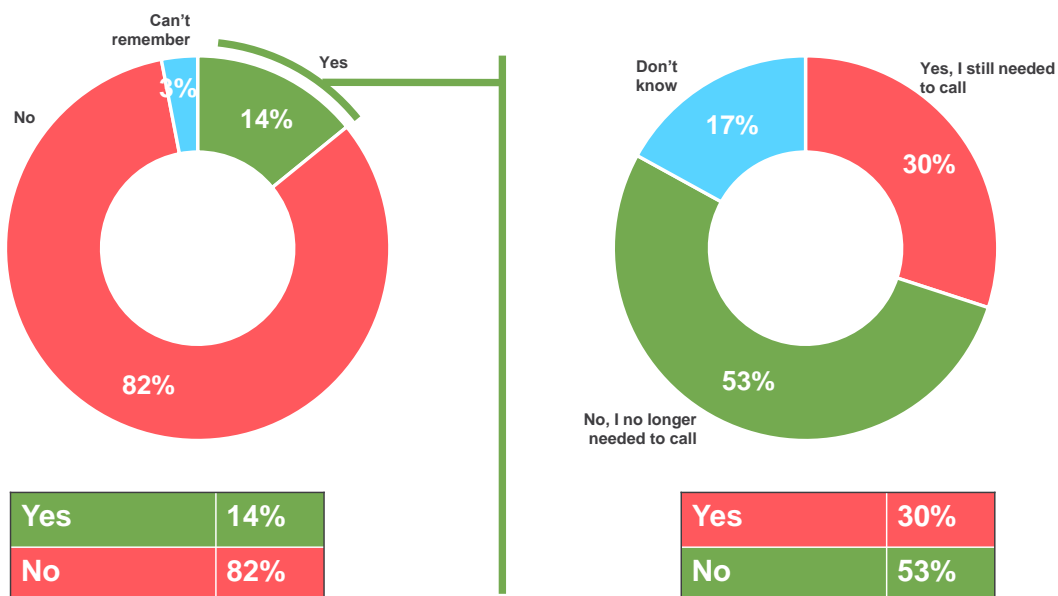
(Class 2 National Insurance changes: Self-Assessment, likely to recommend)

"It did not give me any significant new knowledge, but it did make me feel more confident that I am doing things the right way. Last year I had a few doubts and had to bother your staff on the phone on two occasions."

(Your income from property tax return, likely to recommend)

Q4A. **Before** watching the YouTube video, were you planning to call the HMRC helpline or not?

Q4B. **After** watching the YouTube video, did you still need to call the HMRC helpline or not?



Base: All SME customers who recall watching YouTube video. Question added from Sample 170, March 2017 (1,036), and all SME customers who recall watching YouTube video and were planning to call the HMRC helpline before watching the video (146) 3 March 2017 - 20 July 2017

Three in ten (30%) customers however, said they still needed to call HMRC after watching the video. The need for answers to more specific questions as well as further reassurance are the reasons commonly mentioned for still following up with the HMRC helpline.

"It is fine as a general guide to filling in the tax return for property income but specific questions still remain unanswered, therefore phone calls to HMRC will still be necessary."

(Your income from property tax return, likely to recommend)

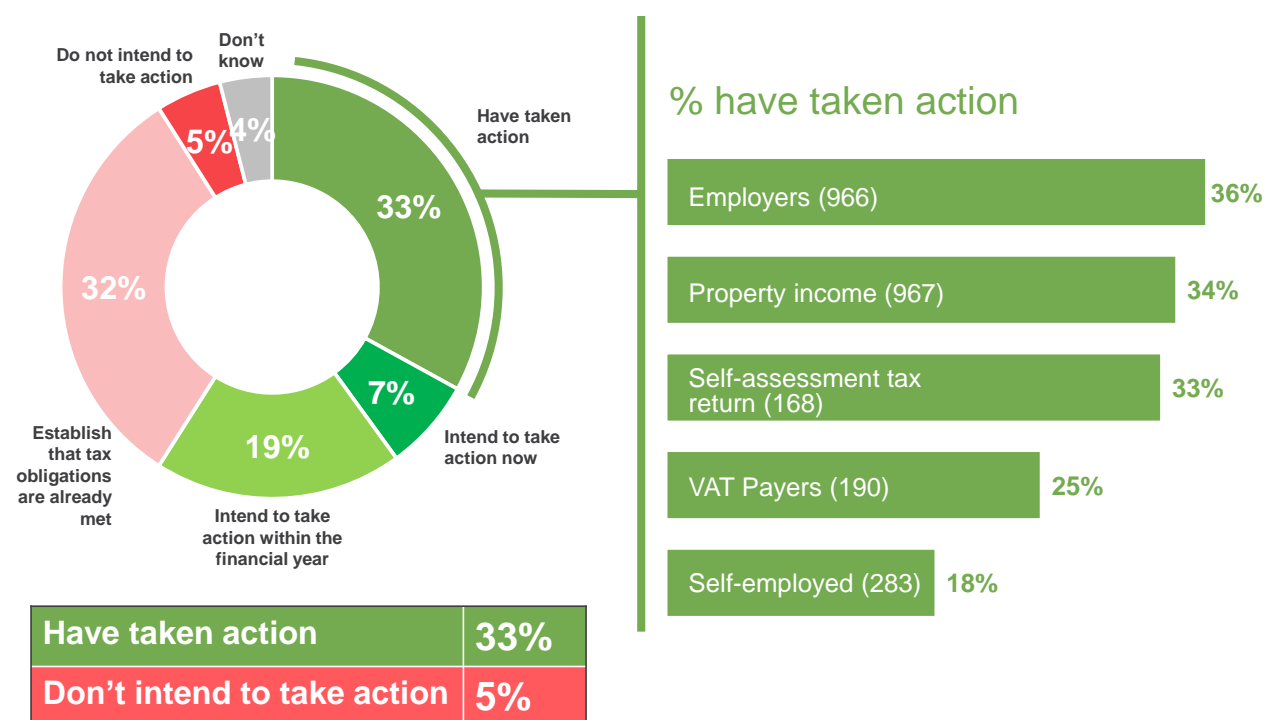
"The video's and webinars are great but as a new self-employed person, I would still welcome a voice over the phone to go through specifics. You don't know, what you don't know. Even the most simple but important question of when do I complete my tax return – there does not seem to be an easy answer."

(Your first Self-Assessment tax return, likely to recommend)

3.2 Actions as a result of watching the YouTube video

There is clear evidence that the videos had an impact on customers' actions. Three in five (59%) said they had taken action as a result of watching the video or intend to now or within the financial year while a third said that watching the video had helped them establish they had already taken all the necessary actions.

Q5. Which of the following best describes what you have done as a result of watching the YouTube video?



Open comments indicate that many considered the videos as a valuable resource to either confirm the actions they needed to take or validate the actions they had already taken.

“Very helpful and informative. It was good to confirm I was pretty much doing it correctly so I am now more confident filling out my tax return.”

(Your income from property tax return, likely to recommend)

“Video was very useful and will watch it again before I complete my end of year actions/submissions.”

(How to send your final PAYE submission, likely to recommend)

“Its basic information, but that’s great as confirmation that I am taking correct action. It’s clear and short. Good stuff.”

(Your income from property tax return, likely to recommend)

A small minority of customers (5%) said they did not intend to take any action after watching the video and self-employed customers were most likely to have said they had not taken any action (9%). The intention not to take any action appears largely to be driven by a view that the videos were too basic, particularly for more experienced customers.

“I found I already knew most of what was being presented, which is why I do not feel I need to take further action.”

(What records do I keep as a self-employed person, unlikely to recommend)

“It seems as if I did nothing as a result of watching the video. I have been doing payroll for 10 years and watched the video just check if anything had changed. All of the relevant actions I had already done as normal payroll procedures and did not need to change anything.”

(Payroll software and sending reports to HMRC, likely to recommend)

“Basic stuff which after 4 years as self-employed I already understand. Potentially very useful to new business.”

(Expenses if you’re self-employed, unlikely to recommend)

“It was OK but rather basic for an established employer.”

(Payroll software and sending reports to HMRC, likely to recommend)

Others not taking action identified the need for more specific information relevant to their own individual circumstances.

“I wanted to find out about flat rate voluntary registration for small businesses, but that section was blank.”

(How to submit your VAT return online, unlikely to recommend)

“Video didn’t answer the main question, what ARE allowable expenses? Waste of my time!”

(Expenses if you’re self-employed, unlikely to recommend)

Analysis of responses by individual video suggests that those relating to specific deadlines, such as ‘How to set up your payroll for the new year’ (on or before their employees first pay day of the new tax year), ‘How to send your Final PAYE submission’ (on or before their employees last pay day of the tax year) and those linked to tax return deadlines (including ‘Tailor your tax return’ and ‘Your self-employed tax return’), are associated with a higher than

average proportion that have taken action. Among all those who watched 'How to send your Final PAYE submission', 43% said they had taken action, compared to 33% overall, while 41% had taken action after watching 'Your self-employed tax return'. In contrast customers viewing 'How to issue P60s' were less likely to have taken any action (15% had compared to 33% overall) but more likely to have said they intended to take action within the financial year (60% compared to 19% overall). This may reflect a longer time period between viewing the video and the specific deadline, in this case the deadline for issuing P60s is 31st May, while the majority of customers viewing this video did so in March.

Customers viewing videos without specific or close deadlines, including 'VAT record keeping', 'Payroll software and sending reports to HMRC' and 'Expenses if you're self-employed', are more likely to have said they either have not taken any action or established that their obligations were already met. For example, 45% of customers viewing 'VAT record keeping' said they had established their obligations were already met, while 12% of customers viewing 'Payroll software and sending reports to HMRC' said they did not intend to take any action after watching the video. Chart B5 in Appendix B shows the full breakdown of customer actions taken and intended by video.

Responses to the open question identified a number of customers, particularly Property Income customers, who indicated they had been notified about, and viewed the video, after they had submitted their returns. This could reflect a variety of circumstances or personal characteristics of the customers (highly experienced, early submitters for example), but it does suggest the value of appropriately timing video releases and notifications around specific deadlines.

"It was a very good tool for those who were not sure how to complete the tax return. As it happened, I knew everything that was in the video. Most importantly, though, it arrived AFTER I had submitted my return, so would have been more useful for people to receive before submitting (e.g. a link to the video offered to the user once they had ticked the box saying that they had income from Property)."

(Your income from property tax return, likely to recommend)

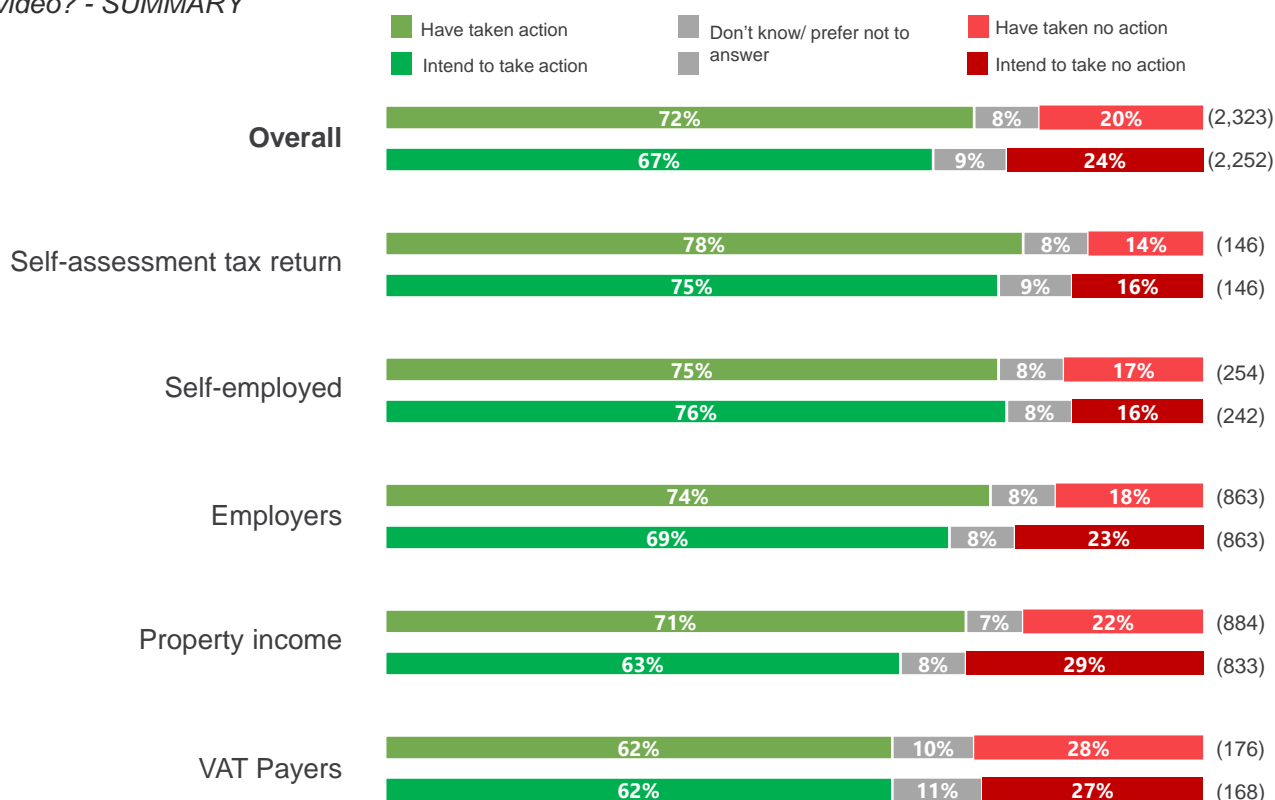
"As I had already submitted my return and paid my tax it was pretty pointless. Why not send it in September, November or December? I received the YouTube stuff too late., I am not receptive now and I wouldn't remember it for next year even if it stayed the same which it probably won't. Good idea at the right time though."

(Your income from property tax return, likely to recommend)

3.3 Specific actions taken and intended

After being asked at a general level if they considered they had taken action, customers were then asked to indicate specific things they 'had done' and 'intended to do' having watched the YouTube video. Customers were presented with a core list of possible actions they might have taken which was common to all, as well as additional specific actions relevant to the video they watched. Summary responses by customer groups are presented below. In the summary chart, all those who said that they had taken one or more of the specific actions listed, such as 'registering for an online account for their tax return' or 'changing their record keeping or administrative processes', were categorised together as 'have taken action'. Fuller details of specific actions can be found in Appendix B (Charts B6-B9).

Q6. Which, if any, of the following things have you done or do you intend to do after seeing the YouTube video? - SUMMARY



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Base: All SME customers who recall watching YouTube video, 14 November 2016 -20 July 2017
Base sizes in brackets.

Source: Ipsos MORI



Overall, when presented with the list of specific actions which acted as a reminder to customers of things they may have done, more than seven in ten customers (72%) indicated they had taken one or more of the actions listed, and two in three said they intended to take action. In contrast a fifth said they've taken no action while 24% intend to take no action. There is little evidence to suggest that those taking no action are being non-compliant. The majority of those who said they had not taken any action, either intend to take some action (20%) or said that they had established that their tax obligations had been met (53%) as a result of watching the video.

Among specific customer groups, VAT payers are most likely to have said they've either taken no action or intend to take no action as a result of seeing the video. The lack of any specific deadlines associated with these videos may account for a lower proportion taking (or intending to take) specific actions. Customer comments also suggest that for some this may reflect a belief that they had already undertaken all necessary actions.

"I found it very basic and was no use to me at all, I already do what the video explained. I thought it was dumbed down."

(How to submit your VAT return online, unlikely to recommend)

"Excellent idea, just re-enforced my understanding of the rules, procedures and my obligations!"

(VAT record keeping, likely to recommend)

Similar sentiments were expressed by those viewing 'Your income from property tax return' with many of those who indicated they had not taken any action and did not intend to take any action saying this was because they felt they were experienced and doing everything that was required correctly.

“The video was useful in that I was able to confirm that I have been doing all that I should.”

(Your income from property tax return, likely to recommend)

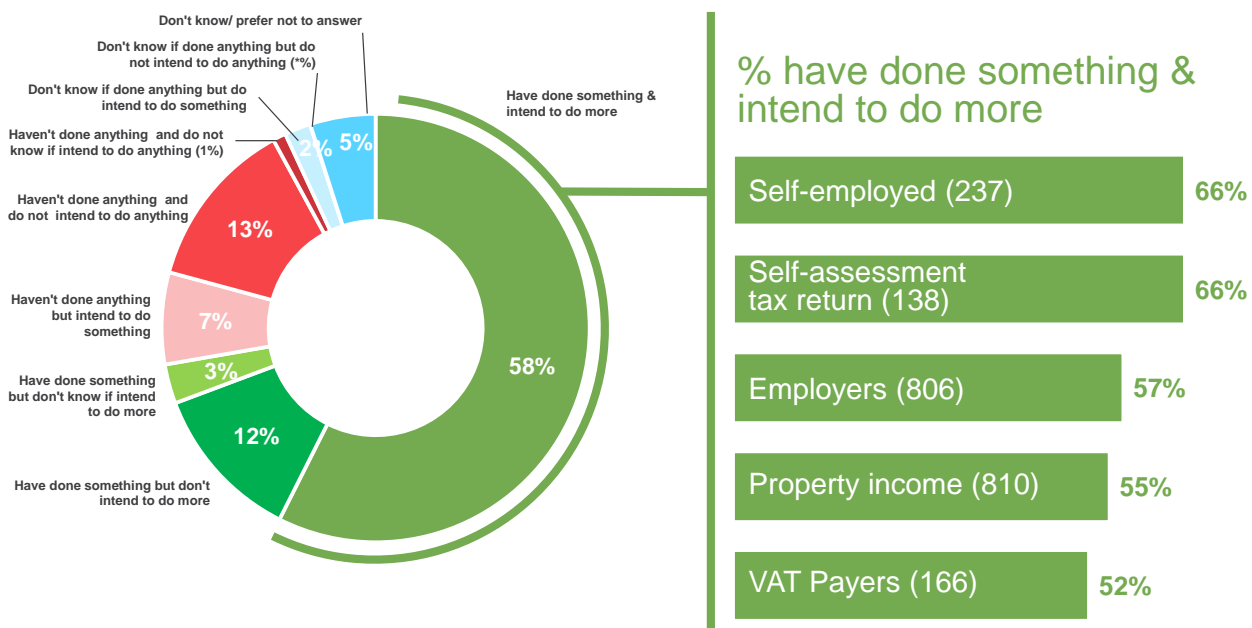
Among employers, just under a fifth and a quarter respectively said they had taken no action or intend to take no action although there is some variability between different employer videos. In particular, those customers watching videos related to specific deadlines (including ‘How to issue P60s’, ‘How to send your final PAYE submission’ and ‘How to set up your payroll for the new year’) were more likely to have either taken actions or intend to take actions than those with more general content (such as ‘When and how to pay PAYE’ and ‘Payroll software and sending reports to HMRC’). For example, some 79% of those watching ‘How to send your final PAYE submission’ had taken some action compared to 50% of those watching ‘Payroll software and sending reports to HMRC’.

Those watching self-employed and self-assessment tax return videos were most likely to have taken, or intended to take, some action (three-quarters or more of these customer groups) and were least likely to have taken no action (between 14% and 17% of these customers). Again there was some variability in response depending on the video that was watched. Among self-employed customers in particular, those watching ‘What records do I keep as a self-employed person’ were more likely to have taken some action (80%) or intended to (79%) than those who watched ‘Expenses if you’re self-employed’ where 67% said they had taken action and 69% intended to.

3.4 Summary of actions taken and intended as a result of watching YouTube videos

Combining responses on actions taken and actions intended it is possible to further differentiate customer responses to the videos. Over half of all customers (58%) had taken at least one action and intended to take more after watching the video, while 13% had not done anything and did not intend to do anything. Fuller details of actions by video can be found at Chart B10 in Appendix B.

Q6. Which, if any, of the following things have you done or do you intend to do after seeing the YouTube video? - SUMMARY



As discussed above, there is a strong sense from those not taking any action and not intending to that this is because they had already met their obligations and viewing the video provided reassurance of this, while others considered the videos overly simplistic given their experience of the process. A number also mentioned being notified about the video after completing a submission, making any actions irrelevant.

“I was disturbed that the video was brought to my attention after I had completed my return. It would have been much more helpful to have been told of it when I first started to complete it.”

(Your income from property tax return, likely to recommend)

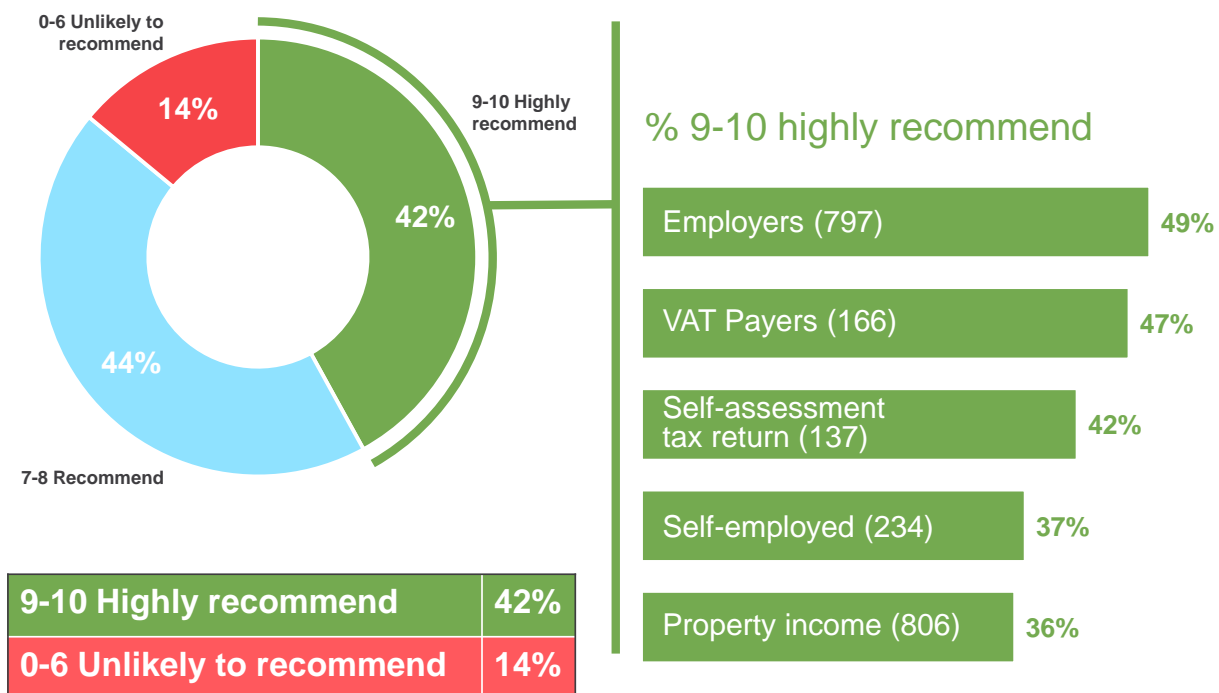
4 Overall ratings

This chapter explores customers' overall views on the video they had seen and the likelihood that they would recommend it to others as an overall measure of value provided by the videos. Likelihood to recommend is analysed by customer group and by individual video. Customers' written comments on each of the videos are then examined, offering consumer insights into how these YouTube support products could be improved.

4.1 Likelihood to recommend

A large majority (86%) of customers would recommend the video they saw, including two fifths (42%) of all customers who said they would highly recommend it. Employers were the most positive overall, with roughly half (49%) saying they would highly recommend the videos, while property income and self-employed customers were the least positive (36% and 37% respectively) saying they would highly recommend the video.

Q7. How likely would you be to recommend the YouTube video to others?

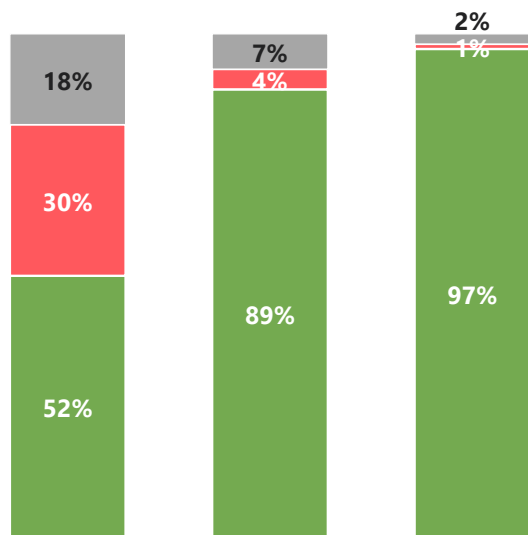


There is a strong relationship between the likelihood to recommend and ratings of clarity and the information provided. Of those who would highly recommend the YouTube video to others, 97% agreed that the video made it clear what actions they should be taking and 88% agreed that it provided all the information the customer needed. In contrast 52% of those unlikely to recommend the video said it made clear what actions should be taken and 39% said it provided them with the information they needed.

Q7. How likely would you be to recommend the YouTube video to others?

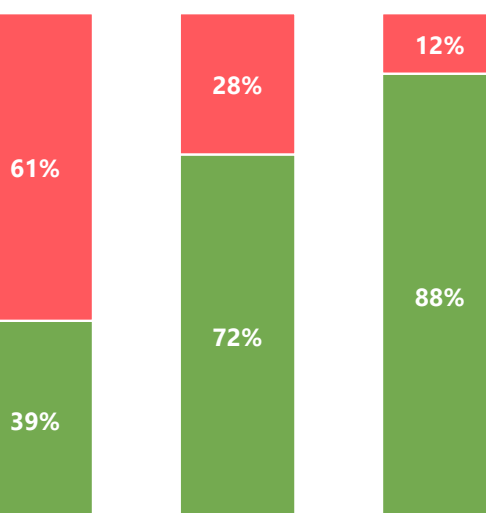
Q3. Did the YouTube video make it clear what actions you/ your business should be taking if any?

Yes No Don't know



Q4. Did the YouTube video provide you with all of the information that you needed in order to proceed with taking any next steps?

Yes, it provided me with all the information that I needed No, I still need to seek additional information



Unlikely to recommend (0-6) Recommend (7-8) Highly recommend (9-10) Unlikely to recommend (0-6) Recommend (7-8) Highly recommend (9-10)

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Base: All SME customers who recall watching YouTube video (2,140), 14 November 2016 -20 July 2017

Source: Ipsos MORI

Those videos rated highly for the clarity and quality of information were more likely to be highly recommended to others. This particularly applies to those viewing 'How to send your final PAYE submission', 'How to issue P60s' and 'How to set up your payroll for the new year'. It is also evident that these videos are focussed on specific issues and are generally shorter in length (around 2 minutes or less), whereas videos covering more general issues, such as 'What records do I keep as a self-employed person' and 'VAT record keeping', have the highest proportions that said they would be unlikely to recommend to others (22% and 20% respectively).

This is supported by customer comments provided in response to the open-ended question at the end of the survey. Customers who said they were likely to recommend the videos described them as providing concise, relevant information in a way that was easy to understand. They also appreciated the ease of access to the videos as they could watch them at any time, pause them and go back to them when they needed to.

"Have watched quite a few of the videos now and find them extremely helpful. Well presented, clear and easy to review if any bits missed. Many thanks for making them available."

(Tailor your tax return, likely to recommend)

Amongst those who said they were unlikely to recommend the videos, there were common reservations about the level of information provided being too simplistic for their needs. There were also some requests for the information to be available in a written format, particularly for those who were less comfortable with the YouTube format and online media.

"I'm not keen on YouTube Videos as a source of information: I prefer written material (with illustrations if appropriate). It's easier to refer back to thing, and you can go at your own pace (either faster or slower)."

(Class 2 National Insurance changes: Self-Assessment, unlikely to recommend)

Chart B11 in Appendix B shows the full breakdown of likelihood to recommend by video.

4.2 Spontaneous views on YouTube videos compared to alternative HMRC support channels

When reviewing the videos, customers often compared them to alternative HMRC support channels, such as the website and webinars. Several participants said they had looked at the website in addition to the video as the two channels complemented each other. For some, the YouTube video helped direct their searches on the website, while for others the video was a more accessible medium than the wording on the website.

“Made sense but it also helped looking at the web site. Could have done with a different video of who to do flat rate vat return. If it’s there I didn’t find it.”

(How to submit your VAT return online, likely to recommend)

“Web site is complex and lengthy. Video was excellent and easy to follow.”

(How to send your final PAYE submission, likely to recommend)

“The concept of producing VAT returns for a small business is daunting, these You Tube videos are aimed at just the right level, providing a good introduction and giving the viewer enough confidence to explore the extensive information supplied by the UK government on their own web sites.”

(How to submit your VAT return online, likely to recommend)

There were some requests for more detailed information to be provided on the website, to go beyond what was offered in the video.

“I found it pretty comprehensive for my needs into how to claim business costs. One criticism is that the references to the HMRC website did not seem to lead to pages with additional information, just a repeat of the same.”

(Your income from property tax return, likely to recommend)

Several participants suggested the videos and website could be more closely connected, by providing links to the videos on the relevant webpages and vice versa. The difficulty of finding the appropriate video was a common concern for customers, as was the need to find the correct webpage after viewing the video. Cross-referencing between the two channels could therefore make each one more accessible.

“Hard to find. No way I could find it from tax return web pages. No help there. I only found it by searching on Google where there are lots of unofficial videos and out of date ones. Why not link from tax return pages.”

(Your income from property tax return, likely to recommend)

“It would be helpful to have a link under the video to more information on the HMRC website.”

(VAT record keeping, likely to recommend)

There were several suggestions for including an overview of the topics covered in each video so viewers could identify the most relevant clips more easily.

“Would be good to have a common format bullet list at start of all videos saying what will cover/learn and what won’t.”

(What records do I keep as a self-employed person, likely to recommend)

As well as the website, customers also used the webinars to supplement their learning from the YouTube videos, seeing the two sources as complementary.

“These videos are a good starting point, but I also registered for the HMRC webinar on business expenses which had more detail.”

(Expenses if you’re self-employed, likely to recommend)

“These videos are great as they take you through step by step. When used in conjunction with the webinars, they are all a great resource. I am someone who likes to research information in different formats so these are perfect for me.”

(How to send your final PAYE submission, likely to recommend)

When comparing the YouTube videos and webinars, customers frequently commented on the greater accessibility of the videos as they could watch them at any time and skip to relevant sections. The short time required to watch the videos was also highly valued.

“I find these videos very useful- Much as I would like to take part in the webinars that HMRC have, they rarely happen at a suitable time for me.”

(Expenses if you’re self-employed, likely to recommend)

“Found this much more concise than the webinar – more of these short YouTube videos very welcome.”

(How to send your final PAYE submission, likely to recommend)

5 Conclusions

The research has provided detailed evidence on the views and perceptions of a wide range of SME customer groups on the quality and value of the YouTube support products produced by HMRC. In this concluding section consideration is given to how the evidence presented addresses the core research objectives.

Measuring satisfaction and value of YouTube support products

There is strong endorsement of the videos across all customer groups. A large majority of SME customers would recommend the YouTube video they watched to others, including two-fifths of all customers who said they would highly recommend it. Among those that were likely to recommend, videos were variously described as helpful, easy to follow, flexible, well presented and engaging.

There is a strong relationship between the likelihood to recommend and clarity and quality ratings and it is the employer group, whose videos score highly on both these attributes, who were most likely to recommend the videos to others. It is also evident that the employer videos are generally shorter in length and typically focussed on specific issues, two important factors commonly identified across all customer groups.

The impact on improving compliance behaviours

The videos have been effective at provoking action and reinforcing compliance behaviours. A third of all customers said they have taken action as a result of watching the YouTube video and a quarter said they intend to now or within the financial year. Just one in twenty said they do not intend to take action with survey responses suggesting this was more typical of those who either considered themselves to be more knowledgeable and experienced or who needed more specific information relevant to their individual circumstances. There is little evidence from this survey that taking no action equates to non-compliance. Video releases around specific and close deadlines appear to be associated with higher levels of activity, particularly those around upcoming tax return deadlines, payroll and final PAYE submissions. More than two in five (43%) customers watching 'How to send your final PAYE submission' said they had taken action, whereas videos of a more general nature were associated with lower activity levels and greater intentions to take action. Only one in five (19%) customers viewing 'Expenses if you're self-employed' said they had taken action, but a further one in three (36%) said they intended to take action, for example.

When prompted with a specific list of potential actions they may have taken after watching the video, this served to remind customers of things they had done, and the proportion of customers who said they had taken action increased. More than seven in ten (72%) reported they had taken one or more of the suggested actions after watching the YouTube video. Actions taken included 'changing record keeping or administrative processes', 'making an amendment to their tax return', or 'looking for more information and guidance'.

Quality check on the delivery of YouTube support products

Results suggest a high degree of engagement with the videos with a majority of customers watching the video in full. There was strong consensus that the videos provided actionable guidance; nearly nine in ten said the video made clear what actions they should be taking and three quarters of customers agreed the video provided enough information for them to take action. Those watching multiple times were more likely to be clear about what actions to take and frequently mentioned the value of reassurance, clarifying and cementing their understanding.

Comments generally indicate a preference for concise videos focussed on specific topics rather than 'basic overviews'. This does, however, appear to vary depending on the experience and existing knowledge of the customer.

On these measures, employers were consistently more positive while the self-employed were less positive. Many of the employer videos relate to specific actions and among this group, ratings of clarity are generally higher for the shortest videos. In contrast, videos targeted at the self-employed are generally longer and provide a broader overview of issues. A third of those viewing 'What records do I keep as a self-employed person' said they intended to look for more information or guidance after watching the video, suggesting that videos covering broader topics could benefit from signposting to other relevant sources.

The relative value and success of the YouTube support product offering

The relative value of the YouTube support products is considered against more 'traditional' forms of support provided, such as the HMRC telephone helpline, with the survey providing some evidence of channel shift. Relatively few customers (one in seven) were planning to call the HMRC helpline before watching the video. Of those that were planning to, more than half said they felt they no longer needed to after watching the video. Even a relatively modest shift away from use of the helpline by some of these customers suggests the potential of an opportunity gain for helpline staff – for example freeing up time to deal with more complex or compliance critical queries.

There were mixed views on the value of YouTube videos in comparison to other support products including the website and webinars. For some, YouTube videos were seen as complementary to information contained on the website, suggesting the two should be more closely connected. Others felt the video format was a more accessible and practical medium than information on the website. YouTube videos were also seen as complementary to the HMRC webinars which were commonly seen to provide more detailed information although customers frequently commented on the greater accessibility of the videos, being able to watch them at any time rather than being tied to a diary slot. The short time required to watch the videos was also highly valued.

Future improvements to YouTube support products

Overall, the research suggests that YouTube support products are strongly rated in terms of the quality, clarity and the information provided, and have had a demonstrable effect on provoking customer actions and reinforcing compliance behaviours. It appears from the analysis that shorter videos, those that are focussed on specific areas or actions and those that relate to specific deadlines are more positively rated by customers and these attributes should inform development of future YouTube videos.

The survey also captured some more specific comments from customers on improvements. In some cases, these were responses to issues relating to their own particular circumstances, however a number of common themes did emerge. These include:

- Inclusion of a 'headline summary' at the start of each video, outlining the key things that are to be covered. Flagging, through timings for example, where specific aspects are considered would enable customers to quickly navigate to specific areas of interest;
- Inclusion of a 'checklist' at the end of each video, summarising key aspects covered and 'to do' priorities as well as clearer sign-posting and linkage to other sources of relevant information on the website;

- Clearer explanation of key terminology, particularly on more complex aspects such as VAT record keeping and returns, and capital and running expenses relating to property tax returns for example and inclusion of more 'practical examples';
- Inclusion of more detailed, in-depth information, going further than that found in the current videos or on the HMRC website. Key here is to avoid regurgitating the same 'basic' information already available on the website. Flat rate voluntary registration, employee state pension deductions and dealing with costs incurred in the maintenance of properties were specific areas mentioned where more detailed information would be welcomed. Related to this is the inclusion of more detailed 'screengrabs' of specific forms – for instance when listing expenses, actually show the expenses page; and
- Greater alignment of information channels, particularly linking videos to relevant webpages and vice versa. The difficulty of finding the appropriate video was a common concern for customers, as was the need to find the correct webpage after viewing the video. Cross-referencing between the two channels could, therefore, help improve accessibility.

The research also highlights several key areas that would warrant further exploration to help refine and develop YouTube support products in the future. These include:

- Targeted insight work with the **self-employed customer group** who are consistently less positive about the YouTube support products they've viewed, are less likely to have taken action as a result of watching and are more likely to seek further assistance through the HMRC helpline. Understanding their needs, capabilities and requirements in greater depth would assist in the development of more tailored products.
- Reflecting some marked variability in ratings across YouTube videos, further **user testing with customers** would help to identify the factors that contribute to more and less effective support products. What can be learnt from highly rated videos such 'How to issue P60s' and 'How to send your final PAYE submission' that can be applied to others, particularly in relation to length, look, issue and content all of which feature as important elements emerging from this research.

Appendices

Appendix A: Technical details

Sampling and recruitment

The sample frame of SME customers to be surveyed was generated internally by HMRC by collecting customer details of those who accessed YouTube support products and who agreed to receive education emails from HMRC. The names and email addresses for potential respondents were provided to Ipsos MORI. Initial invites were sent out on the day the sample was received. Follow-up reminder emails were sent to non-respondents two days later in order to maximise response rates. The capability to complete the survey remained open for the duration of the fieldwork period.

Fieldwork

Survey fieldwork started on 14th November 2016 and ran until 20th July 2017. Fieldwork was paused from 21st April to 18th June 2017 following announcement of national government elections and the requirement to observe a period of *purdah*. All fieldwork was administered by Ipsos MORI through an online survey. The questionnaire was developed by Ipsos MORI, in partnership with the HMRC project team. A copy of the questionnaire is included in Appendix D.

This research was conducted through an online survey of SME customers who were identified to have viewed a YouTube video after they received an initial targeted email bulletin administered by HMRC.

A total of 2,904 responses were received during the fieldwork period, covering 49 separate sample releases. This includes 2,126 fully completed responses, 567 that partially completed and 211 who were screened out having indicated that they had not viewed the YouTube video in question. The participation and completion rates for each set of sample are shown in Table A1 below.

Table A1: Participation and completion rates by sample release

e-mail subject	YouTube clip	Screen out	Completed & submitted	Partially completed	TOTAL
HMRC – making VAT easier for you	Vat Record Keeping	2	14	3	19
Get things right in the early stages with HMRC	Expenses if you're self-employed	4	31	6	41
VAT – rates and returns explained	Vat Record Keeping	5	47	12	64
Business expenses and allowances	What records do I keep as a self-employed person?	4	28	11	43
Keeping records when you're self-employed	What records do I keep as a self-employed person?	2	22	7	31
VAT Returns explained	How to Submit Your VAT Return Online	2	28	6	36
Employers and directors – PAYE details explained	Payroll Software and sending reports to HMRC	6	22	7	35
Employers – PAYE made easier for you	Payroll Software and sending reports to HMRC	6	32	11	49
Employers – PAYE made easier for you	Payroll Software and sending reports to HMRC	1	14	5	20
Help with your 2015-16 tax return	Registering for Self Assessment	0	4	0	4
Help with your 2015-16 tax return	Your first Self Assessment Tax Return	0	8	2	10
Help with your 2015-16 tax return	Registering for Self Assessment	1	5	1	7
Help with your 2015-16 tax return	Your first Self Assessment Tax Return	2	2	0	4
Help with your 2015-16 tax return	Your first Self Assessment Tax Return	0	8	7	15
New Year help if you're self-employed	Tailor your tax return	1	21	9	31
Property income and Self Assessment	Your income from property tax return	41	462	108	611
New Year help if you're self-employed	Class 2 National Insurance changes: Self-Assessment	6	43	13	62
Income from property for individuals	Your income from property tax return	1	1	0	2
2015-16 tax return help for landlords	Your income from property tax return	27	340	94	461
2015-16 tax return deadline only days away	Expenses if you're self-employed	1	27	8	36
The Self Assessment deadline is close!	Your self-employed tax return	3	45	15	63
Get started as an employer	New employers - the basics	0	2	1	3
VAT – get skilled	VAT Record Keeping	0	10	8	18
Unsure about payroll, expenses or penalties?	Payroll software and sending reports to HMRC	1	7	3	11
VAT Returns – when and how to do them	How to Submit your VAT return Online	6	40	5	51
VAT help – vehicle expenses and VAT returns	VAT Record Keeping	1	3	1	5
The latest on payroll, National Minimum Wage and more	Payroll software and sending reports to HMRC	7	30	8	45
Directors – help for you from HMRC	When and how to pay PAYE	0	4	2	6
Payroll help and what's new for employers	How to Send Your Final PAYE Submission	24	105	31	160
Payrolling benefits, National Minimum Wage, P60s and more	How to issue P60s	9	59	24	92
Cash basis and record keeping webinars	What records do I keep as a self-employed person?	5	22	8	35
Online tax help for new employers	How to Send Your Final PAYE submission	0	5	5	10
Online tax help for new employers	How to issue P60s	1	1	1	3
Payroll and end of year – what you need to know	How to Send Your Final PAYE submission	11	176	46	233
Payrolling benefits and what's new for 2017	When and how to pay PAYE	0	2	3	5
Payrolling benefits and what's new for 2017	How to Send Your Final PAYE Submission	2	62	13	77
Keeping employers up to date	How to Send Your Final PAYE Submission	3	117	23	143
Keeping employers up to date	How to set up your payroll for the new year	3	30	10	43
Key facts on record keeping	What records do I keep as a self-employed person?	5	66	18	89
New tax year- start by getting the facts	How to set up your payroll for the new year	2	32	5	39
New tax year- start by getting the facts	How to Send Your Final PAYE Submission	6	78	12	96
Business expenses and record keeping – the facts	Expenses if you're self-employed	0	14	3	17
Business expenses and record keeping – the facts	What records do I keep as a self-employed person?	1	3	1	5
Introducing VAT	Vat Record Keeping	3	19	6	28
Introducing VAT	How to submit your VAT return online	0	2	0	2
Employer support on Pay As You Earn (PAYE)	Payroll Software and sending reports to HMRC	2	8	2	12
Employer support on Pay As You Earn (PAYE)	When and how to pay PAYE	3	6	1	10
Self-employed expenses and your tax return	Expenses if you're self-employed	1	6	1	8
Record keeping and expenses	Expenses if you're self-employed	0	13	1	14
	Total	211	2,126	567	2,904

Throughout the report, data are presented in aggregate, covering all SME customer respondents and further differentiated by five broader customer groups related to the main topic of the video the customer watched. Table A2 below shows a breakdown of the customer groups and the relevant YouTube video they were surveyed on.

Table A2: Customer group and YouTube video

The numbers in brackets represent the total number of survey responses for each customer group or video.

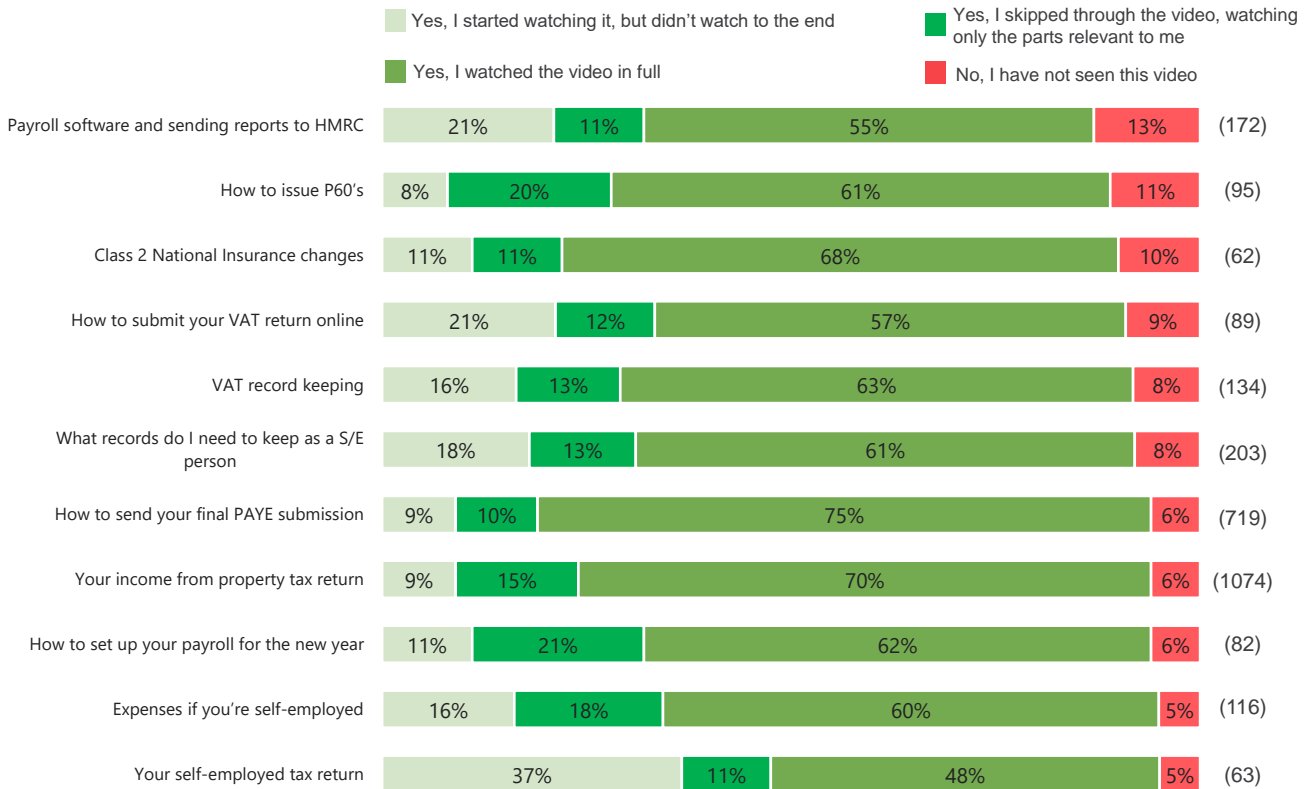
Customer group	YouTube video
<i>VAT payers (223)</i>	VAT record keeping (134)
	How to submit your VAT return online (89)
<i>Employers (1,092)</i>	Payroll software and sending reports to HMRC (172)
	New employers – the basics (3)
	When and how to pay PAYE (21)
	How to send your final PAYE submission (719)
	How to issue P60's (95)
	How to set up your payroll for the new year (82)
<i>Self-employed (319)</i>	Expenses if you're self-employed (116)
	What records do I need to keep as a self-employed person? (203)
<i>Self-Assessment tax return (196)</i>	Your first Self-Assessment tax return (29)
	Registering for Self-Assessment (11)
	Tailor your tax return (31)
	Your self-employed tax return (63)
	Class 2 National Insurance changes: Self-Assessment (62)
<i>Property income (1,074)</i>	Your income from property tax return (1,074)

Appendix B: Variation in views by video

This appendix presents more detailed data on the variation in responses to key questions by video.

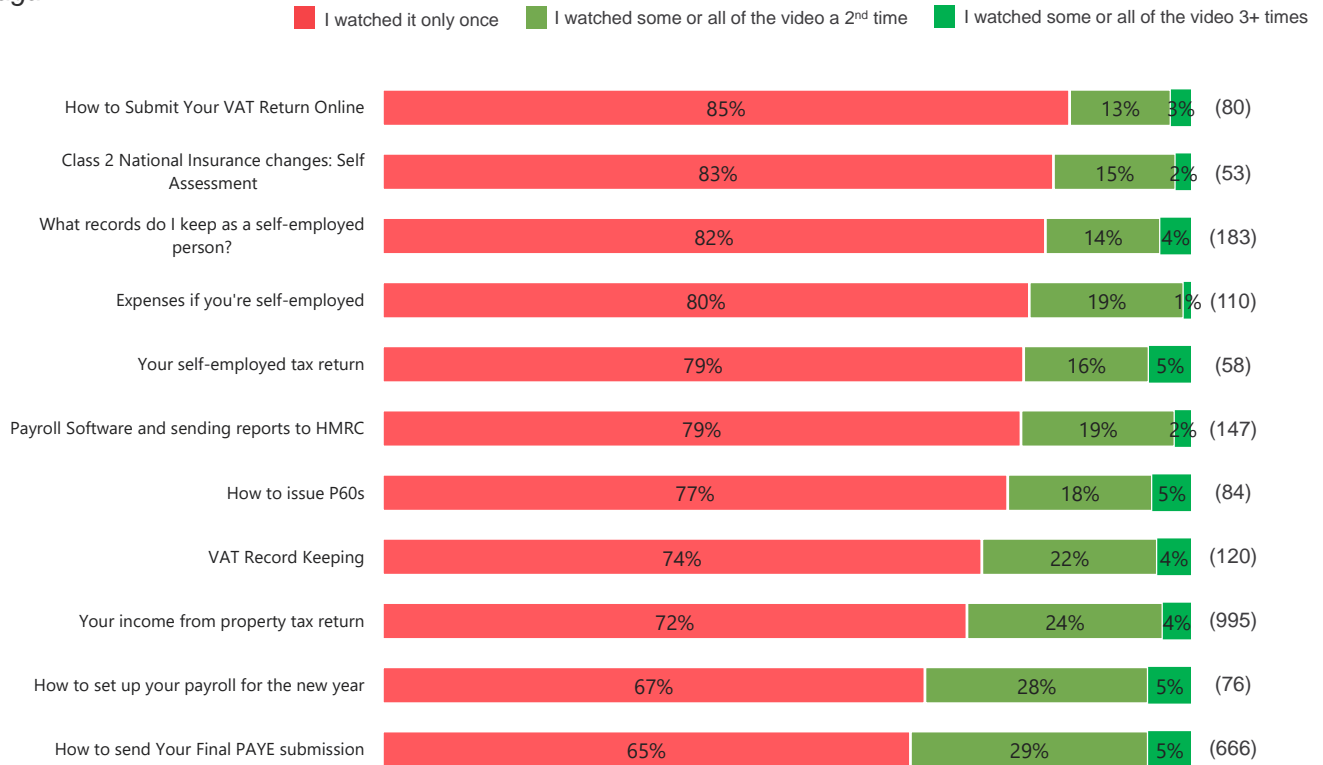
B1: Viewing habits by video

Q1. To confirm, do you recall watching some or all of this YouTube video?



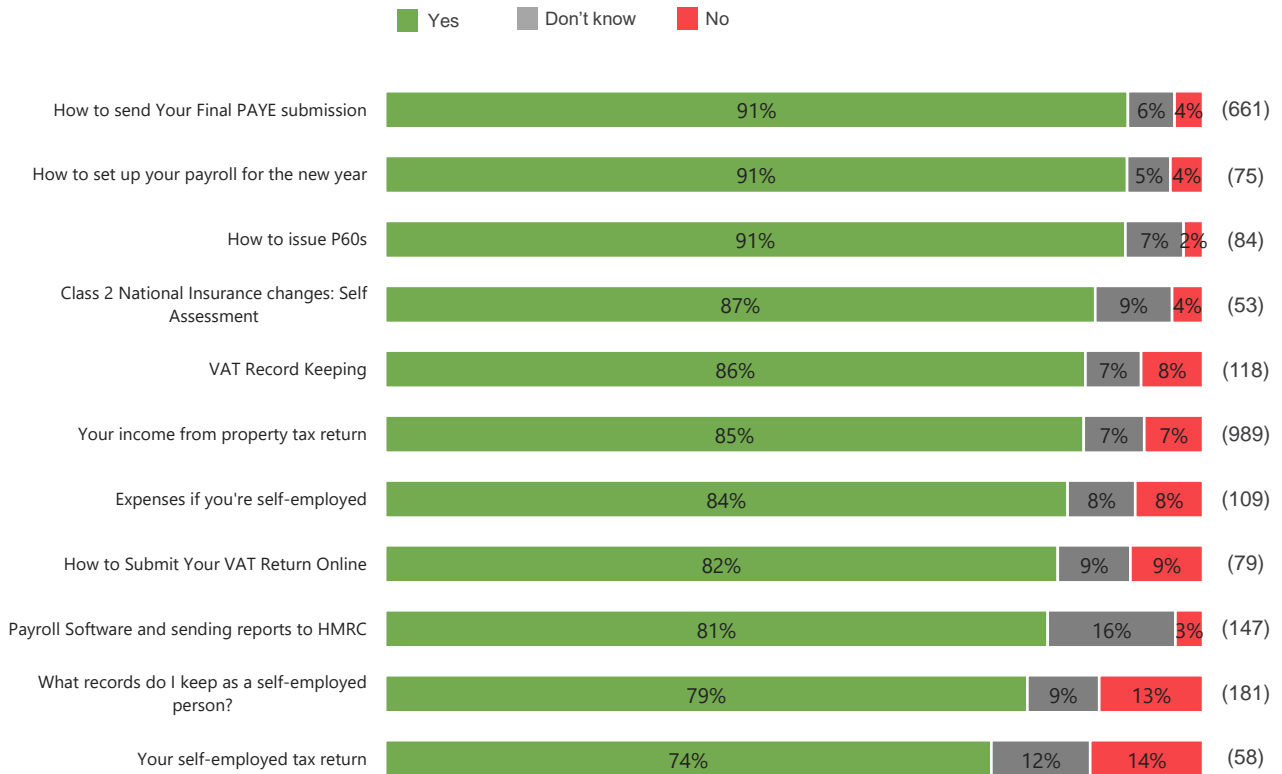
B2: Viewing patterns by video

Q2. After you first watched some or all of the video, did you return to it in order to watch any parts of it again?



B3: Clarity of actions by video

Q3. Did the YouTube video make it clear what actions you/ your business should be taking if any?



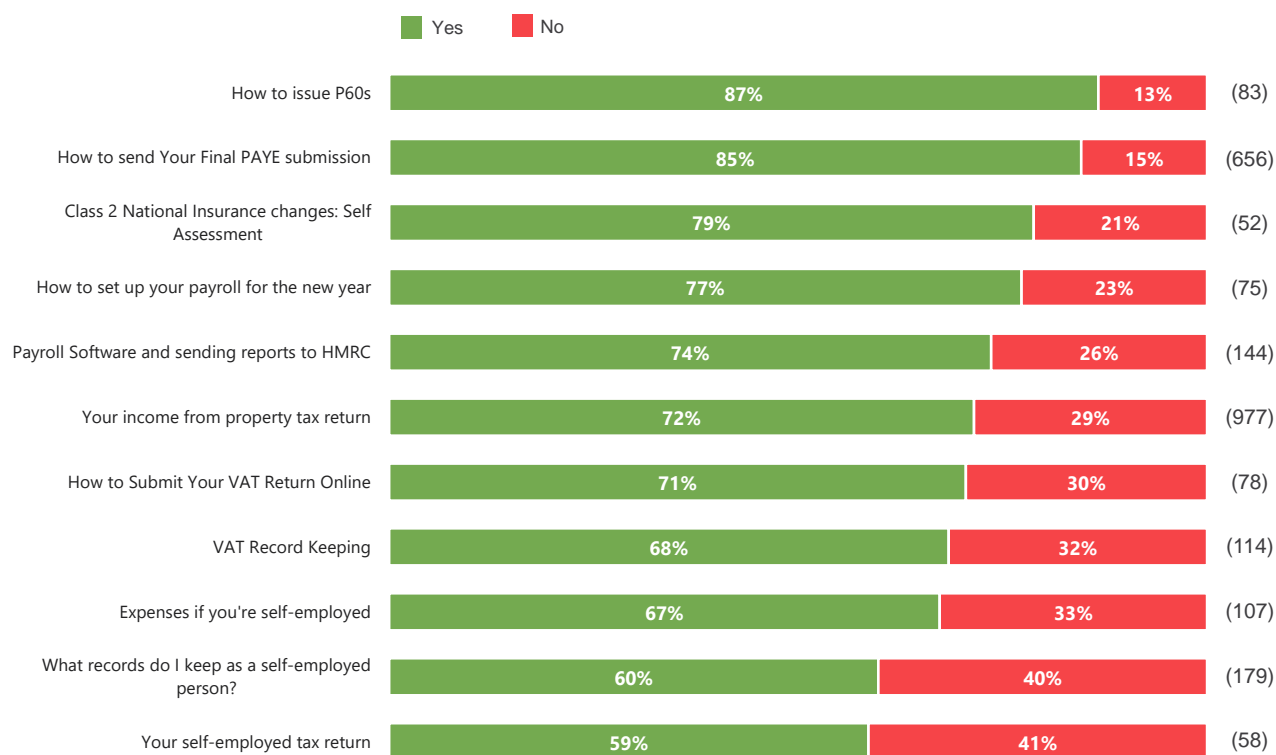
Ipsos MORI
 Social Research Institute
 Base: All SME customers who recall watching YouTube video (2,641), 14 November 2016 -20 July 2017
16-077457-01 | January 2017 | Version 1 | Public

Source: Ipsos MORI



B4: Quality of information provided by video

Q4. Did the YouTube video provide you with all of the information that you needed in order to proceed with taking any next steps?



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Base: All SME customers who recall watching YouTube video (2,607), 14 November 2016 -20 July 2017

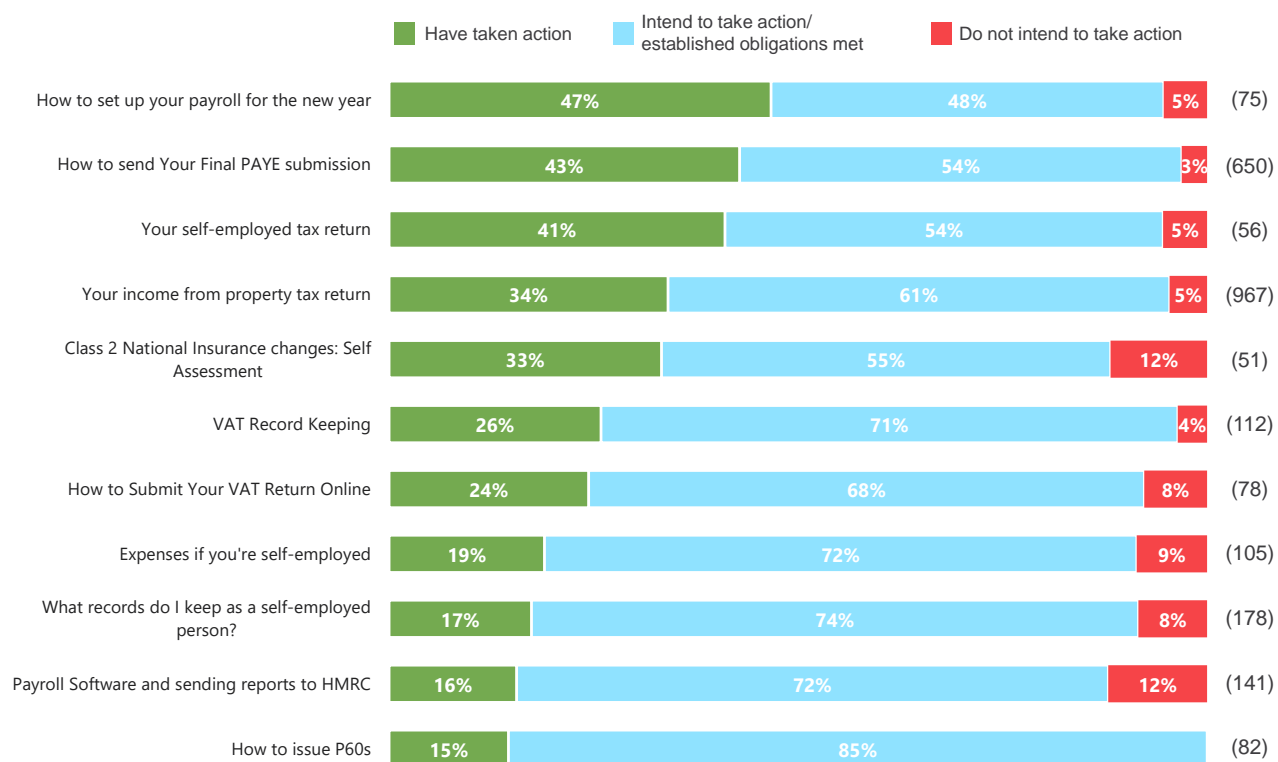
Base sizes in brackets. Videos with small base sizes not shown

Source: Ipsos MORI



B5: Actions taken and intended by video

Q5. Which of the following best describes what you have done as a result of watching the YouTube video?

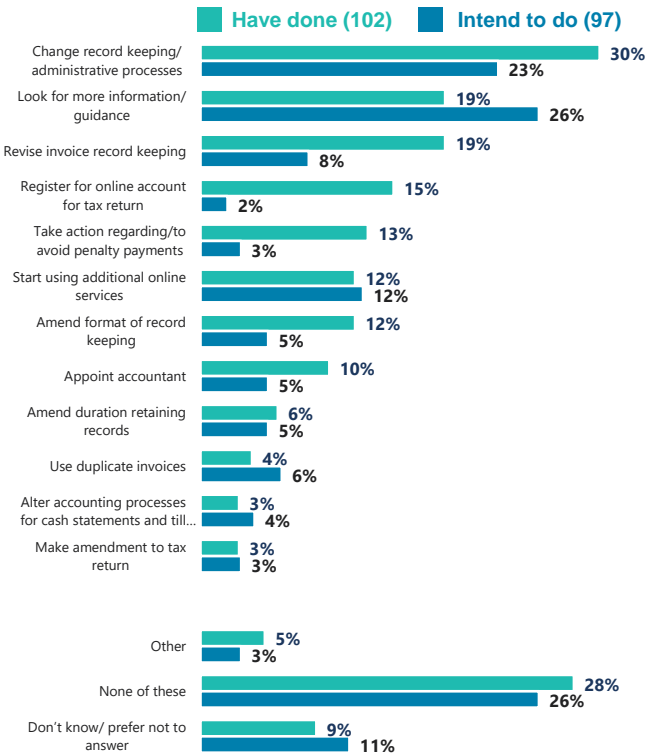


B6: Actions taken and intended by VAT payers and video

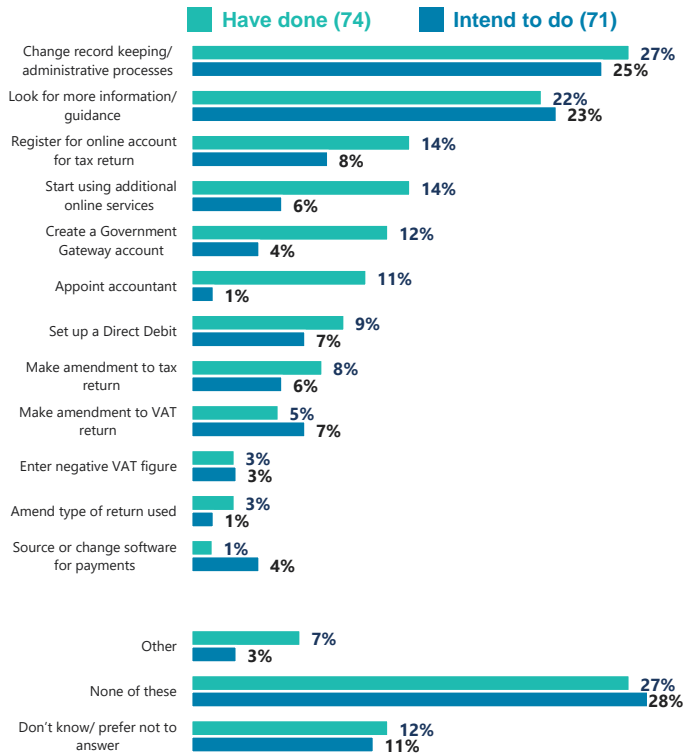
Q6. Which, if any, of the following things have you done or do you intend to do after seeing the YouTube video?

VAT PAYERS

VAT record keeping



How to submit your VAT return online



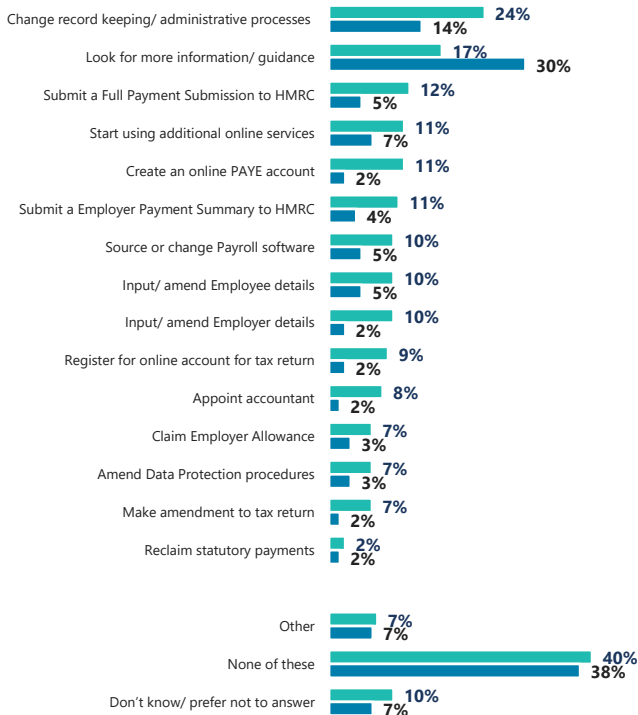
B7: Actions taken and intended by employers and video

Q6. Which, if any, of the following things have you done or do you intend to do after seeing the YouTube video?

EMPLOYERS

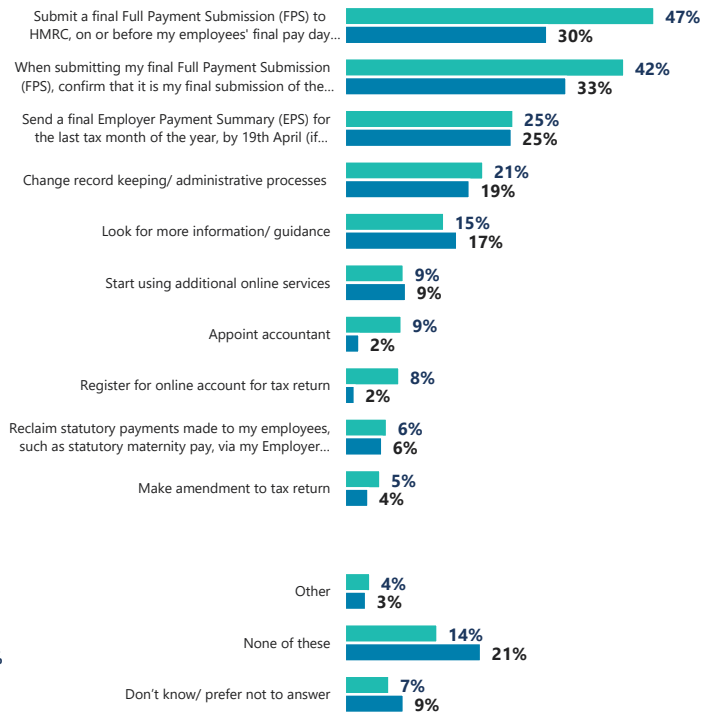
Payroll software and sending reports to HMRC

■ Have done (123) ■ Intend to do (121)



How to send your final PAYE submission

■ Have done (594) ■ Intend to do (584)

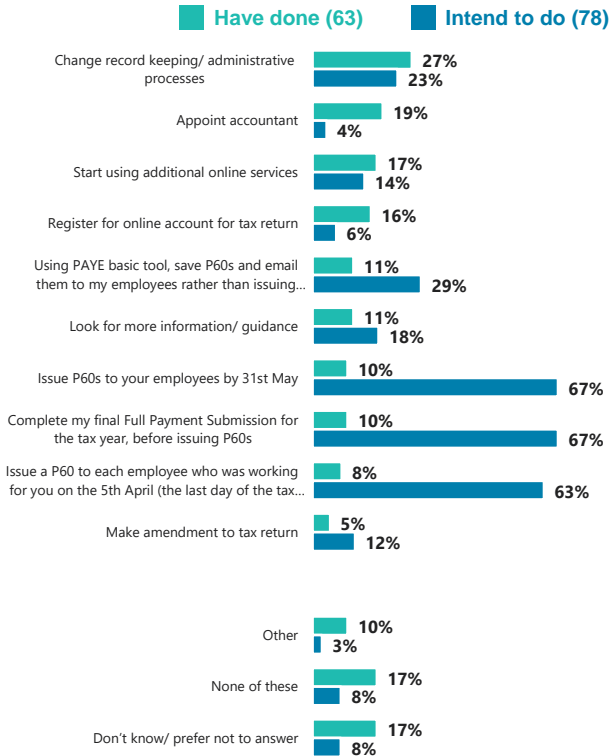


B7: Actions taken and intended by employers and video (cont.)

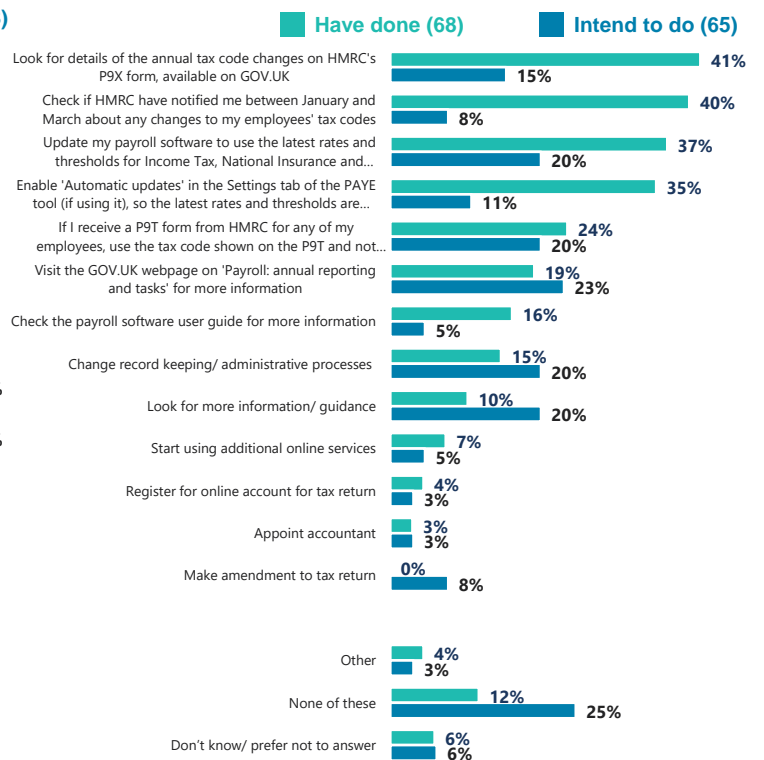
Q6. Which, if any, of the following things have you done or do you intend to do after seeing the YouTube video?

EMPLOYERS

How to issue P60's



How to set up your payroll for the New Year

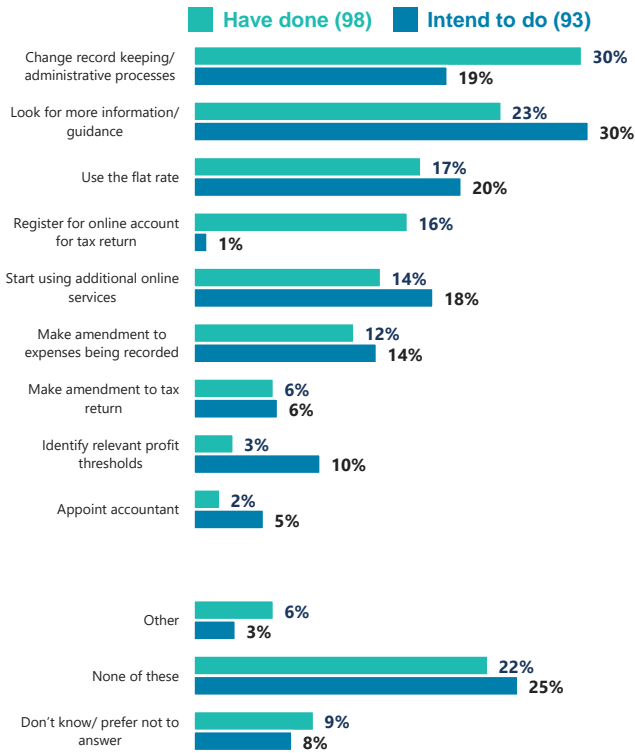


B8: Actions taken and intended by self-employed and video

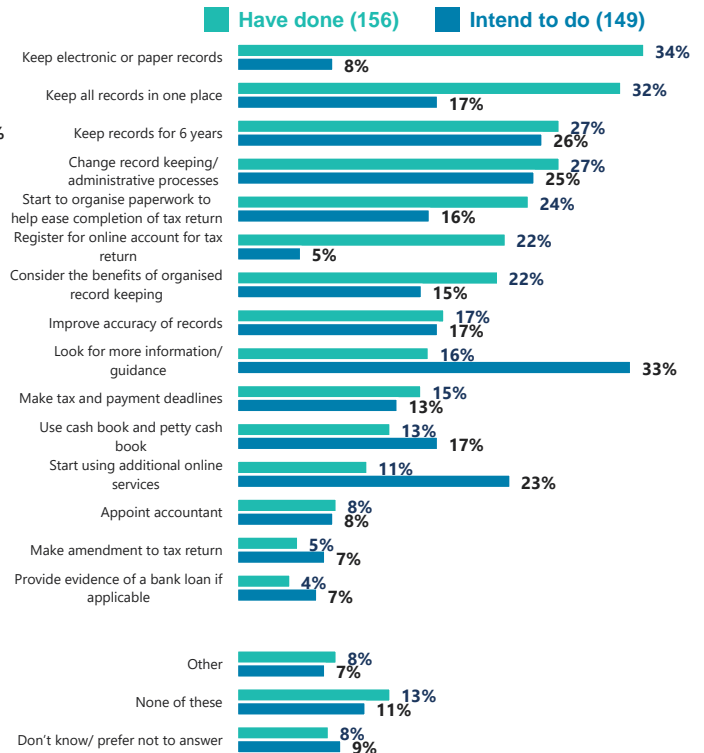
Q6. Which, if any, of the following things have you done or do you intend to do after seeing the YouTube video?

SELF-EMPLOYED

Expenses if you're self-employed



What records do I need to keep as S/E person



Ipsos MORI
Social Research Institute
16-077457-01 | January 2017 | Version 1 | Public

Base: All SME customers who recall watching YouTube video (base sizes in brackets),
14 November 2016 -20 July 2017

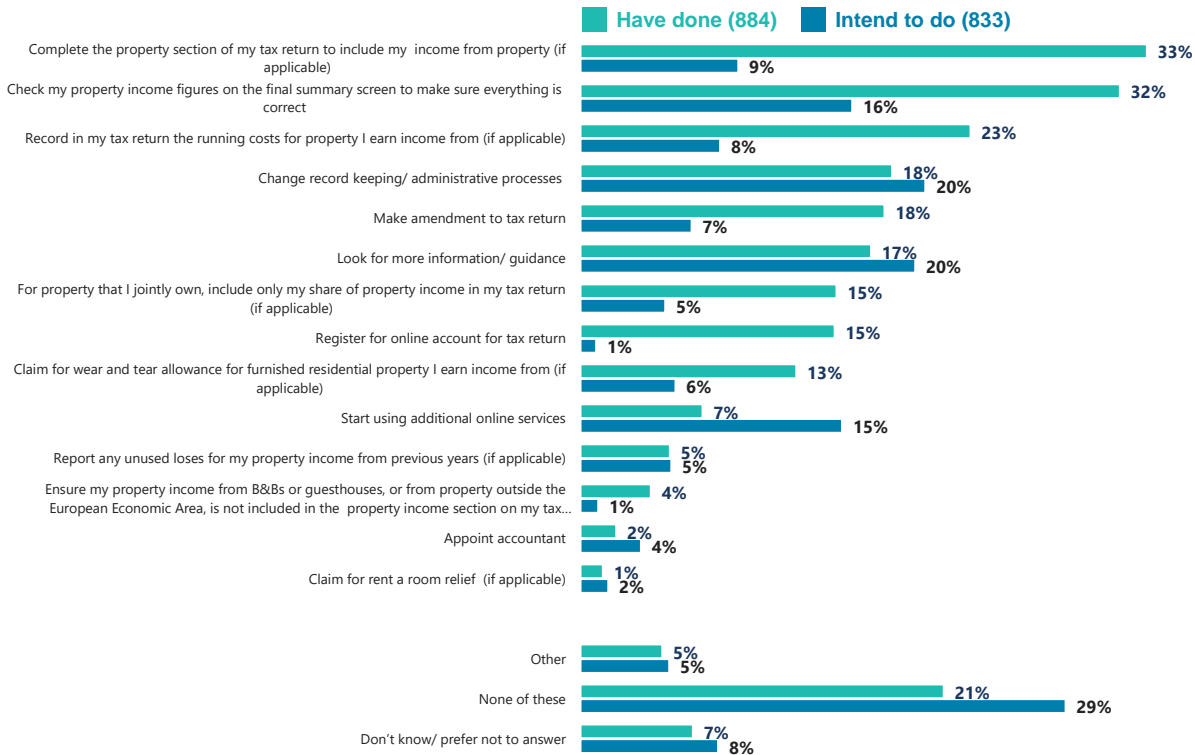
Source: Ipsos MORI

B9: Actions taken and intended by property income and video

Q6. Which, if any, of the following things have you done or do you intend to do after seeing the YouTube video?

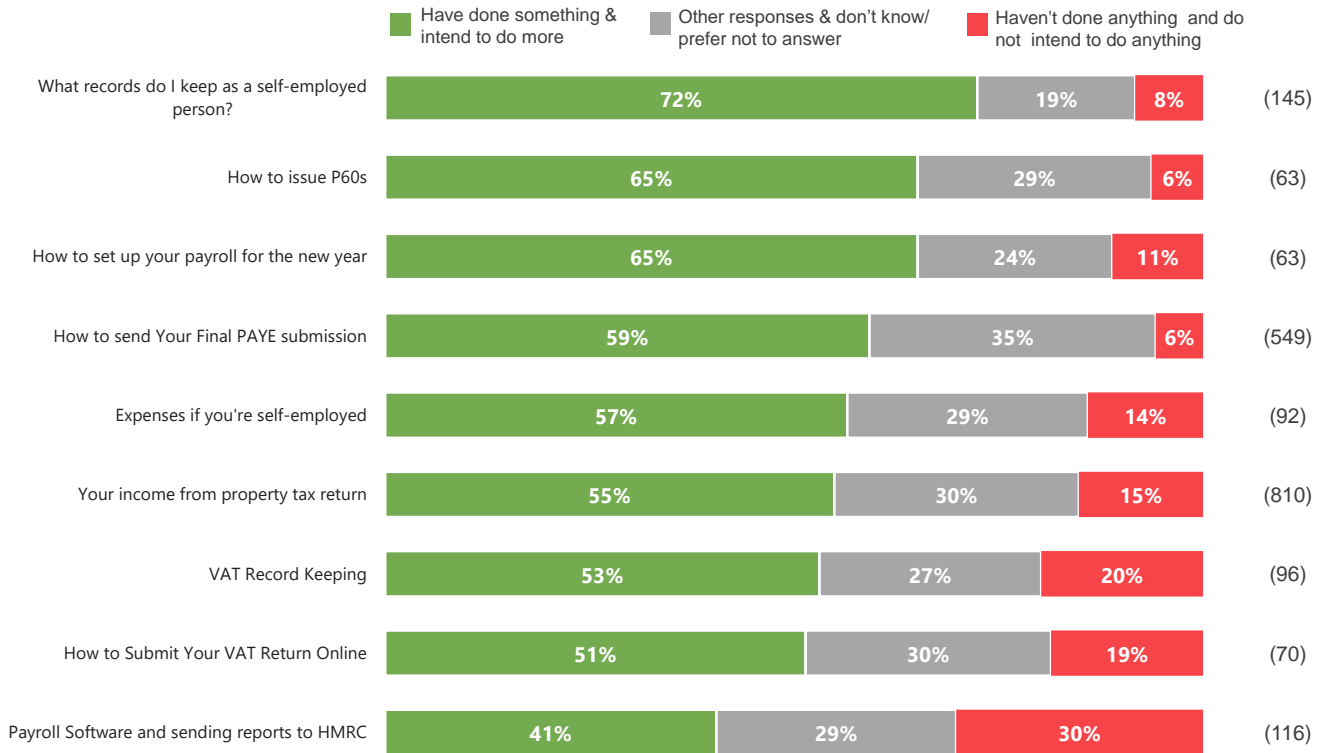
PROPERTY INCOME

Your income from property tax return



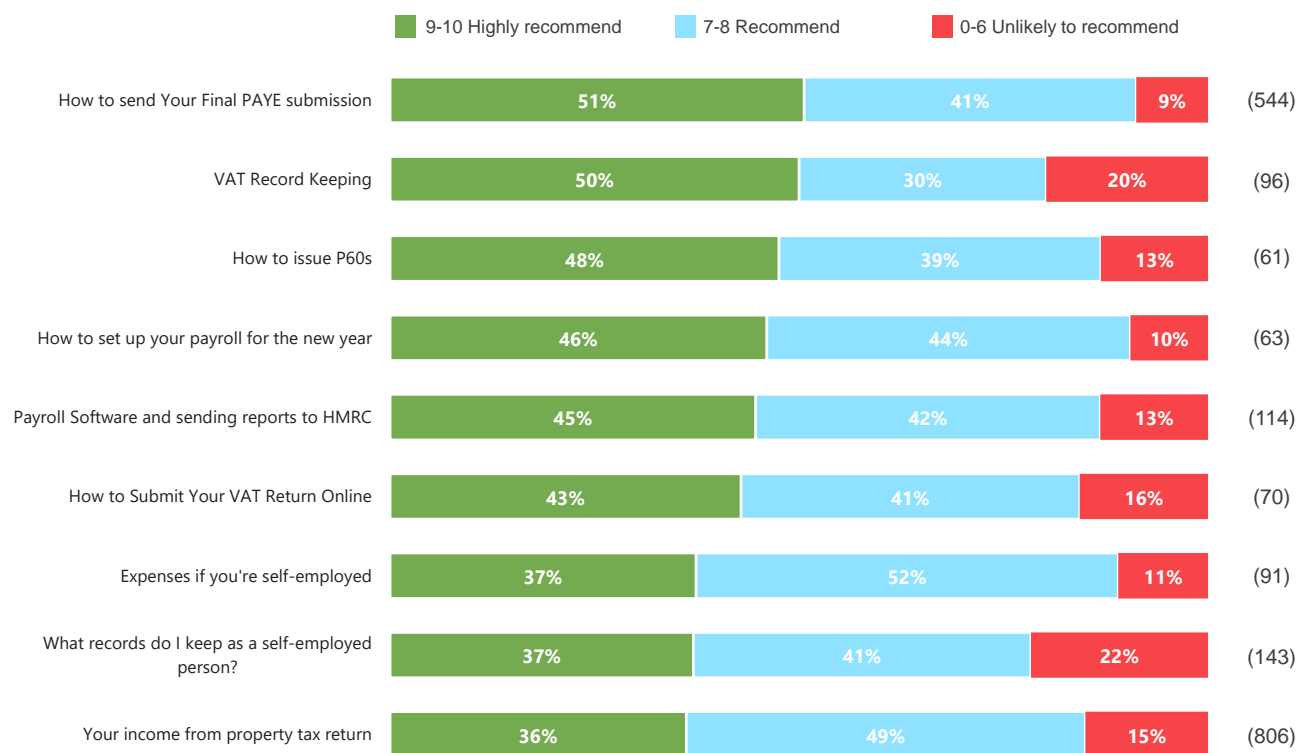
B10: Have done and intend to do more by video

Q6. Which, if any, of the following things have you done or do you intend to do after seeing the YouTube video? - SUMMARY



B11: Likelihood to recommend by video

Q7. How likely would you be to recommend the YouTube video to others?



Appendix C: Variation in views by month

This appendix presents more detailed data on the variation in responses to key questions by month in which the survey was completed. Data is presented in month order, starting in the first month that the first video from each customer group was surveyed. Within each customer group, participants were surveyed about different videos at different times meaning that variation in responses by month will, in part, reflect the different videos included for survey in any given month and in part reflect the time of year participants completed the survey. Data with small base sizes (of less than 30 responses) are not presented in the tables that follow.

Table C1 Variation in YouTube video views by month			
	Month	Base	% watched in full
VAT payers (223)	Nov	(119)	66%
	Feb	(74)	54%
	Jun	(30)	53%
Employers (1,080)	Nov	(35)	57%
	Dec	(69)	65%
	Feb	(65)	46%
	Mar	(580)	70%
	Apr	(331)	75%
Self-employed (319)	Nov	(115)	66%
	Jan	(36)	64%
	Mar	(35)	51%
	Apr	(89)	62%
	Jun	(44)	50%
Self-Assessment tax return (196)	Jan	(156)	60%
	Dec	(40)	53%
Property income (1,074)	Jan	(1,074)	70%
Base: SME customers viewing YouTube support products			2,892

Table C2 Variation in multiple YouTube video views by month

	Month	Base	% watched multiple times
VAT payers (173)	Nov	(107)	21%
	Feb	(66)	21%
Employers (954)	Dec	(60)	23%
	Feb	(56)	18%
	Mar	(525)	31%
	Apr	(313)	36%
Self-employed (264)	Nov	(103)	19%
	Jan	(35)	20%
	Apr	(84)	19%
	Jun	(42)	19%
Self-Assessment tax return (178)	Jan	(141)	19%
	Dec	(37)	22%
Property income (995)	Jan	(995)	28%
Base: SME customers viewing YouTube support products			2,564

Table C3 Variation in clarity of actions from YouTube video by month

	Month	Base	% yes made clear what actions to take
VAT payers (171)	Nov	(106)	89%
	Feb	(65)	79%
Employers (948)	Dec	(60)	85%
	Feb	(56)	77%
	Mar	(522)	91%
	Apr	(310)	90%
Self-employed (261)	Nov	(103)	84%
	Jan	(34)	85%
	Apr	(82)	76%
	Jun	(42)	76%
Self-Assessment tax return (178)	Jan	(141)	84%
	Dec	(37)	73%
Property income (989)	Jan	(989)	85%
Base: SME customers viewing YouTube support products			2,547

Table C4 Variation in information provided from YouTube video by month

	Month	Base	% yes provided all information needed
VAT payers (168)	Nov	(105)	74%
	Feb	(63)	65%
Employers (939)	Dec	(60)	73%
	Feb	(53)	66%
	Mar	(516)	86%
	Apr	(310)	82%
Self-employed (257)	Nov	(102)	61%
	Jan	(33)	73%
	Apr	(80)	60%
	Jun	(42)	57%
Self-Assessment tax return (175)	Jan	(139)	71%
	Dec	(36)	56%
Property income (977)	Jan	(977)	72%
Base: SME customers viewing YouTube support products			2,516

Table C5 Variation in actions taken as a result of watching the YouTube video by month

	Month	Base	% have taken action
VAT payers (167)	Nov	(104)	29%
	Feb	(63)	24%
Employers (928)	Dec	(57)	11%
	Feb	(53)	9%
	Mar	(510)	28%
	Apr	(308)	60%
Self-employed (254)	Nov	(101)	16%
	Jan	(31)	26%
	Apr	(80)	18%
	Jun	(42)	24%
Self-Assessment tax return (168)	Jan	(134)	38%
	Dec	(34)	15%
Property income (967)	Jan	(967)	34%
Base: SME customers viewing YouTube support products			2,484

Table C6 Variation in overall rating of YouTube video by month				
	Month	Base	% 9-10 Highly recommend	% 0-6 Unlikely to recommend
VAT payers (145)	Nov	(92)	48%	17%
	Feb	(53)	45%	21%
Employers (766)	Dec	(46)	41%	15%
	Feb	(44)	50%	9%
	Mar	(412)	51%	9%
	Apr	(264)	47%	10%
Self-employed (185)	Nov	(82)	32%	21%
	Apr	(67)	43%	21%
	Jun	(36)	31%	22%
Self-Assessment tax return (109)	Jan	(109)	42%	16%
Property income (806)	Jan	(806)	36%	15%
Base: SME customers viewing YouTube support products			2,011	

Appendix D: Questionnaire

Q1. To confirm, do you recall watching some or all of this YouTube video?

PLEASE SELECT ONE RESPONSE ONLY

	Yes, I started watching it, but didn't watch to the end	Yes, I skipped through the video, watching only the parts relevant to me	Yes, I watched the video in full	No, I have not seen this video
<Name of YouTube video>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Go to Q2	Go to Q2	Go to Q2	Thank and close

Q2. After you first watched some or all of the video, did you return to it in order to watch any parts of it again?

PLEASE SELECT ONE RESPONSE ONLY

	I watched it only once	I watched some or all of the video a second time	I watched some or all of the video 3 or more times
<Name of YouTube video>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Q3. Did the YouTube video make it clear what actions you/ your business should be taking, if any?

PLEASE SELECT ONE RESPONSE ONLY

<Name of YouTube video>	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Don't know <input type="checkbox"/>
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Q4. Did the YouTube video provide you with all of the information that you needed in order to proceed with taking any next steps?

PLEASE SELECT ONE RESPONSE ONLY

Yes, it provided me with all the information that I needed	<input type="checkbox"/>
No, I still need to seek additional information	<input type="checkbox"/>

Q6. Which, if any, of the following things have you done or do you intend to do after seeing the YouTube video?

PLEASE SELECT ALL THAT APPLY

[Statements in red are core statements asked in every survey, other statements vary depending on video]

	Have done	Intend to do
Change record keeping/ administrative processes	<input type="checkbox"/>	<input type="checkbox"/>
Make amendment to tax return	<input type="checkbox"/>	<input type="checkbox"/>
<i>Alter accounting processes for cash statements and till receipts</i>	<input type="checkbox"/>	<input type="checkbox"/>
<i>Revised invoice record keeping</i>	<input type="checkbox"/>	<input type="checkbox"/>
Look for more information/ guidance	<input type="checkbox"/>	<input type="checkbox"/>
<i>Amended duration retaining records</i>	<input type="checkbox"/>	<input type="checkbox"/>
<i>Use duplicate invoices</i>	<input type="checkbox"/>	<input type="checkbox"/>
<i>Action regarding/to avoid penalty payments</i>	<input type="checkbox"/>	<input type="checkbox"/>
<i>Amended format of record keeping</i>	<input type="checkbox"/>	<input type="checkbox"/>
Register for online account for tax return	<input type="checkbox"/>	<input type="checkbox"/>
Appoint accountant	<input type="checkbox"/>	<input type="checkbox"/>
Start using additional online services	<input type="checkbox"/>	<input type="checkbox"/>
Other (Please specify)		
None of these	<input type="checkbox"/>	<input type="checkbox"/>
Don't know/ prefer not to answer	<input type="checkbox"/>	<input type="checkbox"/>

Q7. How likely would you be to recommend the YouTube video to others?

PLEASE SELECT ONE RESPONSE ONLY

9-10 Highly recommend	<Name of YouTube video>	<input type="checkbox"/>
7-8 Recommend		<input type="checkbox"/>
0-6 Unlikely to recommend		<input type="checkbox"/>

Q8. Do you have any other comments or recommendations about the YouTube Video you watched?

PLEASE WRITE ANY COMMENTS IN THE SPACE PROVIDED OR SELECT NO FURTHER COMMENT

No further comment

Q9. In addition to this survey, we may wish to conduct further research on this topic within the next 12 months. Would you be happy for Ipsos MORI to contact you by email to see if you would like to take part in any follow-up research?

PLEASE SELECT ONE RESPONSE ONLY

Yes

No

THANK YOU FOR PARTICIPATING IN THIS SURVEY

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About Ipsos MORI's Social Research Institute

The Social Research Institute works closely with national governments, local public services and the not-for-profit sector. Its c.200 research staff focus on public service and policy issues. Each has expertise in a particular part of the public sector, ensuring we have a detailed understanding of specific sectors and policy challenges. This, combined with our methods and communications expertise, helps ensure that our research makes a difference for decision makers and communities.