

CEST Inception Event - 20/02/19 - Meeting Notes

Room 1.12 Canary Wharf London

Attendees:

Names redacted

Status Policy team
Project team
Solicitors Office
Policy Technical Team
Large Business
Compliance
Employer Helpline team
Live Service DSM
Wealthy & Mid Size Compliance team

Governance

From a day to day decision making point of view it was agreed that:

- The attendees would be the decision making body
- Agreed that Sprint Review attendance was critical
- Escalations to project board via [REDACTED]

Action - Digital to set up calendar invites (virtual)

Priorities (high-level)

- Entrance/landing (review + improve)
- Guidance & service content (improve + fill any gaps + extension to private sector)
- Tax jargon ((review + improve)
- Tailoring - content to reflect the user
- Exit/Next Steps (review + improve)
- Performance analytics

Action - Business experts to provide a glossary of terms that are required from a legal point of view

Additional Research priorities

- Mutuality of Obligation (MOO)
- Multiple engagements [REDACTED]
- Provision of guidance where there is a user need

Issues

- DDC Yorkshire do not provide Tier 1 desk support (triage, snippets, FAQs) for calculators (non-transactional services)

Action - Digital to research support “Get Help” on other calculators

Risks identified on the day (excluding those already recorded)

- Early engagement with Gov.uk content writers

Other actions

- [REDACTED] to get indicative costs for digital team from [REDACTED] CDIO Finance for [REDACTED]
- [REDACTED] to send URL for Contract Review Service to Policy/Tech to understand whether this service exists and if it does will it form part of the end to end business process for private sector



HM Revenue & Customs CDIO Digital

Check Employment Status for Tax

Usability testing - round 1

02/04/19



Objectives and method

Research objectives

How easy do users find the tool?

To what extent do users understand the tool?

To what extent do users understand the updated screens?

What hypothesis are you trying to test?

Users will be able to self-navigate either to the tool or to the correct guidance by using the updated screens

What we did

Dates

2nd April 2019

5 Participants

- 3 contractors (public and private sectors)
- 2 hiring managers (public and private sectors)

How?

We conducted usability testing to understand how easily users could find and navigate through the CEST tool

Findings summary

Key findings

- The overall feedback about the look and feel was positive
- Users showed positive reactions to the updated landing pages (however, we must caveat this with the fact that none of the users have seen the original - more testing must be done with users of the tool previously)
- Although none of the users had used the tool previously, they were all able to complete the tool (again however, this may have been done without complete understanding of some of the questions and answers they provided)

- Office holder question was understood to be asking if the users worked in an office or would undertake administrative work/duties
- Substitution section
- Control section needs to be better understood
- Terminology of questions and answers needs to have much more clarity
 - Users are not fully understanding what the questions are actually asking
 - Also, they are not sure what some of the answers are alluding to

Recommendations

- Recruit and test with users that have either an awareness of the tool or have used the tool before
 - Use option to test with users suggested to us from the round table events that we've held
- Review impact of Substitution and Control sections on final determination
 - Reach agreement with wider team on what areas of these we can change and improve on/refine
 - Face-to-face session on 10/04/19 should provide insights
- Reword 'Office Holder' question
- Reword negative > positive and positive > negative worded answers and maybe initial question
 - i.e. Yes - reject, No - accept

“An office holder is just an admin role, right?”
P4 - contractor

In detail findings

Office holder question isn't clear

The immediate reaction from a number of the we users tested with was that this question was asking if they would perform 'office duties' like administration tasks.

"An office holder is just an admin role, right?" P4

About the worker's duties

Will the worker (or their business) perform office holder duties for the end client as part of this engagement?

Being an office holder is not about the physical place where the work is done, it is about the worker's responsibilities within the organisation. Office holders can be appointed on a permanent or temporary basis.

This engagement will include performing office holder duties for the end client, if:

- the worker has a position of responsibility for the end client, including board membership or statutory board membership, or being appointed as a treasurer, trustee, company director, company secretary, or other similar statutory roles
- the role is created by statute, articles of association, trust deed or from documents that establish an organisation (a director or company secretary, for example)
- the role exists even if someone is not engaged to fill it (a club treasurer, for example)



If you are not sure if these things apply, please ask the end client's management about their organisational structure.



Yes



No

Severity:  Severe issue

Substitution section is confusing

Substitution is causing a lot of confusion because of what the contract states but what actually happens in reality are two different things.

Users are aware that they usually have the right to a substitute but in reality, in many cases, the end client wouldn't be able to accept due to the time it takes to complete security checks etc.

"In reality this would never be able to happen." P1

About substitutes and helpers

Has the worker's business arranged for someone else (a substitute) to do the work instead of them during this engagement?

This means someone who:

- was equally skilled, qualified, security cleared and able to perform the worker's duties
- was not interviewed by the end client before they started (except for any verification checks)
- was not from a pool or bank of workers regularly engaged by the end client
- did all of the worker's tasks for that period of time
- was substituted because the worker was unwilling but not unable to do the work

- Yes - and the client agreed
- Yes - but the client did not agree
- No - it has not happened

Severity:  Severe issue

Control section needs modernising

Users feel that there could be too much emphasis placed on control for the end determination.

Users are concerned that modern working practices aren't considered enough and this may have an adverse effect on the end determination.

“What if I have to be in their office because of security reasons? The network I have to work on for example” P3

About the work arrangements

Once the worker starts the engagement, does the end client have the right to decide how the work is done?

This does not include general induction, or the need to follow statutory requirements like health and safety.

- Yes - the end client decides how the work needs to be done without input from the worker
- No - the worker decides how the work needs to be done without input from the end client
- No - the end client cannot decide how the work needs to be done because it is a highly skilled role
- Partly - the worker and other people employed or engaged by the end client agree how the work needs to be done

Severity:  Severe issue

Terminology

There isn't enough clarity in what some of the questions are asking and also in some of the answers provided.

Questions are read subjectively and thus answered incorrectly in some instances, giving unfair weighting to users which could in turn change the end determination.

"I'm not really sure what some of the questions are asking or what they're related to." P3

About the worker's financial risk

What does the worker have to provide for this engagement that they cannot claim as an expense from the end client or an agency?

These are things that:

- the worker has to provide to complete this specific engagement
- are not provided by the end client
- could place the worker at financial risk if the cost is not regained

They do not include expenses incurred by being based away from home for the engagement.

Select all that apply

- Materials - items that form a lasting part of the work, or an item bought for the work and left behind when the worker leaves (not including stationery, and most likely to be relevant to substantial purchases in the construction industry)
- Equipment - including heavy machinery, industrial vehicles or high-cost specialist equipment, but not including phones, tablets or laptops
- Vehicle – including purchase, fuel and all running costs (used for work tasks, not commuting)
- Other expenses – including significant travel or accommodation costs (for work, not commuting) or paying for a business premises outside of the worker's home

Severity:  Severe issue

“Yes I ‘could’ send a substitute, but it’s whether they ‘would’ be accepted, that’s the differentiator”

P3 - contractor

Participants

Participants

| Who | Gender | Age | Digital confidence | Digital inclusion barrier | Tax confidence |
|---------------|--------|-----|--------------------|---------------------------|-------------------|
| Participant 1 | Female | 38 | High | None | High - aware |
| Participant 2 | Female | 53 | High | None | Very high - aware |
| Participant 3 | Female | 33 | High | None | High - aware |
| Participant 4 | Female | 40 | High | None | Very high - aware |
| Participant 5 | Male | 28 | High | None | High - aware |

SUS results

| | SUS Score Range | Grade | Percentile Range |
|----------------|-----------------|-------|------------------|
| Acceptable | 84.1-100 | A+ | 96-100 |
| | 80.8-84 | A | 90-95 |
| | 78.9-80.7 | A- | 85-89 |
| | 77.2-78.8 | B+ | 80-84 |
| | 74.1-77.1 | B | 70-79 |
| Marginal | 72.6-74 | B- | 65-69 |
| | 71.1-72.5 | C+ | 60-64 |
| | 65-71 | C | 41-59 |
| | 62.7-64.9 | C- | 35-40 |
| Not acceptable | 51.7-62.6 | D | 15-34 |
| | 0-51.7 | F | 0-14 |

Instructions: For each of the following statements, mark one box that best describes your reactions to the website today.

| | | Strongly Disagree | | | Strongly Agree |
|-----|--|--------------------------|--------------------------|--------------------------|--------------------------|
| 1. | I think that I would like to use this website frequently. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. | I found this website unnecessarily complex. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. | I thought this website was easy to use. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. | I think that I would need assistance to be able to use this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. | I found the various functions in this website were well integrated. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. | I thought there was too much inconsistency in this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. | I would imagine that most people would learn to use this website very quickly. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. | I found this website very cumbersome/awkward to use. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. | I felt very confident using this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. | I needed to learn a lot of things before I could get going with this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| SUS Calculation | | | | | | | | | | | | |
|-----------------|----|----|----|----|----|----|----|----|----|-----|--|-----------|
| Participant | q1 | q2 | q3 | q4 | q5 | q6 | q7 | q8 | q9 | q10 | | SUS Score |
| p1 | 5 | 2 | 5 | 3 | 4 | 1 | 4 | 1 | 4 | 2 | | 82.5 |
| p2 | 2 | 5 | 2 | 4 | 3 | 5 | 1 | 4 | 2 | 5 | | 17.5 |
| p3 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 2 | 3 | 3 | | 57.5 |
| p4 | 4 | 1 | 5 | 1 | 4 | 1 | 5 | 1 | 5 | 1 | | 95.0 |
| p5 | 5 | 3 | 4 | 2 | 3 | 3 | 4 | 2 | 5 | 2 | | 72.5 |



HM Revenue & Customs CDIO Digital

Check Employment Status for Tax

Usability testing - round 2

16/04/19

Prototype version:

<https://www.prototypes.tax.service.gov.uk/check-employment-status-for-tax-prototype/>



Objectives and method

Research objectives

How easy do users find the tool?

To what extent do users understand the tool?

To what extent do users understand the updated screens?

What hypothesis are you trying to test?

- Users will be able to self-navigate either to the tool or to the correct guidance by using the updated screens
- Tone of questions will allow users to make more informed decisions about which answers to choose

What we did

Dates

16th April 2019

5 Participants

- 5 hiring managers (private sector)

How?

We conducted usability testing to understand how easily users could find and navigate through the CEST tool

Findings summary

Key findings

- Reconstructed 'office holder' question was extremely well understood
- Users were all able to self identify at the beginning of the tool
- Separated results/declaration/confirmation screen(s) were well received

- Tone of language needs to be adapted for journeys
- Invoice question causing a lot of confusion
- Helper question needs to be re-addressed

Recommendations

- Recruit and test with users that have either an awareness of the tool or have used the tool before
 - Use option to test with users suggested to us from the round table events that we've held
- Helper question - - Stu to take a look at, maybe liaise with business too
- Language and tone needs to be re-addressed
 - Needs to be introduced the whole way through the tool ready for the next round of testing
- Invoice question
 - Is this tweaked and left in for everyone?
 - Is this shown for certain user groups only?

*“No, they absolutely will not be performing
any of those things.”*

*P5 - Hiring manager of private sector company. Referring to
‘office holder’ question.*

In detail findings

Original guidance page

- Too text heavy
- Hard to navigate
- Too much irrelevant information
- Groups 1 & 2 just wanted to get on and do the task

Guidance

Check employment status for tax

Use this service to find out if you, or a worker on a specific engagement, should be classed as employed or self-employed for tax purposes.

Published 2 March 2017
Last updated 30 March 2017 — [see all updates](#)
From: [HM Revenue & Customs](#)

This service will give you the view of HM Revenue and Customs (HMRC) on whether:

- the [intermediaries legislation \(known as IR35\)](#) applies to an engagement
- the [off-payroll working in the public sector rules](#) apply to a public sector engagement
- a worker should pay tax [through PAYE](#) for an engagement

This service can be used for current or future engagements in the private or public sector. You should reassess the status of the role if there are changes to the engagement or the way the work is done.

HMRC will stand by the result given unless a compliance check finds the information provided isn't accurate.

HMRC won't stand by results achieved through contrived arrangements designed to get a particular outcome from the service. This would be treated as evidence of deliberate non-compliance with associated higher penalties.

Related content

[Employment status](#)
[Working for yourself](#)

Detailed guidance
[Apply the off-payroll working rules \(IR35\) in the private sector](#)
[Off-payroll working through an intermediary \(IR35\)](#)

Collection
[Employment status: employed or self-employed](#)

Severity:  Severe issue

New 'Start page'

- Users didn't look at the 'Before you start' part of the screen
- 2 users that started the journey on this screen went to the guidance and ended up at the original guidance screen
- Explore option of having 'Before you start' on the right of the screen

Employed or self-employed? In or out of IR35? Use this tool to find out

This service has been created for you to find out who is regarded as self-employed for tax purposes. And to decide whether a job/contract and its working conditions (not the individual) is deemed employment and should be taxed at source (PAYE).

Please choose answers that most closely describe how the work will be done.

At the end, you can check and change your answers. Before confirming them to get a result, which you can print.

No information, data or results are stored

[Start now >](#)

[Show all](#)

Before you start

There are six groups of questions, which are described below. You may want to read this and further guidance about them first.

1 **About you**
[Show](#)

Related Content

[Check employment status for tax](#)

[Working for yourself](#)

[IR35 - Find out if it applies](#)

[Employment Status](#)

[Working through an intermediary](#)

[Off payroll working for the public sector](#)

Severity: ● Medium issue

Which describes you best?

- Addition of 2nd option worked well (added during UT session)
- Mention of PAYE helped users to identify the option to choose

About the people involved

Which of these describes you best?

- I want to find out if I am employed/self-employed
- I'm giving someone some work, should I be paying them PAYE?
- I want to find out if a contract I am, or could be, working on falls within IR35
- I want to find out if a contract my organisation is recruiting for falls within IR35
- I want to find out if a contract I'm recruiting for, on behalf of another organisation, falls within IR35

Continue

Invoice question

- Content (contractor/invoice) caused confusion for users
- Language tone needs to replicate user
- Question to be reconstructed
- Question was read wrong by some users

About the people involved

Will the contractor invoice for their services through a limited company, partnership or incorporated body?

Yes No

Continue

“Yeah, I always get invoiced...” P4

Severity:  Severe issue

Private/public sector

- Some users unsure if they were recruiting for their own company or for the company they are doing business with...
- Question to be reconstructed
- Purpose of question is to determine if it's a public sector that's being recruited for - not sure users understood this

About the people involved

Are you recruiting for a private sector company?

Yes No

Continue

Private sector size question

- Users not sure whose company this question was in relation to
- Not clear that you can continue without ticking an option
- Should we have another option (Not relevant...)
- If (when) users understood the question, they chose the correct option(s)
- Look at changing the hint text

About the people involved

Does this company have more than:

Select all that apply

£10.2 million annual turnover?

£5.1 million on their balance sheet?

50 employees?

Continue

Severity:  Medium issue

Private sector small company determination

- Previous question, earlier in the flow, regarding invoice created confusion to user(s) which led them to see this determination
- Some users would not need to see mention of IR35 and extra confusion is being caused because of this
- Groups 1 & 2, in theory, should not see an IR35 determination...

GOV.UK Check employment status for tax

BETA This is a new service - your [feedback](#) will help us to improve it.

[← Back](#)

You don't need to determine if this contract should be paid within IR35.

It is the responsibility of the contractor.

Finish

Contract started/not started

- Language to be rephrased

About the people involved

Has the contractor already started working for your organisation?

Yes

No

Continue

Office holder

- Understood brilliantly - all users provided explanation to this too
- Users were able to easily identify whether the contract in question would be responsible for these

About the worker's duties

Will the contractor ever have to act for your organisation, as:

- a board member?
- a treasurer or trustee?
- a company director, secretary or holder of another official position?

Yes

No

Continue

"No of course they won't" P4

Severity:  Not an issue

Substitute

- Question understood well by users
- Users related this question to a more real world scenario

About substitutes and helpers

Would your organisation allow the contractor to send someone else to do their work - without this substitute being vetted, cleared or interviewed first?

Yes No

Continue

Severity:  Not an issue

Helper

- Question to be rephrased
- Question needs more clarity
- Does this question need to be asked in ALL journeys, rather than just because of an answer to a previous question (substitute)?

About substitutes and helpers

Has the contractor needed to pay a helper for contributing in a significant way to do their work?

Yes No

Continue

“Santa’s little helper?” P3

Severity:  Severe issue

“Of course they will invoice me...”
P2 - Hiring manager/director of small sized company

Moving worker to a different task

- For this and all further questions it was identified that the tone of question needs to be changed in order to gain the best insights...

About the work arrangements

Can the end client move the worker to a different task than they originally agreed to do?

This includes moving project or location, or changing to another task at the same location.

- Yes - but only with the worker's agreement
- Yes - without the worker's agreement (if the worker doesn't want to change the end client might end the engagement.)
- No - that would need to be arranged under a new contract or formal agreement

Continue

Severity:  Medium issue

How the work is done

About the work arrangements

Once the worker starts the engagement, does the end client have the right to decide how the work is done?

This does not include general induction, or the need to follow statutory requirements like health and safety.

- Yes - the end client decides how the work needs to be done without input from the worker
- No - the worker decides how the work needs to be done without input from the end client
- No - the end client cannot decide how the work needs to be done because it is a highly skilled role
- Partly - the worker and other people employed or engaged by the end client agree how the work needs to be done

Continue

Schedule of working hours

About the work arrangements

Can the end client decide the schedule of working hours?

- Yes - the end client decides the worker's schedule
- No - the worker decides their own schedule
- Partly - the worker and the end client agree a schedule
- Not applicable - no schedule is needed as long as the worker meets any agreed deadlines

Continue

What the worker needs to provide - financial risk

About the worker's financial risk

What does the worker have to provide for this engagement that they cannot claim as an expense from the end client or an agency?

These are things that:

- the worker has to provide to complete this specific engagement
- are not provided by the end client
- could place the worker at financial risk if the cost is not regained

They do not include expenses incurred by being based away from home for the engagement.

Select all that apply

- Materials - items that form a lasting part of the work, or an item bought for the work and left behind when the worker leaves (not including stationery, and most likely to be relevant to substantial purchases in the construction industry)
- Equipment - including heavy machinery, industrial vehicles or high-cost specialist equipment, but not including phones, tablets or laptops
- Vehicle – including purchase, fuel and all running costs (used for work tasks, not commuting)
- Other expenses – including significant travel or accommodation costs (for work, not commuting) or paying for a business premises outside of the worker's home

Main way worker is paid

About the worker's financial risk

What is the main way the worker is paid for this engagement?

- An hourly, daily or weekly rate
- A fixed price for a specific piece of work
- An amount based on how much work is completed
- A percentage of the sales the worker makes
- A percentage of the end client's profits or savings

Continue

Putting work right at own cost

About the worker's financial risk

If the end client is not satisfied with the work, does the worker need to put it right at their own cost?

- Yes - the worker would have to put it right without an additional charge, and would incur significant additional expenses or material costs
- Yes - the worker would have to put it right without an additional charge, but would not incur any costs
- No - the worker would put it right in their usual hours at the usual rate of pay, or for an additional fee
- No - the worker would not be able to put it right because the work is time-specific or for a single event
- No – they would not need to put it right

Continue

Worker entitled to any benefits?

About the worker's integration into the organisation

Is the worker entitled to any of these benefits from the end client?

- Sick pay
- Holiday pay
- A workplace pension
- Maternity/paternity pay
- Other benefits (such as gym membership and health insurance)

These do not include benefits provided by a third party or agency.

Yes No

Continue

Worker responsible for any duties?

About the worker's integration into the organisation

Is the worker responsible for any of these duties for the end client?

- Hiring workers
- Dismissing workers
- Delivering appraisals
- Deciding how much to pay someone

Yes No

Continue

Interaction with clients/customers etc

About the worker's integration into the organisation

Does the worker interact with the end client's customers, clients, audience or users?

These are people who use or are affected by the service provided by the public body, corporation or business. This would not include the worker's colleagues or other employees.

Yes

No

Continue

How the worker would introduce themselves

About the worker's integration into the organisation

When the worker interacts with the end client's customers, clients, audience or users, how do they identify themselves?

- They work for the end client
- They are an independent worker acting on behalf of the end client
- They work for their own business

Continue

Results screen variation

- To be tested with more IR35 users

Check your answers before generating your result

About you

▶ [View my answers for this section](#)

The worker's duties

▶ [View my answers for this section](#)

People who help or work instead of you

▶ [View my answers for this section](#)

The working arrangements

▶ [View my answers for this section](#)

The worker's financial risk

▶ [View my answers for this section](#)

Working with the hiring company

▶ [View my answers for this section](#)

Submit your answers

By submitting this notification you are confirming that, to the best of your knowledge, the details you are providing are correct.

Accept and Continue

Severity:  Severe issue

About this result

- 'The big brother effect'
- Is this message appropriate for everyone?

About this result

HMRC will stand by the result given unless a compliance check finds the information provided is not accurate.

HMRC will not stand by results achieved through contrived arrangements designed to get a particular outcome from the service. This would be treated as evidence of deliberate non-compliance with associated higher penalties.

HMRC can review your taxes for up to 20 years.



HMRC won't keep a record of this result

Before you rely on this result, please confirm that you have given answers that reflect the actual or expected working practices of this engagement

If the working practices of this engagement change you accept this result may no longer hold.

Confirm and Continue

Severity:  Severe issue

Final result

- Button content confusing
 - Review content inline with 2 previous buttons from results and 'about this result' screens

You should operate PAYE for this contract.

Why are you getting this result?

Your answers suggest that the intermediaries legislation (IR 35 regulations) applies to this contract. This means a contractor working on it is deemed employed for tax purposes.

You should now do the following:

Ensure earnings from this contract are paid within PAYE.

You can save, print or export a PDF copy of your answers and result for future reference.

Get Result

Severity:  Medium issue

Participants

Participants

| Who | Gender | Age | Digital inclusion barriers | Digital inclusion scale | Tax confidence |
|---------------|--------|-----|----------------------------|-------------------------|-------------------|
| Participant 1 | Male | 34 | None | 8 | High - aware |
| Participant 2 | Female | 53 | None | 7 | Very high - aware |
| Participant 3 | Male | 57 | None | 7 | High - aware |
| Participant 4 | Female | 57 | None | 8 | Very high - aware |
| Participant 5 | Female | 54 | None | 7 | High - aware |

SUS results

| | SUS Score Range | Grade | Percentile Range |
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| Acceptable | 84.1-100 | A+ | 96-100 |
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| | 51.7-62.6 | D | 15-34 |
| | 0-51.7 | F | 0-14 |

Instructions: For each of the following statements, mark one box that best describes your reactions to the website today.

| | | Strongly Disagree | | | Strongly Agree |
|-----|--|--------------------------|--------------------------|--------------------------|--------------------------|
| 1. | I think that I would like to use this website frequently. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. | I found this website unnecessarily complex. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. | I thought this website was easy to use. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. | I think that I would need assistance to be able to use this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. | I found the various functions in this website were well integrated. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. | I thought there was too much inconsistency in this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. | I would imagine that most people would learn to use this website very quickly. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. | I found this website very cumbersome/awkward to use. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. | I felt very confident using this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. | I needed to learn a lot of things before I could get going with this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| Round 2 | 16/04/19 | Hiring managers from private sector (All small sized companies) | | | | | | | | | | SUS score | | Did it improve? |
|----------|----------|---|----|----|----|----|----|----|----|-----|------|------------|-----|-----------------|
| | Q1 | Q2 | Q3 | Q4 | Q5 | Q6 | Q7 | Q8 | Q9 | Q10 | | | | |
| P1 | 4 | 2 | 4 | 1 | 5 | 1 | 3 | 1 | 5 | 1 | 87.5 | Acceptable | Yes | |
| P2 | 1 | 3 | 5 | 4 | 5 | 3 | 5 | 2 | 5 | 1 | 70 | Marginal | | |
| P3 | 4 | 1 | 4 | 1 | 4 | 1 | 4 | 1 | 5 | 1 | 90 | Acceptable | | |
| P4 | 1 | 2 | 3 | 2 | 3 | 1 | 3 | 2 | 3 | 1 | 62.5 | Marginal | | |
| P5 | 3 | 1 | 4 | 2 | 4 | 2 | 5 | 1 | 4 | 1 | 82.5 | Acceptable | | |
| Average: | | | | | | | | | | | 78.5 | Acceptable | | |



HM Revenue & Customs CDIO Digital

Check Employment Status for Tax

Usability testing - round 3

01/05/19 & 02/05/19

Prototype version:

<https://www.prototypes.tax.service.gov.uk/check-employment-status-for-tax-prototype/>



Objectives and method

Research objectives

How easy do users find the tool?

To what extent do users understand the tool?

To what extent do users understand the updated screens?

What hypothesis are you trying to test?

- Users will be able to self-navigate either to the tool or to the correct guidance by using the updated screens
- Tone of questions will allow users to make more informed decisions about which answers to choose

What we did

Dates

1st & 2nd May 2019

4 Participants

- 4 'hiring managers' (Maybe tax experts)
(Private sector)

How?

We conducted usability testing to understand how easily users could find and navigate through the CEST tool

Findings summary

Key findings

- Office holder question was again, extremely well understood
- Users were all able to self identify at the beginning of the tool
- New results screen layout was very well received and easy to understand
- Users felt that having the 'About your result' screen up front was better and highlighted the fact for using reasonable care throughout the tool
- Substitute question was well understood and users were able to link it to real world examples

- Use of 'this business' caused confusion as users felt this referred to the potential contractor
- Use of 'your people' wasn't well understood
- Users did not realise they could carry on through the tool when hitting the 'you do not need to answer any more questions' screen
- Users were looking at some questions in a too granular level

Recommendations

- Recruit and test with actual hiring managers that have either an awareness of the tool or have used the tool before and will be using the tool going forward
 - Use option to test with users suggested to us from the round table events that we've held
- Revisit the section headers - some users found these confusing/misleading
- Revisit and change the use of 'this business' and 'your people'
- Swap the 'finish' button with 'continue through tool' on the 'You don't need to answer any more questions' screen
- Revisit the questions that users are looking at in a too granular level
 - Potentially providing real world examples
- Make users more aware at the 'About your result' screen that they will be able to personalise a PDF output of the determination
- Test using notes sections
 - Users suggested this would be useful and understood the notes would not have an effect on the determination

“Other benefits, like use of the gym and canteen?”

P3 - Hiring manager of private sector company. Referring to ‘organisation benefits’ question.

In detail findings

Original guidance page

- Most users clicked through the 'before you start' links
- Do we need to make it explicit that the user 'must' click through these?
- Does 'Before you start' give too much emphasis on needing to click through these?

Employed or self-employed? In or out of IR35? Use this tool to find out

This tool has been created for individuals and hirers, to find out who is regarded as self-employed for tax purposes.

And to determine whether a job or contract, and its working conditions (not the individual) is deemed employment and should be taxed at source (PAYE).

Use the tool for current or future roles, in the private or public sector. And to reassess a role's status when its scope, or the way it works, changes.

Please choose answers that most closely describe how the work is done. At the end, you can check and change your answers. Before confirming them to get a result, which you can print or download.

No information, data or results are stored.

Before you start

There are six groups of questions, which are described below. You may want to read this and further guidance about them first.

- ▶ [1: About you](#)
- ▶ [2: The worker's duties](#)
- ▶ [3: People who help or work instead of you](#)

You'll need to know:

- The worker's responsibilities
- Who decides what work needs doing
- Who decides when, where and how the work's done
- How the worker will be paid
- If the engagement includes any benefits or reimbursement for expenses.

Related content

[Employment Status](#)
[Working for yourself](#)

Detailed guidance

[Apply the off-payroll working rules \(IR35\) in the private sector](#)
[The intermediaries legislation \(known as IR35\)](#)
[Off-payroll working in the public sector rules](#)
[Employment status: employed or self-employed](#)

Severity:  Medium issue

About your result

- Having this piece upfront highlights the fact for reasonable care
- Users felt appreciative it was shown earlier in the flow

About your result

HMRC will stand by the result given, unless a compliance check finds the information you've provided isn't accurate.

HMRC won't stand by results achieved through contrived arrangements, designed to get a particular outcome from the service. This would be treated as evidence of deliberate non-compliance with associated higher penalties.

Continue

Severity:  Not an issue

Which describes you best?

- All 4 users were able to correctly identify themselves
- 3rd option felt too 'wordy' to one user
- Split the options with a small space to divide top two and bottom three

About you

Which of these describes you best?

- I want to find out if I am employed/self-employed
- I want to find out if I need to apply PAYE to someone I'm giving work to
- I want to find out if a contract I am, or could be, working on falls within IR35
- I want to find out if a contract my organisation is recruiting for falls within IR35
- I want to find out if a contract I'm recruiting for, on behalf of another organisation, falls within IR35

Continue

Severity:  Not an issue

Intermediary question

- Possible to do a multivariate test to see whether users realise/think this should or should not be present
- Do we need a “Don’t know” option?
- Can we do anything with the terminology to make it clearer?

About the people involved

Is the worker trading through a limited company, partnership or unincorporated body?

Yes No

Continue

Severity:  Severe issue

Private sector size question

- 'This business' caused confusion for the users as they felt it was referring to the PSC, not the organisation hiring a contractor
- Look at the section header - this may make question clearer
- Users still unsure that they could select more than one option

About the people involved

Does this business have more than:

Only select the options that apply

£10.2 million annual turnover?

£5.1 million on their balance sheet?

50 employees?

None of the above

Continue

Severity:  Severe issue

Private sector large company determination - until April 2020

- Users did not realise that they could carry on through the tool
 - Worth swapping 'finish' and 'continue through tool' so that this option is the green button?
- Revisit content on this screen - once we know what the policy steer is

You don't need to answer any more questions

Until April 2020, workers are responsible for determining if roles like this should be in or out of IR35

You can exit the tool now. Or continue through it, to see how other factors determine the employment status of this work and for your future reference

Finish

[Continue through tool](#)

Severity:  Severe issue

Private sector small company kick out (IR35)

This is the version for small biz hirers who come in on the IR35/hire a contractor question and then identify themselves as smaller than future metrics.

Just like the PAYE version, they get kicked out

You don't need to answer any more questions

Workers are responsible for determining if roles like this should be in or out of IR35.

Finish

You don't need to answer any more questions

Until April 2020, workers are responsible for determining if roles like this should be in or out of IR35

You can exit the tool now. Or continue through it, to see how other factors determine the employment status of this work and for your future reference

Finish

[Continue through tool](#)

Severity:  Severe issue

Office holder

- Understood brilliantly - all users provided explanation to this too
- Users were able to easily identify whether the contract in question would be responsible for these

About the worker's duties

Will the worker ever have to act for your organisation, as:

- a board member?
- a treasurer or trustee?
- a company director, company secretary or holder of another official position?

Yes

No

Continue

Severity:  Not an issue

Substitute

- Question understood well by users
- Users related this question to a more real world scenario

About substitutes and helpers

Would your organisation allow the worker to send someone else to do their work - without this substitute being vetted, cleared or interviewed first?

Yes No

Continue

Severity:  Not an issue

Helper

- Feeling that users saw this question at a too granular level
 - “What about a meeting in another location?”
- Could we add some more info on this screen?
 - Progressive disclosure for example that may show a real world example?
- ‘Your people’ has caused confusion for a number of users

The working arrangements

Could your people change the worker’s original task, project or location?

- Yes. With their agreement
- Yes. Without their agreement.
- No

Continue

Severity:  Medium issue

*“Yes the location can change, like when they’re
required in a meeting in Glasgow”*

P2 - Hiring manager/tax expert in Private sector company

Schedule of working hours

- May be worth revisiting the intent of this question
 - All users chose 'partly'
 - This does best describe the modern ways of working though

The working arrangements

Will the worker be able to choose where they work?

- Yes
- No. Your people decide
- No. The task determines the location
- Partly. Some work has to be done in an agreed location

Continue

Severity:  Medium issue

What the worker needs to provide - financial risk

- Users were able to answer this confidently and it was well understood

The worker's financial risk

Will the worker have to provide something to deliver this work, at their own cost - that can't be charged or claimed from your organisation?

Yes No

Continue

Severity:  Not an issue

Putting work right at own cost

- *'Like an ordinary employee really, they wouldn't have any loss'*
- Question and answers felt a whole lot more natural

The worker's financial risk

If your team weren't happy with the work, would the worker have to put it right at their cost?

- Yes. The worker would have to put it right, at no additional charge, and would incur extra costs in doing so
- Yes. The worker would have to put it right, at no additional charge, but would incur an opportunity cost
- No. The worker would put it right in their usual hours at their usual rate or fee
- No. The worker couldn't put it right because it was time-specific or for a single event
- No. They wouldn't need to put it right

Continue

Severity:  Not an issue

Worker entitled to any benefits?

- One user went to a very granular level and picked up on things like canteen and gym
 - Maybe we need another real word example shown here

Working with the hiring company

Will the worker be entitled to any of these benefits from your organisation:

- Sick pay
- Holiday pay
- Workplace pension
- Maternity/paternity pay
- Other benefits, like health insurance?

Yes No

Continue

Severity:  Not an issue

Interaction with clients/customers etc

- Users were unsure if this meant internal colleagues too?
- Need to understand the intent of this question and maybe revisit wording

Working with the hiring company

Will the worker interact with your organisation's external customers, clients, audience or users?

Yes No

Continue

How the worker would introduce themselves

- Linked to the previous question
- Once users arrived at this screen they didn't have any issues with it

Working with the hiring company

When the worker interacts with your external customers, clients, audience or users, how do they introduce themselves?

- They work for your organisation
- They are an independent worker acting on your organisation's behalf
- They work for their own business

Continue

Severity:  Not an issue

Results screen variation

- Very well received by all users
- All users were glad to be given sight of their answers so that they could check them over and/or change if necessary

Review your answers in each section below

Open all

| | |
|---|---|
| 1. About you | + |
| 2. The worker's duties | + |
| 3. People who help or work instead of you | + |
| 4. The working arrangements | + |
| 5. The worker's financial risk | + |
| 6. Working with the hiring company | + |

Confirm answers to get your result

By submitting your answers, you confirm the information you've provided is, to the best of your knowledge, correct. That it reflects the actual, or expected, working practices of this role. And that if these change, you also accept your result may no longer hold.

Confirm for result

Severity:  Not an issue

About this result

- Not super clear 'why' this determination has been given
- May have to test with a real determination based on answers to give users more clarity/context
- Users may require more info on here to suggest they can personalise the PDF output with what is shown on the next screen

You should operate PAYE for this contract.

Why are you getting this result?

Your answers suggest that the intermediaries legislation (IR 35 regulations) applies to this contract. This means a contractor working on it is deemed employed for tax purposes.

You should now do the following:

Ensure earnings from this contract are paid within PAYE.

You can save, print or export a PDF copy of your answers and result for future reference.

[Get a copy of your result](#)

Severity:  Medium issue

Add details for your records

- Users found this very useful when arriving at this screen
- Just one user questioned the fact of storage. They weren't fully convinced that HMRC would not store any of this data

Add details to this result for your records

Before you download your result, you can enter any information you'd like recorded on it, in the fields below. This is optional and no data will be stored by HMRC

Your name

Name of your organisation

Name/project/title of contract

Reference (for example, contact or hirer's name and/or date)

Continue

Severity:  Medium issue

PDF output

- PDF layout and output was well received by all users
- All users said they would take a copy of this for their records
- Users were glad to see the details entered on the previous screen appeared at this top of this PDF but weren't initially sure if that would be the case

GOV.UK Check employment status for tax

Name of the person that completed this check: **Joe Bloggs**

End client's name: **Work Ltd**

Engagement job title: **Analyst**

Reference: **Contract number 182739**

Your income from this contract should be taxed within PAYE.

Why are you getting this result?

Your answers suggest that the intermediaries legislation (IR 35 regulations) applies to this contract. This means a contractor working on it is deemed employed for tax purposes.

You should now do the following:

Show this to the hirer and request that your earnings from this contract are paid within PAYE.

Your answers

[Close all](#)

1. About you

| | |
|------------|--------|
| Question 1 | Answer |
| Question 2 | Answer |
| Question 3 | Answer |
| Question 4 | Answer |

Severity: ● Not an issue

Participants

Participants

| Who | Gender | Age | Digital inclusion barriers | Digital inclusion scale | Tax confidence |
|---------------|--------|-------|----------------------------|-------------------------|-------------------|
| Participant 1 | Female | 40-50 | None | 7 | Very high - aware |
| Participant 2 | Female | 30-40 | None | 8 | Very high - aware |
| Participant 3 | Female | 40-50 | None | 7 | High - aware |
| Participant 4 | Female | 30-40 | None | 7 | Very high - aware |

SUS results

| | SUS Score Range | Grade | Percentile Range |
|----------------|-----------------|-------|------------------|
| Acceptable | 84.1-100 | A+ | 96-100 |
| | 80.8-84 | A | 90-95 |
| | 78.9-80.7 | A- | 85-89 |
| | 77.2-78.8 | B+ | 80-84 |
| | 74.1-77.1 | B | 70-79 |
| Marginal | 72.6-74 | B- | 65-69 |
| | 71.1-72.5 | C+ | 60-64 |
| | 65-71 | C | 41-59 |
| Not acceptable | 62.7-64.9 | C- | 35-40 |
| | 51.7-62.6 | D | 15-34 |
| | 0-51.7 | F | 0-14 |

Instructions: For each of the following statements, mark one box that best describes your reactions to the website today.

| | | Strongly Disagree | | | Strongly Agree |
|-----|--|--------------------------|--------------------------|--------------------------|--------------------------|
| 1. | I think that I would like to use this website frequently. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. | I found this website unnecessarily complex. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. | I thought this website was easy to use. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. | I think that I would need assistance to be able to use this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. | I found the various functions in this website were well integrated. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. | I thought there was too much inconsistency in this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. | I would imagine that most people would learn to use this website very quickly. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. | I found this website very cumbersome/awkward to use. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. | I felt very confident using this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. | I needed to learn a lot of things before I could get going with this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| Round 3 | 30/04/19 | | | | | | | | | | SUS score | | Did it improve? | | |
|---------|----------|----|----|----|----|----|----|----|----|-----|-----------|----------|-----------------|----------|--|
| | Q1 | Q2 | Q3 | Q4 | Q5 | Q6 | Q7 | Q8 | Q9 | Q10 | | | | | |
| P1 | | 4 | 1 | 5 | 1 | 4 | 2 | 5 | 1 | 5 | 1 | 92.5 | Acceptable | No | |
| P2 | | 1 | 5 | 3 | 5 | 1 | 3 | 1 | 5 | 1 | 5 | 10 | Not acceptable | | |
| P3 | | 5 | 3 | 4 | 3 | 4 | 2 | 4 | 2 | 4 | 2 | 72.5 | Marginal | | |
| P4 | | 3 | 2 | 3 | 2 | 5 | 1 | 3 | 1 | 3 | 1 | 75 | Acceptable | | |
| | | | | | | | | | | | | Average: | 62.5 | Marginal | |



HM Revenue & Customs CDIO Digital

Check Employment Status for Tax

Usability testing - round 4

14/05/19 & 15/05/19

Prototype version:

<https://www.prototypes.tax.service.gov.uk/check-employment-status-for-tax-prototype/>



Objectives and method

Research objectives

How easy do users find the tool?

To what extent do users understand the tool?

To what extent do users understand the updated screens?

What hypothesis are you trying to test?

- Users will be able to self-navigate either to the tool or to the correct guidance by using the updated screens
- Tone of questions will allow users to make more informed decisions about which answers to choose

What we did

Dates

14th & 15th May 2019

6 Participants

- 6 'hiring managers' (Mix of tax experts and procurement/HR) (Private sector)

How?

We conducted usability testing to understand how easily users could find and navigate through the CEST tool

Findings summary

Key findings

- Gov.uk guidance page was well received on the whole
 - Users liked how it was set out
- Content of 'office holder' and 'substitution' questions was again very well received
- Users understood the 'financial risk' question and were all able to answer confidently
- Check your answers screen was again very well received
 - All users stated how useful this was
- Once users reached the PDF they were happy with the layout and details provided
- Highest SUS score to date!

- Splitting the 'who are you' options actually caused more confusion for the users
- Users were unaware they could/should pick multiple options on the 'size of company' multiple choice question
- Users still going to a too granular level on question regarding workers location
- 'Partly' options on questions seem to be an easy get-out for users, even though on a lot of cases it does match real world scenarios
- Not quite clear that users can add personalisation details to the PDF that they are given the choice to download
- Need to revisit questions which aren't suitable for screen readers

Recommendations

- Remove the split between options on the 'who are you' question
 - But swap the groups of answers around so that the IR35 options are shown first
- Make it more explicit that users should select 'all options that apply' when answering the 'size of company' question
- Revisit content on 'workers location' question and liaise with technical stakeholders on what level of granularity is required on this question
- Revisit questions which currently use a 'partly' answer
 - This may may users think more about which option actually applies rather than using the easier get-out option
- Make it more explicit that users can add details to the PDF that they can receive
 - And that these details are for personalisation only, and will not affect the result or be stored
- Ensure a round of testing with contractors and agencies is included at a later date

*“I really like that you can check your answers
before submitting them for the result”*

P4 - Hiring manager of private sector company. Referring to ‘check your answers’ screen.

In detail findings

Gov.uk guidance page

- Well received by all users
- 'You'll need to know' section seen as very useful and handy for less-expert users

Employed or self-employed? In or out of IR35? Use this tool to find out

This tool has been created for individuals and hirers, to find out who is regarded as self-employed for tax purposes.

And to determine whether a job or contract, and its working conditions (not the individual) is deemed employment and should be taxed at source (PAYE).

Use the tool for current or future roles, in the private or public sector. And to reassess a role's status when its scope, or the way it works, changes.

Please choose answers that most closely describe how the work is done. At the end, you can check and change your answers. Before confirming them to get a result, which you can print or download.

No information, data or results are stored.

Before you start

There are six groups of questions, which are described below. You may want to read this and further guidance about them first.

- ▶ [Section 1: Who, what, when](#)
- ▶ [Section 2: Worker's Duties](#)
- ▶ [Section 3: Worker's substitution](#)

You'll need to know:

- The worker's responsibilities
- Who decides what work needs doing
- Who decides when, where and how the work's done
- How the worker will be paid
- If the engagement includes any benefits or reimbursement for expenses.

Related content

[Employment Status](#)
[Working for yourself](#)

Detailed guidance

[Apply the off-payroll working rules \(IR35\) in the private sector](#)
[The intermediaries legislation \(known as IR35\)](#)
[Off-payroll working in the public sector rules](#)
[Employment status: employed or self-employed](#)

Severity:  Not an issue

About your result

- Tested well and users and understanding why this message is here

About your result

HMRC will stand by the result given, unless a compliance check finds the information you've provided isn't accurate.

HMRC won't stand by results achieved through contrived arrangements, designed to get a particular outcome from the service. This would be treated as evidence of deliberate non-compliance with associated higher penalties.

Continue

Severity:  Not an issue

Which describes you best?

- Splitting these actually caused more confusion
- Also, having the two options at the top and three at the bottom caused confusion as majority of users fit into the bottom three
 - Suggestion to swap these two groups around
 - Also to remove the hard line
- Suggestion to remove the section headers from all screen apart from start page and check answers page
- Need to suffix 'for tax purposes' to all options

Section 1: Who, what, when

Which of these describes you best?

- I want to find out if I am employed/self-employed
- I want to find out if I need to apply PAYE to someone who is working for me

- I want to find out if a contract I'm working on, or could be working on, falls within IR35
- I want to find out if a contract my organisation is recruiting for falls within IR35
- I want to find out if a contract I'm recruiting for, on behalf of another organisation, falls within IR35

Continue

Severity:  Medium issue

Intermediary question

- All users understood that there would need to be an intermediary involved
- Users referred to PSC's

Section 1: Who, what, when

Is the worker trading through a limited company, partnership or unincorporated body?

Yes No

Continue

Severity: ● Not an issue

Private sector client question

- Suggestion from stakeholder meeting was that it would be easier for users to understand the term 'Public sector' and be able to identify themselves out of that
- Need to bear in mind that the following question to this one refers to Private sector, not Public sector

Section 1: Who, what, when

Is your organisation a private sector business?

Yes No

Continue

Private sector size question

- All users, first time through, only ticked one option which triggered the 'small company' message
- Suggestion to use 'Select ALL options...'
 - Content for question to be revisited in general

Section 1: Who, what, when

Does your organisation have more than:

Select any options that apply

£10.2 million annual turnover?

£5.1 million on their balance sheet?

50 employees?

None of the above

Continue

Severity:  Severe issue

Private sector large company determination - until April 2020

- Suggestion that if we have to use this message, it might be worth noting to users that this is a temporary message (only implemented until legislation comes into effect)

You don't need to answer any more questions

Until April 2020, workers are responsible for determining if roles like this should be in or out of IR35

You can exit the tool now. Or continue through it, to see how aspects of the work - like its duties and arrangements - influence its employment status determination.

Continue

[Finish](#)

Severity:  Medium issue

Private sector small company kick out (IR35)

- 'Because you answered (less than two options)... this tell us that you are a small company (or words to that effect)

You don't need to answer any more questions

Workers are responsible for determining if roles like this should be in or out of IR35

Finish

Severity:  Not an issue

Office holder

- Again, understood brilliantly
- If a screen reader is being used on this screen it stops at 'as:', breaking the sentence which makes it unclear
 - Stu to liaise with Craig for possible solutions

Section 2: Worker's Duties

Will the worker ever have to act for your organisation, as:

- a board member?
- a treasurer or trustee?
- a company director, company secretary or holder of another official position?

Yes

No

Continue

Severity:  Not an issue

Substitute

- Question understood well by users
- Users related this question to a more real world scenario

Section 3: Worker's substitution

Would your organisation allow the worker to send someone else to do their work - without this substitute being vetted, cleared or interviewed first?

Yes No

Continue

Severity: ● Not an issue

“Do we get a PDF or anything with the result on?”

P5 - Hiring manager/tax expert in Private sector company

Schedule of working hours

- May be worth revisiting the intent of this question
 - All users chose 'partly'
 - This does best describe the modern ways of working though

Section 4: Worker's arrangements

Will your team decide the schedule of working hours?

- Yes
- No
- Partly. Your people and the worker agree their own schedule.
- Not applicable. The work is based on agreed deadlines, not a set schedule.

Continue

Severity:  Medium issue

Change of task, project or location

- Suggestion for use of:
 - “Could your team change the worker’s original task, project or location without changing their contract?”
 - “No. It would require a new contract.”

Section 4: Worker's arrangements

Could your team change the worker’s original task, project or location?

- Yes. With their agreement
- Yes. Without their agreement.
- No

Continue

Severity:  Severe issue

How the work is done

- May be worth revisiting the intent of this question
 - All users chose 'partly'
 - This does best describe the modern ways of working though
- Need to ascertain whether it's worth having a notes section on this screen
 - For audit/understanding of reasoning
- Is it worth using an example on this screen too?
- Is it also worth changing 'Partly'?

Section 4: Worker's arrangements

Will your team specify exactly how they want the work done, without the worker's input?

- Yes
- No. The worker solely decides how the work is done.
- No. Because it is highly skilled work.
- Partly. Your people and the worker agree how the work will be done.

Continue

Severity:  Medium issue

Schedule of working hours

- Users weren't fully sure of what is meant by 'schedule of working hours'
- Is the use of 'your team' also causing confusion?

Section 4: Worker's arrangements

Will your team decide the schedule of working hours?

- Yes
- No
- Partly. Your people and the worker agree their own schedule.
- Not applicable. The work is based on agreed deadlines, not a set schedule.

Continue

What the worker needs to provide - financial risk

- Users were able to answer this confidently and it was well understood
- Suggestion from stakeholder meeting:
 - “Will the worker incur significant costs to deliver this work, that can’t be charged or claimed from your organisation?”
- Need to establish what a ‘Significant cost’ is as users understandings are different for all cases/industries etc

Section 5: Worker's risk

Will the worker have to provide something to deliver this work, at their own cost - that can't be charged or claimed from your organisation?

Yes No

Continue

Severity:  Not an issue

What the worker needs to provide - financial risk

- Suggestion from stakeholder meeting:
 - “What will the worker be required to provide at their own cost?”
- Do we need to highlight ‘personal laptops’
 - Also to potentially include ‘IT products, such as software etc’

Section 5: Worker's risk

What will the worker provide at their own cost?

Tick all that apply

- Materials. Substantial items that the worker can't use in the future or charge to/claim from you
- Equipment. This does not include personal tablets, phones and laptops
- Vehicle. Used for work-only tasks (not commuting) including purchase, fuel and running costs
- Miscellaneous. e.g. significant non-commuting travel or accommodation external business premises, insurance and accreditation costs.

Continue

Severity:  Medium issue

How the worker will be compensated

- A couple of users pointed out that workers can be paid via two of these options
 - Worth keeping an eye on in future rounds of research

Section 5: Worker's risk

On what basis will the worker be compensated for this work?

- Time. An hourly, daily or weekly rate
- Price. A fixed amount for a specific project
- Amount. Based on how much work is completed
- Percentage. Of sales the worker generates
- Percentage. Share of your organisation's profits or savings

Continue

Severity:  Medium issue

Putting work right at own cost

- Users are happy with the inclusion of 'Opportunity cost'
- Suggestion from stakeholder meeting:
 - Do we need to include 'significant' extra costs on first option?

Section 5: Worker's risk

If your team weren't happy with the work, would the worker have to put it right at their cost?

- Yes. The worker would have to put it right, at no additional charge, and would incur extra costs in doing so
- Yes. The worker would have to put it right, at no additional charge, but would incur an opportunity cost
- No. The worker would put it right in their usual hours at their usual rate or fee
- No. The worker couldn't put it right because it was time-specific or for a single event
- No. They wouldn't need to put it right

Continue

Severity:  Not an issue

Worker entitled to any benefits?

- Same screen reader requirements as earlier similar question (layout)
- Do we need to include extra guidance for what 'Other benefits' are
 - Suggestion to use 'Other significant benefits'
 - Gym membership, subsidised canteen can be discounted

Section 6: Worker's involvement

Will the worker be entitled to any of these benefits from your organisation:

- Sick pay
- Holiday pay
- Workplace pension
- Maternity/paternity pay
- Other benefits, like health insurance?

Yes No

Continue

Severity:  Not an issue

How the worker would introduce themselves

- Stakeholders happy that 'consumers' included audience

Section 6: Worker's involvement

If the worker was to formally interact with your consumers or suppliers, how would they introduce themselves?

- They work for you
- They are an independent worker acting on your behalf
- They work for their own business
- This wouldn't happen - they wouldn't interact formally

Continue

Severity:  Not an issue

Check your answers screen variation

- Very well received by all users
- All users were glad to be given sight of their answers so that they could check them over and/or change if necessary
- Kim to work with Craig on design tweaks

Review your answers in each section below

| | Open all |
|----------------------------------|----------|
| Section 1: Who, what, when | + |
| Section 2: Worker's Duties | + |
| Section 3: Worker's substitution | + |
| Section 4: Worker's arrangements | + |
| Section 5: Worker's risk | + |
| Section 6: Worker's involvement | + |

Confirm answers to get your result

By submitting your answers, you confirm the information you've provided is, to the best of your knowledge, correct. That it reflects the actual, or expected, working practices of this role. And that if these change, you also accept your result may no longer hold.

Confirm for result

Severity:  Not an issue

About this result

- Users appreciated that there would be a reasoning behind the result
- Yes/No to change due to JavaScript issue
- Some users weren't sure that the information they could add here would appear on the PDF
 - "I want to change this, I want to change that" etc
- Stu to revisit content
- Users didn't know that they would be able to get a PDF of their results which lead to them not knowing that the details added here would also be added to the PDF

**IR35 does not apply.
Earnings from this
contract can be paid
gross**

Why are you getting this result?

You told us that the worker's business must make a significant capital investment to do this work, which cannot be reclaimed from your organisation or an agency. This indicates a business working on its own account and therefore the worker is more likely to be self-employed for tax purposes.

You should now do the following:

You can pay a gross amount to the worker's business, without deducting tax and National Insurance.

Do you want to add some information to the results page (to help with your future records)?

This is optional and no data will be stored by HMRC

Yes

No

Severity:  Medium issue

Add details for your records

- Feedback for this part of the screen shown on previous slide
- Revisit button text to make it more intuitive

Do you want to add some information to the results page (to help with your future records)?

This is optional and no data will be stored by HMRC



Yes

Your name

Name of your organisation

Name/project/title of work

Reference (for example, contact or hirer's name and/or date)

Get a copy of your result



No

PDF output

- PDF layout and output was well received by all users
- All users said they would take a copy of this for their records
- Users were glad to see the details entered on the previous screen appeared at this top of this PDF but weren't initially sure if that would be the case

GOV.UK Check employment status for tax

Name of the person that completed this check: **Joe Bloggs**

End client's name: **Work Ltd**

Engagement job title: **Analyst**

Reference: **Contract number 182739**

Your income from this contract should be taxed within PAYE.

Why are you getting this result?

Your answers suggest that the intermediaries legislation (IR 35 regulations) applies to this contract. This means a contractor working on it is deemed employed for tax purposes.

You should now do the following:

Show this to the hirer and request that your earnings from this contract are paid within PAYE.

Your answers

[Close all](#)

1. About you

| | |
|------------|--------|
| Question 1 | Answer |
| Question 2 | Answer |
| Question 3 | Answer |
| Question 4 | Answer |

Severity:  Not an issue

Participants

Participants

| Who | Gender | Age | Digital inclusion barriers | Digital inclusion scale | Tax confidence |
|---------------|--------|-------|----------------------------|-------------------------|-------------------|
| Participant 1 | Male | 30-40 | None | 7 | Very high - aware |
| Participant 2 | Female | 30-40 | None | 7 | Very high - aware |
| Participant 3 | Female | 40-50 | None | 7 | Very high - aware |
| Participant 4 | Male | 50-60 | None | 7 | Very high - aware |
| Participant 5 | Male | 30-40 | None | 8 | High - aware |
| Participant 6 | Female | 40-50 | None | 7 | Very high - aware |

SUS results

| | SUS Score Range | Grade | Percentile Range |
|----------------|-----------------|-------|------------------|
| Acceptable | 84.1-100 | A+ | 96-100 |
| | 80.8-84 | A | 90-95 |
| | 78.9-80.7 | A- | 85-89 |
| | 77.2-78.8 | B+ | 80-84 |
| | 74.1-77.1 | B | 70-79 |
| Marginal | 72.6-74 | B- | 65-69 |
| | 71.1-72.5 | C+ | 60-64 |
| | 65-71 | C | 41-59 |
| Not acceptable | 62.7-64.9 | C- | 35-40 |
| | 51.7-62.6 | D | 15-34 |
| | 0-51.7 | F | 0-14 |

Instructions: For each of the following statements, mark one box that best describes your reactions to the website today.

| | | Strongly Disagree | | | Strongly Agree |
|-----|--|--------------------------|--------------------------|--------------------------|--------------------------|
| 1. | I think that I would like to use this website frequently. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. | I found this website unnecessarily complex. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. | I thought this website was easy to use. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. | I think that I would need assistance to be able to use this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. | I found the various functions in this website were well integrated. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. | I thought there was too much inconsistency in this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. | I would imagine that most people would learn to use this website very quickly. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. | I found this website very cumbersome/awkward to use. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. | I felt very confident using this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. | I needed to learn a lot of things before I could get going with this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| Round 4 | 14/05/19 | Hiring managers/tax experts from private sector (recruited from roundtable events) | | | | | | | | | | SUS score | | Did it improve? |
|----------|----------|--|----|----|----|----|----|----|----|-----|------|------------|-----|-----------------|
| | Q1 | Q2 | Q3 | Q4 | Q5 | Q6 | Q7 | Q8 | Q9 | Q10 | | | | |
| P1 | 5 | 1 | 4 | 4 | 4 | 1 | 3 | 1 | 4 | 2 | 77.5 | Acceptable | Yes | |
| P2 | 4 | 2 | 4 | 1 | 4 | 2 | 3 | 1 | 5 | 1 | 82.5 | Acceptable | | |
| P3 | 5 | 2 | 4 | 1 | 4 | 1 | 5 | 1 | 4 | 1 | 90 | Acceptable | | |
| P4 | 5 | 1 | 4 | 2 | 5 | 2 | 1 | 1 | 5 | 1 | 82.5 | Acceptable | | |
| P5 | 5 | 1 | 4 | 3 | 4 | 3 | 4 | 1 | 5 | 1 | 82.5 | Acceptable | | |
| Average: | | | | | | | | | | | 83 | Acceptable | | |



HM Revenue & Customs CDIO Digital

Check Employment Status for Tax

Usability testing - round 5

28/05/19 & 30/05/19

Prototype version:

<https://www.prototypes.tax.service.gov.uk/check-employment-status-for-tax-prototype/>



Objectives and method

Research objectives

How easy do users find the tool?

To what extent do users understand the tool?

To what extent do users understand the updated screens?

What hypothesis are you trying to test?

- Users will be able to self-navigate either to the tool or to the correct guidance by using the updated screens
- Tone of questions will allow users to make more informed decisions about which answers to choose

What we did

Dates

28th & 30th May 2019

6 Participants

- 6 'hiring managers' (Mix of tax experts and procurement/HR) (Private sector)

How?

We conducted usability testing to understand how easily users could find and navigate through the CEST tool

Findings summary

Key findings

- Vast majority of questions and answers are now being well understood by users
- Users found the way that the substitution questions were split (if answering for a current contract) was much more understandable than the original version
- The disclaimer, albeit being seen as strongly worded, was very well received and users stated that it clearly set out HMRC' stance
- All users were able to complete the tool and get an outcome
- Highest single SUS score to date

- The private sector company size question was still not seen as a multiple choice question in the first instance for the majority of users
- The worker incurring significant cost questions were still not providing enough context (on the first question of these) for users to give an informed answer
- Users still slightly unsure that the 'details' they could add would be shown on a downloadable copy of their result
- Users expected the time/date stamp to appear at the top of the downloadable output

Recommendations

- Make an iteration of the 'private sector company size' question so that it is easier and more understandable for users to make multiple choices
 - An option for this could be to extend to multiple screens rather than have all on one
- Revisit the content on the 'You don't need to answer any more questions' interstitial screen
 - Make it easier to understand that users can continue through the tool
- Revisit the content on the 'worker incurring significant costs' question
 - There needs to be more context for this question
- Revisit the content on the free-text fields on the additional details screens
 - To allow users to have a better understanding of what they can add to their downloadable document
- Move the time/date stamp to the top of the PDF output
- Ensure a round of testing with contractors and agencies is included at a later date

*“I really like that you can check your answers
before submitting them for the result”*

P4 - Hiring manager of private sector company. Referring to ‘check your answers’ screen.

In detail findings

Gov.uk guidance page

- Again, this screen was well received and well understood by all users

Employed or self-employed? In or out of IR35? Use this tool to find out

This tool has been created for individuals and hirers, to find out who is regarded as self-employed for tax purposes.

And to determine whether a job or contract, and its working conditions (not the individual) is deemed employment and should be taxed at source (PAYE).

Use the tool for current or future roles, in the private or public sector. And to reassess a role's status when its scope, or the way it works, changes.

Please choose answers that most closely describe how the work is done. At the end, you can check and change your answers. Before confirming them to get a result, which you can print or download.

No information, data or results are stored.

Before you start

There are six groups of questions, which are described below. You may want to read this and further guidance about them first.

- ▶ [Section 1: Who, what, when](#)
- ▶ [Section 2: Worker's Duties](#)
- ▶ [Section 3: Worker's substitution](#)

You'll need to know:

- The worker's responsibilities
- Who decides what work needs doing
- Who decides when, where and how the work's done
- How the worker will be paid
- If the engagement includes any benefits or reimbursement for expenses.

Related content

[Employment Status](#)
[Working for yourself](#)

Detailed guidance

[Apply the off-payroll working rules \(IR35\) in the private sector](#)
[The intermediaries legislation \(known as IR35\)](#)
[Off-payroll working in the public sector rules](#)
[Employment status: employed or self-employed](#)

Severity:  Not an issue

Disclaimer

- A more 'hard-hitting' message but users felt this was good and that the detail in the disclaimer covered HMRC's stance well

Disclaimer

HMRC will stand by the result you get from this tool, provided the information you have given is accurate.

However, if your information was checked and found to be inaccurate, HMRC will not stand by the result.

! Neither will HMRC stand by results achieved through contrived arrangements, designed to get a particular outcome from the service. This would be treated as evidence of deliberate non-compliance, which can attract higher associated penalties.

Accept and continue

Severity:  Not an issue

Which describes you best?

- Users ultimately make the correct decision at this screen
- A lot of sessions have seen us test with 2 users at the same time and this may be the reason behind more deliberation taking place

Please tell us why you're here, to help us give you the most relevant result

- I want to find out if a contract I'm working on, or could be working on, falls within the off-payroll working rules (IR35).
- I want to find out if a contract my organisation is offering falls within the off-payroll working rules (IR35).
- I want to find out if a contract my agency is recruiting for falls within the off-payroll working rules (IR35).
- I want to find out if I am employed, or self-employed, for tax purposes.
- I want to find out if a job I am hiring for is classed as employed, or self-employed, for tax purposes.

Continue

Severity:  Medium issue

Intermediary question

- All users understood that there would need to be an intermediary involved

Is the worker trading through a limited company, partnership or unincorporated body?

Yes No

Continue

Severity: ● Not an issue

Private sector client question

- No real issues with this question
- Users are able to identify which sector they fit in

In which sector do you work?

- The public sector.
- The private sector.

Continue

Severity:  Not an issue

Private sector size question

- Users are still having issues with this screen where they are missing the option of ticking 'all' that apply
- Design team have made an iteration of this screen to test in the following round

How large is your organisation? Tick all that apply

- More than £10.2 million annual turnover.
- More than £5.1 million on their balance sheet.
- More than 50 employees.
- None of the above.

Continue

Severity:  Severe issue

Private sector large company determination - until April 2020

- User's initial assumption is that they don't need to do any more but upon reading the message they realised they could
- An iteration of this has been made by the design team that will be tested in the following round

You don't need to answer any more questions

Until April 2020, workers are responsible for determining if roles like this should be in or out of IR35

You can exit the tool now. Or continue through it, to see how aspects of the work - like its duties and arrangements - influence its employment status determination.

Continue

[Finish](#)

Severity:  Medium issue

Office holder

- Users are still fully understanding that this is the office holder question and have no hesitation when answering

During the course of this work, will the worker ever have to act for your organisation as any of the following:

- A board member
- A treasurer
- A trustee
- Company director
- Company secretary
- Other office holder position

Yes No

Continue

Severity:  Not an issue

Substitute

- Users understood that this was the substitution question set
- Only slight concern from users is what does 'cleared' mean
- Almost always (after deliberation with their colleague) they come to their conclusion which allows them to proceed
- Use of 'cleared' to be reviewed

Has the worker ever sent someone else to do their work - without this substitute being vetted, cleared or interviewed first?

- Yes, it was agreed.
- Yes, but the substitute wasn't accepted.
- No, it hasn't happened.

Continue

Severity:  Not an issue

Substitute

- After making a decision as to what this means from the first question, users were able to answer this question easily

Would your organisation allow the worker to send someone else to do their work - without this substitute being vetted, cleared or interviewed first?

Yes No

Continue

Severity:  Not an issue

Substitute

- Users had no issues with this screen

Has the worker paid another person to do a significant amount of this work?

Yes No

Continue

Severity: ● Not an issue

“Do we get a PDF or anything with the result on?”

P5 - Hiring manager/tax expert in Private sector company

Moving the worker

- Users understood the intent of this question and were able to make informed answers based on their industry

Could your team move the worker from their original task, project or location without their agreement?

Yes

No, the worker would have to agree.

No, that would require a new contract or formal working arrangement.

Continue

Severity:  Not an issue

How the work is done

- Again, this question is well understood on the whole and users are able to give an informed answer for this question
- Having 3 options for no makes this question more decisive and makes users give a more informed answer, rather than being able to give a conservative answer beforehand

Will your team decide how the work should be done?

- Yes
- No, the worker solely decides.
- No, because it is highly skilled work.
- No, your team and the worker agree together.

Continue

Severity:  Not an issue

Schedule of working hours

- No issues with this question

Will your team decide the schedule of working hours?

- Yes
- No, the worker solely decides
- No, your team and the worker agree their own schedule.
- No, the work is based on agreed deadlines, not a set schedule.

Continue

Severity:  Not an issue

Where the worker does the work

- Users are able to give an informed answer for this question and based on real world working practices

Will your team decide where the worker does the work?

- Yes
- No, the worker decides.
- No, the task determines the location.
- No, some work has to be done in an agreed location and some can be the worker's choice.

Continue

Severity:  Not an issue

Significant cost

- Users weren't fully understanding this question and the intent of it until they were guided to the following screen, which gave more context
- The design team have made an iteration of this and the following screen that will be tested in the following round

Will the worker have to incur a significant cost to deliver this work, which can't be charged or claimed from your organisation?

Yes No

Continue

What will they provide at their own cost

- Users weren't fully understanding this question and the intent of it until they were guided from the previous screen, which then gave it more context
- The design team have made an iteration of this and the previous screen that will be tested in the following round

What will the worker provide at their own cost?

Tick all that apply

- Materials. Substantial items that the contractor can't use in the future, charge or claim for from you or their agency.
- Equipment. This does not include personal laptops, tablets and phones.
- Vehicle. Used for work-only tasks (not commuting) including purchase, fuel and running costs.
- Miscellaneous. e.g. significant non-commuting travel or accommodation costs, external business premises, insurance and accreditation costs.

Continue

Severity:  Medium issue

Basis of compensation

- No issues with this question

On what basis will the worker be compensated for this work?

- By an hourly, daily or weekly rate.
- By a fixed price for a specific project.
- By the amount of work completed.
- By a percentage of the sales the worker generates.
- By a percentage of your organisation's profits or savings.

Continue

Severity:  Not an issue

Putting work right at their own cost

- 'Opportunity cost' was understood by the users

If your team weren't happy with the work, would the worker have to put it right at their cost?

- Yes, the worker would have to put it right, for no additional income, and would incur extra outgoings in doing so.
- Yes, the worker would have to put it right, for no additional income, with no extra outgoings but would incur an opportunity cost.
- No, the worker would put it right in their usual hours at their usual rate or fee.
- No, the worker couldn't put it right because it was time-specific or for a single event.
- No, they wouldn't need to put it right.

Continue

Severity:  Not an issue

Worker benefits

- No issues with this question

Will your organisation provide the worker with any of the following benefits?

- Sick pay
- Holiday pay
- Workplace pension
- Maternity/paternity pay
- Other significant benefits, like health insurance

Yes No

Continue

Severity:  Not an issue

Responsible for any duties

- No issues with this question

Will the worker be responsible for any of these duties for your organisation?

- Hiring workers
- Dismissing staff
- Delivering appraisals
- Deciding staff pay levels

Yes No

Continue

Severity:  Not an issue

Introducing themselves to consumers

- All users were able to give an informed answer to this question

If the worker was to formally interact with your consumers or suppliers, how would they introduce themselves?

- They work for you
- They are an independent worker acting on your behalf
- They work for their own business
- This wouldn't happen - they wouldn't interact formally

Continue

Severity:  Not an issue

Review your answers

- All users stated how much they appreciated this screen

Review your answers in each section below

| | Open all |
|----------------------------------|----------|
| Section 1: Who, what, when | + |
| Section 2: Worker's Duties | + |
| Section 3: Worker's substitution | + |
| Section 4: Worker's arrangements | + |
| Section 5: Worker's risk | + |
| Section 6: Worker's involvement | + |

Confirm answers to get your result

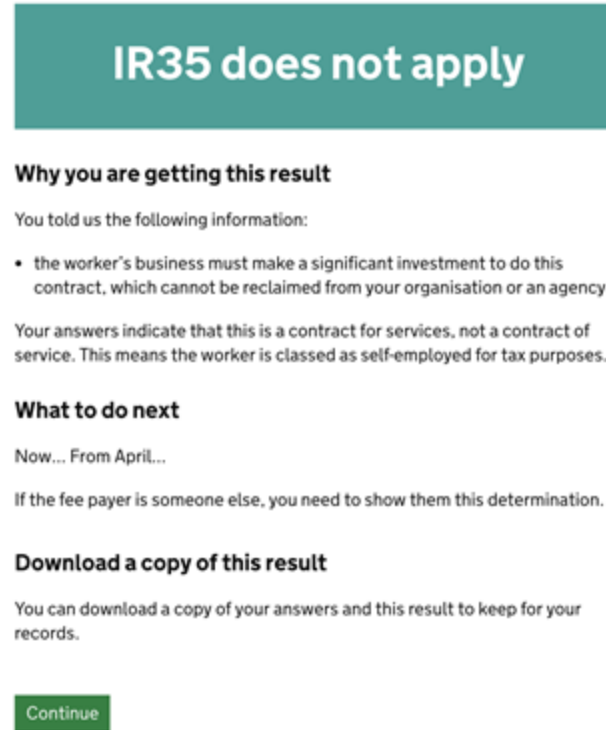
By submitting your answers, you confirm the information you've provided is, to the best of your knowledge, correct. That it reflects the actual, or expected, working practices of this role. And that if these change, you also accept your result may no longer hold.

Confirm for result

Severity:  Not an issue

Result screen

- Users liked that a determination was given here with reasons behind why the particular determination was given



IR35 does not apply

Why you are getting this result

You told us the following information:

- the worker's business must make a significant investment to do this contract, which cannot be reclaimed from your organisation or an agency

Your answers indicate that this is a contract for services, not a contract of service. This means the worker is classed as self-employed for tax purposes.

What to do next

Now... From April...

If the fee payer is someone else, you need to show them this determination.

Download a copy of this result

You can download a copy of your answers and this result to keep for your records.

Continue

Severity:  Not an issue

Adding details to document - part 1

- Users understood that they could add some details to their PDF
- Potential for us to add in a piece that states HMRC will not keep any of these details

Do you want to add details to this document?

This is optional and for your records only.



For example, contract reference number, contract project



Yes



No

Continue

Severity:  Medium issue

Adding details to document - part 2

- Users appreciated having these fields available to add details to their PDF
- Potential for us to remove the 'for example' and maybe revisit the field title(s)

Add details to your document

This is optional and for your records only

Your name

Your organisation's name

Name, project, or title of contract

Reference

for example, contact or hirer's name and/or date

Get a copy of this result

PDF output

- Users liked the layout of this PDF
- We need to move the date/timestamp from the bottom of the PDF to the top as this is something that the majority of users have suggested would be useful to have

GOV.UK Check employment status for tax

Name of the person that completed this check: **Joe Bloggs**

End client's name: **Work Ltd**

Engagement job title: **Analyst**

Reference: **Contract number 182739**

Your income from this contract should be taxed within PAYE.

Why are you getting this result?

Your answers suggest that the intermediaries legislation (IR 35 regulations) applies to this contract. This means a contractor working on it is deemed employed for tax purposes.

You should now do the following:

Show this to the hirer and request that your earnings from this contract are paid within PAYE.

Your answers

[Close all](#)

1. About you

| Question 1 | Answer |
|------------|--------|
| Question 2 | Answer |
| Question 3 | Answer |
| Question 4 | Answer |

Severity: ● Not an issue

Participants

Participants

| Who | Gender | Age | Digital inclusion barriers | Digital inclusion scale | Tax confidence |
|---------------|--------|-------|----------------------------|-------------------------|-------------------|
| Participant 1 | Male | 25-25 | None | 8 | Very high - aware |
| Participant 2 | Male | 40-50 | None | 8 | Very high - aware |
| Participant 3 | Male | 30-40 | None | 7 | Very high - aware |
| Participant 4 | Male | 30-40 | None | 7 | Very high - aware |
| Participant 5 | Female | 30-40 | None | 8 | High - aware |
| Participant 6 | Female | 50-60 | None | 7 | Very high - aware |

SUS results

| | SUS Score Range | Grade | Percentile Range |
|----------------|-----------------|-------|------------------|
| Acceptable | 84.1-100 | A+ | 96-100 |
| | 80.8-84 | A | 90-95 |
| | 78.9-80.7 | A- | 85-89 |
| | 77.2-78.8 | B+ | 80-84 |
| | 74.1-77.1 | B | 70-79 |
| Marginal | 72.6-74 | B- | 65-69 |
| | 71.1-72.5 | C+ | 60-64 |
| | 65-71 | C | 41-59 |
| Not acceptable | 62.7-64.9 | C- | 35-40 |
| | 51.7-62.6 | D | 15-34 |
| | 0-51.7 | F | 0-14 |

Instructions: For each of the following statements, mark one box that best describes your reactions to the website today.

| | | Strongly Disagree | | | Strongly Agree |
|-----|--|--------------------------|--------------------------|--------------------------|--------------------------|
| 1. | I think that I would like to use this website frequently. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. | I found this website unnecessarily complex. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. | I thought this website was easy to use. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. | I think that I would need assistance to be able to use this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. | I found the various functions in this website were well integrated. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. | I thought there was too much inconsistency in this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. | I would imagine that most people would learn to use this website very quickly. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. | I found this website very cumbersome/awkward to use. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. | I felt very confident using this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. | I needed to learn a lot of things before I could get going with this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| Round 5 | 28/05/19 | Hiring managers/tax experts from private sector (recruited from roundtable events) | | | | | | | | | | SUS score | | Did it improve? |
|----------|----------|--|----|----|----|----|----|----|----|-----|------|------------|----|-----------------|
| | Q1 | Q2 | Q3 | Q4 | Q5 | Q6 | Q7 | Q8 | Q9 | Q10 | | | | |
| P1 | 3 | 2 | 4 | 2 | 4 | 2 | 3 | 2 | 5 | 1 | 75 | Acceptable | | |
| P2 | 5 | 1 | 5 | 1 | 5 | 1 | 4 | 1 | 5 | 1 | 97.5 | Acceptable | | |
| P3 | 4 | 1 | 5 | 1 | 4 | 2 | 5 | 2 | 4 | 1 | 87.5 | Acceptable | | |
| P4 | 5 | 2 | 4 | 2 | 4 | 1 | 4 | 1 | 5 | 5 | 77.5 | Acceptable | No | |
| P5 | 5 | 3 | 2 | 2 | 4 | 2 | 4 | 1 | 3 | 3 | 67.5 | Marginal | | |
| Average: | | | | | | | | | | | 81 | Acceptable | | |



HM Revenue & Customs CDIO Digital

Check Employment Status for Tax

Usability testing - round 6

11/06/19 & 12/06/19

Prototype version:

<https://www.prototypes.tax.service.gov.uk/check-employment-status-for-tax-prototype/>



Objectives and method

Research objectives

How easy do users find the tool?

To what extent do users understand the tool?

To what extent do users understand the updated screens?

What hypothesis are you trying to test?

- Users will be able to self-navigate either to the tool or to the correct guidance by using the updated screens
- Tone of questions will allow users to make more informed decisions about which answers to choose

What we did

Dates

11th & 12th June 2019

7 Participants

- 7 'hiring managers' (Mix of tax experts and procurement/HR) (Private sector)

How?

We conducted usability testing to understand how easily users could find and navigate through the CEST tool

Findings summary

Key findings

- We feel that users are now able to easily travel through the tool from start to finish
- Users seem to be picking up on things outside of the tool's control - something which signifies that the tool itself is performing well
- 'Office holder', 'Substitution' and 'Company benefits' questions are performing the best they have since we inherited the tool - users have no issues in identifying which answer to make and in a lot less time than previous too

- Some users had issues determining the answer to the 'balance sheet' question
- The answers to the 'Please tell us who you are...' question, we as a design team feel are still too long
- Order of the financial risk questions could do with being tweaked to see if users gain a better understanding by seeing an alternative question first, as opposed to the materials one

Key feedback

“Hi,

Thank you for the opportunity to assist in the development of the improved CEST test.

The main elements *Media company* are concerned with, that the current CEST test does not consider are multiple engagements, there is nowhere in the CEST that considers multiple engagements as an indicator of self employment, though case law seems to support this.

- the percentage of the workers income that will be dependent on the engagement
- the weighting on control over HOW the work is done should be greater than the weighting of where and when for the TV Industry. The where and when is often determined by the task. For the TV industry, front of camera talent have considerable control and creative input into the performance and HOW the work is done, creating their own brand and personality.

These are strong indicators of self employment.

Regards,”

Recommendations

- Revisit the length of the identifier questions at the beginning of the tool - see if we can come up with shorter (and still as meaningful) solutions that users still understand or understand easier than currently
- Reorder the 'company size' questions so that users can make an informed answer on the two questions that are seen to be 'easier to understand'
- Reorder the 'financial risk' section so that an alternative question is shown first - since we feel the materials question is very heavily linked to just the construction industry
- Ask users to use a 'real' or prospective contract when completing the tool in future rounds of research

*“I know exactly what that’s referring to. Always
a no”*

*P3 - Hiring manager of private sector company. Referring to ‘office
holder’ question.*

In detail findings

Disclaimer

- Users understood and are comfortable with this disclaimer

Disclaimer

HMRC will stand by the result you get from this tool, provided the information you have given is accurate.

However, if your information was checked and found to be inaccurate, HMRC will not stand by the result.

! Neither will HMRC stand by results achieved through contrived arrangements, designed to get a particular outcome from the service. This would be treated as evidence of deliberate non-compliance, which can attract higher associated penalties.

Accept and continue

Severity:  Not an issue

Which describes you best?

- Users ultimately make the correct decision at this screen
- As shown in research, users can reach the right answer at this screen but it takes time and some deliberation
- Work potentially to be done on the length of answers

Please tell us why you're here, to help us give you the most relevant result

- I want to find out if a contract I'm working on, or could be working on, falls within the off-payroll working rules (IR35).
- I want to find out if a contract my organisation is offering falls within the off-payroll working rules (IR35).
- I want to find out if a contract my agency is recruiting for falls within the off-payroll working rules (IR35).
- I want to find out if I am employed, or self-employed, for tax purposes.
- I want to find out if a job I am hiring for is classed as employed, or self-employed, for tax purposes.

Continue

Severity:  Medium issue

Intermediary question

- All users understood that there would need to be an intermediary involved

Is the worker trading through a limited company, partnership or unincorporated body?

Yes No

Continue

Severity:  Not an issue

Private sector client question

- No real issues with this question
- Users are able to identify which sector they fit in

In which sector do you work?

- The public sector.
- The private sector.

Continue

Severity:  Not an issue

Private sector size question

- Users found the offering of split screens for these questions was much easier to understand
- However, they were unsure as to the answer of the 'balance sheet' question

Does your organisation have an annual turnover of more than £10.2 million?

Yes No

Continue

Does your organisation have more than £5.1 million on its balance sheet?

Yes No

Continue

Does your organisation employ more than 50 people?

Yes No

Continue

Severity:  Medium issue

Private sector large company determination - until April 2020

- Updates to content on this screen was well received by users and they were able to decide to continue through the tool much easier than in previous iterations
- An in-session update to the content proved to be very well received and understood and made the screen much easier to understand

Currently, you do not need to determine if this work falls within the off-payroll rules (IR35)

Until proposed changes due in April 2020 are introduced, it is the worker's responsibility.

After April 2020, determining the employment status for tax purposes of contracts like this will become the responsibility of the organisation issuing the contract, if they are classed as medium to large.

What to do next

You can exit the tool now. Or continue through it, to see how aspects of the work, like its duties and arrangements, affect the result given.

Continue

[Exit](#)

Severity:  Not an issue

Office holder

- All users were able to easily comprehend what this question was and easily able to answer it

During this work will the worker act as a board member, treasurer, trustee, company director, company secretary or other office holder position for your organisation?

Yes No

Continue

Severity:  Not an issue

Substitute

- Majority of users answered this flow based on the worker not having started the role yet
 - Users didn't have any issues answering this question

Would your organisation allow the worker to send someone else to do their work - without this substitute being vetted, cleared or interviewed first?

Yes No

Continue

Severity: ● Not an issue

Substitute

- Users had no issues with this screen

Has the worker paid another person to do a significant amount of this work?

Yes No

Continue

Severity: ● Not an issue

“This feels much quicker to do and far easier to understand than the previous version”

P4 - Hiring manager in private sector company

Moving the worker

- Users understood the intent of this question and didn't focus any attention to 'location' like there has been in previous rounds

Could your team move the worker from their original task, project or location without their agreement?

Yes

No, the worker would have to agree.

No, that would require a new contract or formal working arrangement.

Continue

Severity:  Not an issue

How the work is done

- Users understood this question and the differing answers very well
- Specific users were able to identify different roles within their organisation and which answer would apply to them
- User from media industry was able to identify the use of different guidance (namely 'Appendix 1')

Will your team decide how the work should be done?

- Yes
- No, the worker solely decides.
- No, because it is highly skilled work.
- No, your team and the worker agree together.

Continue

Severity:  Not an issue

Schedule of working hours

- Again, no issues from the users with this question
- Media user was able to identify which answer would suit different roles within their industry

Will your team decide the schedule of working hours?

- Yes
- No, the worker solely decides
- No, your team and the worker agree their own schedule.
- No, the work is based on agreed deadlines, not a set schedule.

Continue

Severity:  Not an issue

Where the worker does the work

- Users are able to give an informed answer for this question and based on real world working practices

Will your team decide where the worker does the work?

- Yes
- No, the worker decides.
- No, the task determines the location.
- No, some work has to be done in an agreed location and some can be the worker's choice.

Continue

Severity:  Not an issue

Significant cost

- The order of these questions resonated better with users from specific industries, namely the construction industry
- As a design team, we want to test a different order for these questions to try to improve the understandability
- During this round, we updated content on these screens to include examples - something which tested really well

Will the worker incur substantial equipment costs to do this work, that they cannot claim from or charge to you?

Including heavy machinery, industrial vehicles or high-cost specialist equipment, but not including laptops, tablets and phones.

Yes No

Continue

Will the worker incur costs for a vehicle, that they cannot claim from your organisation?

This includes purchasing, leasing, hiring, fuel and other running costs but excludes commuting costs.

Yes No

Continue

Will the worker incur substantial costs for materials to do this work, that they cannot claim from or charge to you?

This includes items that form a lasting part of the work, or are left behind when the worker leaves. Stationery is excluded.

This question is most likely to be relevant to the construction industry.

Yes No

Continue

Will the worker incur any other substantial costs, that they cannot claim from or charge to your organisation?

This includes non-commuting travel or accommodation, external business premises, insurance or accreditation.

Yes No

Continue

Severity: ● Medium issue

Basis of compensation

- No issues with this question

On what basis will the worker be compensated for this work?

- By an hourly, daily or weekly rate.
- By a fixed price for a specific project.
- By the amount of work completed.
- By a percentage of the sales the worker generates.
- By a percentage of your organisation's profits or savings.

Continue

Severity:  Not an issue

Putting work right at their own cost

- 'Opportunity cost' was understood by the users
- No issues highlighted by users on this screen

If your team weren't happy with the work, would the worker have to put it right at their cost?

- Yes, the worker would have to put it right, for no additional income, and would incur extra outgoings in doing so.
- Yes, the worker would have to put it right, for no additional income, with no extra outgoings but would incur an opportunity cost.
- No, the worker would put it right in their usual hours at their usual rate or fee.
- No, the worker couldn't put it right because it was time-specific or for a single event.
- No, they wouldn't need to put it right.

Continue

Severity:  Not an issue

Worker benefits

- We tested this screen with all new content compared to previous rounds
- Users were easily able to identify which answer to pick here

Will you provide the worker with paid-for external gym membership, health insurance, retail discounts or other corporate benefits?

Yes No

Continue

Severity: ● Not an issue

Responsible for any duties

- Content for this screen was again updated mid-testing and updates were well received by users

Will the worker have any formal responsibilities like hiring or dismissing workers, delivering appraisals, deciding how much to pay someone for you?

Yes No

Continue

Severity:  Not an issue

Introducing themselves to consumers

- All users stated that their contractors would all know how they would introduce themselves based on the agreed working arrangements

If the worker was to formally interact with your consumers or suppliers, how would they introduce themselves?

- They work for you
- They are an independent worker acting on your behalf
- They work for their own business
- This wouldn't happen - they wouldn't interact formally

Continue

Severity:  Not an issue

Review your answers

- All users stated how much they appreciated this screen and how useful it is
- Screen to be reviewed on mobile devices by design team and in future rounds of testing

Review your answers in each section below

| | |
|---|--------------------------|
| | Open all |
| Section 1: Who, what, when | + |
| Section 2: Worker's Duties | + |
| Section 3: Worker's substitution | + |
| Section 4: Worker's arrangements | + |
| Section 5: Worker's financial risk | + |
| Section 6: Worker's involvement | + |

Declaration

By submitting your answers, you confirm the information you've provided is, to the best of your knowledge, correct. That it reflects the actual, or expected, working practices of this role. And that if these change, you also accept your result may no longer hold.

Confirm for result

Severity:  Not an issue

Result screen

- Users liked that a determination was given here with reasons behind why the particular determination was given

Why you are getting this result

Your answers told us:

- the worker's business will incur a significant cost with this job, which cannot be reclaimed or re-charged

This indicates the working arrangements for this contract are on a business-to-business basis.

What you should do next

Currently, you don't need to determine the employment status for tax of this contract. It is the worker's responsibility. From April 2020, if you are the fee payer then contracts like this will need to be operated within PAYE. If the fee payer is someone else, then you would need to show this determination to them.

Do you want a copy of this result?

You can download a document that will show your answers, the result, today's date and time of completion. You can also add details to the document to help reference it for your future use.

HMRC will not keep a record of this result.

Yes No

Continue

Severity: ● Not an issue

Adding details to document - part 1

- Users understood that they could add some details to their PDF
- Potential for us to add in a piece that states HMRC will not keep any of these details

Do you want to add some reference details to this document?

This is for your reference only, HMRC will not keep these details.

For example, contract reference title, hiring department

Yes No

Continue

Adding details to document - part 2

- Users appreciated having these fields available to add details to their PDF
- Potential for us to remove the 'for example' and maybe revisit the field title(s)

Add details to your document

This is optional and for your records only

Your name

Your organisation's name

Name, project, or title of contract

Reference

for example, contact or hirer's name and/or date

Get a copy of this result

PDF output

- Users liked the layout of this PDF
- We need to move the date/timestamp from the bottom of the PDF to the top as this is something that the majority of users have suggested would be useful to have

GOV.UK Check employment status for tax

Name of the person that completed this check: **Joe Bloggs**

End client's name: **Work Ltd**

Engagement job title: **Analyst**

Reference: **Contract number 182739**

Your income from this contract should be taxed within PAYE.

Why are you getting this result?

Your answers suggest that the intermediaries legislation (IR 35 regulations) applies to this contract. This means a contractor working on it is deemed employed for tax purposes.

You should now do the following:

Show this to the hirer and request that your earnings from this contract are paid within PAYE.

Your answers

[Close all](#)

1. About you

| Question 1 | Answer |
|------------|--------|
| Question 2 | Answer |
| Question 3 | Answer |
| Question 4 | Answer |

Severity: ● Not an issue

Participants

Participants

| Who | Gender | Age | Digital inclusion barriers | Digital inclusion scale | Tax confidence |
|---------------|--------|-------|----------------------------|-------------------------|-------------------|
| Participant 1 | Male | 25-25 | None | 8 | Very high - aware |
| Participant 2 | Male | 40-50 | None | 8 | Very high - aware |
| Participant 3 | Male | 30-40 | None | 7 | Very high - aware |
| Participant 4 | Male | 30-40 | None | 7 | Very high - aware |
| Participant 5 | Female | 30-40 | None | 8 | High - aware |
| Participant 6 | Female | 50-60 | None | 7 | Very high - aware |

SUS results

| | SUS Score Range | Grade | Percentile Range |
|----------------|-----------------|-------|------------------|
| Acceptable | 84.1-100 | A+ | 96-100 |
| | 80.8-84 | A | 90-95 |
| | 78.9-80.7 | A- | 85-89 |
| | 77.2-78.8 | B+ | 80-84 |
| | 74.1-77.1 | B | 70-79 |
| Marginal | 72.6-74 | B- | 65-69 |
| | 71.1-72.5 | C+ | 60-64 |
| | 65-71 | C | 41-59 |
| Not acceptable | 62.7-64.9 | C- | 35-40 |
| | 51.7-62.6 | D | 15-34 |
| | 0-51.7 | F | 0-14 |

Instructions: For each of the following statements, mark one box that best describes your reactions to the website today.

| | | Strongly Disagree | | | Strongly Agree |
|-----|--|--------------------------|--------------------------|--------------------------|--------------------------|
| 1. | I think that I would like to use this website frequently. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. | I found this website unnecessarily complex. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. | I thought this website was easy to use. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. | I think that I would need assistance to be able to use this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. | I found the various functions in this website were well integrated. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. | I thought there was too much inconsistency in this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. | I would imagine that most people would learn to use this website very quickly. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. | I found this website very cumbersome/awkward to use. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. | I felt very confident using this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. | I needed to learn a lot of things before I could get going with this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| Round 5 | 28/05/19 | Hiring managers/tax experts from private sector (recruited from roundtable events) | | | | | | | | | | SUS score | | Did it improve? |
|----------|----------|--|----|----|----|----|----|----|----|-----|------|------------|----|-----------------|
| | Q1 | Q2 | Q3 | Q4 | Q5 | Q6 | Q7 | Q8 | Q9 | Q10 | | | | |
| P1 | 3 | 2 | 4 | 2 | 4 | 2 | 3 | 2 | 5 | 1 | 75 | Acceptable | | |
| P2 | 5 | 1 | 5 | 1 | 5 | 1 | 4 | 1 | 5 | 1 | 97.5 | Acceptable | | |
| P3 | 4 | 1 | 5 | 1 | 4 | 2 | 5 | 2 | 4 | 1 | 87.5 | Acceptable | | |
| P4 | 5 | 2 | 4 | 2 | 4 | 1 | 4 | 1 | 5 | 5 | 77.5 | Acceptable | No | |
| P5 | 5 | 3 | 2 | 2 | 4 | 2 | 4 | 1 | 3 | 3 | 67.5 | Marginal | | |
| Average: | | | | | | | | | | | 81 | Acceptable | | |



HM Revenue & Customs CDIO Digital

Check Employment Status for Tax

Usability testing - round 7

25/06/19 & 26/06/19

Prototype version:

<https://www.prototypes.tax.service.gov.uk/check-employment-status-for-tax-prototype/>



Objectives and method

Research objectives

How easy do users find the tool?

To what extent do users understand the tool?

To what extent do users understand the updated screens?

What hypothesis are you trying to test?

- Users will be able to self-navigate either to the tool or to the correct guidance by using the updated screens
- Tone of questions will allow users to make more informed decisions about which answers to choose

What we did

Dates

25th & 26th June 2019

7 Participants

- 7 'hiring managers' (Mix of tax experts and procurement/HR) (Private sector)

How?

We conducted usability testing to understand how easily users could find and navigate through the CEST tool

Findings summary

Key findings

- On the whole, users found the tool was easy to use

- Agencies struggled to identify the correct option - they missed the information about continuing as the worker
- The term opportunity cost caused some confusion.
- Substantial costs is open to interpretation

Key feedback

Great tool - couple of questions that caused a pause for thought & require clarity in the language - P2

The tool itself was user friendly and easy to use. The only thing that I would suggest is the language used in some questions. Terminology used by HMRC, but not clients/users - P4

“In terms of the tool, it’s very user friendly. It’s not complicated”
P4

In detail findings

Disclaimer

- Users understood and are comfortable with this disclaimer
- Some users would like to see this at the end of the pack, in addition to at the start - possible inclusion in PDF?

Disclaimer

HMRC will stand by the result you get from this tool.

This would not be the case if the information you've provided was checked and found to be inaccurate.



HMRC will also not stand by results achieved through contrived arrangements, designed to get a particular outcome from the service. This would be treated as evidence of deliberate non-compliance, which can attract higher associated penalties.

Accept and continue

Which describes you best?

- Agencies struggled to identify correct selection

Background information

What do you want to find out?

- If a contract you're working on, or could be working on, is within the off-payroll working rules (IR35)
- If a contract your organisation is offering is within the off-payroll working rules (IR35)
- If a contract your agency is recruiting for is within the off-payroll working rules (IR35)
- If you are employed or self-employed for tax purposes
- If a job you're hiring for is classed as employed or self-employed for tax purposes

Continue

Agency Advisory - until April 2020

- Agencies missed the continuing as the worker

You don't need to determine if the off-payroll rules (IR35) apply to this work

It is the responsibility of the worker or the organisation the work is being done for.

However, if your agency is the fee payer, you may still be accountable for operating PAYE if the work is deemed employment for tax purposes.

What to do next

You can exit the tool now, or continue through it as if you are the worker. This will show you how aspects of the work, like its duties and arrangements, affect the result the tool gives to this contract.

[Continue](#)

[Exit](#)

Severity:  Not an issue

Intermediary question

- Agencies struggled with realising that they were acting as the worker
- Option needed for as to how they should proceed - as worker etc?

Background information

Are you trading through a limited company, partnership or unincorporated body?

Yes No

Continue

Severity:  Not an issue

Office holder

P5 unsure as to meaning of office holder term

During this work will the worker act as a board member, treasurer, trustee, company director, company secretary or other office holder position for your organisation?

Yes No

Continue

Severity:  Not an issue

Schedule of working hours

deadline/schedule - some users confused as quite similar

Worker's arrangements

Will your client decide the schedule of working hours?

- Yes
- No, you solely decide
- No, you and your client agree your schedule
- No, the work is based on agreed deadlines, not a set schedule

Continue

Severity:  Not an issue

Putting work right at their own cost

Confusion around first 2 points
Mixed understanding of opportunity costs

Worker's financial risk

Would you have to put the work right if your client was not happy with it?

- Yes, you would have to put it right, for no additional income, and would incur extra outgoings
- Yes, you would have to put it right, for no additional income, with no extra outgoings but would incur an opportunity cost
- No, you would put it right in your usual hours at your usual rate or fee
- No, you could not put it right because it was time-specific or for a single event
- No, you would not need to put it right

Severity:  Not an issue

Participants

Participants

| Who | Gender | Age | Digital inclusion barriers | Digital inclusion scale | Tax confidence |
|--------------------|--------|-------|----------------------------|-------------------------|----------------|
| Participant 1 | Female | 35-45 | None | | |
| Participant 2 - S2 | Female | 30-40 | None | | |
| Participant 3 - S2 | Female | 40-50 | None | | |
| Participant 4 - S3 | Male | 50-60 | None | | |
| Participant 5 - S4 | Male | 40-50 | None | | |
| Participant 6 - S4 | Female | 30-40 | None | | |
| Participant 7 - S5 | Male | 30-40 | None | | |

SUS results

| | SUS Score Range | Grade | Percentile Range |
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| 3. | I thought this website was easy to use. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. | I think that I would need assistance to be able to use this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. | I found the various functions in this website were well integrated. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. | I thought there was too much inconsistency in this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. | I would imagine that most people would learn to use this website very quickly. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. | I found this website very cumbersome/awkward to use. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. | I felt very confident using this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. | I needed to learn a lot of things before I could get going with this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| Round 7 | 25/06/19 | Hiring managers/tax experts from private sector (recruited from roundtable events) | | | | | | | | | | SUS score | | Did it improve? |
|----------|----------|--|----|----|----|----|----|----|----|-----|------|------------|-----|-----------------|
| | Q1 | Q2 | Q3 | Q4 | Q5 | Q6 | Q7 | Q8 | Q9 | Q10 | | | | |
| P1 | 3 | 2 | 4 | 2 | 4 | 2 | 5 | 1 | 3 | 2 | 75 | Acceptable | Yes | |
| P2 | 5 | 1 | 5 | 1 | 3 | 1 | 5 | 1 | 5 | 2 | 92.5 | Acceptable | | |
| P3 | 3 | 1 | 4 | 1 | 5 | 1 | 5 | 4 | 4 | 2 | 80 | Acceptable | | |
| P4 | 5 | 1 | 5 | 1 | 4 | 1 | 5 | 1 | 4 | 2 | 92.5 | Acceptable | | |
| P5 | 5 | 1 | 4 | 2 | 4 | 1 | 5 | 1 | 3 | 2 | 85 | Acceptable | | |
| Average: | | | | | | | | | | | 85 | Acceptable | | |



HM Revenue & Customs CDIO Digital

Check Employment Status for Tax

Usability testing - round 8

Week commencing 15/07/19

Prototype version:

<https://www.prototypes.tax.service.gov.uk/check-employment-status-for-tax-prototype/>



Objectives and method

Research objectives

How easy do users find the tool?

To what extent do users understand the tool?

To what extent do users understand the updated screens?

What hypothesis are you trying to test?

- Users will be able to self-navigate either to the tool or to the correct guidance by using the updated screens
- Tone of questions will allow users to make more informed decisions about which answers to choose

What we did

Dates

11th, 12th, 15th & 16th July 2019

4 Participants

- 4 'workers' (Contractors)

How?

We conducted usability testing to understand how easily users could find and navigate through the CEST tool

Findings summary

Key findings

- All contractors were easily able to identify 'who they are' at the beginning of the tool
- All contractors were easily able to complete the tool and receive a determination
- For ones that had seen/used the original tool, they stated how much easier and more understandable this updated version is
- A number of users stated how beneficial the H2 additional information underneath some of the questions is
 - It helped them to make more informed answers that they would not have been able to do if the H2 wasn't present
- They all liked having the ability to review and change their answers before submitting

- Some users suggested they would need to 'go away and check' the answer to the '10.2 million turnover' question
- The term 'Opportunity cost' caused some confusion for the users that had never heard of it before
- A number of the contractors suggested that their contract would allow substitution, but they had to spend a lot of time thinking about whether this would actually be able to happen in practice or not

Recommendations

- Consider changing the order of the identifier questions around to help ease context and understanding
- Consider using more H2 text on screen which have to use subjective terms such as 'substantial' so that more explanation as to what this may mean can be given
- The same too for the screen which mentions 'opportunity cost'

“I’m not quite sure what ‘opportunity cost’ means. It might be me though because I’m new to contracting.”

P3 - IT contractor

In detail findings

Disclaimer

- Users understood and are comfortable with this disclaimer
- A couple of users claimed it was very stern, but understood the need for this

Disclaimer

HMRC will stand by the result you get from this tool.

This would not be the case if the information you've provided was checked and found to be inaccurate.



HMRC will also not stand by results achieved through contrived arrangements, designed to get a particular outcome from the service. This would be treated as evidence of deliberate non-compliance, which can attract higher associated penalties.

Accept and continue

Severity:  Not an issue

Which describes you best?

- Users are easily able to identify which described them best at this point

Which describes you best?

Worker

Hirer

Agency

Continue

Severity:  Not an issue

What do you want to find out?

- There is some confusion on this screen
- A number of users had to spend a bit of time thinking about which answer to pick here
 - Ultimately though, they did all pick the IR35 option

What do you want to find out?

- If the off payroll working rules (IR35) apply to a contract
- If some work is classed as employment or self-employment for tax purposes

Continue

Severity:  Medium issue

Intermediary question

- All users understood this questions and answered it without hesitation

About you

Are you trading through a limited company, partnership or unincorporated body?

Yes No

Continue

Severity:  Not an issue

Private sector client question

- No real issues with this question

About you

Is your client a 'Public Authority'?

This can include the following:

- government departments and their executive agencies
- companies owned or controlled by the public sector
- schools and universities
- local authorities
- the National Health Service (NHS)

Read more about [Public Authorities](#).

Yes No

Continue

Severity:  Not an issue

Private sector size question

- Users understood what they questions were asking, but some stated they would be unsure of what the organisation's annual turnover would be
- Some said they'd have to go away and have a look to find out this answer

Does your organisation have an annual turnover of more than £10.2 million?

Yes No

Continue

Does your organisation employ more than 50 people?

Yes No

Continue

Does your organisation have more than £5.1 million on its balance sheet?

Yes No

Continue

Severity:  Medium issue

Office holder

- There were no issues with this question, all users easily answered this

Worker's duties

Will you work in an 'Office Holder' position?

This can include a board member, treasurer, trustee, company secretary, or company director.

Read more about [Office Holders \(opens in a new window\)](#).

Yes No

Continue

Severity:  Not an issue

Substitute

- Some users had a think about what the contract would say and what could happen in reality

Worker's substitution

Would a substitute be accepted for your work if they met your client's criteria?

This criteria may include being vetted, interviewed, or getting security clearance.

Yes No

Continue

Severity:  Not an issue

Substitute

- Users had no issues with this screen

Worker's substitution

Would you have to pay your substitute directly?

Yes No

Continue

Severity:  Not an issue

“This is so much better and simpler than the original version. Much easier to understand.”

P4 - IT contractor

Moving the worker

- Users understood the intent of this question and didn't focus any attention to 'location' like there has been in previous rounds
- Coincidentally, all users answered with the third option

Worker's arrangements

Could your client move you from your original task, project or location without your agreement?

Yes

No, you solely decide

No, that would require a new contract or formal working arrangement

Continue

Severity:  Not an issue

How the work is done

- All users understood this question and how best to answer it based on the prospective contract and how they work

Worker's arrangements

Will your client decide how the work is done?

- Yes
- No, you solely decide
- No, because it is highly skilled work
- No, you and your client agree together

Continue

Severity:  Not an issue

Schedule of working hours

- Again, no issues from the users with this question

Worker's arrangements

Will your client decide the schedule of working hours?

- Yes
- No, you solely decide
- No, you and your client agree your schedule
- No, the work is based on agreed deadlines, not a set schedule

Continue

Severity:  Not an issue

Where the worker does the work

- Users were all able to give an informed answer for this question and based on real world working practices

Worker's arrangements

Will your client decide where you do the work?

Yes

No, you solely decide

No, the task determines the location

No, some work has to be done in an agreed location and some can be your choice

Continue

Severity:  Not an issue

Significant cost

- None of the users showed or expressed any confusion with these questions until they reached the final one, 'other substantial costs'
 - It was here that a couple of them questioned what exactly 'substantial' meant

Worker's financial risk

Will you incur costs for a vehicle that your client will not pay for?

This can include purchasing, leasing, hiring, fuel and other running costs, but does not include commuting costs.

Yes No

Continue

Worker's financial risk

Will you incur substantial costs for materials that your client will not pay for?

This can include items that form a lasting part of the work, or are left behind when you leave. Stationery is not included.

This question is most likely to be relevant to the construction industry.

Yes No

Continue

Worker's financial risk

Will you incur substantial equipment costs that your client will not pay for?

This can include heavy machinery or high-cost specialist equipment, but does not include laptops, tablets and phones.

Yes No

Continue

Worker's financial risk

Will you incur any other substantial costs that your client will not pay for?

This can include non-commuting travel or accommodation, external business premises, insurance or accreditation for this work only

Yes No

Continue

Severity: ● Medium issue

Basis of compensation

- No issues with this question

Worker's financial risk

How will you be paid for this work?

- An hourly, daily or weekly rate
- A fixed price for a specific project
- The amount of work completed
- A percentage of the sales you generate
- A percentage of your client's profits or savings

Continue

Severity:  Not an issue

Putting work right at their own cost

- 'Opportunity cost' was questioned by a couple of the users that were not already familiar with this term
- No other issues highlighted by users on this screen

Worker's financial risk

Would you have to put the work right if your client was not happy with it?

- Yes, you would have to put it right, for no additional income, and would incur extra outgoings
- Yes, you would have to put it right, for no additional income, with no extra outgoings but would incur an opportunity cost
- No, you would put it right in your usual hours at your usual rate or fee
- No, you could not put it right because it was time-specific or for a single event
- No, you would not need to put it right

Continue

Severity:  Not an issue

Worker benefits

- Users were easily able to identify which answer to pick here

Worker's involvement

Will your client provide you with paid-for corporate benefits?

This can include external gym memberships, health insurance or retail discounts.

Yes No

Continue

Severity:  Not an issue

Responsible for any duties

- Again, there were no issues with this screen

Worker's involvement

Will you have any formal responsibilities for your client?

This can include deciding how much to pay someone, hiring or dismissing workers, and delivering appraisals.

Yes No

Continue

Severity:  Not an issue

Introducing themselves to consumers

- All users understood this question
- Although they picked a number of different answers, ones which best suited their role

Worker's involvement

How would you introduce yourself to your client's consumers or suppliers?

- You work for your client
- You are an independent worker acting on your client's behalf
- You work for your own business
- This would not happen

Continue

Severity:  Not an issue

Review your answers

- All users stated how much they appreciated this screen and how useful it is
- Users said that having the bullets in the declaration at the bottom was a good touch and made it easier to read

Review your answers in each section below

| | |
|----------------------------|--------------------------|
| | Open all |
| 1. About you | + |
| 2. Worker's duties | + |
| 3. Worker's substitution | + |
| 4. Worker's arrangements | + |
| 5. Worker's financial risk | + |
| 6. Worker's involvement | + |
| 7. Worker's business | + |

Declaration

By submitting your answers, you are confirming the following:

- the information you have provided is correct, to the best of your knowledge
- it reflects the actual or expected working practices of this role
- if this information changes, you accept your result may no longer hold

Confirm for result

Severity: ● Not an issue

Participants

Participants

| Who | Gender | Age | Digital inclusion barriers | Digital inclusion scale | Tax confidence | Role |
|---------------|--------|-------|----------------------------|-------------------------|-------------------|-----------------------------------|
| Participant 1 | Male | 30-40 | None | 8 | Very high - aware | Interaction designer - contractor |
| Participant 2 | Male | 45-55 | None | 8 | Very high - aware | Content designer - contractor |
| Participant 3 | Male | 30-40 | None | 7 | Very high - aware | Business analyst - contractor |
| Participant 4 | Female | 30-40 | None | 7 | Very high - aware | Scrum master - contractor |
| | | | | | | |
| | | | | | | |



HM Revenue & Customs CDIO Digital

Check Employment Status for Tax

Usability testing - round 9

31/07/19 & 01/08/19



Prototype version: https://cest-prototype.herokuapp.com/live_v5/disclaimer?journey=new



Objectives and method

Research objectives

How easy do users find the tool?

To what extent do users understand the tool?

To what extent do users understand the updated screens?

What hypothesis are you trying to test?

- Users will be able to self-navigate either to the tool or to the correct guidance by using the updated screens
- Tone of questions will allow users to make more informed decisions about which answers to choose

What we did

Dates

31st July 2019 & 1st August 2019

4 Participants

- 2x unemployed
- 1x severely dyslexic
- 1x registered blind

How?

We conducted contextual usability testing to understand how easily users could find and navigate through the CEST tool

Findings summary

Key findings

- All users were able to navigate through the tool and complete it
 - This can be seen as a big positive since the users did not have any context with regards to the questions and what they were trying to ascertain
- The user with severe dyslexia did not struggle with any of the content nor the navigation
 - User was very familiar with Gov.uk content though
- The user that is registered blind did not struggle with the content or navigation either
 - User had to use a 150% zoom on the browser as they were used to using their phone and using a 'pinch zoom'
- User with dyslexia stated that they struggle to distinguish when a link has been clicked
 - This is when the link turns a purple colour, the user mentioned that it blended in with the normal text too much
- Users did not understand the intent of some of the questions
 - Although this was expected as these were not true users of the service
- A couple of the users questioned how accessible the download of the PDF would be
- A couple of users stated they'd want a phone number easily accessible for if they got stuck
 - The other two stated they'd be able to get online support for any issues

Observations & recommendations

- *There wasn't any real screen specific observations or recommendations that came from this round of research; more the general usability and accessibility of the service*
- *All 4 users managed to complete the tool and none of them suggested that would require much/any help to do so*
 - *This is a big positive as it shows we have made the service user friendly, even to non-users of the service*
- *Official accessibility testing is still to take place with HMRC's chosen supplier*
 - *This is normal, and something that happens late on in a service's lifecycle*
- *Major takeaways are:*
 - *Review the accessibility of the PDF download*
 - *The disclaimer was the most misunderstood part of the whole service - however this is probably due to it not being relevant and the users not having a real context of the service*
 - *All users found the review answers screen useful and said they like the ability to check and change answers before submitting them*

“Even though I don’t really understand what the questions are trying to get, I feel confident that I can complete this tool”

P3 - former charity CEO

Participants

Participants

| Who | Gender | Age | Digital inclusion barriers | Digital inclusion scale | Tax confidence | Role |
|---------------|--------|-------|----------------------------|-------------------------|-------------------|-----------------------------|
| Participant 1 | Female | 30-40 | Low IT confidence | 7 | Low | Unemployed |
| Participant 2 | Female | 45-55 | Low IT confidence | 7 | Low | Unemployed |
| Participant 3 | Female | 50-60 | Severe dyslexia | 7 | High - aware | Former charity CEO |
| Participant 4 | Male | 50-60 | Registered blind | 7 | Very high - aware | Former construction manager |
| | | | | | | |
| | | | | | | |



HM Revenue & Customs CDIO Digital

Check Employment Status for Tax

Usability testing - round 10

06/08/19 & 07/08/19

Prototype version: https://cest-prototype.herokuapp.com/live_v5/disclaimer?journey=new



Objectives and method

Research objectives

How easy do users find the tool?

To what extent do users understand the tool?

To what extent do users understand the updated screens?

What hypothesis are you trying to test?

- Users will be able to self-navigate either to the tool or to the correct guidance by using the updated screens
- Tone of questions will allow users to make more informed decisions about which answers to choose

What we did

Dates

6th & 7th August 2019

11 Participants

- 6 hiring managers/payroll managers
- 5 media group hiring managers/payroll managers

How?

We conducted usability testing to understand how easily users could find and navigate through the CEST tool

Findings summary

Key findings

- Users are saying how much of an improvement this version of the tool is compared to the original version
- Users (uninterrupted) are able to complete the tool in around 10-15 minutes
- Business on Own Account questions tested reasonably well and not too much rework is needed on them from an understanding point of view
 - Majority of users understood the intent of the questions on the whole

- Some confusion on the first question of the tool was shown by users on the first day of testing (although, on the second day these issues were not present)
- There were some questions raised about the Intellectual property rights fees
- The term 'unincorporated body' was mentioned by a handful of users, suggesting they don't know what one is (this is the first time we've seen this)

Recommendations

- Consider adding more H2's to some of the screens which are still causing slight confusion
 - These have shown to really help users on some of the other screens
- Revisit some of the Business on Own Account questions after discussion with stakeholders - content to be updated
- Consider reverting to a previous version of the first questions, where there was slightly more content on each answer

“I’m not quite sure what ‘opportunity cost’ means. It might be me though because I’m new to contracting.”

P3 - IT contractor

In detail findings

Disclaimer

- Note: change you've to you have

Disclaimer

HMRC will stand by the result you get from this tool.

This would not be the case if the information you've provided was checked and found to be inaccurate.

- !** HMRC will also not stand by results achieved through contrived arrangements, designed to get a particular outcome from the service. This would be treated as evidence of deliberate non-compliance, which can attract higher associated penalties.

Accept and continue

What do you want to find out?

- Having IR35 in the answer helped users to differentiate
- All users on day 1 suggested they'd not know the difference, but all chose IR35 answer
- Try reverting to screen used in round 8

What do you want to find out?

- If the off payroll working rules (IR35) apply to a contract
- If some work is classed as employment or self-employment for tax purposes

Continue

Which describes you best?

- Users are easily able to identify which described them best at this point

Which describes you best?

Worker

Hirer

Agency

Continue

Intermediary question

- A number of users stated they did not know what an 'unincorporated body' is
- However, previous sessions have shown no confusion with this question
- One user suggested 'other people' won't know what an unincorporated body is

About you

Are you trading through a limited company, partnership or unincorporated body?

Yes No

Continue

Work already started question

- Majority of users chose to go down the 'Yes' route from here

[◀ Back](#)

About you and the work

Has the worker already started working for your organisation?

Yes No

Continue

Office holder

- *“That’s better than before. The link to it allows you to plough on if you know what it is”*

Worker's duties

Will you work in an ‘Office Holder’ position?

This can include a board member, treasurer, trustee, company secretary, or company director.

Read more about [Office Holders \(opens in a new window\)](#).

Yes No

Continue

Substitute

- Users did not have any issues with this question

Substitutes and helpers

Has the worker ever sent a substitute to do their work?

- Yes, you accepted them
- Yes, but you did not accept them
- No, it has not happened

Continue

Substitute

- Language of question to be changed to help users that may have selected 'no' on the previous screen
- 'If the worker *did* send a substitute...'?

Substitutes and helpers

If the worker sent a substitute, who met all your criteria, do you have the right to reject them?

These criteria include the substitute being equally qualified, as well as meeting your interviewing, vetting and security clearance procedures.

Yes No

Continue

Substitute

- Users had no issues with this screen

Substitutes and helpers

Would the worker have to pay their substitute?

This would include payments made by the worker or their business.

Yes

No

Continue

Helper

- Hiring managers suggested they wouldn't necessarily know...

Substitutes and helpers

Has the worker paid another person to do a significant amount of this work?

Yes No

Continue

“This is a vast improvement on the original tool”
P3 - Payroll manager

Worker's task

- Switch round 'base location' and 'project' in the H2 sentence

Working arrangements

Could the worker's task be changed without their agreement?

This includes changing the project or base location.



Yes



No, they would have to agree



No, that would require a new contract or formal working arrangement

Continue

How the work is done

- Can we introduce a H2 for this question?
- *“We define the end product, but not how it is done”*

Working arrangements

Will your organisation decide how the work is done?

- Yes
- No, the worker solely decides
- No, your organisation and the worker agree together
- No, because it is highly skilled work

Continue

Schedule of working hours

- No issues from the users with this question

Working arrangements

Will your organisation decide the working hours?

- Yes
- No, the worker solely decides
- No, your organisation and the worker agree
- No, the work is based on agreed deadlines

Continue

Where the worker does the work

- Suggestion that this question is *too* open to interpretation when different work policies are brought into question
- Ultimately, users have not suggested any issues with this question in the past

Working arrangements

Will your organisation decide where the worker does the work?

- Yes
- No, the worker decides
- No, the task sets the location
- No, some work has to be done in an agreed location and some can be the worker's choice

Continue

Significant cost

- None of the users showed or expressed any confusion with these questions until they reached the final one, 'other substantial costs'
 - It was here that a couple of them questioned what exactly 'substantial' meant

Worker's financial risk

Will the worker incur equipment costs that your organisation will not pay for?

This can include heavy machinery or high-cost specialist equipment, but does not include laptops, tablets and phones.

Yes No

Continue

Worker's financial risk

Will the worker incur costs for a vehicle that your organisation will not pay for?

This can include purchasing, leasing, hiring, fuel and other running costs, but does not include commuting costs.

Yes No

Continue

Worker's financial risk

Will the worker incur costs for materials that your organisation will not pay for?

This can include items that form a lasting part of the work, or are left behind when the worker leaves. Stationery is not included.

This question is most likely to be relevant to the construction industry.

Yes No

Continue

Worker's financial risk

Will the worker incur any other costs that your organisation will not pay for?

This can include non-commuting travel or accommodation, external business premises, insurance or accreditation for this work only

Yes No

Continue

Basis of compensation

- No issues with this question

Worker's financial risk

How will the worker be paid for this work?

- An hourly, daily or weekly rate
- A fixed price for a specific project
- The amount of work completed
- A percentage of the sales the worker generates
- A percentage of your organisation's profits or savings

Continue

Putting work right at their own cost

- 'Opportunity cost' was questioned by a couple of the users that were not already familiar with this term
- No other issues highlighted by users on this screen

Worker's financial risk

If your organisation was not happy with the work, would the worker have to put it right?

- Yes, unpaid and they would incur extra costs
- Yes, unpaid but their only cost would be lost opportunity to do other work
- Yes, they would fix it in their usual hours at their usual rate or fee
- No, the work is time-specific or for a single event
- No

Continue

Worker benefits

- Users were easily able to identify which answer to pick here

Worker's involvement

Will you provide the worker with paid-for corporate benefits?

This can include external gym memberships, health insurance or retail discounts.

Yes

No

Continue

Responsible for any duties

- Again, there were no issues with this screen

Worker's involvement

Will the worker have any management responsibilities for your organisation?

This can include deciding how much to pay someone, hiring or dismissing workers, and delivering appraisals.

Yes No

Continue

Introducing themselves to consumers

- All users understood this question
- Although they picked a number of different answers, ones which best suited their role

Worker's involvement

How would the worker introduce themselves to your consumers or suppliers?

- They work for you
- They are an independent worker acting on your behalf
- They work for their own business
- This would not happen

Continue

“Corporate benefits, absolutely not! (laughing)”
P5 - Payroll manager

Business on Own Account 1

- Users understood this question but a handful did ask whether it referred to 'competitors' too

Worker's contracts

Does this contract stop the worker from doing similar work for other organisations?

Yes No

Continue

Business on Own Account 2

- All users were able to understand and easily answer this question

Worker's contracts

Is the worker required to ask permission to work for other organisations?

Yes

No

Continue

Business on Own Account 3

- There was some confusion with this question:
 - Some of the media users suggested that the IP rights would be covered in a separate fee
 - Another user suggested that the IP rights are included in the contract, regardless of the fee

Worker's contracts

Does the worker's agreed fee include all proprietary rights of this work?

Proprietary rights include all intellectual property, authorship, data and branding.

- Yes
- No
- Not applicable

Continue

Business on Own Account 4

- Similar to the question that preceded this one, users gave the same feedback

Worker's contracts

Does the contract give your organisation the option to buy the rights for a separate fee?

If no such clause or requirement exists, the worker would keep all the rights.

Yes No

Continue

Business on Own Account 5

- Some users asked 'how would they know?' perhaps not realising that this question would not be shown if it was for a prospective contract

Worker's contracts

Has the worker had a previous contract with your organisation?

Yes

No

Continue

Business on Own Account 6

- Again, some users asked how would they know

Worker's contracts

Is the current contract the first in a series of contracts with your organisation?

Yes No

Continue

Business on Own Account 7

- All users understood this question but some took slightly more time to make a decision
- A number of them mentioned if the worker was contracted to do 37.5hrs for example, then yes that would take up the majority of their working time

Worker's contracts

Will this work take up the majority of the worker's available working time?

This includes preparation or any other time necessary to deliver the work, even if it isn't referred to in the contract.

Yes No

Continue

Business on Own Account 8

- Similar to some previous question in this section, some users asked how would they be able to know this

Worker's contracts

Does this contract provide the worker with a regular source of income?

Regular income is earnings of a similar amount, paid with the same frequency and on an ongoing basis.

Yes No

Continue

Business on Own Account 9

- And again, some users asked how would they be able to know this without it being an assumption
- Users glad that there was a 'don't know' option

Worker's contracts

If the worker lost this contract, would they need to replace the income from it immediately?

If the worker has separate earnings, their need to find other work may not be so urgent.

Yes

No

Don't know

Continue

Review your answers

- All users stated how much they appreciated this screen and how useful it is
- Users said that having the bullets in the declaration at the bottom was a good touch and made it easier to read

Review your answers in each section below

| | |
|--|--------------------------|
| | Open all |
| 1. About you | + |
| 2. Worker's duties | + |
| 3. Worker's substitution | + |
| 4. Worker's arrangements | + |
| 5. Worker's financial risk | + |
| 6. Worker's involvement | + |
| 7. Worker's business | + |

Declaration

By submitting your answers, you are confirming the following:

- the information you have provided is correct, to the best of your knowledge
- it reflects the actual or expected working practices of this role
- if this information changes, you accept your result may no longer hold

[Confirm for result](#)

Participants

Participants

| Who | Gender | Age | Digital inclusion barriers | Digital inclusion scale | Tax confidence | Role |
|---------------|--------|-------|----------------------------|-------------------------|-------------------|-----------------|
| Participant 1 | Female | 40-50 | None | 7 | Very high - aware | Payroll manager |
| Participant 2 | Female | 30-40 | None | 8 | Very high - aware | Payroll manager |
| Participant 3 | Male | 50-60 | None | 7 | Very high - aware | Payroll manager |
| Participant 4 | Female | 50-60 | None | 7 | Very high - aware | Director |
| Participant 5 | Female | 40-50 | None | 7 | Very high - aware | Payroll manager |
| Participant 6 | Female | 50-60 | None | 8 | Very high - aware | Payroll manager |

SUS results

| | SUS Score Range | Grade | Percentile Range |
|----------------|-----------------|-------|------------------|
| Acceptable | 84.1-100 | A+ | 96-100 |
| | 80.8-84 | A | 90-95 |
| | 78.9-80.7 | A- | 85-89 |
| | 77.2-78.8 | B+ | 80-84 |
| | 74.1-77.1 | B | 70-79 |
| Marginal | 72.6-74 | B- | 65-69 |
| | 71.1-72.5 | C+ | 60-64 |
| | 65-71 | C | 41-59 |
| Not acceptable | 62.7-64.9 | C- | 35-40 |
| | 51.7-62.6 | D | 15-34 |
| | 0-51.7 | F | 0-14 |

Instructions: For each of the following statements, mark one box that best describes your reactions to the website today.

| | | Strongly Disagree | | | Strongly Agree |
|-----|--|--------------------------|--------------------------|--------------------------|--------------------------|
| 1. | I think that I would like to use this website frequently. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. | I found this website unnecessarily complex. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. | I thought this website was easy to use. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. | I think that I would need assistance to be able to use this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. | I found the various functions in this website were well integrated. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. | I thought there was too much inconsistency in this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. | I would imagine that most people would learn to use this website very quickly. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. | I found this website very cumbersome/awkward to use. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. | I felt very confident using this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. | I needed to learn a lot of things before I could get going with this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| Round 10 | 06/08/19 | Hiring managers/payroll managers from Private sector (recruited from roundtable events) | | | | | | | | | | SUS score | | Did it improve? |
|----------|----------|---|----|----|----|----|----|----|----|----------|------|------------|--|-----------------|
| | Q1 | Q2 | Q3 | Q4 | Q5 | Q6 | Q7 | Q8 | Q9 | Q10 | | | | |
| P1 | 2 | 3 | 4 | 1 | 2 | 3 | 4 | 2 | 2 | 3 | 55 | Marginal | | |
| P2 | 4 | 2 | 3 | 3 | 2 | 1 | 2 | 2 | 3 | 2 | 60 | Marginal | | |
| P3 | 5 | 2 | 4 | 1 | 5 | 2 | 3 | 1 | 5 | 1 | 87.5 | Acceptable | | |
| P4 | 4 | 3 | 4 | 1 | 3 | 2 | 5 | 2 | 4 | 2 | 75 | Acceptable | | Yes |
| P5 | 4 | 3 | 4 | 3 | 4 | 1 | 4 | 1 | 4 | 1 | 77.5 | Acceptable | | |
| P6 | 3 | 2 | 4 | 1 | 4 | 2 | 5 | 1 | 4 | 3 | 77.5 | Acceptable | | |
| | | | | | | | | | | Average: | 71 | Marginal | | |



HM Revenue & Customs CDIO Digital

Check Employment Status for Tax

Usability testing - round 11
27/08/19 & 28/08/19

Prototype version: https://cest-prototype.herokuapp.com/live_v7/start



Objectives and method

Research objectives

How easy do users find the tool?

To what extent do users understand the tool?

To what extent do users understand the updated screens?

What hypothesis are you trying to test?

- Users will be able to self-navigate either to the tool or to the correct guidance by using the updated screens
- Tone of questions will allow users to make more informed decisions about which answers to choose

What we did

Dates

27th & 28th August 2019

8 Participants

- A mix of hiring managers and tax experts from the private and public sectors

How?

We conducted usability testing to understand how easily users could find and navigate through the CEST tool

Findings summary

Key findings

- Users are all still saying how much of an improvement this version of the tool is compared to the original version
- All users were able to complete the tool
- Users are having to result to 'nit-picking' faults with the tool, which shows they're not struggling with using or understanding it
- 'Fail-safe' message tested well and was understood by all users

- Some of the questions in the BoOA flow still need a bit of rework
- Substitution caused some confusion with the public sector representatives
 - Although this could be down to there already being concerns with it in the public sector
- More guidance could be provided on some of the questions

Recommendations

- Consider reworking the Substitution question so that the intent is focussed on the 'right to reject'
- Consider changing the word 'incur' on the financial risk questions
- Consider adding to H2 guidance on financial risk screens so that it explicitly refers to 'this work' throughout that section
- More guidance (link to) or additional H2 on 'ownership rights' question in Business on Own Account section
- Revert back to result screen which asks user if they'd like to download a copy of their results

In detail findings

Start page

- May be worth referring more guidance to the employed/self-employed side of the tool
- Some users felt it was more aimed at IR35 determinations

Guidance

Check employment status for tax

Use this service to find out if you or a worker should be classed as employed or self-employed for tax purposes.

Published 2 March 2017
Last updated 30 March 2017 — [see all updates](#)
From: [HM Revenue & Customs](#)

Contents

- [When to use the tool](#)
- [Before you start](#)

Use the check employment status tool to see if HMRC thinks you should be employed or self-employed if you have, or expect to have, a work contract. For a contract to exist there must be [Mutuality of Obligation](#).

You can also use it to find out the employment status of a worker, or an individual you represent.

This service is anonymous and will not store any information you enter or the result given. You will be able to print your result for your own records.

When to use the tool

Use the tool to check employment status when:

- you or your intermediary accepts a new engagement with a client
- you are in the public sector and hiring a worker either directly, or through

Related content

- [\(\(Employment status \)\)](#)
- [\(\(Working for yourself \)\)](#)

Detailed guidance

- [Private sector off-payroll working for intermediaries](#)
- [Public sector off-payroll working for clients](#)
- [Prepare for changes to the off-payroll working rules \(IR35\)](#)

Collection

- [\(\(Employment status guidance for employed or self-employed \)\)](#)

Disclaimer

- Note: change you've to you have

Disclaimer

HMRC will stand by the result you get from this tool.

This would not be the case if the information you have provided was checked and found to be inaccurate.

! **HMRC will also not stand by results achieved through contrived arrangements, designed to get a particular outcome from the service. This would be treated as evidence of deliberate non-compliance, which can attract higher associated penalties.**

Accept and continue

What do you want to find out?

- Mixed feelings with this screen but nothing major that would need changing to help users gain a better understanding

About you and the work

What do you want to find out?

- If the off payroll working rules (IR35) apply to a contract
- If some work is classed as employment or self-employment for tax purposes

Continue

Which describes you best?

- Tested with an 'agency' and they were happy to continue the flow as a 'worker'

About you and the work

Who are you?

- Worker
- Hirer
- Agency

Continue

About you and the work

Who are you?

- Worker
- Hirer

Continue

Intermediary question

- Positive feedback for this screen

About you and the work

Are you trading through a limited company, partnership or unincorporated body?

Yes No

Continue

Fail-safe

- Wording worked well and users understood this message when they read it
- Maybe a nice to have in future, but try continuing from the previous question rather than taking users back to the start

Off-payroll working rules might apply to this work

You told us that you would like to find out if this work is classed as employment or self-employment for tax purposes.

Then you told us that you are trading through a limited company, partnership or unincorporated body, known as an intermediary. This means that the off-payroll working rules (IR35) could apply to this work.

What you should do next

If you are trading through an intermediary, you should find out if the off payroll working rules apply to this work.

Find out more about the [Off-payroll working rules \(IR35\)](#), or [start again](#)

Work already started question

- Majority of users chose to go down the 'Yes' route from here
- No issues

About you and the work

Have you already started working for this client?

Yes No

Continue

Office holder

- Tested very well again

Worker's duties

Will you be an 'Office Holder'?

This can include being a board member, treasurer, trustee, company secretary or company director.

Read more about [Office Holders \(opens in a new window\)](#).

Yes

No

Continue

Substitute

- Some users missing the point of this question where they're unsure about it asking about 'the right to reject'
- Slight lack of understanding of what 'substitute/substitution' is
 - Can we include a link to some more guidance?
- Review construction of this question to help better identify the intent

Substitutes and helpers

If you sent a substitute, who met all your client's criteria, does the client have the right to reject them?

These criteria include the substitute being equally qualified, as well as meeting your client's interviewing, vetting and security clearance procedures.

Yes No

Continue

Substitute

- Users answering from the worker point of view had no issues answering this question

Substitutes and helpers

Would you have to pay your substitute?

This would include payments made by you or your business.

Yes No

Continue

Substitute

- Users had no issues with this screen

Substitutes and helpers

Have you ever sent a substitute to do your work?

- Yes, your client accepted them
- Yes, but your client did not accept them
- No, it has not happened

Continue

Helper

- Hiring managers suggested they wouldn't necessarily know...
- Worker would know

Substitutes and helpers

Have you paid another person to do a significant amount of this work?

Yes No

Continue

“It’s good that the tool is quite extensive now, it helps build that bigger picture”

P2 - Tax expert

How work is done

- Users understood the main intent of this question and were able answer informatively

Working arrangements

Will your client decide how the work is done?

This would be the case if your client directs you in the way the task should be completed by instructing, guiding or advising.

- Yes
- No, you solely decide
- No, you and your client agree together
- No, because it is highly skilled work

Continue

Worker's hours

- No issues with this screen

Working arrangements

Will your client decide the working hours?

- Yes
- No, you solely decide
- No, you and your client agree
- No, the work is based on agreed deadlines

Continue

Where the work is done

- No issues with this screen

Working arrangements

Will your client decide where you do the work?

- Yes
- No, you solely decide
- No, the task sets the location
- No, some work has to be done in an agreed location and some can be your choice

Continue

Financial risk

- Take a look at changing 'incur' to something more easily understandable
- Add 'for this work.' to the end of the H2?

Worker's financial risk

Will you incur equipment costs that your client will not pay for?

This can include heavy machinery or high-cost specialist equipment, but does not include laptops, tablets and phones.

Yes

No

Continue

Financial risk

- Take a look at changing 'incur' to something more easily understandable
- Add 'for this work.' to the end of the H2?

Worker's financial risk

Will you incur costs for a vehicle that your client will not pay for?

This can include purchasing, leasing, hiring, fuel and other running costs, but does not include commuting costs.

Yes No

Continue

Financial risk

- No issues with this screen

Worker's financial risk

Will you incur costs for materials that your client will not pay for?

This can include items that form a lasting part of the work, or are left behind when you leave. Stationery is not included.

This question is most likely to be relevant to the construction industry.

Yes

No

Continue

Financial risk

- No issues with this screen

Worker's financial risk

Will you incur any other costs that your client will not pay for?

This can include non-commuting travel or accommodation, external business premises, insurance or accreditation for this work only.

Yes No

Continue

Basis of compensation

- No issues with this question

Worker's financial risk

How will you be paid for this work?

- An hourly, daily or weekly rate
- A fixed price for a specific project
- The amount of work completed
- A percentage of the sales you generate
- A percentage of your client's profits or savings

Continue

Putting work right at their own cost

- Positive feedback received for this screen

Worker's financial risk

If the client was not happy with your work, would you have to put it right?

- Yes, unpaid and you would incur extra costs
- Yes, unpaid but your only cost would be lost opportunity to do other work
- Yes, you would fix it in your usual hours at your usual rate or fee
- No, the work is time-specific or for a single event
- No

Continue

Worker benefits

- Users were easily able to identify which answer to pick here

Worker's involvement

Will your client provide you with paid-for corporate benefits?

This can include external gym memberships, health insurance or retail discounts.

Yes No

Continue

Responsible for any duties

- Question around 'providing information towards appraisals' - does this constitute to 'delivering' them?

Worker's involvement

Will you have any management responsibilities for your client?

This can include deciding how much to pay someone, hiring or dismissing workers, and delivering appraisals.

Yes

No

Continue

Introducing themselves to consumers

- All users understood this question
- Although they picked a number of different answers, ones which best suited their role

Worker's involvement

How would you introduce yourself to your client's consumers or suppliers?

- You work for your client
- You are an independent worker acting on your client's behalf
- You work for your own business
- This would not happen

Continue

“Ah yes, these are definitely referring to IR35 scenarios”

P5 - Hiring manager

Business on Own Account 1

- No issues with this screen

Worker's contracts

Does this contract stop you from doing similar work for other clients?

This includes working for your client's competitors.

Yes No

Continue

Business on Own Account 2

- All users were able to understand and easily answer this question

Worker's contracts

Are you required to ask permission to work for other clients?

Yes No

Continue

Business on Own Account 3

- How would users (such as a building site labourer for example) know if they do or don't have ownership rights?
- *"This would most likely not apply to *industry*" ...*

Worker's contracts

Are there any ownership rights relating to this contract?

This includes copyright, trademarks, patents, all intellectual property and image rights.

Yes No

Continue

Business on Own Account 4

- No issues with this screen

Worker's contracts

Have you had a previous contract with this client?

Yes No

Continue

Business on Own Account 5

- “How can we know if it will be the first of a series?”
- Add ‘agreed/already agreed’ to question

Worker's contracts

Is the current contract the first in a series of contracts with this client?

Yes No

Continue

Business on Own Account 6

- Again, some users asked how would they know
- But many users just answered Yes on an assumption
- How would users know if it was with regards to a part-time contract?

Worker's contracts

Will this work take up the majority of your available working time?

This includes preparation or any other time necessary to deliver the work, even if it isn't referred to in the contract.

Yes No

Continue

Business on Own Account 7

- Users provided same theory for this question as they did with the previous, how are they to know?

Worker's contracts

Will this contract provide you with the majority of your income?

Regular income is earnings of a similar amount, paid with the same frequency and on an ongoing basis.

Yes No

Continue

Business on Own Account 8

- Worker can answer this question
- Hiring managers questioned how would they know?

Worker's contracts

Have you done similar work for other clients in the last 12 months?

Clarification

Yes No

Continue

(Work in progress) Result page

- Link to the download was missed by all users
- When tested against version 5, with using the yes/no, version 5 tested better
- NOTE: not going live with first iteration

**Unable to decide the
employment status for
tax purposes of this work**

Why you are getting this result

We need more information to understand the working practices of this work.

You could download a copy of this result to show to your client. Check your answers with them to make sure they are correct.

If you need more guidance, contact HMRC's Employment Status and Intermediaries helpline.

Telephone: 0300 123 2326, Email: ir35@hmrc.gov.uk

You could also read through the Employment Status Manual.

What you should do next

You should also [keep a copy of this result](#) for your records.

If you do not want to download a copy of your result, you can [exit](#) now, or [start again](#) to check the employment status of some other work.

Participants

Participants

| Who | Gender | Age | Digital inclusion barriers | Digital inclusion scale | Tax confidence | Role |
|---------------|--------|-------|----------------------------|-------------------------|-------------------|----------------|
| Participant 1 | Male | 40-50 | None | 7 | Very high - aware | Hiring manager |
| Participant 2 | Female | 50-60 | None | 7 | Very high - aware | Tax expert |
| Participant 3 | Male | 50-60 | None | 7 | Very high - aware | Hiring manager |
| Participant 4 | Male | 50-60 | None | 7 | Very high - aware | Tax expert |

Participants

| Who | Gender | Age | Digital inclusion barriers | Digital inclusion scale | Tax confidence | Role |
|---------------|--------|-------|----------------------------|-------------------------|-------------------|----------------|
| Participant 5 | Female | 25-35 | None | 8 | Very high - aware | Hiring manager |
| Participant 6 | Female | 25-35 | None | 8 | Very high - aware | Hiring manager |
| Participant 7 | Male | 30-40 | None | 7 | Very high - aware | Hiring manager |
| Participant 8 | Male | 40-50 | None | 7 | Very high - aware | Tax expert |

SUS results

| | SUS Score Range | Grade | Percentile Range |
|----------------|-----------------|-------|------------------|
| Acceptable | 84.1-100 | A+ | 96-100 |
| | 80.8-84 | A | 90-95 |
| | 78.9-80.7 | A- | 85-89 |
| | 77.2-78.8 | B+ | 80-84 |
| | 74.1-77.1 | B | 70-79 |
| Marginal | 72.6-74 | B- | 65-69 |
| | 71.1-72.5 | C+ | 60-64 |
| | 65-71 | C | 41-59 |
| Not acceptable | 62.7-64.9 | C- | 35-40 |
| | 51.7-62.6 | D | 15-34 |
| | 0-51.7 | F | 0-14 |

Instructions: For each of the following statements, mark one box that best describes your reactions to the website today.

| | | Strongly Disagree | | | Strongly Agree |
|-----|--|--------------------------|--------------------------|--------------------------|--------------------------|
| 1. | I think that I would like to use this website frequently. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. | I found this website unnecessarily complex. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. | I thought this website was easy to use. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. | I think that I would need assistance to be able to use this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. | I found the various functions in this website were well integrated. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. | I thought there was too much inconsistency in this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. | I would imagine that most people would learn to use this website very quickly. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. | I found this website very cumbersome/awkward to use. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. | I felt very confident using this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. | I needed to learn a lot of things before I could get going with this website. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| Round 11 | 28/08/19 Hiring managers/tax experts from Private & public sectors (recruited from roundtable events) | | | | | | | | | | SUS score | Did it improve? | |
|----------|---|----|----|----|----|----|----|----|----|----------|-----------|-------------------|----|
| | Q1 | Q2 | Q3 | Q4 | Q5 | Q6 | Q7 | Q8 | Q9 | Q10 | | | |
| P1 | | 5 | 3 | 3 | 1 | 4 | 1 | 3 | 1 | 4 | 1 | 80 Acceptable | No |
| P2 | | 3 | 4 | 3 | 4 | 3 | 3 | 2 | 3 | 2 | 3 | 40 Not acceptable | |
| P3 | | 5 | 2 | 4 | 2 | 4 | 2 | 5 | 2 | 3 | 3 | 75 Acceptable | |
| P4 | | 4 | 2 | 4 | 2 | 3 | 2 | 4 | 2 | 4 | 2 | 72.5 Marginal | |
| | | | | | | | | | | Average: | 66.875 | Marginal | |



HM Revenue & Customs CDIO Digital

Check Employment Status for Tax

Usability testing - pop-up testing

Week commencing: 14/10/19

Prototype version: https://cest-prototype.herokuapp.com/live_v7/start



Objectives and method

Research objectives

How easy do users find the updated content to understand?

What hypothesis are you trying to test?

- Updated content is better understood by users
- Version A of A/B test screens is better understood by users

What we did

Dates

Week commencing 14/10/19

4 Participants

- A mix of contractors and permanent staff working in the public sector

How?

We conducted usability testing to test user's understanding of updated content.

Why?

We have included permanent members of staff in this round of testing so that we gain a fully rounded opinion of the content and can measure its understandability with a wider audience.

Findings summary

Key findings

- All users understood all of the updated content and were able to make informed answers to all of the questions
- Version B of both A/B tests tested better
- Hint/example text is very useful, it helps users further and fully understand a question if they have any doubts or are unsure about it

Recommendations

- Use version B from both A/B tests as these tested the best and allowed the users to understand the question better so that they could make more informed answers

In detail findings

“feels like it’s something you’re not allowed to do without proper qualifications or support from government body, e.g. can’t be doctor without phd”

P1 - Contractor in relation to ‘highly skilled work’ answer

Moved task

- Users are able to identify which is the correct answer for them to pick based on their understanding of the question
- *“Example text helps, obviously I’m not a painter but a priority is a priority anywhere”*

Working arrangements

Could you be moved from the task you originally agreed to do?

For example, a worker taken on by a builder for general painting jobs can be moved from job to job as priorities change.

Read more examples of [control over what the worker does \(opens in a new window\)](#).

- Yes
- No, you would have to agree
- No, that would require a new contract or formal working arrangement

Continue

How the work is done

- Again, users are able to make an informed decision on which answer is correct for them based on the question and hint text
- *"I would go fairly quickly to no we agree together"*

Working arrangements

Will your client decide how the work is done?

This can include your client instructing, guiding or advising the way the task should be completed.

This is not relevant if it is highly skilled work. For example, an airline pilot.

Read more examples of [how the work is done \(opens in a new window\)](#).

- Yes
- No, you decide alone
- No, you and your client agree together
- Not relevant, it is highly skilled work

Continue

Equipment

- Users understood that this would be any equipment that they would have to buy before commencing the contract and before being paid
- *“Straightforward, no”*

Worker's financial risk

Will you have to buy equipment before your client pays you?

This can include heavy machinery or high-cost specialist equipment used for this work. This does not include laptops, tablets and phones.

Vehicle costs are covered in the next question.

Yes No

Continue

Vehicle costs

- All users felt version B (*inc. word 'fund'*) was the more understandable version
- *"Second one reads better, makes more sense, understood it more"*

Worker's financial risk

Will you have vehicle costs until your client pays you?

This can include purchasing, leasing, hiring, fuel and other running costs for this work, but does not include commuting costs.

Yes No

Continue

Worker's financial risk

Will you have to fund any vehicle costs before your client pays you?

This can include purchasing, leasing, hiring, fuel and other running costs for this work, but does not include commuting costs.

Yes No

Continue

Materials

- All users understood that this was about having to buy any materials that they couldn't use again before being paid by their client
- *“For me it's a no because it doesn't include stationery”*

Worker's financial risk

Will you have to buy materials before your client pays you?

This can include items that form a lasting part of the work, or are left behind when you leave. Stationery is not included.

This question is most likely to be relevant to the construction industry.

Yes No

Continue

Other costs

- All users bar one preferred version B (*inc. word 'fund'*) as they felt it was more to do with the contract in question
- *"Fund tells me I have to pay for something, or should"*

Worker's financial risk

Will you have any other costs to pay for before your client pays you?

This can include non-commuting travel or accommodation, external business premises, or accreditation for this work only.

Yes No

Continue

Worker's financial risk

Will you have to fund any other costs before your client pays you?

This can include non-commuting travel or accommodation, external business premises, or accreditation for this work only.

Yes No

Continue

Payment for this work

- All users understood this with no issues at all and were all able to make a choice without hesitation

Worker's financial risk

How will you be paid for this work?

- An hourly, daily or weekly rate
- A fixed price for the project
- A fixed amount for each piece of work completed
- A percentage of the sales you generate
- A percentage of your client's profits or savings

Continue

*“Will I have ‘vehicle costs’ feels less business
focused”
P2 - Contractor*

Participants

Participants

| Who | Gender | Age | Digital inclusion barriers | Digital inclusion scale | Tax confidence | Role |
|---------------|--------|-------|----------------------------|-------------------------|-------------------|--------------------|
| Participant 1 | Male | 30-40 | None | 8 | Very high - aware | Contractor |
| Participant 2 | Male | 20-30 | None | 8 | Aware | Permanent employee |
| Participant 3 | Female | 20-30 | None | 8 | Aware | Permanent employee |
| Participant 4 | Male | 30-40 | None | 8 | Very high - aware | Contractor |



HM Revenue & Customs CDIO Digital

Check Employment Status for Tax

Usability testing - pop-up testing

Week commencing: 28/10/19

Prototype version: https://cest-prototype.herokuapp.com/live_v7/start



Objectives and method

Research objectives

How easy do users find the updated content to understand?

What hypothesis are you trying to test?

- Updated content is better understood by users
- Version A of A/B test screens is better understood by users

What we did

Dates

Week commencing 28/10/19

5 Participants

- A mix of contractors and permanent staff working in the public sector

How?

We conducted usability testing to test user's understanding of updated content.

Why?

We have included permanent members of staff in this round of testing again so that we gain a fully rounded opinion of the content and can measure its understandability with a wider audience.

Findings summary

Key findings

- Majority of users preferred and better understood option 1A in the A/B test
- All users then understood and liked the consistency of the following questions
- All users were able to apply their working practices and their contract to the questions in order to answer them correctly

Recommendations

- Use version A from the A/B test as this tested better and allowed the users to give a more rounded and informative answer.
- Use the same, consistent language across all of the following questions in the section

In detail findings

“The first version (1A) feels more encompassing of both a statement of work and a contract. Whereas the second version feels it only alludes to a statement of work”

*P5 - Contractor in relation to ‘right to move you to another task’
question*

Right to move worker

- Users felt this version was a more encompassing question and didn't leave much to the imagination
- They felt that they would be able to provide a more conclusive answer on this question than they would on the alternative variant
- The second part of the hint text tested really well

Version 1A

Working arrangements

Does your client have the right to move you from the task you originally agreed to do?

For example, if a client wanted to move a worker from a task they were specifically contracted to do, then they may need to agree a new contract or formal working arrangement.

If a worker does not have a specific task, then they may be moved as and when priorities change. The client may not need the worker's permission to move them.

Read more examples of the [client's control over what the worker does \(opens in a new window\)](#).

- Yes
- No, you would have to agree
- No, that would require a new contract or formal working arrangement

Continue

Able to move worker?

- Users liked the simple look of this screen but ultimately decided that it could possibly still be slightly open to interpretation
- *See quote on slide 8*

Version 1B

Working arrangements

Is your client able to move you from the task you originally agreed to do?

For example, if a client wanted to move a worker from a task they were specifically contracted to do, then they may need to agree a new contract or formal working arrangement.

Read more examples of the [client's control over what the worker does \(opens in a new window\)](#).

- Yes
- No, you would have to agree
- No, that would require a new contract or formal working arrangement

Continue

Right to decide how work is done

- The remainder of the screens tested well after users showed preference for version 1A of the previous screen show in this deck
- The only slightly contentious part of this screen was the mention of an airline pilot
 - However, this was only mentioned by one user

Working arrangements

Does your client have the right to decide how the work is done?

This can include your client instructing, guiding or advising the way the task should be completed.

This is not relevant if it is highly skilled work. For example, an airline pilot.

Read more examples of the client's control over [how the work is done \(opens in a new window\)](#).

- Yes
- No, you decide alone
- No, you and your client agree together
- Not relevant, it is highly skilled work

Continue

Right to decide working hours

- All users were able to easily answer this question and were able to refer back to their contract to allow them to pick the correct answer

Working arrangements

Does your client have the right to decide your working hours?

- Yes
- No, you solely decide
- No, you and your client agree
- No, the work is based on agreed deadlines

Continue

Right to decide where work is done

- Again, all users were able to easily understand this question due to it conforming with all of the previous questions in this section
- This allowed users to make a quick yet informed answer

Working arrangements

Does your client have the right to decide where you do the work?

- Yes
- No, you solely decide
- No, the task sets the location
- No, some work has to be done in an agreed location and some can be your choice

Continue

“Using consistent language makes it easier and quicker to answer the other questions”

P3 - Permanent employee

Participants

Participants

| Who | Gender | Age | Digital inclusion barriers | Digital inclusion scale | Tax confidence | Role |
|---------------|--------|-------|----------------------------|-------------------------|-------------------|--------------------|
| Participant 1 | Male | 30-40 | None | 8 | Very high - aware | Contractor |
| Participant 2 | Male | 20-30 | None | 8 | Aware | Permanent employee |
| Participant 3 | Female | 20-30 | None | 8 | Aware | Permanent employee |
| Participant 4 | Male | 30-40 | None | 8 | Very high - aware | Contractor |
| Participant 5 | Male | 30-40 | None | 8 | Very high - aware | Contractor |