



HM Revenue
& Customs

Research report 589

Self Assessment Campaign Tracking

Pre and post evaluation of the 2019-20
Self Assessment Campaign

June 2020

Behaviour, Insight and Research Team

OFFICIAL

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Contents

1. Research Background.....	4
1.1 Research Objectives.....	4
1.2 Methodology	5
2. Summary of findings.....	6
3. Detailed findings.....	6
3.1 Campaign Performance – Awareness and Campaign Recognition.....	6
3.2 Campaign Messaging	8
3.3 Attitudes towards filing.....	9
3.4 Perceptions of HMRC	10

1. Research Background

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

HMRC has been running a Self Assessment communications campaign since 1996 to encourage people to file their returns and pay money due by the deadline, to avoid paying a penalty.

The current campaign, 'Tax Ducks' encourages the audience 'Not to let your tax return peck away at you'. The 2019/20 campaign was the third year in which this creative was used.

Total campaign spend, as well as spend by channel, was considerably lower than in 2018/19. Channels used in the campaign included radio, digital display, paid-per-click (PPC), video on demand (VOD) and social media.

1.1 Research Objectives

The research was designed to understand the effectiveness of the 2019/20 Self Assessment communications campaign across four key areas of measurement:

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

1.2 Methodology

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

Two waves of research were conducted to measure 2019/20 campaign performance: a pre-wave, which acted as a baseline prior to the campaign running, followed by a post-wave after the campaign ended. Interviewing for the **2019/20 pre-wave** took place between 12 November – 7 January 2020¹, and for the **2019/20 post-wave** from 3 February – 8 March 2020 in locations across the UK.

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

- two of three radio ads (rotated) and
- images of six digital ads.

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

1.2.1 Sample Composition

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

Table 1. Sample

Audiences	2019/20 Pre-wave sample size and interview length	2019/20 Post-wave sample size and interview length
Comprised of:	305 interviews x 20 minutes <ul style="list-style-type: none"> • 142 small businesses; • 163 individuals. 	314 interviews x 25 minutes <ul style="list-style-type: none"> • 164 small businesses; • 150 individuals.

¹ Some participants were re-contacted during the start of the campaign to answer non-campaign related questions.

2. Summary of findings

The 2019/20 communications campaign appears to have been similarly well received as the previous year's campaign. Advertising awareness amongst survey respondents remains consistent with the 2018/19 post-wave among both small businesses and individuals. Recall of radio amongst small business respondents has risen to levels last seen in 2016. Individual respondents are more likely to recognise digital ads than in the 2018/19 post-wave.

Attitudes towards the adverts are generally positive and the adverts appear effective in prompting respondents to take action, with half of those who saw the adverts saying that they prompted them to take at least one form of action to prepare their tax return.

Small businesses surveyed were significantly more likely to recognise campaign-related messages than in 2019, indicating that campaign messages resonated well with this group in 2020.

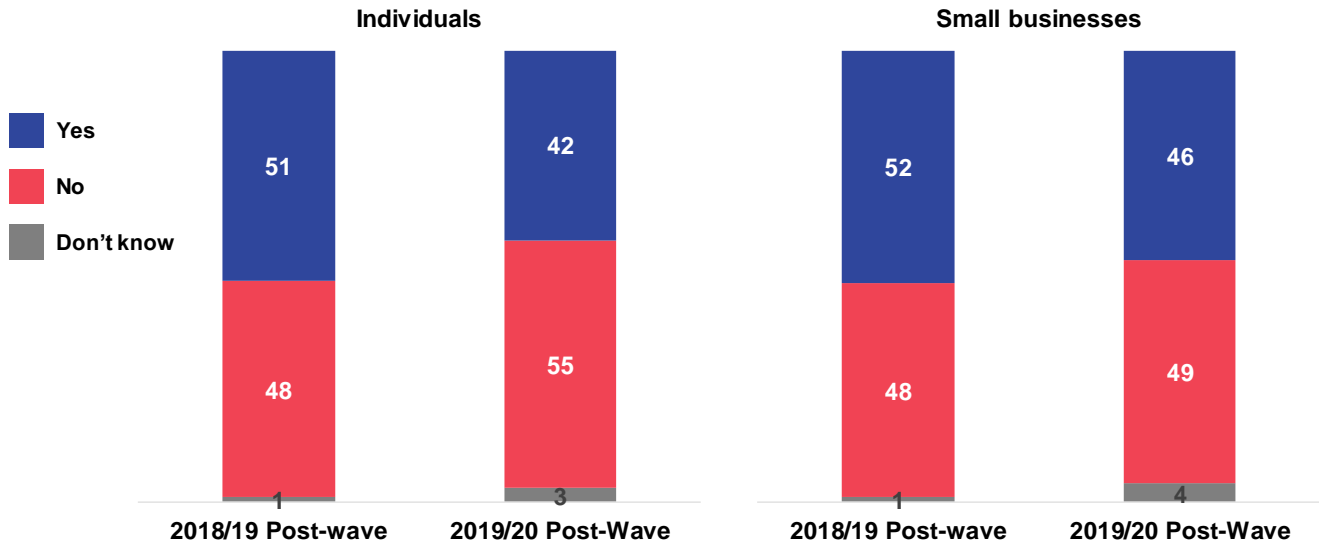
Attitudes to HMRC are more mixed. A greater proportion of small businesses surveyed in 2020 agree that HMRC informs them of deadline than in 2019. However, fewer small business respondents agree that doing their taxes has become easier or agree that HMRC helps them get their taxes right first time than last year.

3. Detailed findings

3.1 Campaign Performance – Awareness and Campaign Recognition

Respondents taking the survey were asked about their awareness of any advertising about doing their taxes, without being prompted by being shown the adverts. Four in ten individuals (42%) and nearly half of small businesses (46%) surveyed recalled seeing the adverts without being prompted. Compared to the 2018/19 post-wave, unprompted awareness among individuals (51% in 2019) and small businesses (52%) remains the same.

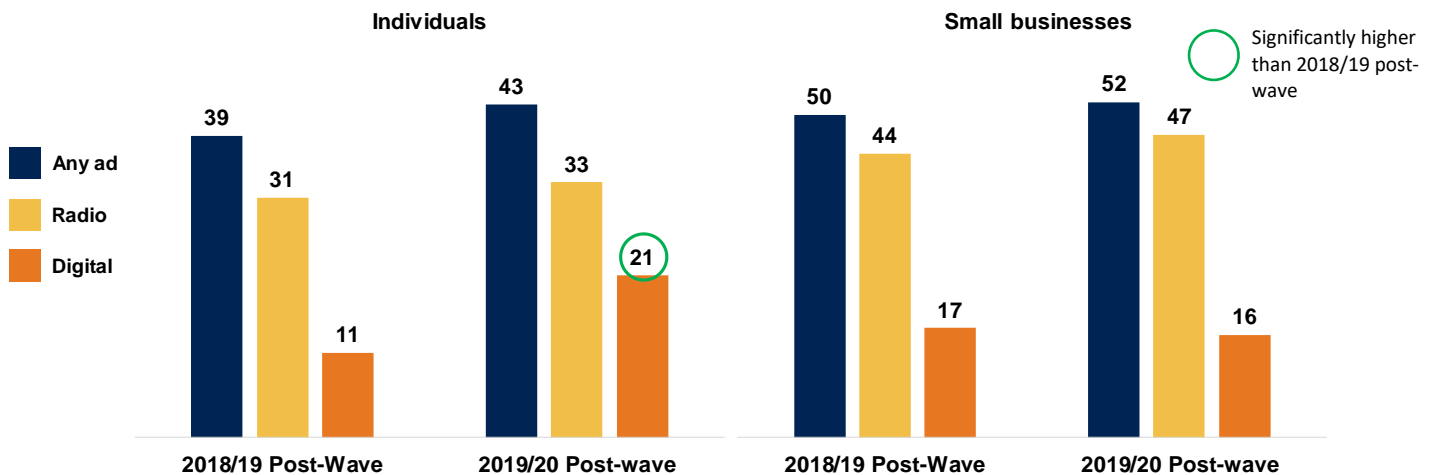
Figure 1. Unprompted awareness of any advertising about taxes



When asked where they had seen the advertising, awareness of having seen the campaign on any channel remains in-line with the 2018/19 post wave among both individual (65% in 2020 and 71% in 2019) and small business respondents (71% in 2020 and 66% in 2019). Levels of awareness suggest that both individuals and small businesses were similarly well targeted during this year's campaign as they were last year.

At a later point in the post-wave survey, respondents were shown the creative in different forms, and asked whether they recognised the adverts. Levels of overall ad recognition are consistent with the 2018/19 post-wave for individuals (43% this year, compared to 39% last year) and small businesses (52% this year, compared to 50% last year).

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



A similar picture is seen in recognition of radio advertising: results have remained comparable with the 2018/19 post-wave among both groups. A third of individuals (33%) recognised the radio ad, compared to 31% in the 2018/19 post-wave. Almost half of small businesses (47%) recognised the radio ad in the 2019/20 post-wave, compared to 44% in the 2018/19 post-wave.

Recognition of the digital advertising has risen significantly amongst individuals, from 11% in the 2018/19 post-wave to 21% this year. This suggests that this group has been particularly effectively targeted on digital platforms during this campaign. Among small business respondents recognition of digital advertising is comparable with the 2018/19 post-wave (16% and 17% respectively).

3.2 Campaign Messaging

Those who claimed to have seen advertising about dealing with your taxes in the past few months were asked to describe what messages they remembered from the materials. Over eight in ten individual (81%) and small business (84%) respondents mentioned campaign-related messages, suggesting that the creative has been effective in delivering the key messages. There was a statistically significant increase in small business respondents recognising campaign-related messages (up from 71% in 2019) indicating that campaign messages resonated well with this group.

The most common messages recalled include the 'deadline' message, mentioned by 21% of individuals and 17% of small businesses in the 2019/20 post-wave, as well as the message about 'getting it done', mentioned by 13% of individuals and 20% of small businesses in the 2019/20 post-wave. All respondents were asked to describe the key message of the campaign materials shown and played to them during the survey. Over half of both individuals (61%) and small businesses (58%) mentioned some form of campaign-related messaging.

When prompted, messages with the strongest recall are 'not leaving it to the last minute to do your Tax Return' for both individuals (44% in line with 53% in the 2018/19 post-wave) and small businesses (46%, significantly higher than 34% in the 2018/19 post-wave) and among small businesses 'it's important to pay any tax owed by 31st January' (50%).

Attitudes towards the adverts are positive and key messages in the campaign resonate well. Messaging is well understood, with three quarters of individuals (75%) and small businesses surveyed (76%) agreeing it is clear what the advertising is telling them to do. Around four in ten individual (42%) and small business respondents (44%) felt that the adverts told them something worth knowing. The advertising acts as a trigger to complete the submission on time for a third of respondents; 32% of individuals and 34% of businesses said that the adverts make them want to get their tax return done as soon as possible.

A fifth (22%) of individuals and 16% of small businesses surveyed said the advertising made them think about what they needed to do to complete their Self Assessment tax return. As a result of seeing or hearing the advertising, 20% of individual and 11% of small business

respondents reported contacting their accountant, suggesting that campaign has been effective in nudging a proportion of both groups to prepare their Self Assessment.

The adverts seem to encourage a proportion of respondents to complete their return sooner: two fifths (38%) of individuals and small businesses who recognised an ad said that as a result of seeing the ads they had taken action to prepare their Self Assessment earlier than they would have done otherwise. For individuals this is significantly higher than in the 2018/19 post-wave, when the proportion was 20%.

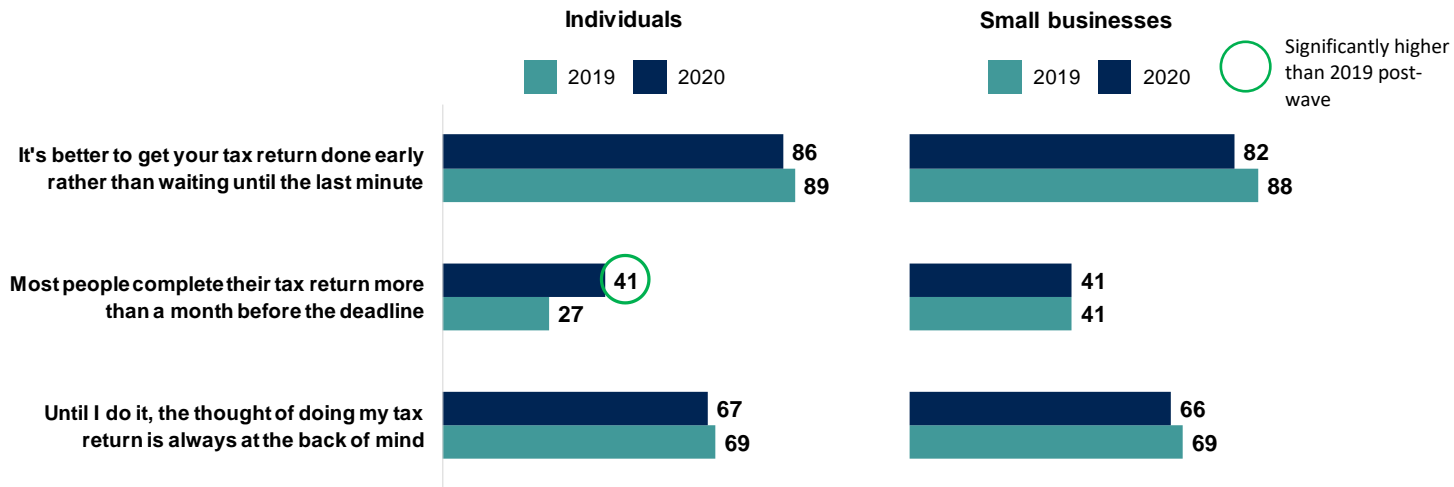
3.3 Attitudes towards filing

The majority of respondents were aware of the correct deadline for filing online returns (73% of individuals and 79% of small businesses). There was also very high awareness in the pre-wave (71% of individuals and 78% of small businesses). However, awareness amongst individual respondents is significantly lower than in the 2018/19 post-wave (down from 86%).

Almost all survey respondents were aware of the penalties for late filing and late payment of Self Assessment (89% of individuals and 95% of businesses). This is similar to the findings from 2019.

Significantly more respondents reported sourcing information about penalties from accountants than in 2019: 17% of individuals (up from 3% in 2019) and to 19% among small businesses (up from 6%). Significantly fewer reported finding out about penalties from the GOV.UK website (8% of individual and 10% of small business respondents in the 2019/20 post-wave, compared to 18% and 19% respectively in the 2018/19 post-wave).

Personal norms around filing have remained in line with the 2018/19 post-wave. Around eight in ten respondents agree it is better to file their return early rather than waiting until the last minute (86% of individuals and 82% of small businesses). Two-thirds (67% of both individuals and 66% of small businesses) said that until it's done, their tax return is always in the back of their mind. Four in ten (41%) individuals now agree with the social norm of believing that most people complete their tax return more than a month before the deadline, a significant increase since the 2019 post wave. This has remained constant amongst small businesses (41% in 2020 and 2019).

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

The likelihood of respondents doing their tax returns online in the future was high with 85% of individuals and 88% of small businesses saying they plan to do their next return online, in line with previous years.

3.4 Perceptions of HMRC

A majority of respondents agree that HMRC informs them of tax deadlines with eight in ten individuals (83%) and nine in ten (90%) small businesses agreeing that HMRC informs customers of the tax deadlines. Agreement is significantly higher amongst small business respondents compared to the previous year (80%), suggesting that this message reached them particularly well this year. Results for individuals are in line with 2019.

The belief that doing your taxes is getting easier has declined amongst small business respondents from 54% in 2019 to 36% in 2020. Amongst individual respondents this is 45%, in line with 2019 (54%).

Sentiment towards HMRC is generally positive. Over half of respondents (55% of individuals and 59% of small businesses) agree that HMRC is there to help them with their taxes. However, significantly fewer small business respondents agree that HMRC helps them get their return right first time (38% in 2020 compared to 56% in 2019). For individuals surveyed this is 43%, in line with results in 2019 (52%).

Perceived enforcement of deadlines amongst respondents is in line with the 2019 post-wave. Six in ten (59% of individuals and 60% of small businesses) agree that HMRC deals firmly with anyone who intentionally avoids their responsibilities compared to two-thirds who agreed last year (63% of individuals and 66% of small businesses).