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Research report 624

Self Assessment Campaign Tracking

Pre and post evaluation of the 2020-21
Self Assessment Campaign

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OFFICIAL

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1. Research Background

Self Assessment is a process HMRC use to collect income tax. Tax is usually deducted automatically from wages, pensions and savings. However, approx. 11m HMRC customers have taxable income that requires them to complete a Tax Return each year. HMRC customers who may need to submit a Self Assessment Tax 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 customers complete and pay their Tax Return for the previous tax year. In January 2021 HMRC customers completed and paid their return for the 2019/20 tax year.

Each year HMRC runs a Self Assessment communications campaign to encourage people to file their returns and pay money due by the deadline, to avoid paying a penalty. This is supported by advertising to raise awareness of the Tax Return deadline, particularly amongst customers not represented by a tax agent and prompting them to submit their return on-time.

In January 2021, HMRC knew their customers were still feeling the impact of COVID-19 and may be concerned about their ability to pay their tax liability. As such HMRC developed a new look to the advertising, one that took a more supportive tone and ensured all advertising promoted the payment support that was extended to include more HMRC customers this year.

Overall, there were more Self Assessment customers in 2020/21 and a greater need to promote the payment support available. As a result, the total advertising spend was higher than in 2020. Channels used in the advertising 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 2020/21 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.



1.2 Methodology

Ipsos MORI's Social Research Institute carried out the research, using an online panel to complete the surveys. 345 Self Assessment Tax Return customers were surveyed in the 2020 pre-wave, and another separate 330 Self Assessment Tax Return customers were surveyed in the 2021 post-wave.

Two waves of research were conducted to measure 2020/21 campaign performance: a pre-wave, which acted as a baseline prior to the campaign running, followed by a post-wave after the campaign ended. The **2020/21 pre-wave survey** took place between 27 November – 11 December 2020, and for the **2020/21 post-wave survey** from 1 February – 18 February 2021. Respondents were sampled from across the UK from the Ipsos MORI online panel.

In the post-wave research, each respondent was shown and played examples of the following campaign materials:

- one of two radio ads (rotated)
- one of three social media ads (rotated) and
- images of the digital display ads.

In this report, comparisons are made between the pre- and post-waves of the survey. Differences in response between groups or across waves have been significance tested at a 95% level. Significant differences between pre- and post-wave results are marked in charts with green or red arrows:  

Tracking in previous years was carried out via face-to-face CAPI (computer-assisted personal interviewing) surveys. Due to the pandemic, there was a change in methodology this year to using an online panel. Please note that, due to the changes in methodology, comparisons with prior waves of the campaign evaluation are not possible.

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 in Table 1. The businesses sampled for this research, and referred to throughout the report, are those who use Self Assessment to pay the taxes on the income generated via their business activity. This includes the self-employed and those in a business partnership arrangement.

Table 1. Sample

Audiences	2020/21 Pre-wave sample size and survey length	2020/21 Post-wave sample size and survey length
Comprised of:	345 survey completes x 20 minutes <ul style="list-style-type: none"> • 180 businesses; • 165 individuals. 	330 survey completes x 20 minutes <ul style="list-style-type: none"> • 165 businesses; • 165 individuals.

2. Summary of findings

The advertising is clearly communicating information about the filing deadline.

Unprompted responses highlight the deadline as the most salient message, and six in ten recalled campaign-related messages when prompted. In the post-wave, over half of respondents were able to correctly identify the correct deadline date, with a significant uplift amongst individuals in comparison to the pre-wave.

Advertising is also effectively communicating the payment support available for Self Assessment customers. Six in ten recalled that payment support may be available when asked about what the adverts told them. In the post-wave, a third of individuals and businesses agreed HMRC support those struggling to pay their taxes, with those who recognised the ads more likely to agree. Therefore, suggesting the advertising had a role to play in supporting customers concerned about their ability to pay the tax due.

Advertising prompted individuals and businesses to take action. Around six in ten of those who saw the ads took at least one action as a result of seeing it, with half of individuals being prompted to complete their Self Assessment on time after seeing the ads.

Over half of HMRC customers knew that HMRC offers time-to-pay. However, fewer were aware the criteria had been extended to include more customers this year.

For most, the priority of completing their Self Assessment Tax Return remained consistent with how they prioritised in previous years. However, for a minority, the impact of COVID-19 resulted in them prioritising it differently this year, with most submitting earlier than usual.

3. Detailed findings

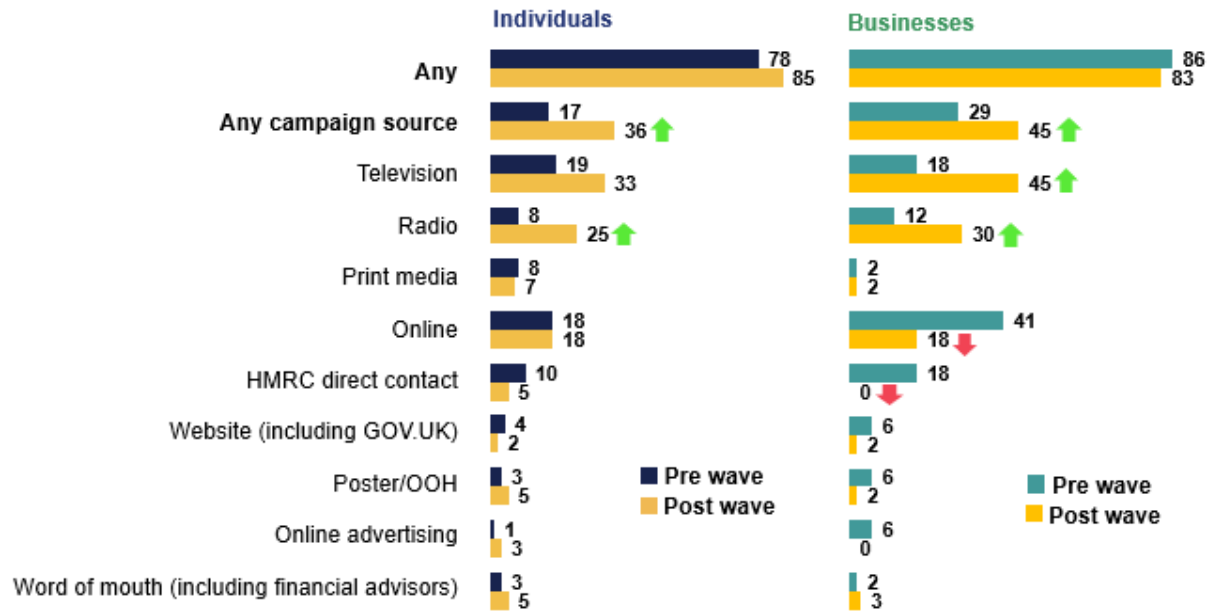
3.1 Campaign Performance – Awareness and Campaign Recognition

Respondents were asked in both the pre and post-wave surveys about their awareness of any advertising about doing their taxes, without being prompted with assets from the advertising campaign. In the post-wave, nearly four in ten individuals (37%) and a similar proportion of businesses (36%) recalled seeing advertising to do with taxes without being prompted.

Unprompted recall of seeing tax related advertising on campaign channels increased significantly in the post-wave survey. In the pre-wave, 17% of individuals and 29% of businesses recalled seeing or hearing advertising or media coverage about dealing with taxes on a channel on which the campaign was run. This increased to 36% amongst individuals and 45% amongst businesses in the post-wave. Notably, there were significant increases among both audience groups of those recalling hearing the ads on the radio, the channel which had

the most advertising spend and had the largest audience reach in this year’s campaign. This all suggests correct attribution of the ads, and successful targeting.

Figure 1. Unprompted channel recall of seeing or hearing advertising or media coverage about dealing with your taxes

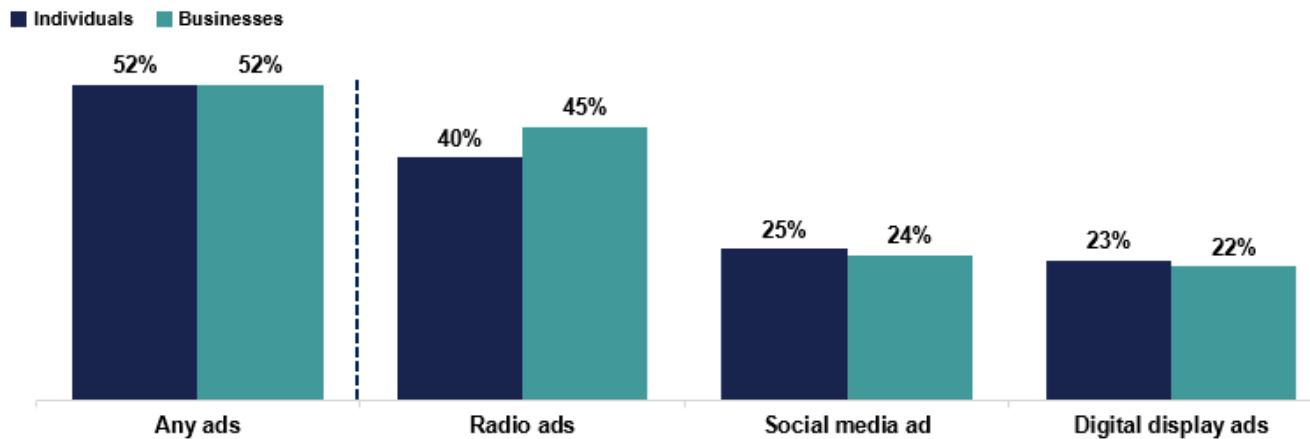


Base: All who recall seeing or hearing advertising about taxes (Pre wave: Individuals (72) Businesses (49). Post wave: Individuals (61) Businesses (60))

When prompted by different ads in the campaign, over half of both individuals (52%) and businesses (52%) recalled seeing at least one of the three ads shown on different channels. The radio ad was the most likely to have been recognised by both individuals and businesses; 40% of individuals and 45% of businesses recalled hearing it.

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

% yes / I have seen similar ads



Base: Post wave - all respondents (330), Businesses (165), Individuals (165)

3.2 Campaign Messaging

Those who claimed to have seen or heard advertising about dealing with your taxes in the past few months were asked to describe (in their own words) what messages they remembered from the advertising material. Around six in ten individuals (59%) and businesses (63%) mentioned campaign-related messages, suggesting advertising has been effective in delivering the key messages. Of these campaign related messages, the filing deadline was the most salient, with one third of individuals (32%) recalling this message, rising to 38% amongst businesses.

When prompted, messages from the ads and media coverage with the strongest recall were the Self Assessment deadline (72% amongst both individuals and businesses) and Self Assessment penalties (24% of individuals and 18% with businesses).

In the post-wave survey, when a similar question was asked to all respondents after they had been shown the ads, the deadline also came out as the most salient message from the ads. Just under half of individuals (47%) and a third of businesses (33%) believed the main message of the ads was the 31 January deadline. Messages to do with help and support – help to pay, support if you cannot pay, advice on how to pay – was the second most mentioned message from the ads. 40% of individuals and 39% of businesses felt that the main message was to do with help and support paying Self Assessment. One fifth of both individuals (21%) and businesses (20%) felt that getting Self Assessment done as soon as possible was the main message.

Attitudes towards the adverts are positive and key messages in the campaign resonate well. Messaging is well understood, with a large majority of individuals (85%) and businesses (81%) agreeing it is clear what the advertising is telling them to do. Around seven in ten individuals (72%) and businesses (64%) felt that the adverts told them something worth

knowing. Respondents were also significantly more likely to feel that the ads were supportive and encouraging (66% of individuals and 59% of businesses) than they were patronising (21% of individuals and 18% of businesses) or irritating (17% of individuals and 21% of businesses). The advertising also acts as a trigger to file on time for just under half of respondents; 45% of individuals and 45% of businesses said that the adverts make them want to get their Tax Return done as soon as possible.

In the post-wave survey, respondents were asked about how the ads made them feel. Nearly half of individuals (42%) and businesses (47%) said the advertising made them think about the 31 January deadline. Another strong takeout from the ads amongst both audience groups was feeling that they should not put off doing their Tax Return; 33% of individuals and 27% of businesses. One fifth of both groups (19% of individuals and 21% of businesses) also felt less worried about paying the tax they owe to HMRC due to the payment support available.

The post-wave survey also explored what follow up actions respondents had undertaken as a result of seeing the ads, and of those ad recognisers 61% of individuals and 56% of businesses took some sort of action after seeing the ads. The most common follow up action amongst both audience groups was completing their Self Assessment Tax Return online (29% of both individuals and businesses), followed by thinking about what they needed to do in order to get their Tax Return done (21% of individuals and 10% of businesses). A significant proportion of both individuals (24%) and businesses (31%) had however already completely their Tax Return before seeing the ads.

Amongst those who recognised the campaign, 79% of individuals and 59% of businesses felt they undertook an action relating to completing their Self Assessment earlier than they would have done if they had not seen the ads. Although this year's campaign was not focused on promoting online renewal, amongst recognisers 29% of individuals and 12% of businesses completed their Self Assessment online earlier because of seeing the campaign. The ads also prompted individuals and businesses to contact their accountant earlier, with 17% of individuals and 15% of businesses saying they had contacted their accountant sooner as a result of seeing the ads.

All respondents in the post-wave survey were asked whether the adverts made them more likely to complete their Self Assessment Tax Return on time. Half (50%) of individuals and two fifths (41%) of businesses agreed that they were either a lot more likely or a bit more likely to. Amongst those who did not feel that the ads made a difference to whether they would complete their return on time, the majority either stated it was because they were already aware of the deadline (64% of individuals and 65% of businesses) or had already filed their return (47% of individuals and 46% of businesses).

3.3 Attitudes towards filing

Over half of individuals (53%) and businesses (58%) were aware of the correct deadline for filing online returns in the post-wave. Deadline awareness amongst individual respondents

showed a significant uplift in the post-wave (up from 28% in the pre-wave), suggesting that the advertising has been effective in communicating the Self Assessment deadline.

Almost all survey respondents were aware of the penalties for late filing and late payment of Self Assessment (92% of individuals and 95% of businesses in the post-wave), with a significant increase amongst individuals in the post-wave (up from 83% in the pre-wave). Amongst businesses there was also very high awareness in the pre-wave (88% of businesses).

The most likely places for customers to read or hear about these penalties were the GOV.UK website (40% of individuals and 34% of businesses in the post-wave) and email reminders about Self Assessment (16% of individuals and 14% of businesses in the post-wave). Amongst individuals there was a significant increase in knowledge of penalties for late filing and late payment from people talking about it (14% in the post-wave, up from 4% in the pre-wave).

In late January, the last week of the advertising campaign, HMRC announced late filing penalties would be waived up to 28th February 2021. When asked about awareness of this during the post-wave, a third of businesses (33%) and four in ten individuals (39%) knew HMRC was not issuing penalties for Tax Returns submitted after the deadline, so long as they are submitted before the 28th February.

Almost six in ten individuals (58%) and businesses (55%) in the post-wave said they were aware that HMRC's time-to-pay arrangements were available to them. Fewer individuals (33%) and businesses (39%) were aware that this arrangement had been made available to more Self Assessment customers this year. Of those who knew payment support was available to more customers this year, the GOV.UK website was the most cited source (33% of individuals and 44% of businesses in the post-wave), followed by TV programmes (15% of individuals and 20% of businesses in the post-wave).

Personal norms around filing are generally high amongst individuals and businesses. Around nine in ten respondents agreed it is better to file their return early rather than waiting until the last minute (88% of individuals and 90% of businesses in the post-wave). Two-thirds (64% of both individuals and businesses) said that until it's done, their Tax Return is always in the back of their mind. Four in ten (38%) individuals in the post-wave agreed that most people complete their Tax Return more than a month before the deadline.

For most of respondents, the level of priority attached to completing a Self Assessment Tax Return has not changed this year (68% of individuals and 76% of businesses in the post-wave). Amongst those saying it has changed, the majority say it has become more important than say it is now less important (24% more important and 3% less of individuals, and 16% more important and 5% less of businesses).

The impact of COVID-19 was the most cited reason behind Self Assessment being prioritised differently this year (52% of individuals and 71% of businesses in the post-wave), while

leaving the EU was cited by fewer (17% of individuals and 16% of businesses in the post-wave). For those who have prioritised submitting their Self Assessment Tax Return differently, the majority said they would submit it earlier than usual (48% of individuals and 61% of businesses in the post-wave).

3.4 Perceptions of HMRC

Most respondents agreed that HMRC informs them of tax deadlines with eight in ten individuals (82%) and businesses (82%) agreeing that HMRC informs customers of the tax deadlines in the post-wave. Agreement was significantly higher amongst those who recognised the ads compared to those who did not (87% and 77% respectively), suggesting this key message from the campaign resonated with customers.

The belief that doing your taxes is getting easier was higher among individuals (50% of individuals compared to 38% of businesses in the post-wave) while businesses were more likely to feel no difference (41% of businesses compared to 32% of individuals in the post-wave).

Sentiment towards HMRC is generally positive. Over half of respondents (59% of individuals and 55% of businesses) agreed that HMRC is there to help them with their taxes. In the post-wave, a third of individuals (33%) and businesses (34%) agreed HMRC support those struggling to pay their taxes. Agreement was significantly higher amongst those who recognised the ads compared to those who did not suggesting that the advertising has been effective in delivering the key messages about support (42% and 24% respectively).

Perceived enforcement of tax obligations declined in the post-wave in comparison to the pre-wave. Six in ten (56% of individuals and 61% of businesses) agreed that HMRC deals firmly with anyone who intentionally avoids their responsibilities compared to seven in ten who agreed in the pre-wave (70% of individuals and 68% of businesses).

The likelihood of respondents doing their Tax Returns online in the future was high, with 95% of individuals and 93% of businesses saying they plan to do their next return online in the post-wave.