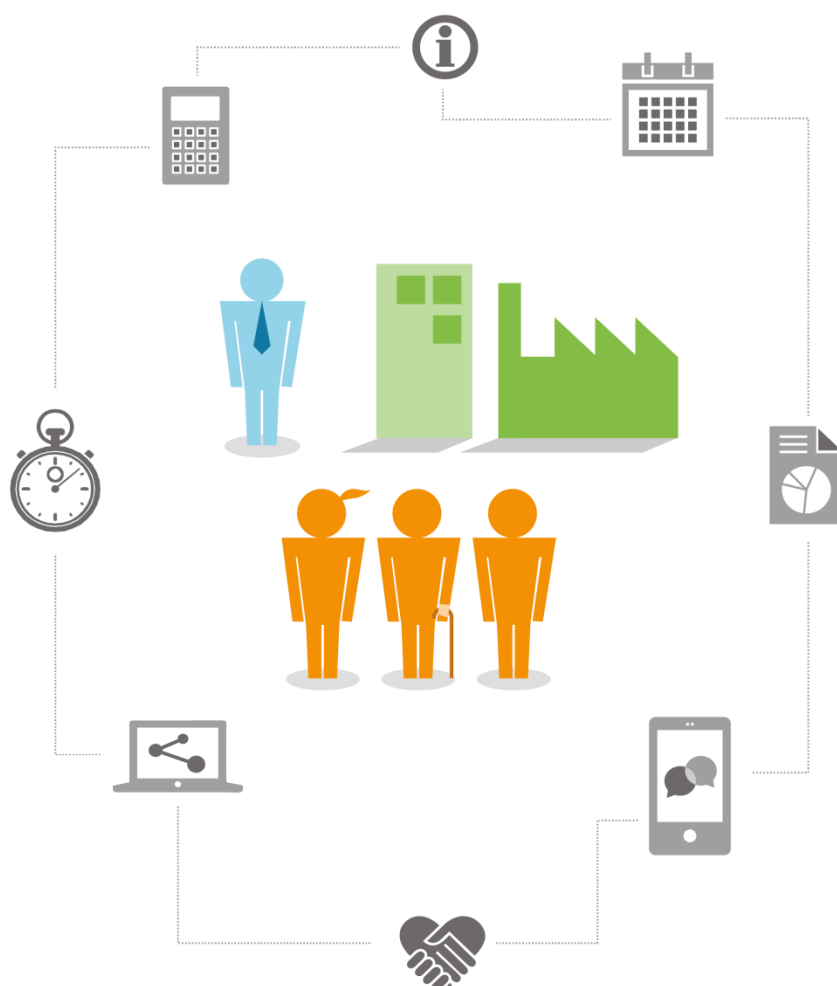# HM Revenue & Customs

Individuals, Small Business and Agents Customer Survey 2020 Technical Annex
HMRC Report: 614

Disclaimer

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

Glossary

CATI – Computer Assisted Telephone Interviewing

ABOS – Address Based Online Surveying

VAT – Value Added Tax

PAYE – Pay As You Earn

SA – Self-Assessment

PTA – Personal Tax Account

BTA – Business Tax Account

Base size – This is the number of respondents who were asked a question

HMRC – HM Revenue & Customs

KDA – Key Driver Analysis

MTD – Making Tax Digital

CJRS – Coronavirus Job Retention Scheme

SEISS – Self-Employment Income Support Scheme

Tax avoidance – this was described in the survey as people trying 'to exploit tax rules to gain a tax advantage that Parliament didn't intend – in other words, operating within the letter, but not the spirit of the law'

Tax evasion – this was described in the survey as people trying to 'reduce the amount of tax they have to pay by not telling HMRC about all of their income'

Contents

1. Introduction

HMRC commissioned the Individuals, Small Business and Agents Customer Survey in 2015 to provide the customer understanding to support the Department's mission and to chart its progression over time. The survey is a key source of robust, balanced evidence on customer experience and perceptions of the tax administration system. It provides a wide range of insight into key customer groups and supports a number of HMRC's performance measures.

This report contains an overview of the methodology used for the 2020 survey.

2. Data collection method

Three key groups of customers were included in the HM Revenue and Customs (HMRC) Customer Survey: Individuals, Small Businesses and Agents. Computer Assisted Telephone Interviewing (CATI) was used for the surveys of Small Businesses and Agents. Before 2018, the Individuals survey used a CATI data collection method. In 2020, as in 2018 and 2019, the Individuals survey was conducted using Address Based Online Surveying (ABOS) following trials of the method in 2016 and 2017.

2.1. Address Based Online Surveying

Up to and including 2017, the Individuals survey collected interviews using a random digit dialling (of landline and mobile telephone numbers) sampling approach to contact people. With the development of online data collection methods, and concerns over the long-term viability and cost effectiveness of random digital dialling telephone interviewing, the survey moved to an Address Based Online Surveying (ABOS) method in 2018 and this method was retained for 2019 and 2020. This is an approach which involves drawing a random sample of addresses from Royal Mail's Postcode Address File and sending invitations to take part in an online survey (paper questionnaires are available on request). A selection of households receive paper questionnaires in a reminder invitation mailing. This followed trials of this approach in 2016 and 2017 to assess the quality, comparability and cost effectiveness of an ABOS approach. For more information please see section 6.1.

2.2. Fieldwork timing

The survey is carried out annually. Table 2.1 shows the fieldwork dates in 2020.

Table 2.1 Fieldwork dates

Individuals	Agents	Small Businesses
28/09/20 – 14/12/20	02/09/20 – 12/11/20	02/09/20 – 12/11/20

3. Survey

3.1. Questionnaire

The questionnaire was developed by HMRC and Kantar to address the research objectives. In 2015 the draft questionnaires were then subject to three levels of testing:

- desk review by the research team using Kantar's Questionnaire Appraisal Framework;
- cognitive testing of key questions with customers; and
- a pilot survey for each customer group.

The Questionnaire Appraisal Framework (QAF) is a systematic approach to examining potential issues with the wording and/or structure of questions, in order to ensure that questions can be administered correctly and answered easily by respondents. The Kantar Public Questionnaire Appraisal Framework (QAF) is based on the QAS-99 framework (see: https://www.cdc.gov/healthyyouth/evaluation/pdf/brief15.pdf), but has been adapted to be more tailored and relevant to social research.

The questionnaire for the 2020 survey remained similar to the 2019 survey. Questionnaire content across all three surveys is reviewed annually. In 2020, a small number of questions that were strongly correlated were removed, and a small number of topical questions were added to reflect HMRC priorities and needs, as well as the Covid-19 pandemic.

Cognitive testing was conducted for all three surveys, to ensure that new questions were interpreted by the respondents in the intended way. There was also a pilot survey conducted for the Small Business and Agents surveys.

The questionnaire was similar for all three customer groups. It began with screening sections and ended with demographic questions. The majority of the questionnaire consisted of modules on customer experience, the health of the tax administration system, HMRC's reputation and attitudes towards compliance. The topics included in the questionnaire are detailed in Table 3.1. Where Individuals reported having had no interactions with HMRC over the past 12 months, they were not asked questions on customer experience or the health of the tax administration system.

Table 3.1 Questionnaire structure

Topic	Question
Customer interactions	• taxes paid • channels of contact used • HMRC services used • awareness of the Personal Tax Account (Individuals) • rating of services used - telephone (agents are asked to rate the dedicated Agents helpline and other HMRC telephone helplines separately. Individuals and Small Businesses are asked to rate 'The HMRC telephone helplines'). • ratings of services used - the Personal Tax Account (rating of the Personal Tax Account was only asked of Individuals who had a Personal Tax account, this question was added in 2017). • ratings of services used - the Business Tax Account (rating of the Business Tax Account was only asked of Small Businesses that had a Business Tax Account, this question was added in 2018). • ratings of services used - online services and online webpages
Customer experience	• ease of finding information • rating the quality of information looked for or received • whether HMRC made it clear what steps were needed • whether HMRC made it clear when everything was completed • how good or poor HMRC were at getting the tax transaction right • how good or poor HMRC were at resolving any queries or issues • acceptability of time taken to reach the end result • whether staff were approachable/professional • whether HMRC had systems which prevented mistakes • overall rating of customer experience • how experiences in the last 12 months compared with the previous 12 months • ease of having someone else act on your behalf (Individuals and Small Businesses who used an Agent) / Ease of acting on someone else's behalf (Agents)

Topic	Question
Other aspects of customer experience	• whether treated fairly • how strongly agree that services were personalised • ease of dealing with tax issues • whether online services were joined up • whether agree that HMRC took circumstances into account • whether agree that HMRC would help resolve any issues if respondent unintentionally made an error • whether HMRC made any errors with respondents' tax dealings • rating of how HMRC resolved any errors that they made • whether HMRC recognises that their business is their priority (Small Businesses only) • whether HMRC systems are integrated well with the way the business managed its tax affairs (Small Businesses only)
Reputation	• whether HMRC applies penalties and sanctions equally • whether HMRC ensures all customers pay or receive the correct amount • whether HMRC is an efficient organisation that does not waste money • whether HMRC ensures personal information is treated confidentially • favourability towards HMRC • whether would speak well of HMRC to others • confidence in the way HMRC is doing its job
Compliance	• acceptability of tax evasion - reducing the amount of tax paid by not telling HMRC about all income • how widespread tax evasion is • acceptability of tax avoidance – exploiting tax rules to gain a tax advantage that Parliament didn't intend • how widespread tax avoidance is • how effective HMRC are in preventing or reducing tax avoidance

Topic	Question
Making Tax Digital	• awareness of July 2020 announcement about changes to Making Tax Digital (Small Businesses and Agents) • whether spoke to any clients in regards to the July 2020 announcement (Agents only) • perceived benefits of these changes (Small Businesses only) • how Agent/Small Business submit their VAT returns (Small Businesses and Agents)
Payment methods available	• satisfaction with the options HMRC offers to make payments to HMRC • satisfaction with the options HMRC offers to make payments to the customer
Buying or selling goods or services from overseas	• whether they buy or sell goods or services from overseas (Small Businesses)

The average length of the survey varied slightly by customer group. Small Businesses was 21 minutes 4 seconds, Agents was 21 minutes 30 seconds.

3.2. Quality Control

The telephone research was validated, as the interview occurred, by a team of supervisors using undetected, remote listening facilities. No interviews were carried out without a supervisor present. Kantar's own standards exceed ISO 20252 prescribed standards. At least 7% of completed interviews were monitored for at least 75% of the interview. A systematic method was used to select interviewers to be monitored, such that all interviewers were monitored on a regular basis.

4. Agents survey design

4.1. Fieldwork

The Agents survey consists of an annual cross-sectional random probability telephone survey. Fieldwork was conducted between 20th September and 12th November 2020 and a total of 2,351 interviews were achieved.

4.2. Sample source and definition of Agents

Agents are defined as 'businesses that are paid to deal with the tax affairs of others'.

To maximise coverage of the population it was decided to use two sample frames. The frames used were:

- the Inter-Departmental Business Register (IDBR)
    - this is a comprehensive live list of all UK businesses that are VAT registered and/or have a PAYE scheme
    - it is obtained from five administrative sources (HMRC VAT, HMRC PAYE, incorporated businesses registered at Companies House, Defra farms and the Department of Finance and Personnel, Northern Ireland (DFPNI)).

- HMRC Self-Assessment database (SA)
    - provides coverage of smaller Agents that are not VAT registered (or with a PAYE scheme) and therefore missing from the IDBR
    - however, SA returns need only be submitted by January 31st of the tax year following the subject tax year. The database of SA returns is not considered fully up to date for another six months. As such it is important to note that the sample is representative of the population as it was (at best) fifteen months previously.

The sample frames have information about industry attached to each record which was used to ensure that the selected sample best matched the definition of Agents. The IDBR sample was restricted to those establishments with SIC codes:

- 69201 – Accounting, and auditing activities
- 69202 – Bookkeeping activities
- 69203 – Tax consultancy

The SA sample was restricted to those sole traders/partnerships with either:

- an SA trade code of either 6201 (chartered/incorporated accountants) or 6615 (auditors, bookkeepers, financial advisers and other accountants)
- an SA Business Description which related to being a Tax Agent (according to an agreed list of keywords – see Appendix 1 for the list of keywords).

Even though industry sector was controlled for in the sample selection, there remained a risk that selected sample did not actually qualify for the survey. For instance, the information may have been incorrect or the SA database out of date due to the lag time. A screening question was included at the beginning of the survey to ensure that those interviewed currently meet the definition of an Agent. The question asked each respondent if he/she is "…a professional financial agent who personally deals with HMRC on behalf of clients?".

To minimise overlap between the two sample frames, the sample drawn from the SA database was restricted to those that reported a turnover under the VAT threshold. This restriction minimised the chance that agents were also listed on the IDBR. Nevertheless, there was still a risk that some Agents could appear on both IDBR and the SA database so there were questions included in the study to gauge the overlap and estimate the joint sampling probability for cases present in both sample frames. Variations in sampling probability were accounted for at the weighting stage.

One important consideration that had to be made for sample selected from the SA database is that some people have some self-employment income but do not fit an intuitive definition of a business. HMRC decided that a threshold of turnover was required to ensure that Agents are still active, and that the income came from an active business (as self-employment income can come from a variety of sources). It was therefore decided that only Agents with a turnover of more than £0 would be included.

4.3. Sample design

Agents were sampled and surveyed at the Enterprise level (rather than the local unit site level like the 2008 – 2015 Customer Survey). A group of legal units under common ownership is called an Enterprise Group. An Enterprise can be defined as the smallest combination of legal units (generally based on VAT and/or PAYE records) that is an organisational unit producing goods or services, which benefits from a certain degree of autonomy in decision-making, especially for the allocation of its current resources. An enterprise carries out one or more activities at one or more locations. An enterprise may be a sole legal unit. A local unit is an enterprise or part thereof (e.g. a workshop, factory, warehouse, office, mine or depot) situated in a geographically identified place. This was done for two reasons: firstly, to be consistent with the Small Business survey and similar surveys for mid-size and large businesses and secondly because those entrusting their tax affairs to an Agent are entrusting them to an enterprise, not to a specific site within that entity.

The sample was probability designed and weighted to eradicate design bias and non-response bias.

The target for the overall sample size for this study was 2,350. Kantar, Public Division used population counts from the Office for National Statistics (ONS) Inter Departmental Business Register (IDBR) and the HMRC Self-Assessment (SA) database to inform the sample design. The sample design included some deliberate disproportionate sampling by size band to boost the number of interviews conducted with larger Agents. If this was not done, the micro-Agents would dominate the samples, preventing inferences about the larger but less numerous Agents that may well have different experiences and perceptions of HMRC. However, it should be noted that the need to maximise these sub-groups had to be balanced with the need to weight the sample back to be representative of the population – the more weighting is required, the less robust the survey estimates will be (the wider the confidence intervals are).

Larger Agents (sampled from IDBR and with more than 10 employees) were over-sampled to allow for standalone analysis, and smaller Agents (from the HMRC SA database with a turnover of £1 -

£30,000) were under-sampled. The impact of this disproportionate sampling was taken into account when designing the study. The design aimed to ensure that after further non-response weighting, at the overall level any differences of 3.1 percentage points or more year on year would be statistically significant.

4.3.1. Opt out

Under Data Protection Act requirements, an opt-out stage was included for the HMRC sample drawn from the SA database. This involved sending a letter to all selected respondents and inviting them to either call a free phone number, write or email if they did not want to take part in the survey. Any Agent based in Wales was sent a letter with the text in both English and Welsh.

Two weeks were allowed between mail out of the letter and the start of fieldwork.

Advance letters were sent to selected IDBR sample respondents to establish the survey bona fides and assist with the initial telephone contact with Agents (which is part of the process of maximising survey response) but they were not invited to opt out (although they still had the opportunity to do so if they wished).

Three per cent of Agents opted out of the research following receipt of the letter.

4.3.2. Sample stratification

The IDBR sample was sorted by industry sector code (SIC2007 classification[1]) and a systematic sample was drawn within the following cells:

- 0 employees
- 1-9 employees
- 10-49 employees
- 50+ employees

The SA records were sorted by region and, within region, sorted by income from sole trading and/or partnership activity, and then a systematic sample was drawn within the following cells:

- partnership £1 to <10k turnover
- partnership £10k to <£30k turnover
- partnership £30k to <85k (VAT threshold turnover)
- sole trader £1 to <£10k turnover
- sole trader £10k to <£30k turnover
- sole trader £30k to <85k (VAT threshold turnover)

The sample was selected with the aim of achieving c.55% of interviews with IDBR sample, and c.45% with SA sample.

4.3.3. Respondent selection

Interviewers were asked to speak to an owner, director or partner at the firm. The objective was to find the most informed person to reflect the views of the agency. Random selection of the respondent is only appropriate when the target population is 'agency Individuals' rather than 'Agents'. Consequently, interviewers were allowed to accept deputies if there was no chance of speaking to the first-choice contact.

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[1] This link takes you to the government website where you can find full details about the SIC classification:
https://www.gov.uk/government/publications/standard-industrial-classification-of-economic-activities-sic

4.3.4. Eligibility

At the start of the interview with the sampled person, there was a series of questions to establish eligibility as an agent (professional financial agent who personally deals with HMRC on behalf of clients) and the number and types of dealings they have had with HMRC over the preceding twelve months.

4.3.5. Sample productivity

The sample did not (for the most part) include telephone numbers so a look up process was undertaken. This included an automated process, followed by a manual look up stage for the remaining sample. Table 4.1 shows the number of sample records obtained for the 2029 survey and the rates of number lookup success.

Table 4.1 Sample order and number lookup rates

Sample	Initial selection	% valid numbers after lookup
SA Partnership £1 to <£10k turnover	130	86%
SA Partnership £10k to <£30k turnover	383	83%
SA Partnership £30k to <VAT threshold	445	77%
SA Sole Trader £1 to <£10k turnover	6,971	90%
SA Sole Trader £10k to <VAT threshold	4,487	92%
SA Sole Trader £30k+ turnover	4,139	95%
IDBR 0 employees	1,453	37%
IDBR 1-9 employees	20,673	48%
IDBR 10-49 employees	3,051	81%
IDBR 50+ employees	509	78%
Total	42,241	67%

The number of sample records issued for fieldwork, and conversion to interview is given in Table 4.2.

Table 4.2 Sample conversion rates

Sample	Issued for fieldwork	Interview conversion	Interviews achieved
SA Partnership £30k to <VAT threshold	135	24%	33
SA Sole Trader £30k to <VAT threshold	1,509	25%	374
SA Partnership £1 to <£10k turnover	29	24%	7
SA Sole Trader £1 to <£10k turnover	2,570	18%	450
SA Partnership £10k to <£30k turnover	107	27%	29
SA Sole Trader £10k to <£30k turnover	1,513	24%	362
IDBR 0 employees	95	22%	21
IDBR 1-9 employees	2,803	27%	766
IDBR 10-49 employees	982	25%	248
IDBR 50+ employees	377	16%	61
Total	**10,120**	23%	**2,351**

4.4. Response rate

Kantar estimates response rates based on the American Association for Public Opinion Research (AAPOR) codes. Response rate calculations were updated in 2017 to take into account the updates to AAPOR's Standard Definitions in 2016 (AAPOR, Standard Definitions v9). Estimated eligibility is calculated using guidance from AAPOR. The eligibility rate is calculated using the known eligibility amongst cases with a final outcome and applying that to cases without a final outcome to estimate overall eligibility. Estimated eligibility is calculated using guidance from the American Association for Public Opinion Research (AAPOR). The eligibility rate is calculated using the known eligibility amongst cases with a final outcome and applying that to cases without a final outcome to estimate overall eligibility[2]

Table 4.3 shows the top level fieldwork outcomes and response rate calculations. A low response rate is one factor that increases the risk of non-response bias. Non-response bias is where a sample is systematically different from the target population, potentially resulting in biased estimates.

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[2] This web link takes you to the AAPOR website where further information can be found on response rates: https://www.aapor.org/Education-Resources/For-Researchers/Poll-Survey-FAQ/Response-Rates-An-Overview.aspx

Table 4.3 Response rate: interviews

Outcome	2020
Total sample issued	10,019
I = Complete Interviews	2,351
R = Refusal and break off	2,395
NE = Ineligible or non-working numbers	3,383
U= Unknown eligibility	1,890
e = estimated eligibility	58%
Response Rate: [I/I+R+(e(U))]	40%

4.5. Weighting approach

The weighting approach comprised two steps. The first step was the calculation of a design weight based on the estimated sampling probability. The design weight was applied to the dataset, and in the second step the weighted data was calibrated so that it was representative of the population being sampled

4.5.1. Estimation of the population

The sample for the Agents customer survey was sourced from two databases:

- enterprises listed in the IDBR; and
- sole traders or partnerships listed in the HMRC Self-Assessment database

The IDBR sample was restricted to those establishments with SIC codes 69201, 69202 and 69203.

The HMRC sample was restricted to those sole traders/partnerships with:

- businesses with trade codes either 6201 (chartered/incorporated accountants) or 6615 (auditors, bookkeepers, financial advisers and other accountants) **OR** with an SA description which has identified an Agent (according to an agreed list of keywords); and

- with a turnover above £1 but below the VAT threshold.

The populations from which the samples were drawn are shown in Tables 4.4a and 4.4b.

Table 4.4a Sample group populations

Sample group	Total
SA Partnership £1 to <£10k turnover	527
SA Partnership £10k to <£30k turnover	779
SA Partnership £30k to <VAT threshold	1,357
SA Sole Trader £1 to <£10k turnover	31,360
SA Sole Trader £10k to <£30k turnover	22,854
SA Sole Trader £30k to <VAT threshold	11,011

Table 4.4b Sample group populations

Sample group	SIC: 69201	SIC: 69202	SIC: 69203	Total
IDBR 0 employees	1,797	217	66	2,080
IDBR 1-9 employees	29,717	6,076	1,445	37,238
IDBR 10-49 employees	2,704	273	76	3,053
IDBR 50+ employees	312	187	10	509

Although the restrictions placed on the HMRC sample will have reduced overlap between the two sample frames, it is expected to still be a factor. The degree of sample frame overlap - and thereby the total population distribution - was estimated from the data.

The first step towards estimating the population distribution was to adjust the sample group population to reflect the observed survey eligibility rate. To be eligible a sampled case had to be a professional financial agent who personally deals with HMRC on behalf of clients. The survey eligibility rate was used to adjust the population totals (Table 4.5).

Table 4.5 Observed survey eligibility rates

Sample group	% Eligible
SA Partnership £1 to <£10k turnover	63%
SA Partnership £10k to <£30k turnover	75%
SA Partnership £30k to <VAT threshold	78%
SA Sole Trader £1 to <£10k turnover	70%
SA Sole Trader £10k to <£30k turnover	75%
SA Sole Trader £30k to <VAT threshold	82%
IDBR 0 employees	78%
IDBR 1-9 employees	90%
IDBR 10-49 employees	92%
IDBR 50+ employees	85%

The sample group population figures were adjusted to reflect these eligibility rates. The reason for correcting the population figures is that the data collected for the HMRC SA or IDBR database may now be out of date. Tables 4.6a and 4.6b shows the survey-eligible population estimates.

Table 4.6a Estimated survey eligible population

Sample group	Total
SA Partnership £1 to <£10k turnover	333
SA Partnership £10k to <£30k turnover	582
SA Partnership £30k to <VAT threshold	1,055
SA Sole Trader £1 to <£10k turnover	22,023
SA Sole Trader £10k to <£30k turnover	17,101
SA Sole Trader £30k to <VAT threshold	8,985

Table 4.6b Estimated survey eligible population

Sample group	SIC: 69201	SIC: 69202	SIC: 69203	Total
IDBR 0 employees	1,398	169	51	1,618
IDBR 1-9 employees	26,654	5,450	1,296	33,399
IDBR 10-49 employees	2,495	252	70	2,817
IDBR 50+ employees	266	159	9	434

The sample frame overlap was estimated by asking survey respondents sampled from the HMRC database whether the enterprise was registered for VAT or had a PAYE system. Either of these conditions would place the enterprise in the current IDBR.

From this the proportion of sole traders and partnerships also in the IDBR was estimated, leading to a total overlap estimate (Table 4.7).

Table 4.7 Estimated overlap between SA and IDBR

Sample group	%
SA Partnership £1 to <£10k turnover	21%
SA Partnership £10k to <£30k turnover	28%
SA Partnership £30k to <VAT threshold	29%
SA Sole Trader £1 to <£10k turnover	12%
SA Sole Trader £10k to <£30k turnover	16%
SA Sole Trader £30k to <VAT threshold	36%

*It should be noted that very few interviews are achieved with SA Partnerships at each wave of the survey. To make the Partnership overlap estimates more robust we have pooled together the data from the 2017, 2018, 2019 and 2020 surveys.

The final population estimates, removing SA cases which are likely to also be in the IDBR are shown in Tables 4.8a and 4.8b.

Table 4.8a Estimated survey population distribution

Sample group	Total
SA Partnership £1 to <£10k turnover (not on IDBR)	264
SA Partnership £10k to <£30k turnover (not on IDBR)	420
SA Partnership £30k to <VAT threshold (not on IDBR)	747

Sample group	Total
SA Sole Trader £1 to <£10k turnover (not on IDBR)	19,429
SA Sole Trader £10k to <£30k turnover (not on IDBR)	14,361
SA Sole Trader £30k to <VAT threshold (not on IDBR)	5,742

Table 4.8b Estimated survey population distribution

Sample group	SIC: 69201	SIC: 69202	SIC: 69203	Total
IDBR 0 employees	1,398	169	51	1,618
IDBR 1-9 employees	26,654	5,450	1,296	33,399
IDBR 10-49 employees	2,495	252	70	2,817
IDBR 50+ employees	266	159	9	434

For the purposes of weighting, the estimated population has been recoded into the following two variables (Table 4.9).

Table 4.9 Estimated population distribution used in the weighting

	N	%
Number of employees		
IDBR 0 employees	1,618	2.0%
IDBR 1-9 employees	33,399	42.2%
IDBR 10+ employees	3,251	4.1%
Partnership (not on IDBR)	1,432	1.8%
Sole Trader (not on IDBR)	39,532	49.9%
Industry sector		
IDBR SIC 69201	30,812	38.9%
IDBR SIC 69202/69203	7,456	9.4%
Not on IDBR	40,964	51.7%

4.5.2. Calculation of the design weight

An estimated sampling probability was computed for each case:

$$p(HMRC) + p(IDBR)$$

Where:

- p(HMRC) = probability of being sampled from the HMRC SA database
- p(IDBR) = probability of being sampled from the IDBR

Both p(HMRC) and p(IDBR) were calculated as the product of two separate components for each stratum:

- proportion of sample group population that was sampled
- proportion of usable sampled cases

Usable cases were those cases for which a telephone number was found.

All cases had a sampling probability for the database from which they were originally selected. Cases which were identified in the survey as also being on the other database were assigned a sampling probability for both.

Cases selected from SA were identified as also being on IDBR if their business was registered for PAYE and/or VAT.

Cases selected from IDBR were identified as also being on SA if they met all the following conditions:

- self-employed
- turnover of below the VAT threshold
- they (or their partner) paid some Class 2 National Insurance and/or Income Tax through Self-Assessment.

The design weight was calculated as the inverse of the estimated sampling probability (i.e. 1 divided by the sampling probability).

4.5.3. Calculation of the final weight and the design effect

The design weight was used as the input weight in a calibration matrix designed to force the respondent profile to match the population profile. Calibration is an iterative process, ending with a respondent profile that matches the population profile on several dimensions simultaneously. Two dimensions were used for Agents; number of employees for IDBR sample, turnover for HMRC SA sample. These were based on the estimated survey eligible population shown in the preceding table (Table 4.9).

As shown in Table 4.10 – the weighted sample margins match the population margins. A mean design effect for analysis at the overall level has been estimated: 1.20. The design effect is lower than for last year (1.34).

Table 4.10 Weighted sample profile and estimated design effect

Sample group	Estimated Population Profile %	Sample profile (final weight applied) %
Number of employees		
IDBR 0 employees	2.0%	2.0%
IDBR 1-9 employees	42.2%	42.2%
IDBR 10+ employees	4.1%	4.1%
Partnership (not on IDBR)	1.8%	1.8%
Sole Trader (not on IDBR)	49.9%	49.9%
Industry sector		
IDBR SIC 69201	38.9%	38.9%
IDBR SIC 69202/69203	9.4%	9.4%
Not on IDBR	51.7%	51.7%
Estimated design effect		1.20
Estimated effective sample size		1,959

5. Small Business survey design

5.1. Fieldwork
The Small Business survey consists of an annual cross-sectional random probability telephone survey. Fieldwork was conducted between 20th September and 12th November 2020 and a total of 2,700 interviews were achieved.

5.2. Sample source and definition of Small Businesses
For the purpose of this survey Small Businesses are defined as having a turnover of under £10m and between 0 and 19 employees. The sample of Small Businesses was compiled from two separate frames: the IDBR and the HMRC SA database.

The primary sample frame was the IDBR which is an up-to-date database of all businesses registered for VAT or that operate a PAYE scheme. Enterprises are the population unit, since Small Businesses typically only have a single site. Small Businesses were defined as enterprises with a turnover of under £10m **and** between 0 - 19 employees. In addition, financial Agents were excluded as they were covered in the Agents survey (see section 4).

There are many businesses that are not listed on IDBR, mainly self-employed Individuals not registered for VAT (because turnover is below the threshold) and without a PAYE system. HMRC's SA database was used to draw a sample from this population and supplement the IDBR sample. As per section 4.2, the SA database provides coverage of Small Businesses that are not VAT registered (or with a PAYE scheme) and therefore missing from the IDBR. However, SA returns need only be submitted by January 31st of the tax year following the subject tax year. The database of SA returns is not considered fully up to date for another six months. As such it is important to note that the sample is representative of the population as it was (at best) fifteen months previously. Inevitably, the combination of the two sources misses some eligible businesses – specifically those businesses that are too young to have filed an SA return (and that have a turnover below the VAT threshold, do not operate a PAYE system and are not on IDBR).

The controls put in place for the sample selection ensured that most issued sample cases were eligible for the survey, but nonetheless there remained a risk that some businesses did not actually qualify for the survey (for instance if the information was incorrect or due to the lag time in the SA they no longer met the criteria for turnover or employee numbers, or were no longer in operation). Consequently, screening questions were included at the beginning of the questionnaire to ensure that respondents were all Small Businesses (under 20 employees and an annual turnover that was between £8,650 and £10 million).

While the sample frame approach was designed to minimise overlap, some businesses will still have multiple chances of selection (e.g. due to lag time in updating databases or incorrect details). Questions were included in the questionnaire to gauge overlap with the IDBR (asking SA sample whether they are VAT registered).

An important issue for the sample design was that some people have some self-employment income but do not fit an intuitive definition of a 'business'. HMRC decided that a threshold was

required to ensure that the micro-businesses did not make up such a large proportion of the sample that it would not be able to conduct robust analysis on slightly larger Small Businesses (as would be the case if the threshold was set at a turnover of >£0, as for the Agents survey). The minimum turnover threshold used for the 2020 Small Business survey was £8,650. (The minimum threshold used in 2015 was £8,000. The threshold is adjusted each year in line with the Consumer Price Index.) This was selected to ensure that many of the smallest businesses are included in the study but the overall design of the study would not be overly dominated by micro-businesses. As mentioned above, screening questions were asked to ensure that businesses with a turnover below £8,650 were excluded from the survey.

5.3. Sample design

Similar to Agents, Small Businesses were sampled and surveyed at the Enterprise level. A group of legal units under common ownership is called an Enterprise Group. An Enterprise can be defined as the smallest combination of legal units (generally based on VAT and/or PAYE records) that is an organisational unit producing goods or services, which benefits from a certain degree of autonomy in decision-making, especially for the allocation of its current resources. An enterprise carries out one or more activities at one or more locations. An enterprise may be a sole legal unit. A local unit is an enterprise or part thereof (such as a workshop, factory, warehouse, office, mine or depot) situated in a geographically identified place. The target for the overall sample size for this study was 2,700. Kantar used population counts provided by the IDBR database and HMRC to inform the sample design. The sample design included some deliberate disproportionate sampling by number of employees to boost the number of interviews conducted with the larger Small Businesses. If this was not done, the very smallest businesses would dominate the sample, and the small number of interviews conducted with the larger Small Businesses would only provide survey estimates of a low precision. However, it should be noted that the desire to maximise the sample sizes of these sub-groups needs to be balanced with the need to weight the sample back to be representative of the population. The more weighting that is required, the less precise the survey estimates will be (the confidence intervals will be wider). The study was carefully designed to balance out the requirements for overall precision while still including a sufficient number of larger businesses to allow for them to be analysed separately.

The impact of this disproportionate sampling was taken into account when designing the study. The design aimed to ensure that at the overall level any differences of 3.3 percentage points or more year on year would be statistically significant.

5.3.1. Opt out

Under Data Protection Act requirements, an opt-out stage was included for the HMRC sample drawn from the SA database. This involved sending a letter to all selected respondents and inviting them to either call a free phone number, write or email if they did not want to take part in the survey. Any Small Business address sampled in Wales was sent a letter with the text in both English and Welsh languages.

Two weeks were allowed between mail out of the letter and the start of fieldwork.

Advance letters were sent to selected IDBR sample respondents to establish the survey bona fides and assist with the initial telephone contact with Small Businesses (which was part of the process of maximising survey response) but they were not invited to opt out (although they still had the opportunity to do so if they wished).

Two per cent of Small Businesses opted out of the research following receipt of the letter.

5.3.2. Sample stratification

Kantar used data from IDBR and HMRC to inform the sample design which sought to over-sample larger business units at the expense of smaller business units to increase analytic options.

The IDBR sample was stratified by major SIC category and a systematic sample was drawn within the following cells:

- 0 employees
- 1-4 employees
- 5-9 employees
- 10-19 employees

Eligible SA records were sorted by region and, within region, sorted by income from sole trading and/or partnership activity, and then a systematic sample was drawn within the following cells:

- partnership £8,650 to <£20k turnover
- partnership £20k to <£40k turnover
- partnership £40k to <VAT threshold turnover
- sole trader £8,650 to <£20k turnover
- sole trader £20k to <£40k turnover
- sole trader £40k to <VAT threshold turnover

Sample was selected with the aim of achieving c.75% of interviews with IDBR sample and c.25% with SA sample.

5.3.3. Respondent selection

Interviewers were asked to identify the owner or finance director. The objective was to find the person most informed about the businesses' interactions with HMRC to reflect the views of the business. Random selection of respondents is only appropriate when the target population is 'business Individuals' rather than 'businesses'. Consequently, interviewers were allowed to accept deputies if there was no chance of speaking to the first choice contact.

5.3.4. Eligibility

At the start of the interview with the sampled person, there was a series of questions to establish eligibility as a Small Business. All Small Businesses were asked to confirm the number of employees and annual turnover to establish that they have less than 20 employees and a turnover between £8,650 and £10 million. Any businesses that did not meet these criteria were screened out of the study.

5.3.5. Sample productivity

The sample did not (for the most part) include telephone numbers so a look up process was undertaken. This included an automated process, followed by a manual look up stage for the remaining sample. Table 5.2 shows the number of sample records obtained and the rates of number lookup success.

Table 5.2 Sample order and number lookup rates

Sample	Initial selection	% Valid numbers after lookup
SA Partnership £8.4k -<£20k turnover	70	67%
SA Partnership £20k-<£40k turnover	150	65%
SA Partnership £40k-<VAT threshold	191	68%
SA Sole Trader £8.4k -<£20k turnover	3,407	80%
SA Sole Trader £20k-<£40k turnover	2,883	84%
SA Sole Trader £40k-<VAT threshold	1,470	88%
IDBR 0 employees	6,424	31%
IDBR 1-4 employees	32,179	35%
IDBR 5-9 employees	5,074	63%
IDBR 10-19 employees	5,282	69%
Total	**57,130**	**47%**

The number of sample records issued for fieldwork and the conversion to interview is given in Table 5.3.

Table 5.3 Sample conversion rates

Sample	Issued for fieldwork	Interview conversion	Interviews achieved
SA Partnership £8.4k -<£20k turnover	35	0%	-
SA Partnership £20k-<£40k turnover	73	25%	18
SA Partnership £40k-<VAT threshold	89	20%	18
SA Sole Trader £8.4k -<£20k turnover	2,037	15%	302
SA Sole Trader £20k-<£40k turnover	1,742	15%	266
SA Sole Trader £40k-<VAT threshold	886	17%	149
IDBR 0 employees	1,094	21%	235
IDBR 1-4 employees	5,451	18%	980
IDBR 5-9 employees	1,432	28%	395
IDBR 10-19 employees	1,739	19%	337
Total	**14,578**	19%	**2,700**

5.4. Response rate

Kantar Public estimates response rates based on the American Association for Public Opinion Research (AAPOR) codes. Response rate calculations were updated in 2017 to take into account the updates to AAPOR's Standard Definitions in 2016 (AAPOR, Standard Definitions v9). Table 5.4 shows the final fieldwork outcomes and estimated response rate for Small Businesses. Estimated eligibility is calculated using guidance from the American Association for Public Opinion Research (AAPOR). The eligibility rate is calculated using the known eligibility amongst cases with a final outcome and applying that to cases without a final outcome to estimate overall eligibility[3]. A low response rate is one factor that increases the risk of non-response bias. Non-response bias is where a sample is systematically different from the target population, potentially resulting in biased estimates.

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[3] This web link takes you to the AAPOR website where further information can be found on response rates: https://www.aapor.org/Education-Resources/For-Researchers/Poll-Survey-FAQ/Response-Rates-An-Overview.aspx

Table 5.4 Response rate: interviews

Outcome	2020
Total sample issued	14,578
I = Complete Interviews	2,700
R = Refusal and break off	3,339
NE = Ineligible or non-working numbers	4,217
U= Unknown eligibility	3,036
e = estimated eligibility	59%
Response Rate: [I/I+R+(e(U))]	31%

5.5. Weighting approach

The weighting approach comprised two steps. The first step was the calculation of a design weight based on the estimated sampling probability. The design weight was applied to the dataset, and in the second step the weighted data was calibrated so that it was representative of the population being sampled.

5.5.1. Estimation of the population

The sample for the Small Business customer survey was sourced from two databases:

- establishments listed in the IDBR; and
- sole traders/partnerships that had made a Self-Assessment (SA) tax return

The IDBR sample was restricted to those establishments in which the associated enterprise had:

- fewer than 20 employees; and
- had an estimated turnover below £10m

The SA sample was restricted to those sole traders/partnerships that:

- do not qualify as an Agent (TCN of 6201 / 6615 or with an SA description which is used to identify Agents)
- have a turnover above £8,650 but below the VAT threshold

The populations from which the samples were drawn are shown in Table 5.5.

Table 5.5 Sample group populations

Sample group	Total
SA Partnership £8.4k -<£20k turnover	19,249
SA Partnership £20k-<£40k turnover	32,515
SA Partnership £40k-<£VAT threshold turnover	57,061
SA Sole Trader £8.4k -<£20k turnover	1,097,557
SA Sole Trader £20k-<£40k turnover	1,083,151
SA Sole Trader £40k-<£ VAT threshold turnover	551,887
IDBR 0 employees	317,850
IDBR 1-4 employees	1,849,992
IDBR 5-9 employees	270,730
IDBR 10-19 employees	143,464
Total	**5,423,456**

Sample frame overlap was expected to be a significant factor. The degree of sample frame overlap - and thereby the total population distribution - was estimated from the data.

The first step towards estimating the population distribution was to adjust the sample group population to reflect the observed survey eligibility rate. The survey eligibility rate was used to adjust the population totals (Table 5.6). It should be noted in Table 5.6 that few interviews are achieved with each type of SA Partnership. To make the Partnership eligibility estimate more robust we have pooled together the 2020 data from all three Partnership turnover strata.

Table 5.6 Observed survey eligibility rates

Sample group	% Eligible
SA Partnership £8.4k -<£20k turnover	81%
SA Partnership £20k-<£40k turnover	81%
SA Partnership £40k-<£VAT threshold turnover	81%
SA Sole Trader £8.4k -<£20k turnover	89%
SA Sole Trader £20k-<£40k turnover	89%
SA Sole Trader £40k-<£ VAT threshold turnover	88%
IDBR 0 employees	86%
IDBR 1-4 employees	89%
IDBR 5-9 employees	90%
IDBR 10-19 employees	85%

The sample group population figures were adjusted to reflect these eligibility rates (Table 5.7).

Table 5.7 Estimated survey eligible population

Sample group	Total
SA Partnership £8.4k -<£20k turnover	15,592
SA Partnership £20k-<£40k turnover	26,337
SA Partnership £40k-<£VAT threshold turnover	46,219
SA Sole Trader £8.4k -<£20k turnover	973,252
SA Sole Trader £20k-<£40k turnover	965,968
SA Sole Trader £40k-<£ VAT threshold turnover	486,512
IDBR 0 employees	271,991
IDBR 1-4 employees	1,649,335
IDBR 5-9 employees	243,429
IDBR 10-19 employees	121,735
Total	**4,800,371**

The sample frame overlap was estimated by asking survey respondents sampled from the HMRC database whether the enterprise was registered for VAT or had a PAYE system. Either of these conditions would place the enterprise in the current IDBR.

From this the proportion of sole traders and partnerships also in the IDBR was estimated (Table 5.8.)

It should be noted in Table 5.8 that the overlap is estimated from the survey and there are therefore margins of error around the estimates. To improve the precision, we have pooled together the data from the 2018, 2019 and 2020 surveys.

Table 5.8 Estimated overlap

Sample group	% on IDBR
SA Partnership £8.4k - <VAT threshold turnover	61%
SA Sole Trader £8.4k -<£20k turnover	49%
SA Sole Trader £20k-<£40k turnover	53%
SA Sole Trader £40k-<£ VAT threshold turnover	55%

Consequently, the final population estimates are as shown in Table 5.9.

Table 5.9 Estimated survey population distribution

Sample group	Total
SA Partnership £8.4k -<£20k turnover	6,063
SA Partnership £20k-<£40k turnover	10,242
SA Partnership £40k-<£VAT threshold turnover	17,974
SA Sole Trader £8.4k -<£20k turnover	492,897
SA Sole Trader £20k-<£40k turnover	454,656
SA Sole Trader £40k-<£ VAT threshold turnover	217,456
IDBR 0 employees	271,991
IDBR 1-4 employees	1,649,335
IDBR 5-9 employees	243,429
IDBR 10-19 employees	121,735
Total	**3,485,780**

For the purposes of weighting, the estimated population has been recoded into the following two variables (Table 5.10)

Table 5.10 Estimated population distribution used in the weighting

	N	%
Number of employees		
IDBR 0 employees	271,991	7.8%
IDBR 1-4 employees	1,649,335	47.3%
IDBR 5-9 employees	243,429	7.0%
IDBR 10-19 employees	121,735	3.5%
Sole Trader (not on IDBR)	1,165,010	33.4%
Partnership (not on IDBR)	34,280	1.0%
Industry sector[4]		
Sole Trader / Partnership (not on IDBR)	1,199,289	34.4%
Sector A	128,743	3.7%
Sector C	107,235	3.1%
Sector F	306,676	8.8%
Sector G	338,399	9.7%
Sector I	129,937	3.7%
Sector H/J	297,247	8.5%
Sector K	51,291	1.5%
Sector L/N	288,447	8.3%
Sector P	32,929	0.9%
Sector Q	76,911	2.2%
Other Sectors (B/D/E/M/O/R/S/T/U)	528,676	15.2%

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[4] This link takes you to the Office for National Statistics' website where you can find a list of industry sectors: https://www.ons.gov.uk/methodology/classificationsandstandards/ukstandardindustrialclassificationofeconomicactivities/uksic2007

5.5.2. Calculation of the design weight

An estimated sampling probability was computed for each case:

p(HMRC) + p(IDBR)

Where:

- p(HMRC) = probability of being sampled from the HMRC database
- p(IDBR) = probability of being sampled from the IDBR

Both p(HMRC) and p(IDBR) were calculated as the product of two separate components for each stratum:

- proportion of sample group population that was sampled
- proportion of usable sampled cases

Usable cases were those cases for which a telephone number was found.

All cases had a sampling probability for the database from which they were originally selected. Cases which were identified in the survey as also being on the other database were assigned a sampling probability for both.

Cases selected from SA were identified as also being on IDBR if their business was registered for PAYE and/or VAT.

Cases selected from IDBR were identified as also being on SA if they met all the following conditions:

- self-employed
- turnover of below the VAT threshold
- they (or their partner) paid some Class 2 National Insurance and/or Income Tax through Self-Assessment

The design weight was calculated as the inverse of the estimated sampling probability (i.e. 1 divided by the sampling probability).

5.5.3. Calculation of the final weight and the design effect

The design weight was used as the input weight in a calibration matrix designed to force the respondent profile to match the population profile. Calibration is an iterative process, ending with a respondent profile that matches the population profile on several dimensions simultaneously. Two dimensions were used for Agents; number of employees for IDBR sample, turnover for HMRC SA sample. These were based on the estimated survey eligible population shown in the preceding table (Table 5.10).

As shown in Table 5.11 – the weighted sample margins match the population margins. A mean design effect for analysis at the overall level has been estimated – 1.51 (an effective sample size of c.1,793). The design effect is a little lower than for last year (1.61).

Table 5.11 Weighted sample profile and estimated design effect

Sample group	Estimated Population %	Final Weighted Sample %
Number of employees		
IDBR 0 employees	7.8%	7.8%
IDBR 1-4 employees	47.3%	47.3%
IDBR 5-9 employees	7.0%	7.0%
IDBR 10-19 employees	3.5%	3.5%
Sole Trader (not on IDBR)	33.4%	33.4%
Partnership (not on IDBR)	1.0%	1.0%
Industry sector		
Sole Trader / Partnership (not on IDBR)	34.4%	34.4%
Sector A	3.7%	3.7%
Sector C	3.1%	3.1%
Sector F	8.8%	8.8%
Sector G	9.7%	9.7%
Sector I	3.7%	3.7%
Sector H/J	8.5%	8.5%
Sector K	1.5%	1.5%
Sector L/N	8.3%	8.3%
Sector P	0.9%	0.9%
Sector Q	2.2%	2.2%
Other Sectors (B/D/E/M/O/R/S/T/U)	15.2%	15.2%
Estimated design effect		**1.51**
Estimated effective sample size		**1,793**

6. Individuals survey design

6.1. Approach

As in 2018 and 2019, the Address Based Online Surveying (ABOS) method was used for the survey of Individuals. Two designs had been tested in 2019 and the newer ('variant') design was selected for use in 2020, albeit with some minor refinements.

This ABOS design is summarised below:

- a random sample of addresses was drawn from Royal Mail's Postcode Address File (PAF)

- each of these addresses was sent an invitation to take part in an online survey

  - up to three adults per address could take part and either two or three unique survey logins were provided to allow this

  - the number of logins (two or three) varied as a function of household data provided by the data aggregator CACI. [5] Where CACI suggested only one resident adult aged 18+, two rather than three logins were provided

- either one or two reminders were sent to each address, with at least a two week interval between each one

  - addresses sampled from strata expected to yield relatively high response rates were allocated to the one reminder strategy

  - the number of logins provided was adjusted based on prior response data, so varied between one and three

- sampled individuals who were not able to access the survey online had the option of requesting a paper version. In these cases, a paper questionnaire was mailed to them alongside an accompanying letter. The letter thanked the individual for requesting a paper questionnaire and explained to them the process of completing and sending it back. A pre-paid envelope was provided, which enabled the individual to send back the completed questionnaire without any additional cost

- up to two copies of the paper questionnaire were included in the final reminder mailing *but only for a targeted subset of households*. The targeting was determined by CACI data about the age of people living in the household. The address sample was stratified on this basis, with paper questionnaires included in the final reminder only for addresses in the two 'oldest' strata out of five

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[5] This link takes you to CACI's website with details of their services:
https://www.caci.co.uk/products/product/acorndata

- sampling probabilities were varied between strata to compensate for between-stratum variations in response rate that were expected even after the application of the design features described above

- each respondent was given a £5 shopping voucher upon completion of the questionnaire. This was an e-voucher for online respondents, and a card voucher for paper respondents

- the online survey was accessible from all devices including laptops, tablets and smartphones

6.2. Sample design

The Individuals survey target population encompasses all members of the UK general public aged 16 or over and living in private residential accommodation.

To begin with, a UK-wide sample of 72,094 addresses was drawn from the Royal Mail Postcode Address File (PAF). The PAF is used as the sample frame for National Statistics surveys such as the Labour Force Survey[6] and the Crime Survey for England and Wales[7]. The sample frame was edited to exclude obviously commercial addresses and a geographically stratified proportionate random sample was drawn from it.

The master sample of 72,094 addresses was divided into strata, defined slightly differently in each country of the UK due to different data availability. However, the basic principles followed were the same.

The first level of stratification used the Index of Multiple Deprivation (IMD) which has been constructed at a neighbourhood level and is a statistical representation of the local degree of poverty and service deprivation[8]. A list of all UK neighbourhoods (Lower level super output areas in England and Wales, data zones in Scotland, and super output areas in Northern Ireland) was ranked by the IMD measure and then divided to form five equal-sized IMD-based strata within each country.

Separately, the master sample of addresses was sorted based on the expected number of residents aged 18-24 year old. The basic data for this was supplied by CACI, a well-known database aggregator, and comprised a mixture of real data (with lag) and imputed data (based on CACI's own predictive algorithms). This basic data on the number and age of occupants was further processed by Kantar to take into account its own validation work. Once each address had a (non-integer) value for the expected number of residents aged 18-24 years old, the master sample was sorted and divided to form five equal-sized strata.

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[6] This link takes you to the Office for National Statistics' website where you can find details of the Labour Force Survey:
https://www.ons.gov.uk/surveys/informationforhouseholdsandindividuals/householdandindividualsurveys/labourforcesurvey

[7] This link takes you to the Office for National Statistics' website where you can find details of the Crime Survey for England and Wales:
https://www.ons.gov.uk/surveys/informationforhouseholdsandindividuals/householdandindividualsurveys/crimesurveyforenglandandwales

[8] As an example this link takes you to the government website where you can find the English indices of deprivation 2015: https://www.gov.uk/government/statistics/english-indices-of-deprivation-2015

The final survey strata were formed by intersecting these two stratification dimensions to create a 5*5 grid of 25 strata.

A sample of 19,177 addresses was selected from the 72,094 addresses in the master sample.

Within each of the 25 survey strata, the master sample of addresses was sorted by region, by local authority, by super output area, by postcode and finally by alphanumeric first line of address. Sorting the addresses in this way ensured the geographical representativeness of the sample drawn from each stratum. However, instead of using a uniform sampling fraction, this fraction was varied between strata in an effort to maximise the probability of a respondent sample that was representative with respect to the 25 survey strata.

This variation in sampling fractions was designed to compensate for *residual* variation in response rates between strata. Kantar used a combination of data from the 2018 and 2019 surveys and the Department for Digital, Culture, Media & Sport *Community Life Survey* (which has a similar design) to estimate stratum level response rates under different contact protocols. Kantar then used its own algorithm to identify the optimal mix of protocols to apply across the 25 survey strata such that response rates would vary as little as possible while ensuring an overall response rate of at least 10%. It is impossible to eliminate all response rate variation, hence the second step of varying the sampling fractions as well.

A range of contact protocols was used.

First, paper questionnaires were included in the final reminder *only* if the address was in one of the two 'oldest' age strata (i.e. the 40% of addresses in the master sample with the lowest expected number of 18-24 year olds). The objective here was to present the paper option to those most likely to need it (older people).

Second, either one or two reminders could be sent. The selection of reminder protocol was partly dependent on whether paper questionnaires would be included in the final reminder.

The final design is shown in Table 6.1. The contact protocol phases shown in Table 6.1 were as follows:

- phase 1 = invitation
- phase 2 = 1st reminder
- phase 3 = 2nd reminder

Table 6.1 Issued sample sizes crossed by contact protocol

IMD stratum (1 = most deprived; 5 = least)	Age stratum (1 = youngest; 5 = oldest)	Contact protocol: 3 phases, with paper qres	Contact protocol: 3 phases, no paper qres	Contact protocol: 2 phases, with paper qres	Contact protocol: 2 phases, no paper qres	Total
1	1	0	1,573	0	0	**1,573**
	2	0	1,232	0	0	**1,232**
	3	0	895	0	0	**895**
	4	887	0	0	0	**887**
	5	599	0	0	0	**599**
2	1	0	1,007	0	0	**1,007**
	2	0	779	0	0	**779**
	3	0	965	0	0	**965**
	4	0	0	789	0	**789**
	5	0	0	626	0	**626**
3	1	0	855	0	0	**855**
	2	0	678	0	0	**678**
	3	0	824	0	0	**824**
	4	0	0	737	0	**737**
	5	0	0	738	0	**738**
4	1	0	221	0	513	**734**
	2	0	366	0	244	**610**
	3	0	629	0	0	**629**
	4	0	0	605	0	**605**
	5	0	0	667	0	**667**
5	1	0	0	0	605	**605**
	2	0	0	0	577	**577**
	3	0	151	0	354	**505**
	4	0	0	473	0	**473**

IMD stratum (1 = most deprived; 5 = least)	Age stratum (1 = youngest; 5 = oldest)	Contact protocol: 3 phases, with paper qres	Contact protocol: 3 phases, no paper qres	Contact protocol: 2 phases, with paper qres	Contact protocol: 2 phases, no paper qres	Total
	5	0	0	588	0	**588**
All	**All**	**1,486**	**10,175**	**5,223**	**2,293**	**19,177**

6.3. Response rate

In total, 3,134 completed questionnaires were returned (2,469 online, 665 on paper). After the data quality algorithm removed 135 cases, the final sample size was 2,994 (2,333 online, 661 on paper). Of these, 1,995 reported interaction(s) with HMRC over the previous 12 months and answered questions on customer experience. All respondents answered questions on the reputation of HMRC and on their perceptions of the compliance environment.

The population-level response rate is not known exactly because we have no specific knowledge about the number of eligible individuals resident at each non-responding address. However, we estimate response rates by (i) using contemporary 'gold standard' survey data (in this case, from the Labour Force Survey from January-March 2020) to estimate the number of eligible individuals per sampled address, and (ii) comparing the respondent profile to the population profile obtained from the same survey.

On this basis, the overall response rate was 8.9%, down from 9.3% in 2019 but up from 7.9% for the sample subset with approximately the same design. A weighted response rate can also be calculated to account for the variation in sampling probabilities. The *weighted* response rate was higher than the unweighted response rate: 9.5% instead of 8.9%.

To convey the variations in response rate between demographic groups, we index the overall weighted response rate (9.5%) as 100 and then identify demographic groups with indices that are over 125 (a response rate of >11.9%) and under 75 (a response rate of <7.1%). These are shown in tables 6.2a and 6.2b and the pattern is very similar to that observed in 2018 and 2019. In fact, the simple Pearson vector correlation (R) of the indices from 2019 and 2020 is +0.94.

Table 6.2a Demographic groups with response indices furthest from the average of 100 – Less than 75

Demographic group	Response index
Employed, 16-24	29
Male, 16-24	34
16-24	43
Female, 16-24	53
Qualifications but no degree, 25-34	53
Male, 25-34	55
75+, never used internet	59
Economically inactive, 16-24	61
N Ireland	64
London	66
Economically inactive, 25-49	67
Not white	68
Qualifications but no degree, 35-49	68
Children present in household	70
Employed, 25-34	71
Non-owners, mainly renting	71
Male, 35-49	73
Separated/divorced	74

Table 6.2b Demographic groups with response indices furthest from the average of 100 – Greater than 125

Demographic group	Response index
Male, 65-74	217
65-74, used internet	197
Female, 65-74	162
65+	155

Male, 60-64	155
Economically inactive, 65+	154
75+, used internet	149
Employed, 60+	149
Degree, 50-64	147
Fully own accommodation	146
Economically inactive, 60-64	145
Male, 75+	143
Female, 60-64	137
Qualifications but no degree, 60-64	135
Female, 55-59	132
SW England	126

It is notable that response rates were much lower among people under the age of 35 than among older people. In particular, the response rate among 16-24 year olds was only just over 4%. Efforts were made in this survey's written communications to stress that age was not a barrier to survey eligibility but these efforts do not appear to have made a substantial impact.

6.4. Weight efficiency

One measure of the representativeness of a respondent sample is its 'weight efficiency' after it has been calibrated to a benchmark (see section 6.6). A perfectly representative sample will have a weight efficiency of 100%, indicating that no variance in response probabilities was observed. In contrast, a weight efficiency of 50% indicates that a lot of variance was observed and the compensatory weighting was extensive. Although weighting of this type will usually reduce non-response bias, it will also usually reduce the stability of the survey estimates (i.e. the confidence intervals will be wider). If a sample has a 50% weight efficiency, then confidence intervals will be 1.41 times wider ($\sqrt{(1/50\%)}$) than they would have been if no such weighting had been required.

In this case, the overall weight efficiency of the complete respondent sample was 72%, which means that confidence intervals will be 1.18 times wider than they would have been if the sample had been perfectly representative. This is virtually identical to the efficiency in 2019, when it was 71% using the same benchmarking method. In both years, the weighting efficiency was higher than in 2018 (65%), reflecting the more sophisticated sampling and fieldwork protocols used in the two later years.

Weight efficiencies can also be calculated for any definable sub-group with a minimum respondent sample size. On this basis (and n>=100), sub-group weight efficiencies ranged from 68% (single or cohabiting (unmarried) people) to 91% (people aged 75+ who have not used the internet). This modest range suggests that the respondent sample was reasonably representative across multiple demographic dimensions.

6.5. Data editing and quality

With paper questionnaires, there are a number of completion errors in the data that need to be resolved. These errors generally arise for the following reasons:

- cases where the individual selects more than one response to a single coded question;
- cases where the individual can select more than one response but he/she provides conflicting data such as coding 'none of these' as well as selecting an item from the response list;
- cases where no response has been given even though the individual should have answered the question;
- cases where the individual does not provide qualifying information for a module but then completes that module.

In these situations, the response is treated as 'missing'.

With interview-based surveys we have confidence that almost all the data is collected in a controlled manner and from the right individual.

With most self-completion survey methods, there is no interviewer to do this work so it must be accomplished via other methods. With that in mind, a programme of post-fieldwork validation was implemented, making use of a 'data quality' algorithm that is based on known features of measurement error in a self-completion context.

The algorithm utilises relevant classic indicators of proxy/careless completion including (i) inconsistencies in household data when multiple completed questionnaires have been received from the same household, (ii) too many completed questionnaires from the same household, given the household level data, (iii) suspiciously short completion times, (iv) excessive missing data rates and (v) flat-lining through question sets with the same response codes.

Application of this algorithm led us to remove c.4% of cases from the survey, a rate that seems low enough for us to be largely confident of the data's veracity and generally consistent with other surveys that use the ABOS approach.

6.6. Weighting

The survey data has been weighted in two steps to minimise the potential for non-response bias. Because the address sample was an equal probability sample, design weights would be uniform across the sample so their calculation is not required.

The first stage was to generate a 'base weight' for each respondent equal to one divided by the product of (i) the address sampling probability, and (ii) the expected yield of completed questionnaires from the address. This expected yield was estimated using a generalised linear regression model and as a function of (i) region (twelve categories), (ii) IMD group (five categories), and (iii) CACI age stratum (five categories).

This step accounts for differences in response rates associated with address-level and neighbourhood-level data available on the (PAF) sample frame.

The base weight was used as the input weight in a calibration matrix designed to force the respondent profile to match the population profile. Calibration is an iterative process, ending with a respondent profile that matches the population profile on several dimensions simultaneously. Nine dimensions were used for weighting the Individuals sample (gender/age, age/employment status,

age/education, age/internet use, housing tenure, household size, ethnicity, region, and marital status). The population data was drawn from the January to March 2020 ONS Labour Force Survey (the last before face-to-face fieldwork was stopped due to the Covid-19 pandemic).

It is worth noting that the dimension information was missing in a small number of cases. In particular, ethnicity status was missing for a substantial proportion due to a GDPR-aligned question in which respondents were asked if they were willing to supply this information *before* being asked the ethnicity question. 355 respondents (12% of the total) said no. For the purposes of weighting, every respondent must have a value for each of the nine dimensions. Where missing, these values have been imputed using a chained-equation method that retains the covariance between dimensions instead of diluting this through one-variable-at-a-time imputation.

Exactly the same process was used to generate an online-respondents-only weight for those variables present only in the online questionnaire, not in the paper questionnaire.

Due to a small number of extreme weights, all weights were trimmed at both ends so that no weight was smaller than one fifth of the untrimmed median weight and none larger than five times the untrimmed median weight. After trimming, the data was reweighted to ensure the correct gender/age distribution.

The general design effect due to weighting was calculated as 1.39 (all respondents), and 1.47 (online respondents). Both of these statistics are virtually identical to 2019 (1.40 and 1.44 respectively. The actual sample size should be divided by the design effect to find the statistically effective sample size. However, for each variable, the design effect will be somewhat different from these general values. The covariance between individuals' weights and their substantive responses will have at least a modest effect on the realised design effect (as well as the clustering of data by household). Across a selection of 58 indicator variables, the median overall design effect was 1.54, with a range from 1.14 to 2.05.

7. Key Driver Analysis

Multivariate analysis was carried out to identify the key drivers of overall customer experience for each customer group. This multivariate approach estimates the influence of each variable on overall experience while keeping all of the other variables in the model fixed. The final analysis plots importance against performance to understand which were areas to maintain, which were primary areas to improve and which were secondary areas to improve.

Step 1 – Relative importance scores

The relative importance scores were derived using a ridge regression. To maximise statistical power, missing data-points were imputed based on statistical models derived from substantive information provided by other respondents.

This regression analysis is based on the theory that customers' rating of their overall experience is a result of the treatment they received. The regression model calculates the optimum weighted combination of the predictors (often called independent variables) to predict the outcome (the overall experience rating). For this analysis – where the outcome and predictors are all expressed in five-point scales – it was decided that a weighted linear equation was appropriate. This equation takes the form:

$$\text{Overall Rating of Experience} = B_0 + B_1 \times \text{Ease of finding information} + B_2 \times \text{Acceptability of time taken} + B_3 \times \text{Getting the tax transaction right} + (\text{etc})$$

$B_1, B_2, B_3, ..., B_n$ are regression coefficients. These coefficients depict the relative importance of each independent variable: the larger the coefficient, the stronger the estimated relationship. These coefficients (or scores) form the basis of the indicator calculation.

These scores may not add to a total of 1 and were therefore rescaled to add up to 1 before plotting on the quadrant diagram (see Chart 7.1).

As a Ridge regression was used, the regression equation also includes a penalty term. The tuning parameter (lambda) used for the penalty term was selected using 10-fold cross-validation. The penalty term has the effect of shrinking the coefficient estimates towards zero and this aims to improve the reliability of the regression coefficients.

Step 2 – Performance scores

The performance scores were derived from the answers given in the survey.

Step 3 – Plotting areas of key importance

The Key Driver Analysis gave a list of key drivers, together with their relative customer importance, and performance scores. In order to understand what factors of customer experience were key to improving the overall experience the customer experience measures were split into those that were areas to maintain, primary areas to improve and secondary measures to improve. These were

done by plotting them on a quadrant diagram, with relative importance in driving the overall experience on the horizontal axis and performance on the vertical axis. This plot was then divided into four with lines at the median importance and performance scores.

Areas that were of high customer importance (above average beta score), but low performance (below average performance score) are the key areas to improve. Those that had relatively low performance (below average performance score), but also lower importance (below average beta score) are secondary areas to improve. Areas of higher than average performance are those that are areas to maintain in order to keep ratings of the overall experience high.

8. Logistic Regression Modelling

Multivariate analysis was conducted to investigate the factors associated with the overall customer experience ratings of small businesses; in particular to explore the effect of having applied for a government Covid-19 support scheme on reported experience. Responses to the overall experience question were combined to form three ordered categories: negative (rating of 1 or 2 out of 5), neutral (rating of 3 out of 5) and positive (rating of 4 or 5 out of 5). This analysis was conducted on the 2,623 respondents who had experience rating data. A comprehensive list of the survey questions used in the modelling can be found in the question index in Table 8.2.

An ordinal logistic regression model was employed to predict the probability of a business being associated with a positive experience score based on the predictors included in the model. An ordinal model was chosen as the response variable exhibits a natural ordering and because an ordinal scale does not mandate that the categories of the outcome variable are equidistant. The variables included in the model as predictors were identified by reviewing the questionnaire for any variables that could potentially be associated with the outcome variable (overall customer experience). Care was also taken to ensure that any variables that could be affected by reverse causality (i.e. could be driven by customer experience) were not included in the model. Moreover, only predictors that were substantive (i.e. asked to all respondents) were included in the model.

Multiple model specifications were trialled and the model that most closely fit the data was selected as the final model. The results listed in Table 8.1 for each predictor show the effect of that predictor on overall experience when holding all other predictors in the model constant.

When reading Table 8.1:

- the odds ratios represent the odds of an event occurring (such as a good customer experience score), given exposure to a particular factor versus no exposure to that factor. They show the strength and direction of the association between a predictor variable and the outcome variable. An odds ratio above 1 means that there is a greater likelihood of the outcome occurring. For example, if the odds ratio is 1.35, the likelihood of the outcome occurring is 35% higher than it is for the comparison group. An odds ratio below 1 means that there is a lesser likelihood of the outcome occurring. For example, if the odds ratio is 0.49, then there is a 51% lower likelihood of the outcome occurring. An odds ratio of 1 means that a variable is not associated with a higher or lower likelihood of the outcome occurring
- standard errors represent the degree of uncertainty attached to each odds ratio estimate. The larger the standard error, the larger the variance associated with the odds ratio estimate. These are taken into account when calculating p-values
- p-values represent the percentage chance of falsely rejecting the null hypothesis - that a given variable has no effect on our outcome of interest. Any p-values less than or equal to 0.05 are typically classed as statistically significant, meaning that we can confidently reject the null hypothesis that a predictor variable had no effect on the outcome variable

Table 8.1 Predictors in final model

Variable	Odds Ratio	Standard Error	p-value
Applied for Covid support scheme: Yes vs No	1.35	0.15	0.05
Self-employed: Yes vs No	1.40	0.15	0.02
Number of employees: 1-4 vs None	0.89	0.17	0.50
Number of employees: 5-9 vs None	0.79	0.22	0.28
Number of employees: 10-19 vs None	1.40	0.25	0.18
Accounting, payroll and tax work: All outsourced vs mix of some outsourced and some conducted internally	1.22	0.15	0.18
Accounting, payroll and tax work: All conducted internally vs mix of some outsourced and some conducted internally	0.97	0.17	0.85
Contact type: Online & Telephone vs Online only	0.49	0.13	0.00
Business age: Less than 2 years vs 2+ years	0.50	0.27	0.01
VAT mandated group: Yes vs No	0.57	0.15	0.00
Attitude to tax evasion: Acceptable sometimes/always vs Never acceptable	0.78	0.23	0.29

Businesses that applied to use a Covid support scheme were associated with significantly higher overall experience ratings than those that had not (they were approximately 35% more likely to rate experience highly than those who did not apply). Those that were self-employed, after controlling for the presence of a Covid scheme and the other factors in the model, were also associated with a significantly higher experience rating (they were approximately 40% more likely to rate experience highly than those who were not self-employed). Moreover, it appears as though contact by telephone (either as the only form of contact or combined with online) was associated with a lower experience rating (those who used online and telephone channels were 51% less likely to rate experience highly). Furthermore, it seems that younger businesses were 50% less likely to rate experience highly than older businesses and those part of the VAT mandated group were 43% less likely to rate experience highly than their non-mandated counterparts.

Table 8.2 Question Index

Variable	Question
Q3overall	Thinking of all your experiences of HMRC over the last 12 months, please rate HMRC on a scale of 1 to 5, where 5 is very good and 1 is very poor
Q1selfe	Are you self-employed?
Q1numemp	What is the approximate number of people employed by your business excluding yourself?
Q1agent	Thinking about the work your business needs to undertake for its accounts, payroll and tax, do you do it all within the business or do you outsource some or all of it to an accountant, tax agent or payroll bureau?
Q2cont	In which of the following ways have you had any dealings with HMRC over the last 12 months? By this I mean any dealings where you made contact with, received information from, or made any use of HMRC's online services.
Q2tax	Whether the business is part of VAT Mandated group.
Q6exploit	Some people try to exploit tax rules to gain a tax advantage that Parliament didn't intend – in other words, operating within the letter, but not the spirit of the law. Which of these statements best describes your view of how acceptable it is for businesses similar to yours to do so?
Q7Covid	Did you apply to use any of the following government schemes which were designed to support your business through the COVID-19 pandemic? Coronavirus Job Retention Scheme (known as furlough) Self-Employment Income Support Scheme Deferral of VAT payments Deferral of Self-Assessment payments Statutory sick pay rebate rebate Eat Out to Help Out Other Unsure what the scheme is called (Spontaneous only)
Q7busage	For how long has this business been trading?

9. Appendix 1: Agents SA database business descriptions

ACCONTANT
ACCOUNTS
ACCOUTANCY
ACOOUNTANCY
ADMIN SERVICE
AUDITORS
BOOKKEEPING SERVICES
CHARTERED ACC
BOOK KEEP
BOOKK
ACCOUNTA
BOOKEEP
ACCOUNTI
BOOK-KEEP
ACCO
ACCOUNT
BOOKEEPING AND ADMIN
BOOK- KEEP
ACCOUNTANTS AND BUSINESS ADV
BOOK -KEEP
ACCOUTANT

10. Appendix 2: Questionnaire – Individuals (online)

SCREENERS

Intro: Introduction

Thank you for taking part in this survey for HM Revenue & Customs (HMRC).

Kantar, an independent social research company, is conducting this survey on behalf of HMRC about the dealings that people have with them. HMRC appreciates your feedback and will use the findings to improve their customer services.

The survey will take approximately 15 minutes to complete.

Participation to the research is entirely voluntary. We guarantee that all your answers will be kept confidential. HMRC will not be able to identify any individual from their answers. To view how HMRC may use your data, please click here.

SCRIPTER NOTES: Please link to HMRC's website (www.gov.uk/government/organisations/hm-revenue-customs/about/research#how-hmrc-may-use-information-we-hold-about-you-to-conduct-research) for the second please click here.

T8

The first set of questions is about your dealings with HMRC.

SCRIPTER NOTES: On all questions, 'Don't know', 'Prefer not to say' codes to be initially hidden and displayed only if respondent tries to move on without entering a response

Q1proad: Professional adviser

Do you pay a professional adviser, such as an accountant, to help you with your dealings with HMRC?

1   Yes

2   No

3   Don't know

4   Prefer not to say

{Ask only if Q1proad,2,3,4}

Q1help: Help

Does anyone help you with your dealings with HMRC?

Please select all that apply

SCRIPTER NOTES: Random

1   No *Position fixed *Exclusive

2   Yes – Friend/family/colleague

3   Yes – Employer

4   Yes – Voluntary organisation such as Citizens Advice

5   Yes – Other (please specify using the text box below) *Open *Exclusive

6   Don't know *Position fixed *Exclusive

7   Prefer not to say *Position fixed *Exclusive

CUSTOMER INTERACTIONS

{Ask all}

Q2tax (1)

Over the last 12 months, that is since [MONTH] [YEAR], which of the following taxes have you paid?

Please select all that apply

1   Income tax taken from your wages, also known as Pay as you Earn (PAYE)

2   Income tax through Self-Assessment

3   Income tax taken from your pension

4   National Insurance contributions

5   Other tax e.g. Inheritance tax, Capital gains tax (please specify using the text box below) *Open

6   None of the above

7   Don't know

8   Prefer not to say

{Ask all}

Q2tax (2)

Over the last 12 months, that is since [MONTH] [YEAR], which of the following have you paid or received?

Please select all that apply

1   Child Benefit

2   Working Tax Credit

3   Child Tax Credit

4   Tax Credit, but am not sure which

5   Statutory payments such as maternity pay or sickness benefit

6   Marriage allowance

7   Student loan repayment

8   Construction Industry Scheme

9   Tax-Free Childcare

10   Other (specify) *Open

11   None of the above

12   Don't know

13   Prefer not to say

{Ask only if Q2tax(2),1,2,3,4}

Dumben: Dummy variable

SCRIPTER NOTES: DUMMY FOR BENEFIT AND CREDITS CUSTOMERS

1   Yes

{Ask all}

Q2cont (1)

In which of the following ways have you had any online dealings with HMRC over the last 12 months? Please select all that apply.

[i: Dealings might include contacting or receiving information from HMRC or using HMRC's online services].

1   Online – to search for information on the HMRC webpages on gov.uk

2   Online – via your Personal Tax Account [i: An online service that brings a person's tax information together in one place, similar to an online bank account. Customers can check their records, update information and see how much they need to pay.]

3   Online - to use any other HMRC services

4   Received an email from HMRC

5   None of the above

6   Don't know

7   Prefer not to say

{Ask all}

Q2cont (2)

And in which of the following other ways, if any, have you had any dealings with HMRC over the last 12 months? Please select all that apply.

[i: Dealings might include contacting or receiving information from HMRC].

1   Telephone

2   Post

3   Face to face

4   Received a text from HMRC

5   Other (please specify using the text box below) *Open

6   None of the above

7   Don't know

8   Prefer not to say

Dumint: DUMMY variable for interaction recode

SCRIPTER NOTES: Not back. Recode as 'yes' if Q2tax (2) = 1,2,3,4 or Q2cont (1) = 1,2,3,4,5,6,9 or Q2cont (2) = 1,2,3,4,5, 6

1   Yes

Q2PTA: Personal Tax Account usage & awareness

SCRIPTER NOTES: Not back

Before today, had you heard of the Personal Tax Account?

The Personal Tax Account is an online service that brings a person's tax information together in one place, just like an online bank account. Customers can check their records, update information and see how much they need to pay.

SCRIPTER NOTES: If Q2cont(1)=2 Force response to code 1

1   Yes – I have a Personal Tax Account

2   Yes – I have heard of it but I do not have one

3   No – I have never heard of it

99   Don't know

{Ask only if Q2cont (1) = 1,2,3 or Q2cont (2) = 1 or - Q2PTA,1}

Q2contexp: Online/telephone contact rating

You said you had contact with HMRC [by telephone (IF Q2cont (2) = 1) / by telephone and online (IF Q2cont (1)= 1,2 or 3 OR Q2PTA = 1) AND Q2cont (2) =1) / online (IF Q2cont (1) = 1,2 or 3 OR Q2PTA = 1)]. Please rate your experiences over the last 12 months of:

SCRIPTER NOTES: ROTATE STATEMENTS WHERE ALL ASKED BUT ALWAYS ENSURE STATEMENT 3 PRECEDES STATEMENT 4 IF BOTH ARE SHOWN. ONLY ASK 1 IF Q2cont (2) = 1. ONLY ASK 2 IF Q2cont (1) = 1. ONLY ASK 3 IF Q2cont (1) = 2 or Q2PTA = 1. ONLY ASK 4 IF Q2cont (1) =3. INCLUDE TEXTFILL AS APPROPRIATE (ADD [ALSO] TO SECOND STATEMENT IF TWO OR THREE MORE STATEMENTS SHOWN)

- HMRC telephone helplines

- HMRC webpages on gov.uk (where you searched for information)

- the Personal Tax Account

- [textfill if Q2cont1=1 and (not (Q2PTA=1/Q2cont1=2)): Online services that you have used, not including searching for information on HMRC webpages on gov.uk]

- [textfill if Q2cont1=1 and (Q2PTA=1 or Q2cont1=2): Any other HMRC online services that you used, not including searching for information on HMRC webpages on gov.uk or the Personal Tax Account]

- [textfill if (Q2PTA=1 or Q2cont1=2) and not Q2cont1=1: Any other HMRC online services that you used, not including the Personal Tax Account]

- [textfill if (not (Q2PTA=1 or Q2cont1=2)) and not Q2cont1=1: Any other HMRC online services that you used]

SCRIPTER NOTES: Flipped

1   5 – Very good

2   4

3   3

4   2

5   1 – Very poor

6   Don't know

7   Not applicable

Q6paymethdsmade

SCRIPTER NOTES: ASK HALF SAMPLE A

There are many ways for people to make payments to HMRC. These include:

- bank transfers, including direct debit, BACS transfers, and faster payments

- online payments from debit cards and corporate credit cards

- bank giro

- cheque

How satisfied or dissatisfied are you with the options HMRC offers you to make payments to HMRC?

1   5 - Very satisfied

2   4

3   3

4   2

5   1 – Very dissatisfied

6   Don't know

7   Not applicable

Q6paymethdsreceive

SCRIPTER NOTES: ASK HALF SAMPLE A

HMRC has a range of methods to pay people. These include:

•   bank transfers, including BACS transfers, and faster payments

•   cheque

•   repay to card

How satisfied or dissatisfied are you with the options HMRC offers to make payments to you?

1   5 - very satisfied

2   4

3   3

4   2

5   1 – very dissatisfied

6   Don't know

7   Not applicable

{Ask only if Dumint,1}

CUSTOMER EXPERIENCE

SCRIPTER NOTES: Routing for this section: Ask only if Dumint=1. If Dumint< > 1 then move to section: Reputation

T2

The next set of questions is about your overall experience of dealing with HMRC over the last 12 months.

Textfill if Q1proad=1: [If an adviser or accountant deals with HMRC on your behalf please use any information they have provided to help you answer the questions. If you have no information there is the option to select Not applicable.]

CUSTOMER EXPERIENCE A

SCRIPTER NOTES: ROTATE CUSTOMER EXPERIENCE BLOCK A WITH BLOCK B

Q3find: Findability rating

How easy or difficult was it to find any information you needed on tax [Textfill: and benefit and credit] issues from HMRC?

If you have done this more than once please give your overall assessment.

SCRIPTER NOTES: IF DUMBEN=1 add the textfill in the question wording

SCRIPTER NOTES: Flipped

1   5 - Very easy

2   4

3   3

4   2

5   1 - Very difficult

6   Don't know *Position fixed

7   Not applicable *Position fixed

Q3qual: Quality rating

How would you rate the quality of information you have looked for or received from HMRC over the last 12 months?

SCRIPTER NOTES: Flipped

1   5 - Very good

2   4

3   3

4   2

5   1 - Very poor

6   Don't know *Position fixed

7   Not applicable *Position fixed

Q3navi: Navigation rating

How strongly do you agree or disagree with the following statement about your dealings with HMRC in the last 12 months?

"HMRC made clear what steps I needed to take"

SCRIPTER NOTES: Flipped

1   5 - Agree strongly

2   4

3   3

4   2

5   1 - Disagree strongly

99   Don't know *Position fixed

97   Not applicable *Position fixed

Q3right: Getting tax right rating

Over the last 12 months, how good or poor were HMRC at getting tax [Textfill: and benefits and credits] transactions right?

SCRIPTER NOTES: Textfill if benefits and credits customer (Dumben = 1)

SCRIPTER NOTES: Flipped

1   5 - Very good

2   4

3   3

4   2

5   1 - Very poor

6   Don't know *Position fixed

7   Not applicable *Position fixed

CUSTOMER EXPERIENCE B

Q3owner: Rating of query resolving

Over the last 12 months, how good or poor were HMRC at resolving any queries or issues?

If you have had more than one dealing with HMRC, please give your overall assessment.

SCRIPTER NOTES: Flipped

1   5 - Very good

2   4

3   3

4   2

5   1 - Very poor

6   Don't know *Position fixed

7   Not applicable *Position fixed

Q3time: Time rating

During your dealings with HMRC over the last 12 months, how acceptable was the time taken to reach the end result?

If you have had contact with HMRC more than once, please give your overall assessment

1   5 - Very acceptable

2   4

3   3

4   2

5   1 - Very unacceptable

6   Don't know

7   Not applicable

Q3staff

How strongly do you agree or disagree with the following statements about your dealings with HMRC in the last 12 months?

SCRIPTER NOTES: Rotated

- HMRC were approachable

- HMRC had systems which were good at preventing customers from making mistakes

- HMRC made it clear when everything was completed

1	5 – Agree strongly
2	4
3	3
4	2
5	1 – Disagree strongly
6	Don't know
7	Not applicable

END OF BLOCK: CUSTOMER EXPERIENCE B

Q3overall: Overall rating

Thinking of all your experiences of HMRC over the last 12 months, please rate HMRC overall.

SCRIPTER NOTES: Flipped

1	5 - Very good
2	4
3	3
4	2
5	1 - Very poor
6	Don't know *Position fixed

7   Not applicable *Position fixed

{Ask only if Q1proad,1 or Q1help,2,3,4,5}

Q3behalf: Help rating

You said earlier that you use [Textfill: a paid tax adviser/someone] to help deal with your tax affairs.

How easy or difficult did HMRC make it for someone else to act on your behalf?

SCRIPTER NOTES: Textfill: [a paid tax adviser] if Q1proad = 1 [someone] if Q1help=2 or 3 or 4 or 5

SCRIPTER NOTES: Flipped

1   5 - Very easy

2   4

3   3

4   2

5   1 - Very difficult

6   Don't know *Position fixed

8   Not applicable *Position fixed

{Ask only if Dumint,1}

HEALTH OF TAX ADMINISTRATION SYSTEM

SCRIPTER NOTES: ROTATE ALL QUESTIONS IN BLOCK (EXCEPT INTRO TEXT)

T3

The next set of questions are about your views of dealing with HMRC over the last 12 months

Textfill if Q1proad=1: [If an adviser or accountant deals with HMRC on your behalf, please use any information they have provided to help you answer the questions. If you have no information there is the option to select Not applicable.]

Q4fair: Fairness rating

How strongly do you agree or disagree with the following statement?

        "HMRC treated me fairly"

1   5 – Agree strongly

2   4

3   3

4   2

5   1 – Disagree strongly

6   Don't know *Position fixed

7   Not applicable *Position fixed

Q4person: Personalisation rating

How strongly do you agree or disagree that over the last 12 months the information and services provided by HMRC have been personalised to you?

SCRIPTER NOTES: Flipped

1   5 – Agree strongly

2   4

3   3

4   2

5   1 – Disagree strongly

6   Don't know *Position fixed

7   Not applicable *Position fixed

Q4ease: Ease of dealing with taxes rating

Over the last 12 months, how easy or difficult have you found it to deal with your tax issues [Textfill: and benefit and credit claims]?

SCRIPTER NOTES: Add [textfill] if Benefits and Credits Customer (Dumben = 1)

SCRIPTER NOTES: Flipped

1   5 - Very easy

2   4

3   3

4   2

5   1 - Very difficult

6   Don't know *Position fixed

7   Not applicable *Position fixed

{Ask if Q2con(1)=1,2,3 or Q2PTA=1}

Q4integrate

How strongly do you agree or disagree that the information and services provided online by HMRC over the last 12 months are joined up?

Joined up means you get the same information across the different online services and don't have to give the same information to HMRC more than once.

1   5 - Agree strongly

2   4

3   3

4   2

5   1 - Disagree strongly

6   Don't know

7   Not applicable

{Ask only if Dumint,1}

Q4empath: Empathy rating

How strongly do you agree or disagree with the following statement about your dealings with HMRC in the last 12 months?

        "HMRC took my personal circumstances into account"

Please answer on a scale of 1 to 5, where 5 is agree strongly and 1 is disagree strongly.

If this does not apply please select not applicable

1	5 – Agree strongly
2	4
3	3
4	2
5	1 – Disagree strongly
6	Don't know
7	Not applicable

Q4error: HMRC fairness

How strongly do you agree or disagree that HMRC would help you resolve any issues if you unintentionally made an error in calculating your taxes [Textfill: or claiming any benefits and tax credits]?

SCRIPTER NOTES: IF DUMBEN=1 add the textfill in the question wording

SCRIPTER NOTES: Flipped

1	5 – Agree strongly
2	4
3	3
4	2
5	1 – Disagree strongly
6	Don't know *Position fixed
7	Not applicable *Position fixed

Q4account: Accountability of HMRC

Over the last 12 months, have HMRC made any errors with your tax dealings [Textfill: or benefit and tax credit claims]?

Please select the information button to see the taxes, benefits and credits HMRC administer.

SCRIPTER NOTES: IF DUMBEN=1 add the textfill in the question wording. Please create a further information box that lists the answer codes from Q2tax (1) and Q2tax (2) to show the taxes, benefits and tax credits HMRC administer.

SCRIPTER NOTES: Flipped

1   Yes

2   No

6   Don't know *Position fixed

7   Not applicable *Position fixed

{Ask only Q4account,1}

Q4resolve: HMRC resolving errors

How would you rate HMRC at resolving the error(s) they made?

Please answer on a scale of 1 to 5, where 5 is very good, and 1 is very poor.

SCRIPTER NOTES: Flipped

1   5 – Very good

2   4

3   3

4   2

5   1 – Very poor

6   Don't know *Position fixed

7   Not applicable *Position fixed

REPUTATION

T4

The next questions ask more broadly for your personal views and opinions about HMRC.

Q5rep: Reputation

How strongly do you agree or disagree with the following statement?

SCRIPTER NOTES: Rotated

- HMRC applies penalties and sanctions equally for all of its customers

- HMRC ensures all of its customers pay or receive the correct amount of money in taxes and benefits

- HMRC is an efficient organisation that does not waste money

SCRIPTER NOTES: Flipped

1   5 – Agree strongly

2   4

3   3

4   2

5   1 – Disagree strongly

6   Don't know

Q5data: Data confidentiality

How strongly do you agree or disagree with the following statement?

"HMRC ensures that customers' data and personal information is treated confidentially"

SCRIPTER NOTES: Flipped

1   5 – Agree strongly

2   4

3   3

4   2

5   1 – Disagree strongly

6   Don't know

Q5favor: Favourable

SCRIPTER NOTES: ONLY ASK OF HALF SAMPLE A (same half should also be asked Q5ADVO)

How favourable or unfavourable is your overall opinion of HMRC taking into account everything you think is important?

SCRIPTER NOTES: Flipped

1   Very favourable

2   Mainly favourable

3   Neither favourable nor unfavourable

4   Mainly unfavourable

5   Very unfavourable

6   Don't know *Position fixed

Q5advo: Advocate

SCRIPTER NOTES: ONLY ASK OF HALF SAMPLE A (same half should also be asked Q5FAVOR)

Which of these phrases best describes the way you would speak about HMRC to other people or organisations?

Would you…

SCRIPTER NOTES: Flipped

1   Speak well of HMRC without being asked

2   Speak well of HMRC if asked

3   Be neutral towards HMRC

4   Be critical of HMRC if asked

5   Be critical of HMRC without being asked

6   Don't know/no opinion *Position fixed

Q5conf: Confidence

How confident are you in the way HMRC are doing their job?

SCRIPTER NOTES: Flipped

1   5 - Very confident

2   4

3   3

4   2

5   1 - Not at all confident

6   Don't know *Position fixed

COMPLIANCE

T5

The next set of questions is about your personal views and opinions about compliance with the tax system.

Q6reduce: Views on tax evasion

Some people try and reduce the amount of tax they have to pay by not telling HMRC about all of their income.

Which of these statements comes closest to your views about people doing this? Would you say that…

SCRIPTER NOTES: Flipped

1   It is never acceptable

2   It is acceptable in some circumstances

3   It is always acceptable

99   Don't know *Position fixed

97   Prefer not to say *Position fixed

Q6declare: Views on tax evasion prevalence

In your view, how widespread do you think it is for people to not declare all their income for tax?

SCRIPTER NOTES: Flipped

1   Very widespread

2   Fairly widespread

3   Not very widespread

4   Not widespread at all

6   Don't know *Position fixed

7   Prefer not to say *Position fixed

Q6exploit: Views on tax avoidance

SCRIPTER NOTES: Not back

Some people try to exploit tax rules to gain a tax advantage that Parliament didn't intend – in other words, operating within the letter, but not the spirit of the law.

Avoidance schemes often try to exploit loopholes in the law by using complicated financial arrangements to get an advantage Parliament never intended. This behaviour is different to tax evasion. Tax evasion is illegal activity, where individuals or businesses deliberately omit, conceal or misrepresent information to try and reduce their tax liabilities.

Which of these statements comes closest to your views about people doing this? Would you say that…

SCRIPTER NOTES: Flipped

1   It is never acceptable

2   It is acceptable in some circumstances

3   It is always acceptable

99   Don't know *Position fixed

97   Prefer not to say *Position fixed

Q6behaviour: Views on tax avoidance prevalence

SCRIPTER NOTES: Not back

In your view, how widespread do you think this type of behaviour is? By behaviour, we are still referring to the behaviour of trying to exploit the tax rules to gain tax advantage.

SCRIPTER NOTES: Flipped

1   Very widespread

2   Fairly widespread

3   Not very widespread

4   Not widespread at all

7   Don't know *Position fixed

6   Prefer not to say *Position fixed

Q6challenge: Likelihood to being challenged about tax avoidance

SCRIPTER NOTES: ONLY ASK OF HALF SAMPLE B (Half not asked Q5favor/Q5advo)

How effective do you think HMRC is in preventing or reducing this type of behaviour?

SCRIPTER NOTES: Flipped

1   Very effective

2   Quite effective

3   Not very effective

4   Not effective at all

5   Don't know *Position fixed

6   Prefer not to say *Position fixed

DEMOGRAPHICS

T6

Now we would like to ask a few questions about you and your household. These will only be used to better understand the results from this research.

Q7people: People in household

SCRIPTER NOTES: Not back

Including yourself, how many adults aged 16 or over live in your household?

Please write your answer in the box below.

Max = 20

97   Prefer not to say *Exclusive

Q7sex: Gender

Which of the following describes how you think of yourself?

1   Male

2   Female

3   In another way (open)

4   Prefer not to say

Q7age: Age

How old are you?

Please write your answer in the box below.

Min = 16, Max = 99

97   Prefer not to say *Exclusive

{Ask only if Q7age = Prefer not to say}

Q7ageband: Age band

In that case, which of these age bands do you fall into?

1   16-24

2   25-34

3   35-49

4   50-54

5   55-59

6   60-64

7   65-74

8   75 or over

9   Prefer not to say

{Ask if Q7people>1}

Q7houseage: Age household

How old are the other adults aged 16 or over you live with? Please select all the age bands that apply.

1   16-24

2   25-34

3	35-49
4	50-54
5	55-59
6	60-64
7	65-74
8	75 or over
9	Prefer not to say

{Ask if code 1 (16-24) selected at Q7houseage}

Q047adults – Young adults

Including yourself, how many adults aged 16-24 live in your household? Please write your answer in the box below.

97	Prefer not to say *Exclusive

Q7child: Children

Are you the parent or legal guardian of at least one child aged 16 or under who lives with you?

1	Yes
2	No
3	Don't know
4	Prefer not to say

Q7empst: Employment status

What is your current employment status? Please select the statement that best applies to you

1	Paid work for 30 or more hours a week
2	Paid work for between 16 and 29 hours a week
3	Paid work for less than 16 hours a week
4	Paid work with irregular hours (e.g. a zero hours contract)

5   Self-employed

6   Not in paid work / looking after home or family

7   Temporarily not working due to maternity or long-term illness leave

8   Full-time student at school

9   Full-time student at a university or college

10   Unemployed

11   Retired from paid employment

12   Unable to work due to a health condition

13   Other (please specify using the text box below) *Open

14   Prefer not to say

Q7edu: Education

SCRIPTER NOTES: Not back

What is your highest level of qualification?

1   A university degree

2   Any other qualifications (e.g. A Levels, O Levels, GCSEs, BTEC, Diplomas, Trade Apprenticeships)

3   No qualifications

4   Prefer not to say

Q7incsource: Income sources

And which of the following sources of income do you have?

Please select all that apply.

SCRIPTER NOTES: Rotated

1   Salary from an employer

2   Income from self-employment

3   Income from other private work or activities

4   Receiving pension from an employer

5   Receiving a private pension

6   Receiving a state pension

7   Any other benefits or credits

8   Rental income (from renting a property or room)

9   Income from other savings or investments (e.g. interest on savings, dividends)

10   Other (please specify using the text box below) *Open *Position fixed

12   Don't know *Position fixed *Exclusive

13   Prefer not to say *Position fixed *Exclusive

11   None of the above *Position fixed *Exclusive

{Ask only if Q7incsource, 1, 2, 3, 10}

Q7app: Work platforms

SCRIPTER NOTES: Not back

Do you currently get work, and get paid through an online platform or 'app' (e.g. CitySprint, Uber, Deliveroo, TaskRabbit etc.)?

1   Yes

2   No

3   Don't know

4   Prefer not to say

{Ask only if Q7incsource, 2, 3 or Q7app, 1}

Q7limited: Limited company

SCRIPTER NOTES: Not back

In general, when you do work, are payments made to a limited company you own, or in which you have a significant shareholding? (i.e. you own 5% or more of the shares?)

1   Yes

2   No

3   Don't know

4   Prefer not to say

{Ask only if Q7empst = 1,2,3,4,8,9}

Q7covid: Scheme usage [employed]

Thinking about the government schemes which were designed to support you through the Covid-19 pandemic, were you furloughed, even for a short period of time? Please select the option which best describes your situation

1   Yes

2   No

3   Not applicable to me

4   Did receive support but not sure through what scheme

{Ask only if Q7empst = 5}

Q7covid: Scheme usage [self-employed]

Thinking about the government schemes which were designed to support you through the Covid-19 pandemic, did you use the Self-Employment Income Support Scheme? Please select the option which best describes your situation

1   Applied for it and have/will receive support

2   Applied for it but was unsuccessful

3   Have not applied

98   Not applicable to me

99   Did receive support but not sure through what scheme

QEOHO: Eat Out to Help Out

The government introduced the Eat Out To Help Out scheme following the Covid-19 pandemic. Did you use the Eat Out to Help Out scheme in August 2020?

1   Yes

2   No

99   Don't Know

Q7rel: Marital status

What is your marital status?

1   Single

2   Married or in a civil partnership

3   Co-habiting

4   Separated, but still legally married or in civil partnership

5   Divorced or civil partnership dissolved

6   Widowed or surviving partner of civil partnership

7   Don't know

8   Prefer not to say

Q7hhld: Household tenure

SCRIPTER NOTES: Not back

Do you or your household own or rent the accommodation that you currently live in?

1   Own it outright

2   Bought it with the help of a mortgage/loan

3   Part own and part rent (shared ownership)

4   Rent it [i: Including if you are on Housing Benefit or Local Housing Allowance]

5   Live rent-free [i: Including living rent-free in relative's/friend's property but not squatting]

6   Other (please specify using the text box below) *Open

99   Don't know

97   Prefer not to say

QEthn_Intro: Ethnicity Introduction

Are you willing to answer a question about your ethnic group? This information is used for background monitoring of different groups' views of HMRC. You can ask Kantar to withdraw this data on your ethnicity at any time. To do so please contact us using the following email address: hmrcsurvey@kantarpublic.com and quote the reference number in the letter you received inviting you to take part in this research.

1   Yes

2   No

{Ask only if QEthn_Intro = 1}

Q7ethn: Ethnicity

Which of the following groups do you consider you belong to?

SCRIPTER NOTES: Random

1   White

2   Mixed

3   Asian or Asian British

4   Black or Black British

5   Any other background (please specify using the text box below) *Open *Position fixed

6   Prefer not to say *Position fixed

QDis_Intro: Disability Introduction

Are you willing to answer a question about your health? This information is used by HMRC to help them ensure their services meet the needs of all customers. You can ask Kantar to withdraw this data on your health at any time. To do so please contact us using the following email address: hmrcsurvey@kantarpublic.com and quote the reference number in the letter you received inviting you to take part in this research.

1   Yes

2   No

{Ask only if QDis_Intro = 1}

Q7disa: Disabilities/illnesses

Do you have any physical or mental health condition(s) or illnesses lasting, or expected to last, 12 months or more?

1   Yes

2   No

3   Don't know

4   Prefer not to say

{Ask all}

Qinternetusage

How often do you access the internet?

[i: Please include internet access from any device, including laptop/desktop computers, or mobile/tablet only internet access. This can be for any purpose ranging from checking your emails to online shopping.]

1   More than once a day

2   Once a day

3   2-3 times per week

4   About once a week

5   About once a fortnight

6   About once a month

7   About once every 2-3 months

8   About once every six months

9   Less often

10   Never

11   Don't know

12   Prefer not to say

Q7recon: Re-contact

HMRC may conduct further research on these topics in the future. Would you be happy for someone from Kantar to re-contact you and invite you to participate in this research in the next 12 months?

1   Yes

2   No

3   Don't know

Q7recon2: Re-contact through other agency

And would you be happy to allow Kantar Public to pass your contact details on to another research agency appointed by HMRC to re-contact you in relation to further research for HMRC in the next 12 months?

This would only be for research on behalf of HMRC.

1   Yes

2   No

3   Don't know

T7

SCRIPTER NOTES: Not back

Thank you for completing this survey for HM Revenue and Customs. Your views will be used to improve the service they provide.

11. Appendix 4: Questionnaire – Small Businesses

INTRODUCTION AND SCREENERS

T1

Good morning/afternoon/evening, my name is…and I am calling from Kantar, the independent social research company. We are carrying out a survey for HMRC about the dealings businesses have with them.

Please could I speak to: [NAMED CONTACT] or the owner or finance director

ADD IF NECESSARY: the director responsible for the firm finances and tax affairs

IF SAY ACCOUNTANT/AGENT RESPONSIBLE FOR DEALING WITH ALL TAX AFFAIRS: Can I speak to the person who deals with your accountant/tax agent?

IF NECESSARY: HMRC is responsible for collecting the bulk of tax revenue, as well as paying Tax Credits and Child Benefits

IF NECESSARY: The interview should take around 15-20 minutes

The findings from the survey will be used by HMRC to improve customer services in the future. We guarantee that all your answers will be kept confidential. HMRC will not be able to identify any individual from their answers.

If respondent asks how their contact details have been obtained,

IF IDBR Sample: Your contact details have been randomly selected from a database of all businesses held by the Office of National Statistics.

IF SA Sample: Your contact details have been randomly selected from HMRC records of businesses using self-assessment.

Are you happy to take part in the research?

SCRIPTER NOTES: Insert [named contact] as per sample

- continue

- send email

Thank you for agreeing to participate in this voluntary research.

Everything you say will be treated in the strictest confidence and no individuals or organisations will be identifiable in the results of this study.

I just want to reassure you that your answers will remain confidential unless, if asked, you give your consent otherwise.

For quality control and training purposes, this interview may be monitored or recorded and will be processed in line with our privacy policy. Only Kantar will have access to the recording.

Q1numemp

We would like to talk to a selection of businesses, so could you just tell me the approximate number of people employed by your business excluding yourself. Would you say there are…?

CHECK IF 20 OR MORE - IF LESS THAN 20 PROMPT WITH RANGES OR ASK FOR ROUGH ESTIMATE

1	0
2	1-4
3	5-9
4	10-19
5	20 or more - GO TO SCREEN OUT
6	Don't know - GO TO SCREEN OUT
7	Refused - GO TO SCREEN OUT

SCRIPTER NOTES: If '20 or more' or 'don't know' or 'refused' then CLOSE INTERVIEW

TEXT FOR INTERVIEW CLOSE: Thank you for your time, but we only need to talk with businesses that we know to have under 20 employees.

Q1turnover

And what is your annual turnover?

CODE TO BANDS, IF UNSURE, PROMPT WITH BROAD RANGES (E.G. MORE OR LESS THAN £500,000), BEFORE PROMPTING WITH BANDS

1	Less than £8,400
2	Between £8,400 and £9,999

3   Over £10,000 but not more than £20,000

4   Over £20,000 but not more than £40,000

5   Over £40,000 but not more than £85,000

6   Over £85,000 but not more than £500,000

7   Over £500,000 but not more than £1million

8   Over £1million but not more than £2million

9   Over £2million but not more than £5million

10   Over £5million but not more than £10million

11   Over £10million - GO TO SCREEN OUT

12   Don't know

13   Refused

SCRIPTER NOTES: If '' less than £8400' or 'over £10 million' then CLOSE INTERVIEW

{Ask only if Q1turnover,12,13}

Q1turnover10

Is it £10 million or more?

1   Yes - GO TO SCREEN OUT

2   No

3   Don't know - GO TO SCREEN OUT

SCRIPTER NOTES: If 'yes' or 'don't know' then CLOSE INTERVIEW with text "Thank you for your time, but we only need to talk with businesses that we know to have an annual turnover of less than £10 million."

Qdumsamp

DUMMY SAMPLE

1   IDBR

2   SA

Q1selfe

Are you self-employed?

1   Yes

2   No

3   Don't know

{Ask only if Qdumsamp,2 and Q1selfe,2,3}

Dumscreen

DUMMY

SCREEN OUT SA IF NOT SELF-EMPLOYED

1   SCREEN OUT - GO TO SCREEN OUT

{Ask only if Q1selfe,1}

Q1partner

Do you run your business with a partner or partners, or do you just run it yourself?

1   Run with partner(s)

2   Run alone

3   Don't know

Q1agent

And thinking about the work your business needs to undertake for its accounts, payroll and tax, do you do it all within the business or do you outsource some or all of it to an accountant, tax agent or payroll bureau?

IF NECESSARY: By outsource we mean using an individual or business that is external to your firm to deal with or advice on your accounting, payroll or tax affairs.

PROMPT IF NECESSARY

1   Do all work within the business

2   Do some work within the business and some outsourced

3   Outsource all work

4   Don't know

5   Not applicable

CUSTOMER INTERACTIONS

T9

I'd like to ask you a few questions about any interaction you have had with HMRC in the last 12 months on behalf of your business, that is to say, between [MONTH] [YEAR] and today.

Q2tax

Over the last 12 months which of the following taxes has your business paid?

READ OUT

CODE ALL THAT APPLY

SCRIPTER NOTES: Show answer code 2 only if Q1selfe = 1

1   PAYE: Payroll and National Insurance contributions

2   Self-Assessment for the self-employed or partnership

4   VAT

5   Company Tax, also known as Corporation Tax (IF NECESSARY: Corporation Tax is tax paid by limited companies on profits from doing business)

6   Import/export taxes

7   Excise Duties

8   Benefits in kind or statutory payments e.g. Maternity pay

5   Construction Industry Scheme payments

9   Other tax (specify) (e.g. capital gains tax) *Open

10   None *Exclusive

11   Don't know - DO NOT READ OUT *Exclusive

12   Refused - DO NOT READ OUT *Exclusive

Q2cont

In which of the following ways have you had any dealings with HMRC over the last 12 months?

By this I mean any dealings where you made contact with, received information from, or made any use of HMRC's online services.

READ OUT.

CODE ALL THAT APPLY.

IF NECESSARY: Verification texts count as a dealing with HMRC

1   Online - to search for information on the HMRC webpages on gov.uk

2   Online – via your Business Tax Account

3   Online – to use any other HMRC services

4   Online – via a commercial software provider

5   Telephone

6   Post

7   Face to face

8   Received an email from HMRC

9   Received a text from HMRC

10   Other (specify) *Open

11   None *Exclusive

12   Don't know - DO NOT READ OUT *Exclusive

13   Refused - DO NOT READ OUT *Exclusive

{Ask only if Q2cont,1,2,3}

Q2contexp

You [also] said you [had contact with HMRC by telephone/ used HMRC's online services].

On a scale of 1 to 5, where 5 is very good and 1 is very poor, please rate your experiences over the last 12 months of …

SCRIPTER NOTES: ROTATE STATEMENTS WHERE ALL ASKED, BUT STATEMENT 3 MUST COME BEFORE STATEMENT 4. ONLY ASK 1 IF Q2cont = 5. ONLY ASK 2 IF Q2cont = 1. ONLY ASK 3 IF Q2cont =2. ONLY ASK 4 IF Q2cont=3. Add [also] on second statement if Q2cont=2 AND 3

- the HMRC telephone helplines

- the HMRC webpages on gov.uk where you searched for information (IF Q2cont=1 AND 3 By this I mean searching for information on HMRC's webpages on gov.uk, not using any of their online services, [including your Business Tax Account])

- your Business Tax Account

- [if BTA = no The HMRC online services that you used] / [If BTA = yes The other HMRC online services that you used]
[Text fill if Q2cont=1 and not BTA=yes (By this I mean online services that you have used, not including searching for information on HMRC webpages on gov.uk)]
[Textfill if Q2cont=1 and 2cont=3 (By this I mean any other HMRC online services that you used, not including searching for information on HMRC webpages gov.uk or the Business Tax Account)]
[Textfill if BTA=yes and not Q2cont=1 (By this I mean any other HMRC online services that you used, not including the Business Tax Account)]

1   5 – Very good

2   4

3   4

4   2

5   1 – Very poor

6   Don't know

7   Not applicable

CUSTOMER EXPERIENCE

T2_1

I would like to ask you some more questions about your overall experience of dealing with HMRC over the last 12 months on behalf of the business, that is to say between [MONTH] [YEAR] and today.

[Text fill if Q1agent=2 or 3: Please answer based on the information you have received from your agent or accountant if this is the only way in which you have dealt with HMRC]

If any of the following questions do not apply to you then please say so.

So first of all...

CUSTOMER EXPERIENCE A

SCRIPTER NOTES: ROTATE CUSTOMER EXPERIENCE BLOCK A WITH BLOCK B

Q3find

On a scale of 1 to 5, where 5 is very easy and 1 is very difficult, how easy or difficult was it to find any information you needed for your business on tax issues from HMRC?

IF NECESSARY: If you have done this more than once, please give your overall assessment.

1   5 - very easy

2   4

3   3

4   2

5   1 - very difficult

6   Don't know

7   Not applicable

Q3qual

How would you rate the quality of information you have looked for or received from HMRC over the last 12 months? Please rate the quality of information on a scale of 1 to 5, where 5 is very good and 1 is very poor.

IF NECESSARY: If you have had contact with HMRC more than once please give your overall assessment.

1   5 - very good

2   4

3   3

4   2

5   1 - very poor

6   Don't know

7   Not applicable

Q3navi_1

Please tell me how strongly you agree or disagree with the following statement about any of your dealings with HMRC in the last 12 months.

Please answer on a scale of 1 to 5, where 5 is agree strongly and 1 is disagree strongly.

"HMRC made clear what steps I needed to take"

1   5 – agree strongly

2   4

3   3

4   2

5   1 – disagree strongly

6   Don't know

7   Not applicable

Q3right

Thinking about all of your experiences of HMRC over the last 12 months…

Overall, on a scale of 1 to 5, where 5 is very good and 1 is very poor, how good or poor were HMRC at getting tax transactions right?

1   5 - very good

2   4

3   3

4   2

5   1 - very poor

6   Don't know

7   Not applicable

CUSTOMER EXPERIENCE B

SCRIPTER NOTES: RANDOMISE QUESTIONS IN BLOCK B

Q3owner

Thinking specifically about the outcomes of all of your dealings with HMRC in the last 12 months…

On a scale of 1 to 5, where 5 is very good and 1 is very poor, how good or poor were HMRC at resolving any queries or issues?

IF NECESSARY: If you have had more than one dealing with HMRC on behalf of your business over the last 12 months, please give your overall assessment.

1	5 - very good
2	4
3	3
4	2
5	1 - very poor
6	Don't know
7	Not applicable

Q3time

Generally during your dealings with HMRC over the last 12 months, how acceptable was the time taken to reach the end result?

Please answer on a scale of 1 to 5, where 5 is very acceptable and 1 is very unacceptable.

IF NECESSARY: If you have had contact with HMRC more than once between [month] of [year] and today, please give your overall assessment across all the ways you had contact with them

SCRIPTER NOTES: Text fill [month] [year] as appropriate

1	5 - very acceptable
2	4
3	3
4	2
5	1 - very unacceptable
6	Don't know
7	Not applicable

Q3staff

On a scale of 1 to 5, where 5 is very good and 1 is very poor, how good or poor were HMRC at resolving any queries or issues?

On a scale of 1 to 5, where 5 is agree strongly and 1 is disagree strongly, please tell me how strongly you agree or disagree with the following statements about your dealings with HMRC in the last 12 months…

- HMRC were professional

- HMRC had systems which were good at preventing customers from making mistakes

1	5 – agree strongly
2	4
3	3
4	2
5	1 – disagree strongly
6	Don't know
7	Not applicable

Q3navi_2

SCRIPTER NOTES: Not back

On a scale of 1 to 5, where 5 is agree strongly and 1 is disagree strongly, please tell me how strongly you agree or disagree with the following statement about any of your dealings with HMRC in the last 12 months.

"HMRC made it clear when everything was completed"

1	5 - agree strongly
2	4
3	3
4	2
5	1 - disagree strongly
6	Don't know
7	Not applicable

END OF BLOCK: CUSTOMER EXPERIENCE B

Q3overall

Thinking of all your experiences of HMRC over the last 12 months, please rate HMRC on a scale of 1 to 5, where 5 is very good and 1 is very poor.

1   5 - very good

2   4

3   3

4   2

5   1 - very poor

6   Don't know

8   Refused

7   Not applicable

{Ask only if Q1agent,2,3}

Q3behalf

You said earlier that you use a tax adviser to help deal with your tax affairs. How easy or difficult did HMRC make it for someone else to act on your business' behalf?

Please answer on a scale of 1 to 5, where 5 is very easy and 1 is very difficult.

1   5 - very easy

2   4

3   3

4   2

5   1 - very difficult

6   Don't know

7   Refused

8   Not applicable

HEALTH OF TAX ADMINISTRATION SYSTEM

SCRIPTER NOTES: ROTATE ALL QUESTIONS IN BLOCK (EXCEPT INTRO TEXT)

T3

I would like to ask you some further questions about your experiences of HMRC on behalf of your business over the last 12 months, that is from [MONTH] [YEAR] to today.

 [Text fill if Q1agent=2 or 3: Please answer based on the information you have received from your agent or accountant if this is the only way in which you have dealt with HMRC]

Again, if any of the following do not apply, please just say so.

Q4fair

Please tell me how strongly you agree or disagree with the following statements… Please answer on a scale of 1 to 5, where 5 is agree strongly and 1 is disagree strongly.

SCRIPTER NOTES: Random. STATEMENT 2 ASKED OF HALF SAMPLE A. STATEMENT 3 ASKED OF HALF SAMPLE B

- HMRC treated my business fairly

- HMRC recognises that my business is my priority

- HMRC systems integrated well with the way our business managed its tax affairs

1	5 - agree strongly
2	4
3	3
4	2
5	1 - disagree strongly
6	Don't know
7	Not applicable

Q4person

How strongly do you agree or disagree that over the last 12 months the information and services provided by HMRC have been tailored to your business?

Please answer on a scale of 1 to 5, where 5 is agree strongly, and 1 is disagree strongly.

1	5 - agree strongly

2	4
3	3
4	2
5	1 - disagree strongly
6	Don't know
7	Not applicable

Q4ease

Over the last 12 months how easy or difficult have you found it to deal with your business' tax issues?

Please answer on a scale of 1 to 5, where 5 is very easy, and 1 is very difficult.

1	5 - very easy
2	4
3	3
4	2
5	1 - very difficult
6	Don't know
7	Not applicable

{Ask only if Q2cont,1,2,3}

Q4integrate

How strongly do you agree or disagree that the information and services provided online by HMRC over the last 12 months are joined up?

By joined up, I mean that you get the same information across the different online services and don't have to give the same information to HMRC online services more than once

Please answer on a scale of 1 to 5, where 5 is agree strongly and 1 is disagree strongly.

1	5 - agree strongly
2	4
3	3

4	2
5	1 - disagree strongly
6	Don't know
7	Not applicable

Q4empath: Empathy rating

How strongly do you agree or disagree with the following statement about your dealings with HMRC in the last 12 months?

> "HMRC took my business' circumstances into account"

Please answer on a scale of 1 to 5, where 5 is agree strongly and 1 is disagree strongly.

IF THIS DOES NOT APPLY PLEASE SAY SO

1	5 – Agree strongly
2	4
3	3
4	2
5	1 – Disagree strongly
6	Don't know
7	Not applicable

Q4error: HMRC fairness in a situation of error

How strongly do you agree or disagree that HMRC would help you resolve any issues if you unintentionally made an error in calculating your taxes?

Please answer on a scale of 1 to 5, where 5 is agree strongly and 1 is disagree strongly.

SCRIPTER NOTES: Flipped

1	5 – Agree strongly
2	4
3	3
4	2

5   1 – Disagree strongly

6   Don't know *Position fixed

7   Not applicable *Position fixed

Q4account: Accountability of HMRC

Over the last 12 months, have HMRC made any errors with your tax dealings?

SCRIPTER NOTES: Flipped

1   Yes

2   No

6   Don't know *Position fixed

7   Not applicable *Position fixed

{Ask only if Q4account,1}

Q4resolve: HMRC resolving errors

How would you rate HMRC at resolving the error(s) they made?

Please answer on a scale of 1 to 5, where 5 is agree strongly and 1 is disagree strongly.

SCRIPTER NOTES: Flipped

1   5 – Very good

2   4

3   3

4   2

5   1 – Very poor

6   Don't know *Position fixed

7   Not applicable *Position fixed

REPUTATION

T4

I would like to move away now from the dealings you have had over the last 12 months, and for you to think more broadly about HMRC.

For the next few questions we are interested in your personal views and opinions of HMRC.

Q5rep

To what extent do you agree or disagree with the following statements…

Please answer on a scale of 1 to 5, where 5 is agree strongly, and 1 is disagree strongly

SCRIPTER NOTES: Random

- HMRC applies penalties and sanctions equally for all of its customers

- HMRC ensures all of its customers pay or receive the correct amount of tax

- HMRC is an efficient organisation that does not waste money

1   5 – Agree strongly

2   4

3   3

4   2

5   1 – Disagree strongly

6   Don't know

Q5data

On a scale of 1 to 5, where 5 is agree strongly and 1 is disagree strongly, please tell me how strongly you agree or disagree with the following statement

"HMRC ensures that customers' data and personal information is treated confidentially"

1   5 - agree strongly

2   4

3   3

4   2

5   1 - disagree strongly

6   Don't know

Q5favor

SCRIPTER NOTES: ONLY ASK OF HALF SAMPLE A (same half should also be asked Q5ADVO)

And how favourable or unfavourable is your overall opinion of HMRC taking into account everything you think is important?

Is your overall opinion or impression…

READ OUT

1   Very favourable

2   Mainly favourable

3   Neither favourable nor unfavourable

4   Mainly unfavourable

5   Very unfavourable

6   Don't know - DO NOT READ OUT

Q5advo

SCRIPTER NOTES: ONLY ASK OF HALF SAMPLE A (same half should also be asked Q5FAVOR)

Which of these phrases best describes the way you would speak about HMRC to other people or organisations? Would you…

READ OUT

1   Speak well of HMRC without being asked

2   Speak well of HMRC if asked

3   Be neutral towards HMRC

4   Be critical of HMRC if asked

5   Be critical of HMRC without being asked

6   Don't know - DO NOT READ OUT

Q5conf

How confident are you in the way HMRC are doing their job? Please rate HMRC on a scale of 1 to 5 where 5 is very confident and 1 is not at all confident.

1   5 - very confident

2   4

3   3

4   2

5   1 - not at all confident

6   Don't know

END OF BLOCK: REPUTATION

Q5MTD

SCRIPTER NOTES: ASK OF HALF SAMPLE B

HMRC has introduced changes to how businesses provide information relating to their tax obligations. Businesses are required to keep their tax records digitally and to file returns to HMRC directly through compatible software. This is known as Making Tax Digital.

In July 2020 the government announced that Making Tax Digital will be extended to all businesses below the VAT threshold from April 2022, and businesses and landlords within Income Tax Self-Assessment from April 2023.

Before this interview, how much did you know about these new changes?

READ OUT

1   Knew a lot

2   Knew a little

3   Heard of but knew nothing about

4   Not heard of

99   Don't know - DO NOT READ OUT

97   Refused - DO NOT READ OUT

{Ask of Half Sample B and Q5MTD=1,2,3}

Q5MTD_Benefits

What benefits, if any, do you see for your business with the introduction of digital record keeping?

IF NECESSARY: Anything else?

MULTICODE. DO NOT PROMPT.

1   Reduce the risk of error in my tax return

2   Make submitting my tax information faster

3   Allow me to spend less time discussing record keeping with my accounting, payroll or tax agent (ONLY ASK IF Q1AGENT=2/3)

4   Reduce the costs of meeting my tax obligations

5   Reduce the burden of my end of year tax bill

6   Give me greater certainty over my finances

7   Help integrate tax with the day to day running of my business

8   Other (specify)

9   I do not think there are any benefits

10   Don't know - DO NOT READ OUT *Exclusive

11   Refused - DO NOT READ OUT *Exclusive

{Ask only if Q2tax,4}

Q6prepare

Businesses can use digital record keeping software to manage their finances and tax reporting.

How does your business submit VAT Returns?

IF NECESSARY: Businesses can keep their VAT returns in third party software that can directly export VAT returns in the correct format for Making Tax Digital. Alternatively, businesses can use bridging software, which draws data from records kept in spreadsheets or other files into the format required for Making Tax Digital VAT returns.

IF NECESSARY: If your financial agent or another party submits your business' VAT returns on your behalf, please give us your best estimate of how the information is submitted.

READ OUT

1   Using third party software compatible with Making Tax Digital

2   By uploading spreadsheets or other files into a software product which converts data to the format required for Making Tax Digital IF NECESSARY: You may know this as "bridging software"

3   Neither – you do not submit VAT returns via Making Tax Digital

99   Don't know - DO NOT READ OUT

97   Refused - DO NOT READ OUT

TOPICAL MODULE – HMRC RELIEFS / INCENTIVES

Q6paymethdsmake

SCRIPTER NOTES: ASK OF HALF SAMPLE A

HMRC has a range of methods that businesses can use to make payments to HMRC. These include:

•   bank transfers, including direct debit, BACS transfers, and faster payments

•   online payments from debit cards and corporate credit cards

•   bank giro

•   cheque

On a scale of 1-5, where 5 is very satisfied and 1 is very dissatisfied, please rate how satisfied you are with the options HMRC offers you to make payments to HMRC.

1   5 - very satisfied

2   4

3   3

4   2

5   1 – very dissatisfied

6   Don't know

7   Not applicable

Q6paymethdsreceive

SCRIPTER NOTES: ASK OF HALF SAMPLE A

HMRC has a range of methods to pay businesses. These include:

- bank transfers, including BACS transfers and faster payments

- cheque

- repay to card

On a scale of 1-5, where 5 is very satisfied and 1 is very dissatisfied, please rate how satisfied you are with the options HMRC offers to make payments to you.

1	5 - very satisfied
2	4
3	3
4	2
5	1 – very dissatisfied
6	Don't know
7	Not applicable

COMPLIANCE

T7: CompInt

For the next set of questions we are interested in your personal views and opinions about compliance with the tax system. Even if you do not know the answers we would like you to tell us what your general feeling would be.

Q6reduce

SCRIPTER NOTES: Not back

Some people try and reduce the amount of tax they have to pay by not declaring all of their income to HMRC.

Which of these statements comes closest to your views about businesses similar to yours doing this? Would you say…

READ OUT

1	It is never acceptable
2	It is acceptable in some circumstances

3   It is always acceptable

4   Don't know - DO NOT READ OUT

5   Refused - DO NOT READ OUT

Q6declare

SCRIPTER NOTES: Not back

In your view, how widespread do you think it is for businesses similar to yours to not declare all their income for tax?

READ OUT

IF NECESSARY: I'm just interested in your personal views and opinions about compliance with the tax system.

IF UNSURE: Please try and give your best guess.

1   Very widespread

2   Fairly widespread

3   Not very widespread

4   Not widespread at all

5   Don't know - DO NOT READ OUT

6   Refused - DO NOT READ OUT

Q6exploit

SCRIPTER NOTES: Not back

Some people try to exploit tax rules to gain a tax advantage that Parliament didn't intend – in other words, operating within the letter, but not the spirit of the law.

Which of these statements best describes your view of how acceptable it is for businesses similar to yours to do so?

READ OUT

IF NECESSARY: Avoidance schemes often try to exploit loopholes in the law by using complicated financial arrangements to get an advantage Parliament never intended.

(IF NECESSARY: This (behaviour) is different to tax evasion. Tax evasion is illegal activity, where individuals or businesses deliberately omit, conceal or misrepresent information to try and reduce their tax liabilities.)

1   It is never acceptable

2   It is acceptable in some circumstances

3   It is always acceptable

4   Don't know - DO NOT READ OUT

5   Refused - DO NOT READ OUT

Q6behaviour

SCRIPTER NOTES: Not back

In your view, how widespread do you think this type of behaviour is by businesses similar to yours?

READ OUT

IF NECESSARY: We are still referring to the behaviour of trying to exploit the tax rules to gain a tax advantage.

IF NECESSARY: I'm just interested in your personal views and opinions about compliance with the tax system.

IF UNSURE: Please try and give your best guess.

1   Very widespread

2   Fairly widespread

3   Not very widespread

4   Not widespread at all

5   Don't know - DO NOT READ OUT

6   Refused - DO NOT READ OUT

Q6challenge

SCRIPTER NOTES: ONLY ASK OF HALF SAMPLE B (HALF THAT WERE NOT ASKED Q5favor/q5advo). Not back

How effective do you think HMRC is in preventing or reducing this type of behaviour?

READ OUT

1   Very effective

2   Fairly effective

3   Not very effective

3   Not effective at all

4   Don't know - DO NOT READ OUT

5   Refused - DO NOT READ OUT

DEMOGRAPHICS

T2

Now I'd like to ask you a few questions about [TEXTFILL IF 0 employees: you and] your business to be used for analysis purposes only.

First of all...

SCRIPTER NOTES: Text fill if q1numemps=1

Q7overseas

Does your business currently buy or sell any goods or services overseas from any countries……?

ADD IF NECESSARY: By currently, we mean at any time over the last 12 months

READ OUT

SCRIPTER NOTES: Multi coded (codes 1, 2, 3)

1   Within the European Union (TEXT SUB IF IN NORTHERN IRELAND: This includes sales to the Republic of Ireland).

2   Any other European countries (for example Switzerland, Iceland, Norway, Russia)

3   Any countries outside of Europe.

4   No – only buy and sell within the United Kingdom *Exclusive

7   Don't know - DO NOT READ OUT *Exclusive

Q7busage

For how long has this business been trading?

CODE TO SCALE OR READ OUT IF NECESSARY

IF UNSURE, PROBE FOR ESTIMATE

1   Less than 6 months

2   More than 6 months up to a year

3   More than 1 up to 2 years

4   More than 2 up to 3 years

5   More than 3 up to 4 years

6   More than 4 up to 5 years

7   More than 5 up to 10 years

8   More than 10 years

9   Don't know - DO NOT READ OUT

10   Refused - DO NOT READ OUT

{Ask only of SA sample}

Q7indust

Which of the following categories best describes the business or activities of your organisation?

READ OUT

NOTE: ELECTRICIANS AND PLUMBERS CODE AS CONSTRUCTION

NOTE: INCLUDE LEGAL SERVICES IN REAL ESTATE, RENTING OR BUSINESS ACTIVITIES

1   Agriculture or fishing

2   Mining, electricity or gas and water supply

3   Manufacturing

4   Construction

5   Wholesale and retail trade

6   Hotels and restaurants

8   Transport, storage and communication

7   Finance and insurance

9   Real estate, Renting or Business Activities

10   Education

11   Health and Social work

12   Any other activity

13   Don't know - DO NOT READ OUT

14   Refused - DO NOT READ OUT

{Ask if (IDBR sample and 0-4 employees) or if SA sample}

Q7busNI

Which of the following applies to your business…?

SCRIPTER NOTES : Multi coded except codes 3,4

1   You (or your partners) have paid some Class 2 National Insurance contributions in the last 12 months

        IF NECESSARY: Class 2 National Insurance contributions are made by the self-employed earning £6,025 or more per year.

2   You (or your partners) pay Income Tax through Self-Assessment

3   Neither *Exclusive

4   Don't know *Exclusive

COVIDintrotext

We are now going to talk about government support schemes for the COVID-19 pandemic. The first question is about any applications you have made and the second is about the applications being accepted.

Q7covid: Scheme usage

Did you apply to use any of the following government schemes which were designed to support your business through the COVID-19 pandemic?

IF NECESSARY: This is about applying for COVID-19 government relief schemes, the next question will ask about if your application was successful.

READ OUT

CODE ALL THAT APPLY

IF RESPONDENT SAYS YES TO EAT OUT TO HELP OUT CONFIRM WITH THE RESPONDENT THAT THE BUSINESS APPLIED FOR THE SCHEME RATHER THAN THE RESPONDENT USING IT FOR PERSONAL USE.

SCRIPTER NOTES: Please mask answer codes 1-4 as follows: Answer code 1 to only appear where Q1numemp = 2, 3, or 4 (business has employees). Answer code 2 to only appear where SA sample or Q1numemp = 1 (business does not have employees). Answer code 3 to only appear where Q2tax = code 4 (business pays VAT). Answer code 4 to only appear where SA sample or Q1numemp = 1 (business does not have employees). Answer codes 5, 6, 7, 8, 99 and 97 are not masked

1   Yes- Coronavirus Job Retention Scheme (known as furlough)

2   Yes- Self-Employment Income Support Scheme

3   Yes- Deferral of VAT payments

4   Yes- Deferral of Self-Assessment payments

5   Yes – Statutory sick pay rebate rebate

6   Yes- Eat Out to Help Out

7   Yes- Other (SPECIFY)

8   Yes- Unsure what the scheme is called (Spontaneous only)

9   No

99   Don't know

97   Prefer not to say

Q1grants: Grant support

Which of those schemes have you been granted support through, whether or not you have received it yet?

IF NECESSARY: This is about whether your application(s) for the COVID-19 government relief schemes were successful.

READ OUT

CODE ALL THAT APPLY

IF RESPONDENT SAYS YES TO EAT OUT TO HELP OUT CONFIRM WITH THE RESPONDENT THAT THE BUSINESS WAS GRANTED SUPPORT FOR THE SCHEME RATHER THAN THE RESPONDENT USING IT FOR PERSONAL USE.

SCRIPTER NOTES: Pull through responses from Q7covid

1   Coronavirus Job Retention Scheme (known as furlough)

2   Self-Employment Income Support Scheme

3   Deferral of VAT payments

4   Deferral of Self-Assessment payments

5   Statutory sick pay rebate

6   Eat Out to Help Out

7   Other

8   Unsure what the scheme is called DO NOT READ OUT

9   No

99   Don't know

97   Prefer not to say

Q7recon

HMRC may be conducting some further research on these topics in the future. Would you be happy for someone from Kantar to re-contact you and invite you to participate in this research in the next 12 months?

1   Yes

2   No

3   Don't know

Q7recon2

And would you be happy to allow Kantar to pass your contact details on to another research agency appointed by HMRC to re-contact you in relation to further research for HMRC in the next 12 months?

ADD IF NECESSARY: this would only be for research on behalf of HMRC

1   Yes

2   No

3   Don't know

Finally, I would just like to confirm that my name is <?> and I've been calling you from Kantar. this interview was conducted in accordance with the MRS Code of Conduct and with our Privacy Policy, which can be found at uk.kantar.com/survey.

As I advised, this was a genuine research study. However, if you would like to check any details about the interview, I can provide you with relevant numbers to call. Would you like to take these down?

IF YES

To verify that we are registered as a Market Research Organisation, with a professional code of conduct, please call the Market Research Society on their verification service. The number is 0800 975 9596 – you will be connected free of charge from a landline.

Thank you very much for your time and goodbye.

12. Appendix 5: Questionnaire – Agents

INTRODUCTION AND SCREENERS

QIntro

Good morning/afternoon/evening, my name is … and I am calling from Kantar, the independent social research organisation. We are carrying out a survey for HM Revenue and Customs about the dealings agents have with them.

Please could I speak to [NAMED CONTACT] or the owner or one of the directors or partners of this business?

IF NECESSARY: I would like to talk to one of the partners who is responsible for dealing with HMRC on behalf of clients

IF NECESSARY: HMRC is responsible for collecting the bulk of tax revenue, as well as paying Tax Credits and Child Benefit

IF NECESSARY: The interview should take around 15-20 minutes

The findings from the survey will be used by HMRC to improve customer services in the future. We guarantee that all your answers will be kept confidential. HMRC will not be able to identify any individual from their answers.

I would like to ask you a few questions about the taxes and duties that you might have some involvement with on behalf of clients. HMRC values your feedback and so we would like you to take part if at all possible.

IF ASKED:

If respondent asks how their contact details have been obtained, IF IDBR Sample: Your contact details have been randomly selected from a database of all businesses held by the Office of National Statistics. ; IF SA Sample: Your contact details have been randomly selected from HMRC records of businesses using self-assessment.

Are you happy to take part in the research?

SCRIPTER NOTES: Insert [named contact] as appropriate. Please make both the "IF NECESSARY" texts green

- continue

-       send email

Thank you for agreeing to participate in this voluntary research.

Everything you say will be treated in the strictest confidence and no individuals or organisations will be identifiable in the results of this study.

I just want to reassure you that your answers will remain confidential unless, if asked, you give your consent otherwise.

For quality control and training purposes, this interview may be monitored or recorded and will be processed in line with our privacy policy. Only Kantar will have access to the recording.

Q1proagent

Can I just check that you are a professional financial agent who personally deals with HMRC on behalf of clients?

NOTE – this includes accountant, tax adviser, payroll agency, book-keeper, or auditor etc.

IF NO/DON'T KNOW, ASK TO SPEAK TO SOMEONE WITHIN THE ORGANISATION WHO IS – RETURN TO CONTACT STAGE. ALTERNATIVE INTERVIEWEE SHOULD BE PART OF SAME ORGANISATION

1   Yes

2   No

3   Don't know

SCRIPTER NOTES: If 'no' or 'don't know' return to QIntro

Q1dumsamp

Dummy sample type

1   IDBR

2   SA

Q1selfe

Are you self-employed?

1   Yes

2   No

3   Don't know

SCRIPTER NOTES: If 'no' or 'don't know' close interview

{Ask only if Q1dumsamp,2 and Q1selfe,2,3}

Dumscreenout

DUMMY TO SCREEN OUT SA SAMPLE THAT ARE NOT SELF-EMPLOYED

1   SCREEN OUT - GO TO SCREEN OUT

{Ask only if Q1selfe,1}

Q1part

Do you run your business with a partner or partners, or do you just run it yourself?

1   Run with partner(s)

2   Run alone

3   Don't know

CUSTOMER INTERACTIONS

T9

I'd like to ask you a few questions about any interaction you have had with HMRC in the last 12 months, that is to say, between [MONTH] [YEAR] and today.

I am only interested in dealings you have had on behalf of clients, and not in your own personal tax affairs.

SCRIPTER NOTES: Insert [MONTH] and [YEAR] as appropriate, 12 months prior to interview.

Q2tax

Over the last 12 months which of the following UK taxes or duties has your business dealt with HMRC about?

IF RESPONDENT SAYS 'PERSONAL TAX', PLEASE PROBE: Does this refer to Income Tax, National Insurance or anything else?

IF RESPONDENT SAYS 'COMPANY TAX', PLEASE PROBE: Does this refer to Corporation Tax or anything else?

READ OUT

CODE ALL THAT APPLY

1   PAYE: Pay as you Earn - for EMPLOYEES

2   PAYE: Pay as you Earn - for EMPLOYERS

3   Income Tax through Self-Assessment

4   National Insurance Contributions

5   VAT

6   Corporation Tax

7   Import and export taxes

8   Excise Duties

9   Construction Industry Scheme

10   Benefits in kind or statutory payments e.g. Maternity pay

15   Inheritance tax

16   Capital Gains Tax (CGT)

11   Other tax (specify) *Open

12   None *Exclusive

13   Don't know - DO NOT READ OUT *Exclusive

14   Refused - DO NOT READ OUT *Exclusive

Q2cont

In which of the following ways have you had any dealings with HMRC over the last 12 months?

By this I mean any dealings where you made contact with, received information from, or made any use of HMRC's online services.

READ OUT.

ENSURE CONTACT IS ON BEHALF OF CLIENTS AND NOT PERSONAL INTERACTION

CODE ALL THAT APPLY.

IF NECESSARY: Verification texts count as a dealing with HMRC

1   Online - to search for information on the HMRC webpages on gov.uk

2   Online - to use HMRC services

3   Telephone

4   Post

5   Face to face

6   Received an email from HMRC

7   Received a text from HMRC

8   Other (specify) *Open

9   None *Exclusive

10   Don't know - DO NOT READ OUT *Exclusive

11   Refused - DO NOT READ OUT *Exclusive

{Ask only if Q2cont,1,2,3}

Q2contexp

You [also] said you [had contact with HMRC by telephone/ used HMRC' online services].

On a scale of 1 to 5, where 5 is very good and 1 is very poor, please rate your experiences over the last 12 months of …

SCRIPTER NOTES: ROTATE STATEMENTS WHERE ALL ASKED, BUT STATEMENTS 1 & 2 MUST BE CONSECUTIVE. ONLY ASK 1 & 2 IF Q2cont = 3. ONLY ASK 3 IF Q2cont = 1. ONLY ASK 4 IF Q2cont=2. Include [also] for second of textfill selections in first sentence.

- the HMRC Agents Dedicated Line

- any other HMRC telephone helplines

- the HMRC webpages on gov.uk where you searched for information [By this I mean searching for information on HMRC's webpages on gov.uk, not using any of their online services]

- the [other] HMRC online services that you used. [By this I mean the online services that you have used, not searching for information on the website]

1   5 – Very good

2   4

3   3

4   2

5   1 – Very poor

6   Don't know

7   Not applicable

CUSTOMER EXPERIENCE

T2_1

I would like to ask you some more questions about your overall experience of dealing with HMRC on behalf of clients over the last 12 months, that is to say between [MONTH] [YEAR] and today.

If any of the following questions do not apply to you then please say so.

So first of all...

CUSTOMER EXPERIENCE A

SCRIPTER NOTES: ROTATE CUSTOMER EXPERIENCE BLOCK A WITH BLOCK B

Q3find

On a scale of 1 to 5, where 5 is very easy and 1 is very difficult, how easy or difficult was it to find any information you needed on tax issues from HMRC?

IF NECESSARY: If you have done this more than once, please give your overall assessment.

1   5 - very easy

2   4

3   3

4   2

5   1 - very difficult

6   Don't know

7   Not applicable

Q3qual

How would you rate the quality of information you have looked for or received from HMRC over the last 12 months? Please rate the quality of information on a scale of 1 to 5, where 5 is very good and 1 is very poor.

IF NECESSARY: If you have had contact with HMRC more than once please give your overall assessment.

1   5 - very good

2   4

3   3

4   2

5   1 - very poor

6   Don't know

7   Not applicable

Q3navi_1

Please tell me how strongly you agree or disagree with the following statement about any of your dealings with HMRC in the last 12 months.

Please answer on a scale of 1 to 5, where 5 is agree strongly and 1 is disagree strongly.

    "HMRC made clear what steps I needed to take"

1   5 – agree strongly

2   4

3   3

4   2

5   1 – disagree strongly

6   Don't know

7   Not applicable

Q3right

Thinking about all of your experiences of HMRC over the last 12 months...

Overall, on a scale of 1 to 5, where 5 is very good and 1 is very poor, how good or poor were HMRC at getting tax transactions right?

1   5 - very good

2   4

3   3

4   2

5   1 - very poor

6   Don't know

7   Not applicable

CUSTOMER EXPERIENCE B

SCRIPTER NOTES: RANDOMISE QUESTIONS IN BLOCK B

Q3owner

Thinking specifically about the outcomes of all of your dealings with HMRC in the last 12 months...

On a scale of 1 to 5, where 5 is very good and 1 is very poor, how good or poor were HMRC at resolving any queries or issues?

IF NECESSARY: If you have had more than one dealing with HMRC on behalf of your clients over the last 12 months, please give your overall assessment.

1   5 - very good

2   4

3   3

4   2

5   1 - very poor

6   Don't know

7   Not applicable

Q3time

Generally during your dealings with HMRC over the last 12 months, how acceptable was the time taken to reach the end result?

Please answer on a scale of 1 to 5, where 5 is very acceptable and 1 is very unacceptable.

IF NECESSARY: If you have had contact with HMRC on behalf of your clients more than once between [month] of [year] and today, please give your overall assessment across all the ways you had contact with them

SCRIPTER NOTES: Textfill [month] [year] as appropriate

1 5 - very acceptable

2 4

3 3

4 2

5 1 - very unacceptable

6 Don't know

7 Not applicable

Q3staff

On a scale of 1 to 5, where 5 is agree strongly and 1 is disagree strongly, please tell me how strongly you agree or disagree with the following statements about your dealings with HMRC in the last 12 months…

- HMRC were professional

- HMRC had systems which were good at preventing customers from making mistakes

1 5 – agree strongly

2 4

3 3

4 2

5 1 – disagree strongly

6 Don't know

7 Not applicable

Q3navi_2

SCRIPTER NOTES: Not back

On a scale of 1 top 5, where 5 is agree strongly and 1 is disagree strongly, please tell me how strongly you agree or disagree with the following statement about any of your dealings with HMRC.

"HMRC made it clear when everything was completed"

1   5 - agree strongly

2   4

3   3

4   2

5   1 - disagree strongly

6   Don't know

7   Not applicable

END OF BLOCK: CUSTOMER EXPERIENCE B

Q3overall

Thinking of all your experiences of HMRC over the last 12 months, please rate HMRC on a scale of 1 to 5, where 5 is very good and 1 is very poor.

1   5 - very good

2   4

3   3

4   2

5   1 - very poor

6   Don't know

8   Refused

7   Not applicable

HEALTH OF TAX ADMINISTRATION SYSTEM

SCRIPTER NOTES: ROTATE ALL QUESTIONS IN BLOCK (EXCEPT INTRO TEXT)

T3

I would like to ask you some further questions about your experiences of HMRC on behalf of your clients over the last 12 months, that is from [MONTH] [YEAR] to today.

Again, if any of the following do not apply, please just say so.

Q4fair

Please tell me how strongly you agree or disagree with the following statement…

Please answer on a scale of 1 to 5, where 5 is agree strongly and 1 is disagree strongly.

"HMRC treated my clients fairly"

1	5 - agree strongly
2	4
3	3
4	2
5	1 - disagree strongly
6	Don't know
7	Not applicable

Q4person

How strongly do you agree or disagree that over the last 12 months the information and services provided by HMRC have been tailored to you and your clients? Please answer on a scale of 1 to 5, where 5 is agree strongly, and 1 is disagree strongly.

1	5 - agree strongly
2	4
3	3
4	2

5   1 - disagree strongly

6   Don't know

7   Not applicable

Q4ease

Over the last 12 months how easy or difficult have you found it to deal with tax issues on behalf of your clients? Please answer on a scale of 1 to 5, where 5 is very easy, and 1 is very difficult.

1   5 - very easy

2   4

3   3

4   2

5   1 - very difficult

6   Don't know

7   Not applicable

{Ask if Q2cont=1,2}

Q4integrate

How strongly do you agree or disagree that the information and services provided online by HMRC over the last 12 months are joined up?

By joined up, I mean that you get the same information across the different online services and don't have to give the same information to HMRC online services more than once.

Please answer on a scale of 1 to 5, where 5 is agree strongly and 1 is disagree strongly.

1   5 - agree strongly

2   4

3   3

4   2

5   1 - disagree strongly

6   Don't know

7   Not applicable

Q4empath: Empathy rating

How strongly do you agree or disagree with the following statement about your dealings with HMRC in the last 12 months?

"HMRC took my clients' circumstances into account"

Please answer on a scale of 1 to 5, where 5 is agree strongly and 1 is disagree strongly.

IF THIS DOES NOT APPLY PLEASE SAY SO

1   5 – Agree strongly

2   4

3   3

4   2

5   1 – Disagree strongly

6   Don't know

7   Not applicable

Q4error: HMRC fairness in a situation of error

How strongly do you agree or disagree that HMRC would help you resolve any issues if you unintentionally made an error in calculating your client's taxes?

Please answer on a scale of 1 to 5, where 5 is agree strongly and 1 is disagree strongly.

SCRIPTER NOTES: Flipped

1   5 – Agree strongly

2   4

3   3

4   2

5   1 – Disagree strongly

6   Don't know *Position fixed

7   Not applicable *Position fixed

Q4account: Accountability of HMRC

Over the last 12 months, have HMRC made any errors with your clients' tax dealings?

SCRIPTER NOTES: Flipped

1   Yes

2   No

6   Don't know *Position fixed

7   Not applicable *Position fixed

{Ask only if Q4account,1}

Q4resolve: HMRC resolving errors

How would you rate HMRC at resolving the error they made?

Please answer on a scale of 1 to 5, where 5 is very good, and 1 is very poor

SCRIPTER NOTES: Flipped

1   5 – Very good

2   4

3   3

4   2

5   1 – Very poor

6   Don't know *Position fixed

7   Not applicable *Position fixed

REPUTATION

T4

I would like to move away now from your dealings on behalf of your clients over the last 12 months, and for you to think more broadly about HMRC.

For the next few questions we are interested in your personal views and opinions of HMRC.

Q5rep

To what extent do you agree or disagree with the following statements… Please answer on a scale of 1 to 5, where 5 is agree strongly, and 1 is disagree strongly

SCRIPTER NOTES: Random

- HMRC applies penalties and sanctions equally for all of its customers

- HMRC ensures all of its customers pay or receive the correct amount of tax

- HMRC is an efficient organisation that does not waste money

1   5 – agree strongly

2   4

3   3

4   2

5   1 – disagree strongly

6   Don't know

Q5data

On a scale of 1 to 5, where 5 is agree strongly and 1 is disagree strongly, please tell me how strongly you agree or disagree with the following statement:

"HMRC ensures that customers' data and personal information is treated confidentially"

1   5 - agree strongly

2   4

3   3

4   2

5   1 - disagree strongly

6   Don't know

Q5favor

And how favourable or unfavourable is your overall opinion of HMRC taking into account everything you think is important? Is your overall opinion …

READ OUT

1   Very favourable

2   Mainly favourable

3   Neither favourable nor unfavourable

4   Mainly unfavourable

5   Very unfavourable

6   Don't know - DO NOT READ OUT

Q5advo

Which of these phrases best describes the way you would speak about HMRC to other people or organisations? Would you…

READ OUT

SCRIPTER NOTES: Reverse answer scale for half of sample

1   Speak well of HMRC without being asked

2   Speak well of HMRC if asked

3   Be neutral towards HMRC

4   Be critical of HMRC if asked

5   Be critical of HMRC without being asked

6   Don't know/no opinion - DO NOT READ OUT

Q5conf

How confident are you in the way HMRC are doing their job? Please rate HMRC on a scale of 1 to 5 where 5 is very confident and 1 is not at all confident.

1   5 - very confident

2   4

3   3

4   2

5   1 - not at all confident

6   Don't know

END OF BLOCK: REPUTATION

Q2mtd

SCRIPTER NOTES: ASK FOR HALF SAMPLE A

HMRC has introduced changes to how businesses provide information relating to their tax obligations. Businesses are required to keep their tax records digitally and to file returns to HMRC directly through compatible software. This is known as Making Tax Digital.

In July 2020 the government announced that Making Tax Digital will be extended to all businesses below the VAT threshold from April 2022, and businesses and landlords within Income Tax Self-Assessment from April 2023.

Before this interview, how much did you know about these new changes?

1   Knew a lot

2   Knew a little

3   Heard of but knew nothing about

4   Not heard of

99   Don't know - DO NOT READ OUT

97   Refused - DO NOT READ OUT

Q2announcement

SCRIPTER NOTES: ASK FOR HALF SAMPLE A

Following on from the July 2020 announcement, do you plan to speak to any of your clients who will be affected by these changes about Making Tax Digital?

If necessary: Clients affected by these changes include businesses under the VAT threshold or businesses and landlords who pay Income Tax via Self-Assessment

1   Yes – I have already mentioned this to at least one of my clients

2   Not yet – I plan to mention to at least one of my clients

3   No – I would not mention this to any of my clients before it is mandatory

4   No – not applicable for my clients

6   Don't know – DO NOT READ OUT

Q6prepare

SCRIPTER NOTES: ASK FOR HALF SAMPLE B

Businesses can use digital record keeping software to manage their finances and tax reporting.

How does your business submit VAT Returns?

IF NECESSARY: Businesses can keep their VAT returns in third party software that can directly export VAT returns in the correct format for Making Tax Digital. Alternatively, businesses can use bridging software, which draws data from records kept in spreadsheets or other files into the format required for Making Tax Digital VAT returns.

READ OUT

1   Using third party software compatible with Making Tax Digital

2   By uploading spreadsheets or other files into a software product which converts data to the format required for Making Tax Digital IF NECESSARY: You may know this as "bridging software"

3   Neither – you do not submit VAT returns via Making Tax Digital

99   Don't know - DO NOT READ OUT

97   Refused - DO NOT READ OUT

Q6paymethdsmake

SCRIPTER NOTES: ASK HALF SAMPLE A

HMRC has a range of methods that individuals and businesses can use to make payments to HMRC. These include:

•   bank transfers, including direct debit, BACS transfers, and faster payments

•   online payments from Debit cards and corporate credit cards

•   bank giro

- cheque

On a scale of 1-5, where 5 is very satisfied and 1 is very dissatisfied, please rate how satisfied you are with the options HMRC offers you to make payments to HMRC.

IF NECESSARY: This includes payments for your own business and/or payments you make on behalf of your clients.

1	5 - very satisfied
2	4
3	3
4	2
5	1 – very dissatisfied
6	Don't know
7	Not applicable

Q6paymethdsreceive

SCRIPTER NOTES: ASK HALF SAMPLE A

HMRC has a range of methods to pay individuals and businesses. These include:

- bank transfers, including BACS transfers, and faster payments

- cheque

- repay to card

On a scale of 1-5, where 5 is very satisfied and 1 is very dissatisfied, please rate how satisfied you are with the options HMRC offers to make payments to you.

IF NECESSARY: This includes payments to your own business and/or payments you receive on behalf of your clients.

1	5 - very satisfied
2	4
3	3
4	2
5	1 – very dissatisfied
6	Don't know

7   Not applicable

COMPLIANCE

T8

For the next set of questions we are interested in your personal views and opinions about compliance with the tax system. Even if you do not know the answers we would like you to tell us what your general feeling would be.

Q6reduce

SCRIPTER NOTES: Not back

Some individuals and businesses try and reduce the amount of tax they have to pay by not declaring all of their income to HMRC.

Which of these statements comes closest to your views about individuals and businesses doing this? Would you say …

READ OUT

1   It is never acceptable

2   It is acceptable in some circumstances

3   It is always acceptable

4   Don't know - DO NOT READ OUT

5   Refused - DO NOT READ OUT

Q6declare

SCRIPTER NOTES: Not back

In your view, how widespread do you think it is for individuals and businesses to not declare all their income for tax?

READ OUT

IF NECESSARY: I'm just interested in your personal views and opinions about compliance with the tax system.

IF UNSURE: Please try and give your best guess.

1   Very widespread

2   Fairly widespread

3   Not very widespread

4   Not widespread at all

5   Don't know - DO NOT READ OUT

6   Refused - DO NOT READ OUT

Q6exploit

SCRIPTER NOTES: Not back

Some people try to exploit tax rules to gain a tax advantage that Parliament didn't intend – in other words, operating within the letter, but not the spirit of the law.

Which of these statements best describes your view of how acceptable it is to do so?

READ OUT

IF NECESSARY: Avoidance schemes often try to exploit loopholes in the law by using complicated financial arrangements to get an advantage Parliament never intended.

(IF NECESSARY: This (behaviour) is different to tax evasion. Tax evasion is illegal activity, where individuals or businesses deliberately omit, conceal or misrepresent information to try and reduce their tax liabilities.)

1   It is never acceptable

2   It is acceptable in some circumstances

3   It is always acceptable

4   Don't know - DO NOT READ OUT

5   Refused - DO NOT READ OUT

Q6behaviour

SCRIPTER NOTES: Not back

In your view, how widespread do you think this type of behaviour is by individuals and businesses?

READ OUT

IF NECESSARY: We are still referring to the behaviour of trying to exploit the tax rules to gain a tax advantage.

IF NECESSARY: I'm just interested in your personal views and opinions about compliance with the tax system.

IF UNSURE: Please try and give your best guess.

1   Very widespread

2   Fairly widespread

3   Not very widespread

4   Not widespread at all

5   Don't know - DO NOT READ OUT

6   Refused - DO NOT READ OUT

Q6caught

SCRIPTER NOTES: ONLY ASK OF HALF SAMPLE B (the half not asked Q5favor/Q5advo). Not back

How effective do you think HMRC is in preventing or reducing this type of behaviour?

1   Very effective

2   Fairly effective

3   Not very effective

4   Not effective at all

5   Don't know - DO NOT READ OUT

6   Refused - DO NOT READ OUT

DEMOGRAPHICS

COVIDintrotext

We are now going to talk about government support schemes for the COVID-19 pandemic. The first question is about any applications you have made and the second is about the applications being accepted.

Q1covid: Scheme usage

Did you apply to use any of the following government schemes which was designed to support your business through the COVID-19 pandemic?

IF NECESSARY: This question is regarding your business, and not if you had suggested application of any of these schemes for your clients

IF NECESSARY: This is about applying for COVID-19 government relief schemes, the next question will ask about if your application was successful.

READ OUT

CODE ALL THAT APPLY

IF RESPONDENT SAYS YES TO EAT OUT TO HELP OUT CONFIRM WITH THE RESPONDENT THAT THE BUSINESS APPLIED FOR THE SCHEME RATHER THAN THE RESPONDENT USING IT FOR PERSONAL USE.

1   Yes- Coronavirus Job Retention Scheme (known as furlough)

2   Yes- Self-Employment Income Support Scheme

3   Yes- Deferral of VAT payments

4   Yes- Deferral of Self-Assessment payments

5   Yes- Statutory sick pay rebate

6   Yes- Eat Out to Help Out

7   Yes- Other

8   Yes- Unsure what the scheme is called DO NOT READ OUT

9   No

99   Don't know

97   Prefer not to say

Q1grants: Grant support

Which of those schemes have you been granted support through, whether or not you have received it yet?

IF NECESSARY: This is about whether your application(s) for the COVID-19 government relief scheme was successful.

READ OUT

CODE ALL THAT APPLY

IF RESPONDENT SAYS YES TO EAT OUT TO HELP OUT CONFIRM WITH THE RESPONDENT THAT THE BUSINESS WAS GRANTED SUPPORT FOR THE SCHEME RATHER THAN THE RESPONDENT USING IT FOR PERSONAL USE.

SCRIPTER NOTES: Pull through responses from Q1covid

1   Coronavirus Job Retention Scheme (known as furlough)

2   Self-Employment Income Support Scheme

3   Deferral of VAT payments

4   Deferral of Self-Assessment payments

5   Statutory sick pay rebate

6   Eat Out to Help Out

7   Other

8   Unsure what the scheme is called DO NOT READ OUT

9   No

99   Don't know

97   Prefer not to say

T2

Now I'd like to ask you a few questions about your business to be used for analysis purposes only. First of all...

Q7org

SCRIPTER NOTES: Not back

Are you a member of a professional organisation?

1   Yes

2   No

3   Don't know - DO NOT READ OUT

4   Refused - DO NOT READ OUT

Q7numemp

Can you tell me roughly how many people there are employed in the organisation as a whole in the UK BESIDES yourself?

IF RESPONDENT UNSURE ASK FOR ROUGH ESTIMATE

1   0

2   1-4

3   5-9

4   10-19

5   20-49

6   50-99

7   100-249

8   250 or over

9   Don't know

10   Refused

Q7busage

For how long has this business been trading?

CODE TO SCALE OR READ OUT IF NECESSARY

IF UNSURE, PROBE FOR ESTIMATE

1   Less than 6 months

2   More than 6 months up to a year

3   More than 1 up to 2 years

4   More than 2 up to 3 years

5   More than 3 up to 4 years

6   More than 4 up to 5 years

7   More than 5 up to 10 years

8   More than 10 years

9   Don't know - DO NOT READ OUT

10   Refused - DO NOT READ OUT

Q7turnover

And what is your annual turnover?

CODE TO BANDS, IF UNSURE, PROMPT WITH BROAD RANGES (E.G. MORE OR LESS THAN £500,000), BEFORE PROMPTING WITH BANDS

1   Up to £10,000

2   Over £10,000 but not more than £60,000

3   Over £60,000 but not more than £85,000

4   Over £85,000 but not more than £150,000

5   Over £150,000 but not more than £250,000

6   Over £250,000 but not more than £500,000

7   Over £500,000 but not more than £660,000

8   Over £660,000 but not more than £1million

9   Over £1million but not more than £2million

10   Over £2million but not more than £5million

11   Over £5million but not more than £10million

12   Over £10million

13   Don't know - DO NOT READ OUT

14   Refused - DO NOT READ OUT

Q7atype

Is your business …?

READ OUT

IF CANNOT PICK ONE ASK: What best describes your business?

1   An accountancy firm

2   A bookkeeping firm

3   A payroll bureau

4 A tax adviser

5 A VAT consultant

6 Other (please specify) - INTERVIEWER NOTE: PLEASE CHECK 'OTHER' CANNOT FIT INTO CODE 1 – 5 FIRST *Open

7 Don't know - DO NOT READ OUT

Q7numclient

Approximately how many clients does your business represent?

READ OUT IF NECESSARY

1 0-9

2 10-49

3 50-249

4 250-999

5 1000+

7 Don't know - DO NOT READ OUT

Q7busreg

Can I just check, is your business currently registered for ...?

SCRIPTER NOTES : Multi coded except codes 3,4

1 VAT

2 PAYE

3 Neither of these

4 Don't know

{Ask only if sample = SA}

Q7bustax

Which of the following applies to your business...?

SCRIPTER NOTES: Multi coded except codes 3,4

1 You (or your partners) have paid some Class 2 National Insurance contributions in the last 12 months (IF NECESSARY: Class 2 National Insurance contributions are made by the self-employed earning £6,025 or more per year.)

2 You (or your partners) pay Income Tax through Self-Assessment

3 Neither

4 Don't know

Q7recon

HMRC may be conducting some further research on these topics in the future. Would you be happy for someone from Kantar to re-contact you and invite you to participate in this research in the next 12 months?

1 Yes

2 No

3 Don't know

Q7recon2

And would you be happy to allow Kantar to pass your contact details on to another research agency appointed by HMRC to re-contact you in relation to further research for HMRC in the next 12 months?

ADD IF NECESSARY: this would only be for research on behalf of HMRC

1 Yes

2 No

3 Don't know

Finally, I would just like to confirm that my name is <?> and I've been calling you from Kantar. this interview was conducted in accordance with the MRS Code of Conduct and with our Privacy Policy, which can be found at uk.kantar.com/surveys

As I advised, this was a genuine research study. However, if you would like to check any details about the interview, I can provide you with relevant numbers to call. Would you like to take these down.

IF YES

To verify that we are registered as a Market Research Organisation, with a professional code of conduct, please call the Market Research Society on their verification service. The number is 0800 975 9596 – you will be connected free of charge from a landline.

Thank you very much for your time and goodbye.