Updating understanding of customers accessing support through VCS organisations and HMRC

J11800 Date 6/4/22

1. Introduction (2-3 minutes)

* Good morning / afternoon. My name is [NAME] and I work for IFF Research, an independent research company.
* We’ve been commissioned by HM Revenue & Customs (HMRC) to explore why people use the services of support organisations when dealing with HMRC and their experience of using the services of such organisations. The findings of this research will be important to help HMRC understand more about what kinds of support people need and why.
* The interview will last between 60 and 90 minutes.
* As a thank you for giving up your time, we will give you £50, which can be paid via PayPal, bank transfer or vouchers for major retailers.
* IFF Research is an independent market research company, operating under the strict guidelines of the Market Research Society’s Code of Conduct. We will not pass any of your details on to HMRC or any other companies. It will not be possible to identify any individual or individual company in the results that we report to HMRC and the answers you give will not be traced back to you.
* Participation is entirely voluntary and will have no impact on any current or future dealings with HMRC in any way. You have the right to withdraw from the research at any time and can take breaks in the interview should you need to. We’ll be keeping your personal data for up to 12 months after the interview in case we need to refer back to it, after that it would be deleted.
* If you’d like a copy of your data, to change your data, for your data to be deleted or to lodge a complaint, then please follow the process outlined on our webpage: [www.iffresearch.com/gdpr/](http://www.iffresearch.com/gdpr/)
* Check permission to record – just so I don’t have to rely solely on taking notes. ADD IF NECESSARY: The recording will be stored on an encrypted area of our server at IFF and only the IFF researchers and IFF’s in-house quality assurers will have access to it.

1. Background and effects of Covid-19 (5-10 minutes)

I’d like to start by getting a bit of background about you and your household.

* 1. Can you tell me a little bit about yourself?
* What do you do in your spare time?
* Who do you live with?
* Do you have children?
  1. Are you currently employed?
* What kind of work do you do?
* Do you work full-time or part-time?
* How long have you worked in this type of work/industry for?
  1. Have your personal circumstances changed in any way as a result of the COVID-19 pandemic?
* For example, in terms of work, your living arrangements and people they see regularly
* Is it likely that these changes will persist?
  1. Do you have any day-to-day support needs? For example, in terms of your mental or physical health, or any learning disabilities.
* Can you tell me a bit about these support needs?
* Who provides you with support?
* How did you come to receive support from this person/organisation? (E.g., through personal relations, through a recommendation, through doing research yourself etc)
* How, if at all, have these support needs been affected by the COVID-19 pandemic?
  + IF NEEDS HAVE BEEN AFFECTED BY COVID: Do you think you are likely to carry on needing the same support as COVID-19 restrictions ease?
  1. Can you think of any particularly positive experiences you have had receiving support with things like ‘life admin’, finances, benefits and housing?
* How was this support delivered? And by whom?
* What specifically was positive about these experiences?

1. Support needs in dealings with tax matters (10 minutes)

I’d now like to talk about the tax matters you’ve recently dealt with and any associated support you’ve needed.

To be clear, when we talk about support, this can include a range of things including support to help with understanding what you need to do, emotional support, support with communicating with HMRC etc.

* 1. So firstly, what sort of tax matters have you recently dealt with? This could include things that you have dealt with on your own or with help.

IF NECESSARY: When you were invited to take part in this research, you mentioned you’d had help with [SEE TAX MATTERS ON BOOKING SHEET]

* PAYE: *The payment of tax/National Insurance contributions/taxable benefits through your employer*
* Self-Assessment tax return – personal: *Self-Assessment is a system HM Revenue and Customs (HMRC) uses to collect Income Tax. Tax is usually deducted automatically from wages, pensions and savings. People and businesses with other income must report it in a tax return.*
* Self-Assessment – business: *Tax return for those who are* [*self-employed*](https://www.gov.uk/working-for-yourself) *as a sole trader or in a partnership.*
* Tax Credits : *Government payment to help with day-to-day expenses for working people on low incomes.*
* Child Benefit: *Government payment to help with looking after children under 16, or under 20 if they stay in approved* [*education or training*](https://www.gov.uk/child-benefit-16-19)*.*
* Owing money to HMRC
* Anything else?

REPEAT FOR EACH TAX MATTER MENTIONED AT C1

* 1. Thinking about your recent experience of dealing with [TAX MATTER MENTIONED AT C1] …
* Did you do this independently or did you receive support from anyone?
* IF SUPPORT:
  + What kind of support and from whom?
  + Generally, how do you find this support?
  + *INTERVIEWER NOTE: LIGHT TOUCH. WILL BE GOING INTO DETAIL ABOUT THIS LATER.*
* IF NO SUPPORT
  + Generally, how have you found dealing with this independently?
  + Would you have liked to have received support?
  + What kind of support and from whom?
  + Have you previously tried to access support about this tax matter?
  + *IF WANTED BUT DID NOT GET:* Why were you unable to receive the support you wanted? What would have made it easier for you to access support?

1. Choice of support source (10-15 minutes)

I’d like to understand how you identified an organisation that could support you with dealing with HMRC.

INTERVIEWER NOTE: It’s possible that people used the services of more than one organisation and/or received support for more than one tax matter. Focus on the most recent instance where they received support. If multiple organisations or support needs, cover each in turn.

* 1. When we last spoke with you, you mentioned you received support from [NAME OF VCS ORGANISATION] with [SUPPORT NEED] in the last six months or so. Please can you talk me through how you came to use this organisation?
* How did you become aware of them?
* Had you used them for support before? What kind of support?
* Was it easy or difficult to find an organisation that offered the help you needed?
* Did you approach the organisation directly? Or were you referred on to them by HMRC?
  1. Did you consider approaching HMRC for support?
* IF NOT:
  + Why not?
  + Were you aware that HMRC could provide extra support?
  + What was it about [NAME OF VCS ORGANISATION] that made them a preferable source of support?
* IF SO:
  + Did you go on to contact HMRC?
  + If not, why not?
    - What put you off the idea?
    - What was it about [NAME OF VCS ORGANISATION] that made them a preferable source of support?
  + What specific reasons did you have for contacting them?
  + How did you get in touch with them? (e.g., telephone, in person, online)
  + To what extent was it easy or difficult to get hold of them?

IF CONTACTED VCS ORGANISATION DIRECTLY

* 1. Please can you talk me through your decision to contact [NAME OF VCS ORGANISATION]?
* What specific reasons did you have for contacting them?
* Did the organisation(s) have specific expertise?
* Why did you decide not to go to HMRC directly?
* How did you get in touch with them? (e.g., telephone, in person, online)
* How easy or difficult to get hold of them?
* How did reaching out for help make you feel?

IF REFERRED TO VCS ORGANISATION BY HMRC

* 1. How would you describe your experience of being referred from HMRC to [NAME OF VCS ORGANISATION]?
* How easy or difficult was the referral process?
  + Were there any teething issues, for example issues with sharing information?
  + In your opinion, could anything be improved about the transition process?
* How long did the referral process take?
* How confident did you feel that the organisation would be able to help you with the support you needed?
  1. How did you feel once it was clear that [NAME OF VCS ORGANISATION] were going to help you with your tax affairs?
* Are there any words or phrases you’d use to describe how you felt at the point?
  + *Other customers have said things like: relieved, nervous, unsure and reassured*
* Was there anything that might have stopped you from taking this further? What kept you going?
* What could have made finding support easier?

1. Accessing support (20-25 minutes)

I would like to move on now to discuss what happened next, once it was clear who was going to help you.

INTERVIEWER NOTE: It’s possible that people used the services of more than one organisation, and/or received support for more than one tax matter. Focus on the most recent instance where they received support. If multiple organisations or support needs, cover each in turn.

* 1. Thinking about [NAME OF VCS ORGANISATION], what happened next once you decided to reach out to them for support with [SUPPORT NEED]?
* How did you communicate with them (i.e., in person / over the phone / via email)?
* Who did you communicate with? What was their role?
* What words or phrases would you use to describe how you felt at this stage (i.e., when you first approached them)?
* Is there anything that would have made this part of your journey easier?
  1. What did the support you received from [NAME OF VCS ORGANISATION] look like?
* How was the support delivered (i.e., in person / over the phone / online)?
* Who provided the support? What was their role?
* What issues did [NAME OF VCS ORGANISATION] help you with?
* Was support provided as a one-off or over repeated sessions?
  + IF REPEATED SESSIONS:
    - How many?
    - Were you supported by multiple advisors or the same advisors throughout? How did you find this?
* ONLY ASK IF RECEIVED SUPPORT PREVIOUSLY: Thinking about how COVID-19 may have affected you over the last couple of years, has your relationship with [NAME OF VCS ORGANISATION] changed in any way over this period? If so, how?
  1. How do you feel about the support you received from [NAME OF VCS ORGANISATION]?
* How helpful or unhelpful was this support?
* What were your expectations of the service?
* Did you have expectations for this support before it got underway? How much were these expectations met, or not? Why/why not?
* What worked well? Why?
* What worked less well? Why?

IF DID NOT RECEIVE SUPPORT FROM HMRC [D2]:

* 1. Why did you decide not to approach HMRC for support with [SUPPORT NEED]?
* What was the main reason?
* Do you feel comfortable contacting HMRC in general? Why/why not?
* In what ways, if at all, do you think the support HMRC could offer would be different from the support you received from [VCS ORGANISATION]?
* In what ways, if at all, do you think the advisors at HMRC differ from the people that work at [VCS ORGANISATION]?
* For all: What are these views based on? (i.e., experience or perception)

IF RECEIVED SUPPORT FROM HMRC [D2]:

* 1. And thinking about HMRC, what happened once you decided to reach out to them for support?
* How did you communicate with them (i.e., in person / over the phone / via email)?
* Who did you communicate with? What was their role?
* What words or phrases would you use to describe how you felt at this stage (i.e., when you first approached them)?
* Is there anything that would have made this part of your journey easier?

IF RECEIVED SUPPORT FROM HMRC [D2]:

* 1. What did the support you received from HMRC look like?
* How was the support delivered (i.e., in person / over the phone / online)?
* Who provided the support? What was their role?
* Was support provided as a one-off or over repeated sessions?
  + IF REPEATED SESSIONS:
    - How many?
    - Were you supported by multiple advisors or the same advisors throughout? How did you find this?
* How did it differ to support delivered by [NAME OF VCS ORGANISATION]?

IF RECEIVED SUPPORT FROM HMRC [D2]:

* 1. How do you feel about the support you received from HMRC?
* To what extent was it helpful?
* Did the support delivered match your expectations? Why/why not?
* What worked well? Why?
* What worked less well? Why?
* Thinking about how COVID-19 may have affected you over the last couple of years, has your relationship with HMRC changed in any way over this period? If so, how?
* How would you compare this support to the support you received from [NAME OF VCS ORGANISATION]?
  1. Has the issue you had with [SUPPORT NEED] now been resolved?
* IF YES:
  + Thinking back to the support you received, can you remember how long it took to resolve, from start to finish? A rough estimate is fine if you can’t remember exactly.
  + What words or phrases would you use to describe how you felt at this stage (i.e., when the issue was resolved)?
  + Do you think you would have been able to do this without the support delivered?
* IF NO:
  + Why not? What still needs to be resolved?
  + What words or phrases would you use to describe how you feel about this?
  + Could you tell me briefly, what support do you need to resolve this? *[Note for interviewer: suggestions for how to resolve issues will be fed back to HMRC to help with future processes, rather to deal with any individual’s outstanding issues]*

1. Awareness and experiences of HMRC EST (5 minutes)

*INTERVIEWER NOTE: ASK THE FOLLOWING QUESTIONS IN THIS SECTION ONLY IF THEY HAVE NOT EMERGED ALREADY.*

* 1. HMRC offer an Extra Support Service - a small team of specially trained telephone advisers that can spend more time with individuals and offer a more personalised service. Have you heard about this service before?
* IF YES:
  + How did you hear about the Extra Support Service?
* IF NO:
  + In principle, what do you think about this service?
  + Would you be interested in receiving support from them in the future?
  + What kind of support?
  + If not, why not?
  1. Have you ever received support from Extra Support Team?
* IF YES:
  + What words or phrases would you use to describe this experience?
  + What worked well? Why?
  + What worked less well? Why?
  + What, if anything, could be improved about this service?

1. Looking forward (5-10 minutes)
   1. I’d now like to talk about your thoughts on how you’ll manage your taxes and – if needed - seek support with in the future.

If you were to face a similar issue with your tax affairs in the future, what do you think you would do?

* Would you seek out support from the same sources or somewhere else? Why?
* IF SOMEWHERE ELSE:
  + Who would you ideally want support from?
  + How would you like this support to be delivered?
* IF NOT ALREADY COVERED: How would you feel about going to HMRC directly for support in the future?
  1. Changing the topic slightly, in general, how comfortable would you say you are with using the internet and online services?
* How regularly, if at all, do you use online services (e.g., online banking)?
* Are you more comfortable with certain online tasks than others?
  + Which ones do you find easier?
  + Which ones do you find more difficult?
* Has this changed in recent years (i.e., since before the Covid-19 pandemic)?
  1. Some HMRC services might become more digital in the future. This means that people could manage more of their dealings with HMRC online. How would you feel about that?
* Are there any tax matters that you would support becoming more digital? Why?
* Are there any tax matters that you would not support to becoming more digital? Why?
* If you had to use the internet to manage your dealings with HMRC, is there any specific support / help you think you’d require?
* Who would you go to for this support/help?

1. Final comments (2-3 minutes)
   1. What would make the biggest difference to you in terms of making your dealings with HMRC easier?

* How could HMRC help with this?
* How could another organisation help with this?
  1. Before we finish, do you have any other comments that you would like to add about what we’ve discussed today?
  2. Thank you for taking the time to speak to me today. As previously mentioned, there’s a £50 thank you for your time. This can be paid via PayPal, directly into your account by bank transfer or as a Love2Shop gift voucher. Which would you prefer?

INTERVIEWER RECORD ON BOOKING SHEET WHICH ONE THEY CHOOSE, AND CHECK HAVE CORRECT EMAIL ADDRESS TO SEND OUT TO (ENSURE ON BOOKING SHEET IF DIFFERENT)

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On behalf of IFF and HMRC, thank you very much for participating in the research.

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| I declare that this interview has been carried out under IFF instructions and within the rules of the MRS Code of Conduct. | | |
| Interviewer signature: | Date: | |
| Finish time: | Interview Length | Mins |