

**APPENDIX D TABLES APPENDIX**
**D.1 Chapter 3**
**D.1.1 Section 3.2**
**Apx. Table D.1 Proportion and number of organisations offering support**

	%	Column per cent Estimated Number of Organisations in UK
Provider	2.5	17,208
Non-provider	97.5	651,326
<i>Base: All screen organisations</i>		
<i>Weighted base</i>	<i>3,606</i>	
<i>Unweighted base</i>	<i>3,598</i>	

**Apx. Table D.2 Proportion of employees who have access to childcare support**

	%	Column per cent Estimated Number of Organisations in UK
Provider	36	7,802,948
Non-provider	64	13,575,767
<i>Base: All screen organisations</i>		
<i>Weighted base</i>	<i>21,378,715<sup>1</sup></i>	
<i>Unweighted base</i>	<i>3598</i>	

**Apx. Table D.3 Proportion of organisations employees people with children**

	Column per cent %
Employees with children	53
No Employees with children	47
<i>Base: All survey organisations</i>	
<i>Weighted base</i>	<i>890</i>
<i>Unweighted base</i>	<i>383</i>

<sup>1</sup> This is a large weighted base as grossing weights have been used.

**Apx. Table D.4 Childcare support by presence of a trade union or staff association**

	%	Row per cent	
		Weighted base	Unweighted base
Trade Union	7.8	46	434
No Trade Union	2.1	865	472

*Base: All survey organisations*

## D.2 Chapter 4

### D.2.1 Section 4.2

**Apx. Table D.5 Awareness of the exemptions**

	Column per cent
	%
Aware	30
Not Aware	70

*Base: All screen organisations*

Weighted base	3,607
Unweighted base	3,595

**Apx. Table D.6 Awareness by the presence of a trade union or staff association**

	%	Row per cent	
		Weighted base	Unweighted base
Union	87	46	434
No Union	39	865	472

*Base: All survey organisations*

**Apx. Table D.7 Awareness by whether offers support**

	%	Row per cent	
		Weighted base	Unweighted base
Provider	79	90	804
Non-provider	29	3,513	2,776

*Base: All screen organisations*

**Apx. Table D.8 Awareness by the date organisations started offering support**

	%	Row per cent	
		Weighted base	Unweighted base
All before April 2005	70	50	406
Some after April 2005	90	40	398

*Base: All survey organisations*

### **D.2.2 Section 4.3**

**Apx. Table D.9 Sources of information to find out about the exemptions by organisation size**

	Column per cent		
	1 - 174 employees %	175 - 999 employees %	1,000+ employees %
HMRC leaflet	33	11	13
Employees / Trade Union / Staff Association	13	9	7
The Press / Media	11	14	15
HR magazines	8	22	21
Accountant / Pay roll provider / Consultant	7	5	6
HMRC website	3	51	35
Childcare Voucher / Benefits provider	1	33	34
HMRC talk	1	1	3
Daycare Trust	+	2	3
Chartered Institute of Personnel and Development	+	8	2
Other source of information	11	19	27
<i>Base: All survey organisations aware of the exemptions</i>			
<i>Weighted base</i>	365	8	3
<i>Unweighted base</i>	185	229	279

+<0.5 per cent

**D.2.3 Section 4.4****Apx. Table D.10 Whether would have offered childcare vouchers were it not for the exemptions by organisation size**

	Column per cent		
	1 - 174 employees %	175 - 999 employees %	1,000+ employees %
Yes	22	27	37
Might have later	2	27	6
No	75	46	56
Would have offered something else	0	+	2
<i>Base: All survey organisations offering childcare vouchers that were aware of the exemptions and offered the scheme since April 2005</i>			
<i>Weighted base</i>	5	2	1
<i>Unweighted base</i>	49	96	87

+&lt;0.5 per cent

**Apx. Table D.11 Whether would have offered childcare vouchers to all employees were it not for for the exemptions**

	Column per cent %
All	84
Some	16
<i>Base: All survey organisations offering childcare vouchers to all employees and that were aware of the exemptions</i>	
<i>Weighted base</i>	10
<i>Unweighted base</i>	379

**D.2.4 Section 4.5****Apx. Table D.12 Whether changes made to the scheme**

	Column per cent %
No	94
Yes	6
<i>Base: All survey organisations</i>	
<i>Weighted base</i>	90
<i>Unweighted base</i>	807

**Apx. Table D.13 Whether changes made to the scheme by the date from which childcare support was offered**

	%	<i>Weighted base</i>	<b>Row per cent</b> <i>Unweighted base</i>
All before April 2005	11	50	407
Some after April 2005	1	40	400

*Base: All survey organisations that offer support*

**Apx. Table D.14 When changed scheme**

	<b>Column per cent</b> %
All before April 2005	47
Some after April 2005	53
<i>Base: All survey organisations that changed scheme</i>	
<i>Weighted base</i>	6
<i>Unweighted base</i>	120

**Apx. Table D.15 When changed voucher scheme**

	<b>Column per cent</b> %
All before April 2005	9
Some after April 2005	91
<i>Base: All survey organisations that offer vouchers and changed scheme</i>	
<i>Weighted base</i>	3
<i>Unweighted base</i>	93

## **D.3 Chapter 5**

### **D.3.1 Section 5.2**

**Apx. Table D.16 Awareness of rules relating to employees**

	<b>Column per cent</b> %
Yes - All employees	6
Yes - A specific type of employee	8
No	86
<i>Base: All survey non-providers who were aware of exemptions</i>	
<i>Weighted base</i>	363
<i>Unweighted base</i>	247

**Apx. Table D.17 Awareness of the eligibility rules relating to age of children**

	<b>Column per cent</b>
	<b>%</b>
<b>15 or under, 16 or under if disabled</b>	6
15 or under (no mention of disability)	+
16 or under (no mention of disability)	1
17 or under (no mention of disability)	0
18 or under (no mention of disability)	+
Other age range	1
Aware of rule, but don't know specific age	2
No awareness	90
<i>Base: All survey non-providers who were aware of exemptions</i>	
<i>Weighted base</i>	363
<i>Unweighted base</i>	246
+<0.5 per cent	

**Apx. Table D.18 Awareness of the registration requirements relating to childcare**

	<b>Column per cent</b>
	<b>%</b>
<b>(England) Registered or approved</b>	1
<b>(Outside England) Registered</b>	6
(England) Registered (but not approved/approval not mentioned)	2
(England) Approved (but not registered/registration not mentioned)	+
Other requirements	0
Any type, i.e. no requirements	0
No awareness	91
<i>Base: All survey non-providers who were aware of exemptions</i>	
<i>Weighted base</i>	363
<i>Unweighted base</i>	247
+<0.5 per cent	

**Apx. Table D.19 Whether aware of Childcare Approval Scheme**

	<b>Column per cent</b>
	<b>%</b>
Yes	18
No	82
<i>Base: All survey non-providers who were aware of exemptions</i>	
<i>Weighted base</i>	273
<i>Unweighted base</i>	207

**D.3.2 SECTION 5.4****Apx. Table D.20 Plans for future provision**

	Column per cent
	%
Yes	2
No	93
Maybe	4
<i>Base: All screen non-providers</i>	
<i>Weighted base</i>	3443
<i>Unweighted base</i>	2681

**Apx. Table D.21 Types of future provision**

	Column per cent		
	Childcare Vouchers %	Direct Payments %	Direct Provision %
Type of future provision	83	32	4
<i>Base: All screen non-providers planning to offer future provision</i>			
<i>Weighted base</i>	186	186	186
<i>Unweighted base</i>	658	49	25

**D.4 Chapter 7****D.4.1 Section 7.2****Apx. Table D.22 Whether scheme qualified for exemptions**

	Column per cent		
	Childcare Vouchers %	Direct Payments %	Direct Provision %
Yes, for all employees and all sites	96	95	47
Yes, but not for all employees or sites	2	+	+
No	3	5	53
<i>Base: All screen organisations offering support</i>			
<i>Weighted base</i>	49	17	20
<i>Unweighted base</i>	648	65	136

+&lt;0.5 per cent

**Apx. Table D.23 Whether scheme offered to all employees (all organisations offering support)**

	Column per cent		
	Childcare Vouchers %	Direct Payments %	Direct Provision %
Yes	97	98	100 <sup>2</sup>
No	3	2	+
<i>Base: All screen organisations offering support</i>			
<i>Weighted base</i>	52	19	26
<i>Unweighted base</i>	687	73	161

**Apx. Table D.24 Whether scheme offered to all employees (qualifying organisations)**

	Column per cent		
	Childcare Vouchers %	Direct Payments %	Direct Provision %
Yes	99.1	[99.7]	99.8
No	0.9	[0.3]	0.2
<i>Base: All screen organisations with qualifying scheme</i>			
<i>Weighted base</i>	47	16	9
<i>Unweighted base</i>	614	44	64

**Apx. Table D.25 Whether aware of approval scheme**

	Column per cent %
Yes	29
No	71
<i>Base: All survey organisations offering support</i>	
<i>Weighted base</i>	20
<i>Unweighted base</i>	477

<sup>2</sup> 99.7 per cent, to one decimal place.

**D.4.2 Section 7.6****Apx. Table D.26 Whether provision is offered at all sites**

	Column per cent		
	Childcare Vouchers %	Direct Payments %	Direct Provision %
Yes	91	[45]	73
No	9	[56]	28
<i>Base: All screen organisations offering support</i>			
<i>Weighted base</i>	29	4	5
<i>Unweighted base</i>	559	47	121

**Apx. Table D.27 View of running costs**

	Column per cent	
	Childcare Vouchers %	Direct Provision %
Minimal costs	95	97
Moderate costs	5	2
Substantial costs	1	1
<i>Base: All survey organisations offering support</i>		
<i>Weighted base</i>	13	7
<i>Unweighted base</i>	450	66

**Apx. Table D.28 Use of an external voucher provider to manage scheme**

	Column per cent
	%
Use of an external voucher provider to manage scheme	87
Managed internally	13
<i>Base: All survey organisations offering childcare vouchers</i>	
<i>Weighted base</i>	12
<i>Unweighted base</i>	460

**Apx. Table D.29 External voucher provider charges**

	Column per cent
	%
Charged a proportion of the value of vouchers	70
Charged fixed cost	30
<i>Base: All survey organisations using an external voucher provider</i>	
<i>Weighted base</i>	7
<i>Unweighted base</i>	286

## APPENDIX E

### E.1 Questionnaire notes

These questionnaires were designed for use in a telephone survey, using a CATI (Computer Assisted Telephone Interviewing) program.

Question names are used instead of numbers and these appear in bold in the line above the question text. Instructions in {curly brackets} just above the question name show the routing of questions, if no instructions are given it means the previous question's routing applies.

Statements in *{italics and curly brackets}* indicate where a 'textfill' of some kind would be used in the program, i.e. when questions make use of information fed into the program prior to the interview or by previous answers given during the interview.

Statements in (brackets) indicate where the interviewer can choose to say the statement or to exclude it to avoid repetition.

Here are some additional conventions:

- Interviewer instructions are included after the question in capitals.
- The instruction CODE ONE ONLY indicates a single-coded question, whereas CODE ALL THAT APPLY indicates a multi-coded question. If no instruction is given, then a single code only should be selected.

### E.2 Telephone screen questionnaire

{Ask ALL}

#### **Name**

INTERVIEWER: ENTER RESPONDENT'S NAME

#### **Jobtitle**

INTERVIEWER: ENTER JOB TITLE OF RESPONDENT

1. HR/Personnel Manager
2. HR/Personnel Director
3. HR/Personnel Administrator/Co-ordinator
4. HR/Personnel Officer
5. Pensions/Benefits Manager
6. Pensions/Benefits Director
7. Pensions/Benefits Administrator/Co-ordinator
8. Pensions/Benefits Officer
9. Director of Finance
10. Director
11. Owner
12. Other - PLEASE SPECIFY

{IF Jobtitle=other}

**JobtiO**

INTERVIEWER: ENTER OTHER JOBTITLE

{Ask ALL}

**Intro**

This study will help monitor the new tax and National Insurance Contributions exemptions for employer provided childcare support introduced in April. The information you give will be held in total confidence, and the interview will just take a few minutes.

IF DOESN'T PROVIDE CHILDCARE SUPPORT SO DOESN'T SEE RELEVANCE: We aim to gain a representative picture of employers across the country, so we are interested in talking to you whether or not you provide childcare support.

**Numsite**

Firstly, I would like to check whether your organisation has more than one site. How many sites does your organisation have in the UK?

INTERVIEWER: BY SITES WE MEAN DIFFERENT LOCATIONS OR PREMISES.

IF NOT SURE, ENCOURAGE ESTIMATE

{ IF Numsite=DK OR RF}

**NumsiteD**

Does your organisation have one site or more than one site?

1. One site
2. More than one site

{Ask ALL}

**NumEmp**

And how many employees are there in your organisation *{with all sites added together}*?

INTERVIEWER: ENTER THE **EXACT** NUMBER OF EMPLOYEES IN THE ORGANISATION.

NB INCLUDE SITES IN THE **UK ONLY**.

IF NOT SURE, ENTER DON'T KNOW AND THE NEXT QUESTION WILL ALLOW THE RESPONDENT TO CHOOSE AN ANSWER FROM A NUMBER OF BANDS

*{IF NumEmp=DK OR RF}*

**NumempAp**

INTERVIEWER: ENCOURAGE RESPONDENT TO APPROXIMATE THE NUMBER OF EMPLOYEES IN THE ORGANISATION AND CODE USING THE BANDS PROVIDED

1. 1-4
2. 5-9
3. 10-49
4. 50-174
5. 175-249
6. 250-999
7. 1,000-1,999
8. 2,000-2,999
9. 3,000-3,999
10. 4,000-4,999
11. 5,000-5,999
12. 6,000-6,999
13. 7,000-7,999
14. 8,000-8,999
15. 9,000-9,999
16. 10,000-19,999
17. 20,000-29,999
18. 30,000-39,999
19. 40,000-49,999
20. 50,000-99,999
21. 100,000+

*{Ask ALL}*

**Revsect**

I'm going to read out a list of industrial sectors. Please tell me which of them best describes your organisation.

INTERVIEWER: READ OUT. IF MORE THAN ONE APPLIES, PLEASE ASK RESPONDENT TO IDENTIFY THEIR MAIN SECTOR.

1. Agriculture, hunting, forestry, fishing, or mining & quarrying
2. Energy and water
3. Manufacturing
4. Construction
5. Retails, distribution, hotels and catering
6. Transport and communications
7. Banking, finance and business services
8. Public administration, education and health
9. DO NOT READ OUT: OTHER INDUSTRIES

*{IF Revsect=other}*

**Revseco**

INTERVIEWER: PLEASE ENTER OTHER INDUSTRY.

*{Ask ALL}*

**Aware**

Now I would like to ask you about your childcare support. As I mentioned earlier, new tax and National Insurance Contributions exemptions for childcare support offered by employers were introduced in April. Before this study, were you aware of these exemptions?

1. Yes
2. No

**Voucprov**

Could you tell me, does your organisation provide childcare vouchers?

INTERVIEWER: IF FOR SOME EMPLOYEES OR LOCATIONS, BUT NOT OTHERS, CODE YES.

IF NOT SURE WHAT CHILDCARE VOUCHERS ARE: Childcare vouchers are provided by employers to help employees pay for childcare, such as nurseries, childminders, nannies, and after-school clubs.

1. Yes
2. No

{IF VoucProv=yes}

**NumVouc**

And how many of the employees in your organisation receive childcare vouchers?

1. Number given
2. Percentage given

{IF NumVouc=number}

**NumVoucN**

ENTER NUMBER OF EMPLOYEES WHO RECEIVE CHILDCARE VOUCHERS

{IF NumVouc=percentage}

**NumVoucP**

ENTER PERCENTAGE OF EMPLOYEES WHO RECEIVE CHILDCARE VOUCHERS

{IF VoucProv=yes AND (Numsite>1 OR NumsiteD>1)}

**Voucsite**

Are the childcare vouchers provided at all the sites of your organisation?

1. Yes
2. No

{IF VoucProv=yes}

**Voucemp**

{At the sites where they are provided, are/ Are} the childcare vouchers offered to all employees?

INTERVIEWER: ONLY CODE NO IF THE EMPLOYER HAS **CHOSEN** TO RESTRICT THE GROUPS OF EMPLOYEES ELIGIBLE FOR THE SCHEME SUCH AS PERMANENT STAFF, SENIOR STAFF ETC

1. Yes
2. No

**Voucexem**

Does your childcare voucher scheme involve exemption from income tax and National Insurance Contributions? IF YES, ASK: Does the exemption apply to all the employees *{and all your sites}* *{to which the scheme is offered}*?

INTERVIEWER: IF NOT SURE WHAT EXEMPTIONS ARE: The exemption means that employees pay neither income tax nor National Insurance Contributions on the amount covered by the vouchers, and employers pay no National Insurance Contributions. The exemption applies up to a maximum value of £50 a week. The childcare used must be registered or approved, and the exemption must be available to all staff at the site where the scheme operates.

1. Yes, for all employees and all sites to which the scheme is offered
2. Yes, but not for all employees or sites to which the scheme is offered
3. No

**Vouctyp**

Are the childcare vouchers *{with exemption}* provided in addition to salary, as salary sacrifice or as part of a flexible benefits package?

INTERVIEWER: CODE ALL THAT APPLY

SALARY SACRIFICE IS WHERE AN EMPLOYEE TAKES A CUT IN THEIR SALARY AND RECEIVES A BENEFIT IN PLACE OF THE 'SACRIFICED' AMOUNT

A FLEXIBLE BENEFITS PACKAGE IS WHERE EMPLOYEES CAN CHOOSE HOW THEIR SALARY IS COMPRISED I.E. THEY CAN CHOOSE WHETHER OR NOT TO RECEIVE VARIOUS BENEFITS SUCH AS MEDICAL INSURANCE OR A COMPANY CAR AND A RELATIVELY LOWER AMOUNT OF CASH

1. In addition to salary
2. Salary sacrifice
3. As part of a flexible benefits package

**VoucfirM**

When did you first start offering childcare vouchers?

INTERVIEWER: ENTER MONTH AT THIS QUESTION AND YEAR AT NEXT QUESTION WE WANT THE DATE FOR WHEN CHILDCARE VOUCHERS WERE FIRST INTRODUCED, REGARDLESS OF CHANGES SINCE, SUCH AS BEING EXTENDED TO MORE SITES OR EMPLOYEES.

**VoucfirM**

INTERVIEWER: ENTER YEAR

*{IF Aware=yes AND date from VoucfirM and VoucfirY is April 2005 or after}*

**VoucRule**

And did the new tax and National Insurance Contribution exemptions influence your decision to start offering childcare vouchers?

1. Yes
2. No

*{IF VoucProv=yes}*

**Vouccha**

Have there been any changes to the childcare voucher scheme since it was introduced, in terms of who it is offered to, the amount that is provided or whether it is offered in addition to salary, as salary sacrifice, or part of a flexible benefits package?

1. Yes
2. No

*{IF Vouccha=yes}*

**VouclasM**

When was the date of the latest change to the childcare voucher scheme?

INTERVIEWER: ENTER MONTH AT THIS QUESTION AND YEAR AT NEXT QUESTION

**VouclasY**

INTERVIEWER: ENTER YEAR

*{Ask ALL}*

**Workprov**

Does your organisation **directly** provide childcare services for employees, such as a nursery or a holiday scheme?

INTERVIEWER: IF FOR SOME EMPLOYEES OR LOCATIONS, BUT NOT OTHERS, CODE YES.

IF NOT SURE WHAT DIRECTLY PROVIDE MEANS: We mean childcare provision that the employer **either** provides on-site **or** for which the employer is wholly or partly responsible for financing and managing.

1. Yes
2. No

*{IF WorkProv=yes}*

**NumWork**

And how many of the employees in your organisation use the childcare service(s) that you provide directly?

1. Number given
2. Percentage given

*{IF NumWork=number}*

**NumWorkN**

ENTER NUMBER OF EMPLOYEES WHO USE THE CHILDCARE SERVICE(S) THAT ARE PROVIDED DIRECTLY

*{IF NumWork=percentage}*

**NumWorkP**

ENTER PERCENTAGE OF EMPLOYEES WHO USE THE CHILDCARE SERVICE(S) THAT ARE PROVIDED DIRECTLY

*{IF WorkProv=yes AND (Numsite>1 OR NumsiteD>1)}*

**Worksite**

Are the childcare services that you provide directly offered at all the sites of your organisation?

1. Yes
2. No

{IF WorkProv=yes}

**Workemp**

{At the sites where they are offered, are/ Are} the childcare services that you provide directly offered to all employees?

INTERVIEWER: ONLY CODE NO IF THE EMPLOYER HAS **CHOSEN** TO RESTRICT THE GROUPS OF EMPLOYEES ELIGIBLE FOR THE SCHEME SUCH AS PERMANENT STAFF, SENIOR STAFF ETC. CODE YES IF ALL EMPLOYEES ARE ELIGIBLE EVEN IF THERE ARE NOT A SUFFICIENT NUMBER OF PLACES FOR ALL EMPLOYEES WHO WISH TO USE THE SCHEME

1. Yes
2. No

**Workexem**

Does your childcare services scheme involve exemption from income tax and National Insurance Contributions? IF YES, ASK: Does the exemption apply to all the employees {and all your sites} {to which the scheme is offered}?

INTERVIEWER: IF NOT SURE WHAT EXEMPTIONS ARE: The exemption means that employees pay neither income tax nor National Insurance Contributions on the amount subsidised by the employer, and employers pay no National Insurance Contributions. The childcare used must be registered or approved, and the exemption must be available to all staff at the site where the scheme operates.

1. Yes, for all employees and all sites to which the scheme is offered
2. Yes, but not for all employees or sites to which the scheme is offered
3. No

**WorkfirM**

When did you first start **directly** providing childcare services?

INTERVIEWER: ENTER MONTH AT THIS QUESTION AND YEAR AT NEXT QUESTION WE WANT THE DATE FOR WHEN THE SCHEME WAS FIRST INTRODUCED, REGARDLESS OF CHANGES SINCE, SUCH AS BEING EXTENDED TO MORE SITES OR EMPLOYEES.

**WorkfirY**

INTERVIEWER: ENTER YEAR

{ IF Aware=yes AND date from WorkfirM and WorkfirY is April 2005 or after}

**WorkRule**

And did the new tax and National Insurance Contribution exemptions influence your decision to start **directly** providing childcare provision?

1. Yes
2. No

{IF WorkProv=yes}

**Workcha**

Have there been any changes to the childcare services that you provide directly since they were introduced, in terms of who it is offered to, or the amount that is subsidised?

INTERVIEWER: IF CHANGES IN THE AMOUNT SUBSIDISED ARE THE RESULT OF INCREASES IN COST (i.e. INFLATION), **CODE NO**. ONLY INCLUDE CHANGES THAT RELATE TO THE NATURE OF THE SCHEME ITSELF.

1. Yes
2. No

{IF Workcha=yes}

**WorklasM**

When was the date of the latest change to the childcare services that you provide directly?

INTERVIEWER: ENTER MONTH AT THIS QUESTION AND YEAR AT NEXT QUESTION

**WorklasM**

INTERVIEWER: ENTER YEAR

{Ask ALL}

**Direprov**

Does your organisation subsidise the cost of childcare with direct payments to providers used by your employees?

INTERVIEWER: IF FOR SOME EMPLOYEES OR LOCATIONS, BUT NOT OTHERS, CODE YES.

IF NOT SURE WHAT DIRECT PAYMENTS ARE: They are payments by an employer to an 'off-site' childcare provider to subsidise the cost of childcare.

1. Yes
2. No

{IF DireProv=yes}

**NumDire**

And how many of the employees in your organisation receive direct payments for childcare?

1. Number given
2. Percentage given

{IF NumDire=number}

**NumDireN**

ENTER NUMBER OF EMPLOYEES WHO RECEIVE DIRECT PAYMENTS FOR CHILDCARE

{IF NumDire=percentage}

**NumDireP**

ENTER PERCENTAGE OF EMPLOYEES WHO RECEIVE DIRECT PAYMENTS FOR CHILDCARE

{IF DireProv=yes AND (Numsite>1 OR NumsiteD>1)}

**Diresite**

Are these direct payments paid to childcare providers available at all the sites of your organisation?

1. Yes
2. No

{IF DireProv=yes}

**Direemp**

And {at the sites where they are available}, are these direct payments offered to all employees?

INTERVIEWER: ONLY CODE NO IF THE EMPLOYER HAS **CHOSEN** TO RESTRICT THE GROUPS OF EMPLOYEES ELIGIBLE FOR THE SCHEME SUCH AS PERMANENT STAFF, SENIOR STAFF ETC.

1. Yes
2. No

**Direexem**

Do these direct payments involve exemption from income tax and National Insurance Contributions? IF YES, ASK: Does the exemption apply to all the employees *{and all your sites}* *{to which the scheme is offered}*?

INTERVIEWER: IF NOT SURE WHAT EXEMPTIONS ARE: The exemption means that employees pay neither income tax nor National Insurance Contributions on the amount covered by the vouchers, and employers pay no National Insurance Contributions. The exemption applies up to a maximum value of £50 a week. The childcare used must be registered or approved, and the exemption must be available to all staff at the site where the scheme operates.

1. Yes, for all employees and all sites to which the scheme is offered
2. Yes, but not for all employees or sites to which the scheme is offered
3. No

**Diretyp**

Are the direct payments *{with exemption}* provided in addition to salary, as salary sacrifice or as part of a flexible benefits package?

INTERVIEWER: CODE ALL THAT APPLY

SALARY SACRIFICE IS WHERE AN EMPLOYEE TAKES A CUT IN THEIR SALARY AND RECEIVES A BENEFIT IN PLACE OF THE 'SACRIFICED' AMOUNT

A FLEXIBLE BENEFITS PACKAGE IS WHERE EMPLOYEES CAN CHOOSE HOW THEIR SALARY IS COMPRISED I.E. THEY CAN CHOOSE WHETHER OR NOT TO RECEIVE VARIOUS BENEFITS SUCH AS MEDICAL INSURANCE OR A COMPANY CAR AND A RELATIVELY LOWER AMOUNT OF CASH

1. In addition to salary
2. Salary sacrifice
3. As part of a flexible benefits package

**DirefirM**

When did you first start offering direct payments for childcare?

INTERVIEWER: ENTER MONTH AT THIS QUESTION AND YEAR AT NEXT QUESTION WE WANT THE DATE FOR WHEN THE SCHEME WAS FIRST INTRODUCED, REGARDLESS OF CHANGES SINCE, SUCH AS BEING EXTENDED TO MORE SITES OR EMPLOYEES.

**DirefirY**

INTERVIEWER: ENTER YEAR

*{IF Aware=yes AND date from DirefirM and DirefirY is April 2005 or after}*

**DireRule**

And did the new tax and National Insurance Contribution exemptions influence your decision to start offering direct payments for childcare?

1. Yes
2. No

*{IF DireProv=yes}*

**Direcha**

Have there been any changes to the direct payments scheme since it was introduced, in terms of who it is offered to, the amount provided or whether or not it is offered in addition to salary, as salary sacrifice, or part of a flexible benefits package?

INTERVIEWER: IF CHANGES IN THE AMOUNT SUBSIDISED ARE THE RESULT OF INFLATION, **CODE NO**. ONLY INCLUDE CHANGES THAT RELATE TO THE NATURE OF THE SCHEME ITSELF.

1. Yes
2. No

*{IF Direcha=yes}*

**DirelasM**

When was the date of the latest change to the direct payments scheme?

INTERVIEWER: ENTER MONTH AT THIS QUESTION AND YEAR AT NEXT QUESTION

**DirelasY**

INTERVIEWER: ENTER YEAR

*{IF VoucProv=no AND WorkProv=no AND DireProv=no}*

**Anyfut**

Does your organisation plan to introduce any of the types of employer supported childcare I've mentioned?

INTERVIEWER: We mean childcare vouchers, directly providing childcare services, or direct payments to childcare providers.

1. Yes
2. No
3. Maybe

*{IF Anyfut=yes OR maybe}*

**Typfut**

Which of the following types might you introduce... READ OUT...

INTERVIEWER: CODE ALL THAT APPLY

IF NOT SURE WHAT CHILDCARE VOUCHERS ARE: Childcare vouchers are provided by employers to help employees pay for childcare, such as nurseries, childminders, nannies, and after-school clubs.

IF NOT SURE WHAT DIRECTLY PROVIDE MEANS: We mean childcare provision that the employer **either** provides on-site **or** for which the employer is wholly or partly responsible for financing and managing.

IF NOT SURE WHAT DIRECT PAYMENTS ARE: They are payments by an employer to an 'off-site' childcare provider to subsidise the cost of childcare.

1. Childcare vouchers,
2. Directly providing childcare services,
3. Direct payments to childcare providers?

*{IF Anyfut=childcare vouchers}*

**Voucfut**

When might you introduce childcare vouchers: within the next six months, within the next year, or later?

1. Within next six months
2. Within next year
3. Later

*{IF Anyfut=direct provision}*

**Workfut**

When might you start providing childcare services directly: within the next six months, within the next year, or later?

1. Within next six months
2. Within next year
3. Later

*{IF Anyfut=direct payments}*

**Direfut**

When might you introduce direct payments to childcare providers: within the next six months, within the next year, or later?

1. Within next six months
2. Within next year
3. Later

*{Ask ALL}*

**Recont**

Early next year, we intend to carry out a more detailed study on childcare support, with both organisations which provide this and those who don't and we would really like your help. Are you willing for us to re-contact you about this?

INTERVIEWER: IF NOT SURE, EXPLAIN THEY CAN CHANGE THEIR MIND WHEN THEY ARE RE-CONTACTED.

IF DOESN'T PROVIDE CHILDCARE SUPPORT SO DOESN'T SEE RELEVANCE: We will still be interested to speak to you, as we are keen to find out the reasons why organisations do not offer childcare support.

IF ASKS HOW LONG THE INTERVIEW WILL TAKE: It will take about 15 minutes.

IF ASKS WHAT WILL BE INVOLVED: The interview would address issues such as the reasons for choosing to offer/not to offer support with childcare... FOR THOSE THAT DO OFFER SUPPORT ...and your experiences of setting up the childcare provision that you offer.

1. Yes
2. No

*{IF Recont=yes}*

**ContResp**

INTERVIEWER: IS THERE ANOTHER PERSON WHO MIGHT BE BETTER TO SPEAK TO AT THE SURVEY STAGE?

1. Yes
2. No

*{IF ContResp=yes}*

**ContName**

INTERVIEWER: ENTER NAME OF OTHER CONTACT

**Contitle**

INTERVIEWER: ENTER JOBTITLE OF OTHER CONTACT

1. HR/Personnel Manager
2. HR/Personnel Director
3. HR/Personnel Administrator/Co-ordinator
4. HR/Personnel Officer
5. Pensions/Benefits Manager
6. Pensions/Benefits Director
7. Pensions/Benefits Administrator/Co-ordinator
8. Pensions/Benefits Officer
9. Director of Finance
10. Director
11. Owner
12. Other - PLEASE SPECIFY

*{!F Contitle=other}***ContiO**

INTERVIEWER: ENTER OTHER JOBTITLE

*{!F ContResp=yes}***Contel**

INTERVIEWER: ENTER DIRECT TELEPHONE NUMBER OF OTHER CONTACT

*{Ask ALL}***Thank**

That is the end of the interview. I would like to emphasise that the information you have given me will be kept completely confidential. Thank you for your time, and for helping with this very important study

INTERVIEWER: IF THE RESPONDENT WOULD LIKE MORE INFORMATION ABOUT THE NEW TAX AND NATIONAL INSURANCE CONTRIBUTIONS EXEMPTIONS, PLEASE SUGGEST THAT FURTHER INFORMATION IS AVAILABLE FROM HMRC OR THE DAYCARE TRUST [WWW.HMRC.GOV.UK OR WWW.DAYCARETRUST.ORG.UK].

**E.3 Telephone Survey***{Ask ALL}***Intro4**

This study will help monitor the new tax and National Insurance Contributions exemptions for employer provided childcare support introduced in April 2005. All your answers will be treated in the strictest of confidence and will only be passed on to HM Revenue and Customs in an anonymous form.

INTERVIEWER: PROVIDER INTERVIEWS TAKE ABOUT 20 MINUTES AND NON PROVIDER INTERVIEWS TAKE ABOUT 10 MINUTES

**E.3.1 Checking the screen information***{Ask ALL}***ZWhoResp**

INTERVIEWER: ENTER WHETHER INTERVIEWING *{name of screen respondent}* OR SOMEONE ELSE

1. *{name of screen respondent}*
2. SOMEONE ELSE

*{IF ZWhoResp=someone else}*

**ZOthware**

Now, as I mentioned earlier, new tax and National Insurance Contributions exemptions for childcare support offered by employers were introduced in April 2005. Before this study, were you aware of these exemptions?

1. Yes
2. No

*{Ask ALL}*

**ZVouChk**

First of all, I'd like to check that the information we collected in the previous interview is up to date.

We were told in the previous interview that this organisation *{offered/ did not offer}* childcare vouchers, that is vouchers that may be provided by employers to help employees pay for childcare, is that still the case?

1. Yes
2. No

*{IF ZVouChk=no}*

**ZVouProv**

INTERVIEWER: DOES THE ORGANISATION OFFER CHILDCARE VOUCHERS?

IF FOR SOME EMPLOYEES OR LOCATIONS, BUT NOT OTHERS, CODE YES.

IF NOT SURE WHAT CHILDCARE VOUCHERS ARE: Childcare vouchers are provided by employers to help employees pay for childcare, such as nurseries, childminders, nannies, and after-school clubs.

1. Yes
2. No

[COMPUTED VARIABLE: **ZVouProv**

IF ZVouChk=yes THEN **ZVouProv**=VoucProv]

*{IF VoucProv=yes AND ZVouChk=no}*

**ZVouStop**

Have you stopped offering childcare vouchers since *{date of screen interview}* or did you not offer childcare vouchers then?

1. Stopped offering vouchers since *{date of screen interview}*
2. Did not offer vouchers in *{date of screen interview}*

*{IF ZVouStop=stopped}*

**ZWhyStpV**

Could you please tell me why you have stopped offering childcare vouchers?

*{IF VoucProv=yes AND ZVouChk=yes}*

**ZVouSitC**

And is it correct that the childcare vouchers that this organisation provides are offered *{at all of your sites/ at only some of your sites}*?

1. Yes
2. No

{IF ZVouSitC=no}

**ZVouSite**

INTERVIEWER: Are the childcare vouchers provided at all the sites of your organisation?

1. Yes
2. No

[COMPUTED VARIABLE: **ZVouSite**

IF ZVouSitC=yes THEN **ZVouSite**=Voucsite]

**ZVouSitW**

Was this a change to the childcare voucher scheme since *{date of screen interview}*?

1. Yes
2. No

{IF VoucProv=yes AND zVouChk=yes}

**ZVouEmpC**

And is it correct that the childcare vouchers are offered to *{all/ only some of your}* employees?

1. Yes
2. No

{IF ZVouEmpC=no}

**ZVouEmp**

INTERVIEWER: *{At the sites where they are provided, are/ Are}* the childcare vouchers offered to all employees?

INTERVIEWER: ONLY CODE NO IF THE EMPLOYER HAS **CHOSEN** TO RESTRICT THE GROUPS OF EMPLOYEES ELIGIBLE FOR THE SCHEME SUCH AS PERMANENT STAFF, SENIOR STAFF ETC

1. Yes
2. No

[COMPUTED VARIABLE: **ZVouEmp**

IF ZVouEmpC=yes THEN **ZVouEmp**=Voucamp]

**ZVouEmpW**

Was this a change to the childcare voucher scheme since *(date of screen interview)*?

1. Yes
2. No

{IF VoucProv=yes AND ZVouChk=yes}

**ZVouTypC**

And is it correct that the childcare vouchers are offered *{through salary sacrifice/ in addition to salary/ as part of a flexible benefits package}*?

1. Yes
2. No

{IF ZVouTypC=no}

**ZVouTyp**

INTERVIEWER: Are the childcare vouchers *{with exemption}* provided in addition to salary, as salary sacrifice or as part of a flexible benefits package?

INTERVIEWER: CODE ALL THAT APPLY

SALARY SACRIFICE IS WHERE AN EMPLOYEE TAKES A CUT IN THEIR SALARY AND RECEIVES A BENEFIT IN PLACE OF THE 'SACRIFICED' AMOUNT

A FLEXIBLE BENEFITS PACKAGE IS WHERE EMPLOYEES CAN CHOOSE HOW THEIR SALARY IS COMPRISED I.E. THEY CAN CHOOSE WHETHER OR NOT TO RECEIVE VARIOUS BENEFITS SUCH AS MEDICAL INSURANCE OR A COMPANY CAR AND A RELATIVELY LOWER AMOUNT OF CASH

1. In addition to salary
2. Salary sacrifice
3. As part of a flexible benefits package

[COMPUTED VARIABLE: **ZVouTyp**

IF ZVouTypC=yes THEN **ZVouTyp**=Vouctyp]

**ZVouTypW**

Was this a change to the childcare voucher scheme since *{date of screen interview}*?

1. Yes
2. No

{IF VoucProv=yes AND ZVouChk=yes AND VoucfirM=RESPONSE AND VoucfirY=RESPONSE}

**ZVouFirC**

And is it correct that this organisation started offering childcare vouchers in *{date started offering vouchers}*?

1. Yes
2. No

{IF ZVouFirC=no}

**ZVoufirM**

INTERVIEWER: When did you first start offering childcare vouchers?

INTERVIEWER: ENTER MONTH AT THIS QUESTION AND YEAR AT NEXT QUESTION WE WANT THE DATE FOR WHEN CHILDCARE VOUCHERS WERE FIRST INTRODUCED, REGARDLESS OF CHANGES SINCE, SUCH AS BEING EXTENDED TO MORE SITES OR EMPLOYEES.

[COMPUTED VARIABLE: **ZVoufirM**

IF ZVouFirC=yes THEN **ZVoufirM**=VoucfirM]

**ZVoufirM**

INTERVIEWER: ENTER YEAR

[COMPUTED VARIABLE: **ZVoufirY**

IF ZVouFirC=yes THEN **ZVoufirY**=VoucfirY]

{IF (ZVoufirY=DK OR RF) OR (ZVoufirY=2005 AND (ZVoufirM=DK OR RF))}

**ZVouF405**

And did this organisation start offering childcare vouchers before or after April 2005?:

1. Before April 2005
2. In April 2005 or after

{IF (ZVoufirY=DK OR RF) AND (ZVouF405=before April 2005 OR DK OR RF)}

**ZVouF03**

And did this organisation start offering childcare vouchers before or after the year 2003?

1. Before 2003
2. In 2003 or after

{Ask ALL}

**ZDirChk**

And we were told that you **{offered/ did not offer}** direct payments to childcare providers, that is where the employer makes an agreement with an external childcare provider to purchase a place and pays them directly, is that still the case?

1. Yes
2. No

{IF ZDirChk=no}

**ZDirProv**

INTERVIEWER: DOES THE ORGANISATION OFFER DIRECT PAYMENTS TO CHILDCARE PROVIDERS?

IF FOR SOME EMPLOYEES OR LOCATIONS, BUT NOT OTHERS, CODE YES.

IF NOT SURE WHAT DIRECT PAYMENTS ARE: They are payments by an employer to an 'off-site' childcare provider to subsidise the cost of childcare.

1. Yes
2. No

[COMPUTED VARIABLE: **ZDirProv**

IF ZDirChk=yes THEN **ZDirProv**=DireProv]

{IF DireProv=yes AND ZDirChk=no}

**ZDirStop**

Have you stopped offering direct payments to childcare providers since *{date of screen interview}* or did you not offer direct payments then?

1. Stopped offering direct payments since *{date of screen interview}*
2. Did not offer direct payments in *{date of screen interview}*

{IF ZDirStop=stopped}

**ZWhyStpD**

Could you please tell me why you have stopped offering direct payments to childcare providers?

{IF DireProv=yes AND ZDirchk=yes}

**ZDirSitC**

And is it correct that the direct payments to childcare providers that this organisation provides are offered *{at all of your sites/ at only some of your sites}*?

1. Yes
2. No

{IF ZDirSitC=no}

**ZDirsite**

INTERVIEWER: Are these direct payments paid to childcare providers available at all the sites of your organisation?

1. Yes
2. No

[COMPUTED VARIABLE: **ZDirSite**

IF ZDirSitC=yes THEN **ZDirSite**=Diresite]

**ZDirSitW**

Was this a change to the direct payments to childcare providers scheme since *{date of screen interview}*?

1. Yes
2. No

{IF DireProv=yes AND ZDirchk=yes}

**ZDirEmpC**

And is it correct that the direct payments to childcare providers are offered to *{all/ only some of your}* employees?

1. Yes
2. No

{IF ZDirEmpC=no}

**ZDirEmp**

INTERVIEWER: And *{at the sites where they are available}*, are these direct payments offered to all employees?

INTERVIEWER: ONLY CODE NO IF THE EMPLOYER HAS **CHOSEN** TO RESTRICT THE GROUPS OF EMPLOYEES ELIGIBLE FOR THE SCHEME SUCH AS PERMANENT STAFF, SENIOR STAFF ETC.

1. Yes
2. No

[COMPUTED VARIABLE: **ZDirEmp**

IF ZDirEmpC=yes THEN **ZDirEmp**=Direemp]

**ZDirEmpW**

Was this a change to the direct payments to childcare providers scheme since *{date of screen interview}*?

1. Yes
2. No

{IF DireProv=yes AND ZDirchk=yes}

**ZDirTypC**

And is it correct that the direct payments to childcare providers are offered (*through salary sacrifice/ in addition to salary/ as part of a flexible benefits package*)?

1. Yes
2. No

{IF ZDirTypC=no}

**ZDirTyp**

INTERVIEWER: Are the direct payments *{with exemption}* provided in addition to salary, as salary sacrifice or as part of a flexible benefits package?

INTERVIEWER: CODE ALL THAT APPLY

SALARY SACRIFICE IS WHERE AN EMPLOYEE TAKES A CUT IN THEIR SALARY AND RECEIVES A BENEFIT IN PLACE OF THE 'SACRIFICED' AMOUNT

A FLEXIBLE BENEFITS PACKAGE IS WHERE EMPLOYEES CAN CHOOSE HOW THEIR SALARY IS COMPRISED I.E. THEY CAN CHOOSE WHETHER OR NOT TO RECEIVE VARIOUS BENEFITS SUCH AS MEDICAL INSURANCE OR A COMPANY CAR AND A RELATIVELY LOWER AMOUNT OF CASH

1. In addition to salary
2. Salary sacrifice
3. As part of a flexible benefits package

[COMPUTED VARIABLE: **ZDirTyp**

IF ZDirTypC=yes THEN **ZDirTyp**=Diretyp]

**ZDirTypW**

Was this a change to the direct payments to childcare providers scheme since *{date of screen interview}*?

1. Yes
2. No

{IF DireProv=yes AND ZDirChk=YES AND DirefirM=RESPONSE AND DirefirY=RESPONSE}

**ZDirFirC**

And is it correct that this organisation started offering direct payments to childcare providers in *{date from screen}*?

1. Yes
2. No

{IF ZDirFirC=no}

**ZDirfirM**

INTERVIEWER: When did you first start offering direct payments for childcare?

INTERVIEWER: ENTER MONTH AT THIS QUESTION AND YEAR AT NEXT QUESTION

WE WANT THE DATE FOR WHEN THE SCHEME WAS FIRST INTRODUCED, REGARDLESS OF CHANGES SINCE, SUCH AS BEING EXTENDED TO MORE SITES OR EMPLOYEES.

[COMPUTED VARIABLE: **ZDirfirM**

IF ZDirFirC=yes THEN **ZDirFirM**=DirefirM]

**ZDirfirY**

INTERVIEWER: ENTER YEAR

[COMPUTED VARIABLE: **ZDirfirY**  
IF ZDirFirC=yes THEN **ZDirFirY**=DirefirY]

{IF (ZDirfirY=DK OR RF) OR (ZDirfirY=2005 AND (ZDirfirM=DK OR RF))}

**ZDirF405**

And did this organisation start offering direct payments to childcare providers before or after April 2005?

1. Before April 2005
2. In April 2005 or after

{IF (ZDirfirY=DK OR RF) AND (ZDirF405=before April 2005 OR DK OR RF)}

**ZDirF03**

And did this organisation start offering direct payments to childcare providers before or after the year 2003?

1. Before 2003
2. In 2003 or after

{Ask ALL}

**ZWorChk**

And we were told that you **{offered/ did not offer}** direct provision of childcare services, that is childcare provision that the employer **either** provides on-site **or** for which the employer is wholly or partly responsible for financing and managing, is that still the case?

1. Yes
2. No

{IF ZWorChk=no}

**ZWorProv**

INTERVIEWER: DOES THE ORGANISATION OFFER DIRECT PROVISION OF CHILDCARE SERVICES?

IF FOR SOME EMPLOYEES OR LOCATIONS, BUT NOT OTHERS, CODE YES.

IF NOT SURE WHAT DIRECTLY PROVIDE MEANS: We mean childcare provision that the employer **either** provides on-site **or** for which the employer is wholly or partly responsible for financing and managing.

1. Yes
2. No

[COMPUTED VARIABLE: **ZWorProv**

IF ZWorChk=yes THEN **ZWorProv**=WorkProv]

{IF WorkProv=yes AND ZWorChk=no}

**ZWorStop**

Have you stopped offering direct provision of childcare services since *{date of screen interview}* or did you not offer direct provision then?

1. Stopped offering direct provision in *{date of screen interview}*
2. Did not offer direct provision in *{date of screen interview}*

{IF ZWorStop=stopped}

**ZWhyStpW**

Could you please tell me why you have stopped offering direct provision of childcare services?

{IF WorkProv=yes AND ZWorChk=yes}

**ZWorSitC**

And is it correct that the direct provision of childcare services that this organisation provides are offered *{at all of your sites/ at only some of your sites}*?

1. Yes
2. No

{IF ZWorSitC=no}

**ZWorSite**

INTERVIEWER: Are the childcare services that you provide directly offered at all the sites of your organisation?

1. Yes
2. No

[COMPUTED VARIABLE: **ZWorSite**

IF ZWorSitC=yes THEN **ZWorSite**=Worksite]

**ZWorSitW**

Was this a change to the direct provision of childcare services scheme since *{date of screen interview}*?

1. Yes
2. No

{IF WorkProv=yes AND ZWorchk=yes}

**ZWorEmpC**

And is it correct that the direct provision of childcare services are offered to *{all/ only some of your}* employees?

1. Yes
2. No

{IF ZWorEmpC=no}

**ZWorEmp**

INTERVIEWER: *{At the sites where they are offered, are/ Are}* the childcare services that you provide directly offered to all employees?

INTERVIEWER: ONLY CODE NO IF THE EMPLOYER HAS **CHOSEN** TO RESTRICT THE GROUPS OF EMPLOYEES ELIGIBLE FOR THE SCHEME SUCH AS PERMANENT STAFF, SENIOR STAFF ETC. CODE YES IF ALL EMPLOYEES ARE ELIGIBLE EVEN IF THERE ARE NOT A SUFFICIENT NUMBER OF PLACES FOR ALL EMPLOYEES WHO WISH TO USE THE SCHEME

1. Yes
2. No

[COMPUTED VARIABLE: **ZWorEmp**

IF ZWorEmpC=yes THEN **ZWorEmp**=Workemp]

**ZWorEmpW**

Was this a change to the direct provision of childcare services scheme since *{date of screen interview}*?

1. Yes
2. No

{IF WorkProv=yes AND ZWorChk=yes AND WorkfirM=RESPONSE AND WorkfirY=RESPONSE}

**ZWorFirC**

And is it correct that this organisation started offering direct provision of childcare services in {date from screen}?

1. Yes
2. No

{IF ZWorFirC=no}

**ZWorfirM**

INTERVIEWER: When did you first start **directly** providing childcare services?

INTERVIEWER: ENTER MONTH AT THIS QUESTION AND YEAR AT NEXT QUESTION

WE WANT THE DATE FOR WHEN THE SCHEME WAS FIRST INTRODUCED, REGARDLESS OF CHANGES SINCE, SUCH AS BEING EXTENDED TO MORE SITES OR EMPLOYEES.

[COMPUTED VARIABLE: **ZWorfirM**

IF ZWorFirC=yes THEN **ZWorFirM**=WorkfirM]

**ZWorfirY**

INTERVIEWER: ENTER YEAR

[COMPUTED VARIABLE: **ZWorfirY**

IF ZWorFirC=yes THEN **ZWorFirY**=WorkfirY]

{IF (ZWorfirY=DK OR RF) OR (ZWorfirY=2005 AND (ZWorfirM=DK OR RF))}

**ZWorF405**

And did this organisation start offering direct provision of childcare services before or after April 2005?

1. Before April 2005
2. In April 2005 or after

{IF (ZWorfirY=DK OR RF) AND (ZWorF405=before April 2005 OR DK OR RF)}

**ZWorF03**

And did this organisation start offering direct provision of childcare services before or after the year 2003?

1. Before 2003
2. In 2003 or after

{IF ZWorProv=yes}

**ZWortyp**

Is the direct provision of childcare services *{with exemption}* provided in addition to salary, as salary sacrifice or as part of a flexible benefits package?

INTERVIEWER: CODE ALL THAT APPLY

SALARY SACRIFICE IS WHERE AN EMPLOYEE TAKES A CUT IN THEIR SALARY AND RECEIVES A BENEFIT IN PLACE OF THE 'SACRIFICED' AMOUNT

A FLEXIBLE BENEFITS PACKAGE IS WHERE EMPLOYEES CAN CHOOSE HOW THEIR SALARY IS COMPRISED I.E. THEY CAN CHOOSE WHETHER OR NOT TO RECEIVE VARIOUS BENEFITS SUCH AS MEDICAL INSURANCE OR A COMPANY CAR AND A RELATIVELY LOWER AMOUNT OF CASH

1. In addition to salary
2. Salary sacrifice
3. As part of a flexible benefits package

*Organisations that offered childcare provision at the screen but did not offer childcare provision at the survey were screened out.*

[DERIVED VARIABLE: **provider**

IF ZVouProv=yes OR ZDirProv=yes OR ZWorProv=yes THEN **provider**=yes

ELSE **provider**=no]

### **E.3.2 Employer take up**

{IF provider=no}

**Anochild**

Now, as far as you are aware, does this organisation have any employees with children aged 16 or under?

1. Yes
2. No

{IF Aware=no AND ZWhoResp=screen respondent}

**Anaware**

As mentioned at the previous interview, new tax and National Insurance Contributions exemptions for childcare support offered by employers were introduced in April 2005. Have you heard about or looked into these since the previous interview, other than through this study?

1. Yes
2. No

[DERIVED VARIABLE: **suraware**

IF Aware=yes OR Anaware=yes OR ZOthware=yes THEN **suraware**=yes

ELSE **suraware**=no]

{IF suraware=yes}

**AHearEx**

{You mentioned at the previous interview that you knew about the new tax and National Insurance contributions exemptions for childcare support, introduced in April 2005.} {Other than through this study, how/ How} did you **first hear** about the exemptions?

INTERVIEWER: CODE ONE ONLY

IF ANSWERS **WEBSITE** PLEASE PROBE FOR THE NAME OF THE ORGANISATION THAT THE SITE BELONGS TO

THE RESPONDENT SHOULD ANSWER WITH RESPECT TO THEMSELVES PERSONALLY RATHER THAN THE ORGANISATION AS A WHOLE

1. Inland Revenue/ HM Revenue & Customs **website**
2. Inland Revenue/ HM Revenue & Customs **leaflet**
3. Inland Revenue/ HM Revenue & Customs **talk for employers**
4. Daycare Trust (website/ leaflet/ seminar)
5. HR magazines
6. Childcare Voucher/ Benefits provider
7. Employees/ Trade Union/ Staff Association
8. The Press/ Media
9. Chartered Institute for Personnel and Development (CIPD)
10. Pay and Benefits Review
11. Accountant/ Pay roll provider/ Consultant
12. Other way/source of information – PLEASE SPECIFY

{IF AHearEx=other}

**AHearExO**

INTERVIEWER: ENTER OTHER ANSWER

{IF suraware=yes}

**AHearXM**

Did you use any other sources of information to find out **more** about the exemptions and what offering childcare support would involve? IF YES: Which ones?

**PROMPT** Which others?

INTERVIEWER: CODE ALL THAT APPLY.

IF ANSWERS **WEBSITE** PLEASE PROBE FOR THE NAME OF THE ORGANISATION THAT THE SITE BELONGS TO

THE RESPONDENT SHOULD ANSWER WITH RESPECT TO THEMSELVES PERSONALLY RATHER THAN THE ORGANISATION AS A WHOLE

1. Inland Revenue/ HM Revenue & Customs **website**
2. Inland Revenue/ HM Revenue & Customs **leaflet**
3. Inland Revenue/ HM Revenue & Customs **talk for employers**
4. Daycare Trust (website/ leaflet/ seminar)
5. HR magazines
6. Childcare Voucher/ Benefits provider
7. Employees/ Trade Union/ Staff Association
8. The Press/ Media
9. Chartered Institute for Personnel and Development (CIPD)
10. Pay and Benefits Review
11. Accountant/ Pay roll provider
12. Other way/source of information
13. No other sources of information used

*For organisations that had started offering more than one type of support since 2003, one type of provision was chosen at random (though with differing probabilities) for these questions. For more details please see the technical appendix.*

*{IF (date from ZVoufirY is 2003 or after OR ZVouF03=2003 or after) OR (date from ZDirfirY is 2003 or after OR ZDirF03=2003 or after) OR (date from ZWorfirY is 2003 or after OR ZWorF03=2003 or after)}*

#### **AReas1**

I am now going to read out a list of reasons why organisations might decide to start offering support with childcare, and I'd like you to tell me whether each was a major reason, a minor reason or not a reason why this organisation chose to start offering *{childcare vouchers/ direct payments to childcare providers/ direct provision of childcare services}*.

Firstly, were the **tax and National Insurance savings for employees** a major reason, a minor reason or not a reason that this organisation chose to start offering *{childcare vouchers/ direct payments to childcare providers/ direct provision of childcare services}*?

1. Major reason
2. Minor reason
3. Not a reason
4. SPONTANEOUS: DON'T KNOW NOT INVOLVED IN SET UP

*{IF ((date from ZVoufirY is 2003 or after OR ZVouF03=2003 or after) OR (date from ZDirfirY is 2003 or after OR ZDirF03=2003 or after) OR (date from ZWorfirY is 2003 or after OR ZWorF03=2003 or after)) AND AReas1 DOES NOT EQUAL not involved in set up}*

#### **AReas2**

And were the **National Insurance Contributions savings for employers** a major reason, a minor reason or not a reason that this organisation chose to start offering *{childcare vouchers/ direct payments to childcare providers/ direct provision of childcare services}*?

1. Major reason
2. Minor reason
3. Not a reason

#### **AReas3**

And **requests from employees, trade unions or staff associations** (was this a major reason, a minor reason or not a reason that this organisation chose to start offering *{childcare vouchers/ direct payments to childcare providers/ direct provision of childcare services}*)?

1. Major reason
2. Minor reason
3. Not a reason

*{IF (date from ZVoufirY is 2003 or after OR ZVouF03=2003 or after) AND AReas1 DOES NOT EQUAL not involved in set up}*

#### **AReas4**

And **marketing from a voucher provider company** (was this a major reason, a minor reason or not a reason that this organisation chose to start offering *{childcare vouchers/ direct payments to childcare providers/ direct provision of childcare services}*)?

1. Major reason
2. Minor reason
3. Not a reason

*{IF ((date from ZVoufirY is 2003 or after OR ZVouF03=2003 or after) OR (date from ZDirfirY is 2003 or after OR ZDirF03=2003 or after) OR (date from ZWorfirY is 2003 or after OR ZWorF03=2003 or after)) AND AReas1 DOES NOT EQUAL not involved in set up}*

**Areas6**

And the potential **to improve relations between the organisation and its employees** (was this a major reason, a minor reason or not a reason that this organisation chose to start offering *{childcare vouchers/ direct payments to childcare providers/ direct provision of childcare services}*)?

1. Major reason
2. Minor reason
3. Not a reason

**Areas7**

And **to increase productivity** (was this a major reason, a minor reason or not a reason that this organisation chose to start offering *{childcare vouchers/ direct payments to childcare providers/ direct provision of childcare services}*)?

1. Major reason
2. Minor reason
3. Not a reason

**Areas8**

And was the potential **to reduce absenteeism or sickness amongst employees with parental responsibilities** a major reason, a minor reason or not a reason that this organisation chose to start offering *{childcare vouchers/ direct payments to childcare providers/ direct provision of childcare services}*?

1. Major reason
2. Minor reason
3. Not a reason

**Areas9**

And **to reduce staff turnover, including improving the retention of employees with parental responsibilities** (was this a major reason, a minor reason or not a reason that this organisation chose to start offering *{childcare vouchers/ direct payments to childcare providers/ direct provision of childcare services}*)?

1. Major reason
2. Minor reason
3. Not a reason

**Areas10**

And **to aid recruitment** (was this a major reason, a minor reason or not a reason that this organisation chose to start offering *{childcare vouchers/ direct payments to childcare providers/ direct provision of childcare services}*)?

1. Major reason
2. Minor reason
3. Not a reason

**AReas11**

And **to increase employee motivation and commitment** (was this a major reason, a minor reason or not a reason that this organisation chose to start offering {*childcare vouchers/ direct payments to childcare providers/ direct provision of childcare services*}?)

1. Major reason
2. Minor reason
3. Not a reason

**AReas12**

And **to improve the work life balance of employees** (was this a major reason, a minor reason or not a reason that this organisation chose to start offering {*childcare vouchers/ direct payments to childcare providers/ direct provision of childcare services*}?)

1. Major reason
2. Minor reason
3. Not a reason

**AReas13**

And **to enable employees to work more or different hours, for instance working full time rather than part time** (was this a major reason, a minor reason or not a reason that this organisation chose to start offering {*childcare vouchers/ direct payments to childcare providers/ direct provision of childcare services*}?)

1. Major reason
2. Minor reason
3. Not a reason

**AReas14**

Are there any other reasons that this organisation chose to start offering {*childcare vouchers/ direct payments to childcare providers/ direct provision of childcare services*}?

1. Yes
2. No

{IF AReas14=yes}

**AReas14O**

INTERVIEWER: ENTER OTHER REASON

{IF provider=yes AND ZVouProv=no}

**AKnVouc**

Before this study, were you aware that offering childcare support through childcare vouchers was also eligible for tax and National Insurance exemptions?

INTERVIEWER: CHILDCARE VOUCHERS ARE VOUCHERS THAT MAY BE PROVIDED BY EMPLOYERS TO HELP EMPLOYEES PAY FOR CHILDCARE

1. Yes
2. No

{IF AKnVouc=yes}

**AReNoCV1**

I am now going to read out a list of reasons why organisations might decide not to offer childcare vouchers, and I'd like you to tell me whether each was or was not a reason why this organisation chose not to offer childcare vouchers.

Would you say that one of the reasons that you chose not to offer childcare vouchers was that it would **involve more administration**?

1. Yes
2. No
3. SPONTANEOUS: DON'T KNOW NOT INVOLVED IN SET UP

*{IF AKnVouc=yes AND AReNoCV1 DOES NOT EQUAL not involved in set up}*

**AReNoCV2**

And would you say that one of the reasons that you chose not to offer childcare vouchers was that it would have been **more costly for the organisation**?

INTERVIEWER: COSTS SHOULD INCLUDE BOTH SET UP AND ADMINISTRATION COSTS

1. Yes
2. No

**AReNoCV3**

And that so **few employees wanted childcare vouchers that it would not have been worthwhile**? (would you say that this was one of the reasons that you chose not to offer childcare vouchers?)

1. Yes
2. No

**AReNoCV4**

And **less financial gain for employees**? (would you say that this was one of the reasons that you chose not to offer childcare vouchers?)

INTERVIEWER: BY 'FINANCIAL GAIN', WE MEAN FINANCIAL BENEFITS OF TAX AND NATIONAL INSURANCE EXEMPTIONS?

1. Yes
2. No

**AReNoCV5**

And that it would **not have been as convenient for employees**? (would you say that this was one of the reasons that you chose not to offer childcare vouchers?)

INTERVIEWER: FOR EXAMPLE, A WORKPLACE NURSERY MIGHT BE MORE CONVENIENT.

1. Yes
2. No

**AReNoCV6**

Are there any other reasons that you chose not to offer childcare vouchers?

1. Yes
2. No

*{IF AReNoCV6=yes}*

**AReNoCV6O**

INTERVIEWER: ENTER OTHER REASON

NB IF RESPONDENT SAYS THE ORGANISATION IS TOO SMALL. PROBE TO SEE WHETHER THIS IS RELATED TO COST OR LOW TAKE UP AND IF SO, CODE ABOVE

*{IF provider=yes AND ZDirProv=no}*

**AKnDire**

Before this study, were you aware that offering support through direct payments to childcare providers was also eligible for tax and National Insurance exemptions?

INTERVIEWER: DIRECT PAYMENTS TO CHILDCARE PROVIDERS IS WHERE THE EMPLOYER MAKES AN AGREEMENT WITH AN EXTERNAL CHILDCARE PROVIDER TO PURCHASE A PLACE AND PAYS THEM DIRECTLY

1. Yes
2. No

*{IF AKnDire=yes}*

**AReNoDi1**

I am now going to read out a list of reasons why organisations might decide not to offer direct payments to childcare providers, and I'd like you to tell me whether each was or was not a reason why this organisation chose not to offer direct payments to childcare providers.

Would you say that one of the reasons that you chose not to offer direct payments to childcare providers was that it would **involve more administration**?

1. Yes
2. No
3. SPONTANEOUS: DON'T KNOW NOT INVOLVED IN SET UP

*{IF AKnDire=yes AND AReNoDi1 DOES NOT EQUAL not involved in set up}*

**AReNoDi2**

And would you say that one of the reasons that you chose not to offer direct payments to childcare providers was that it allows **less flexibility over the childcare that employees could use**?

INTERVIEWER: THE DEFINITION OF FLEXIBILITY IS UP TO THE RESPONDENT, AND FOR EXAMPLE COULD INCLUDE THE LOCATION OR TYPE OF CHILDCARE

1. Yes
2. No

**AReNoDi3**

And that there would **not have been enough places available for all the employees that use childcare**? (would you say that this was one of the reasons that you chose not to offer direct payments to childcare providers?)

1. Yes
2. No

**AReNoDi4**

And that so **few employees wanted direct payments to childcare providers that it would not have been worthwhile**? (would you say that this was one of the reasons that you chose not to offer direct payments to childcare providers?)

1. Yes
2. No

**AReNoDi5**

And would you say that one of the reasons that you chose not to offer direct payments to childcare providers was that it would have been **more costly for the organisation**?

INTERVIEWER: COSTS SHOULD INCLUDE BOTH SET UP AND ADMINISTRATION COSTS

1. Yes
2. No

**AReNoDi6**

And **less financial gain for employees**? (would you say that this was one of the reasons that you chose not to offer direct payments to childcare providers?)

INTERVIEWER: BY 'FINANCIAL GAIN', WE MEAN FINANCIAL BENEFITS OF TAX AND NATIONAL INSURANCE EXEMPTIONS.

1. Yes
2. No

**AReNoDi7**

Are there any other reasons that you chose not to offer direct payments to childcare providers?

1. Yes
2. No

*{IF AReNoDi7=yes}*

**AReNoDi7O**

INTERVIEWER: ENTER OTHER REASON

NB IF RESPONDENT SAYS THE ORGANISATION IS TOO SMALL. PROBE TO SEE WHETHER THIS IS RELATED TO COST OR LOW TAKE UP AND IF SO, CODE ABOVE

*{IF provider=yes AND ZWorProv=no}*

**AKnWork**

Before this study, were you aware that offering support through direct provision of childcare services was also eligible for tax and National Insurance exemptions?

INTERVIEWER: DIRECT PROVISION OF CHILDCARE SERVICES IS CHILDCARE PROVISION THAT THE EMPLOYER **EITHER** PROVIDES ON-SITE **OR** FOR WHICH THE EMPLOYER IS WHOLLY OR PARTLY RESPONSIBLE FOR FINANCING AND MANAGING

1. Yes
2. No

*{IF AKnWork=yes}*

**AReNoWo1**

I am now going to read out a list of reasons why organisations might decide not to offer direct provision of childcare services, and I'd like you to tell me whether each was or was not a reason why this organisation chose not to offer direct provision of childcare services.

Would you say that one of the reasons that you chose not to offer direct provision of childcare services was that it would **involve more administration**?

1. Yes
2. No
3. SPONTANEOUS: DON'T KNOW NOT INVOLVED IN SET UP

*{IF AKnWork=yes AND AReNoWo1 DOES NOT EQUAL not involved in set up}*

**AReNoWo2**

And would you say that one of the reasons that you chose not to offer direct provision of childcare services was that it allows **less flexibility over the childcare that employees could use?**

INTERVIEWER: THE DEFINITION OF FLEXIBILITY IS UP TO THE RESPONDENT, AND FOR EXAMPLE COULD INCLUDE THE LOCATION OR TYPE OF CHILDCARE

1. Yes
2. No

**AReNoWo3**

And that it would have been **more costly for the organisation?** (would you say that this was one of the reasons that you chose not to offer direct provision of childcare services?)

INTERVIEWER: COSTS SHOULD INCLUDE BOTH SET UP AND ADMINISTRATION COSTS

1. Yes
2. No

**AReNoWo4**

And that so **few employees wanted direct provision of childcare services that it would not have been worthwhile?** (would you say that this was one of the reasons that you chose not to offer direct provision of childcare services?)

1. Yes
2. No

**AReNoWo5**

And that there would **not have been enough places available for all the employees that use childcare?** (would you say that this was one of the reasons that you chose not to offer direct provision of childcare services?)

1. Yes
2. No

**AReNoWo6**

And would you say that one of the reasons that you chose not to offer direct provision of childcare services was that there is **not enough space in the workplace?**

1. Yes
2. No

*{IF AKnWork=yes AND (Numsite>1 OR NumsiteD>1) AND AReNoWo1 DOES NOT EQUAL not involved in set up}*

**AReNoWo7**

And that it would **not be possible to set up at all the organisation's sites and therefore wouldn't be fair?** (would you say that this was one of the reasons that you chose not to offer direct provision of childcare services?)

1. Yes
2. No

*{AKnWork=yes AND AReNoWo1 DOES NOT EQUAL not involved in set up}*

**AReNoWo8**

And **not wanting to take responsibility for a childcare service in terms of extra staff, quality or health and safety?** (would you say that this was one of the reasons that you chose not to offer direct provision of childcare services?)

1. Yes
2. No

**AReNoWo9**

Are there any other reasons that you chose not to offer direct provision of childcare services?

1. Yes
2. No

*{IF AReNoWo9=yes}*

**AReNoWo9O**

INTERVIEWER: ENTER OTHER REASON

NB IF RESPONDENT SAYS THE ORGANISATION IS TOO SMALL. PROBE TO SEE WHETHER THIS IS RELATED TO COST, LOW TAKE UP OR SPACE AND IF SO, CODE ABOVE

*{IF ((ZVouTyp=salary sacrifice OR flexible benefit) AND DOES NOT EQUAL additional salary) OR ((ZDirTyp=salary sacrifice OR flexible benefit) AND DOES NOT EQUAL additional salary) OR ((ZWorTyp=salary sacrifice OR flexible benefit) AND DOES NOT EQUAL additional salary)}*

**AReSalIn**

Some companies offer childcare support in addition to salary whilst others offer childcare support as salary sacrifice or a flexible benefit.

*{IF ((ZVouTyp=salary sacrifice OR flexible benefit) AND DOES NOT EQUAL additional salary)}*

**AReSalV**

Could you please tell me the reasons that you chose to offer childcare vouchers through *{salary sacrifice/ a flexible benefit}* rather than in addition to salary?

INTERVIEWER: CODE ALL THAT APPLY

1. Need for scheme to be cost neutral
2. Desire to gain money through National Insurance savings
3. Equality between employees with children and those without children
4. Had not considered additional salary as an option
5. Restrictions governing pay scale e.g. public sector
6. Additional salary wouldn't be considered a good use of organisation's funds e.g. public sector/ charities
7. Other reason – PLEASE SPECIFY

*{IF AReSalV=other}*

**AReSalVO**

INTERVIEWER: ENTER OTHER ANSWER

*{IF ((ZDirTyp=salary sacrifice OR flexible benefit) AND DOES NOT EQUAL additional salary)}*

**AReSalD**

Could you please tell me the reasons that you chose to offer direct payments to childcare providers through *{salary sacrifice/ a flexible benefit}* rather than in addition to salary?

INTERVIEWER: CODE ALL THAT APPLY

1. Need for scheme to be cost neutral
2. Desire to gain money through National Insurance savings
3. Equality between employees with children and those without children
4. Had not considered additional salary as an option
5. Restrictions governing pay scale e.g. public sector
6. Additional salary wouldn't be considered a good use of organisation's funds e.g. public sector/ charities
7. Other reason - PLEASE SPECIFY

*{IF AReSalD=other}*

**AReSalDO**

INTERVIEWER: ENTER OTHER ANSWER

*{IF ((ZWorTyp=salary sacrifice OR flexible benefit) AND DOES NOT EQUAL additional salary)}*

**AReSalW**

Could you please tell me the reasons that you chose to offer direct provision of childcare services through *{salary sacrifice/ a flexible benefit}* rather than in addition to salary?

INTERVIEWER: CODE ALL THAT APPLY

1. Need for scheme to be cost neutral
2. Desire to gain money through National Insurance savings
3. Equality between employees with children and those without children
4. Had not considered additional salary as an option
5. Restrictions governing pay scale e.g. public sector
6. Additional salary wouldn't be considered a good use of organisation's funds e.g. public sector/ charities
7. Other reason – PLEASE SPECIFY

*{IF AReSalW=other}*

**AReSalWO**

INTERVIEWER: ENTER OTHER ANSWER

{IF provider=no AND suraware=yes}

#### **AnorulesA**

In order for childcare support schemes to be eligible for tax and National Insurance Contributions exemptions, the schemes need to follow certain rules. We would like to find out about employers' awareness of these rules.

Are you aware of any rules relating to the age of children covered by the childcare support scheme?

IF YES: How old do the children covered by the scheme have to be?

1. Yes - 15 or under, or 16 or under if the child is disabled
2. Yes - 15 or under (no mention of disability)
3. Yes - 16 or under (no mention of disability)
4. Yes - 17 or under (no mention of disability)
5. Yes - 18 or under (no mention of disability)
6. Yes - other age mentioned
7. Yes - don't know specific age
8. No

#### **AnorulesB**

Are you aware of any registration requirements relating to childcare covered by the childcare support scheme?

IF YES: What are they?

INTERVIEWER: OFSTED SHOULD BE CODED UNDER REGISTRATION

1. ENGLAND: Yes - Registered or approved
2. ENGLAND: Yes - Registered (but not approved/approval not mentioned)
3. ENGLAND: Yes - Approved (but not registered/registration not mentioned)
4. ENGLAND: Yes - Other requirements
5. ENGLAND: Yes - Any type i.e. no requirements
6. ENGLAND: No
7. ELSEWHERE IN UK: Yes - Registered
8. ELSEWHERE IN UK: Yes - Other requirements
9. ELSEWHERE IN UK: Any type i.e. no requirements
10. ELSEWHERE IN UK: No

#### **AnorulesC**

Are you aware of any rules relating to which employees the childcare support scheme needs to be offered to?

IF YES: Which employees does the scheme need to be offered to?

INTERVIEWER: THE CHILDCARE SUPPORT SCHEME MUST BE OFFERED TO ALL EMPLOYEES WITHIN ONE SITE IT DOES NOT NEED TO BE OFFERED AT ALL SITES. THEREFORE IF THE EMPLOYER ANSWER 'ALL EMPLOYEES ON THE SITE THAT THE SCHEME IS OFFERED' CODE 1.

1. Yes - All employees
2. Yes - A specific type of employee
3. No

{IF provider=no AND suraware=yes AND Country=England}

### **AApprov**

The government recently introduced a Childcare Approval Scheme which approves childcare providers who are not required to register with OFSTED, for instance nannies and au pairs. This approval allows eligible parents to receive financial support through tax credits and employer supported childcare. Were you aware of this scheme?

INTERVIEWER: IF THE EMPLOYER ASKS FOR MORE INFORMATION THIS IS AVAILABLE AT [www.childcareapprovalscheme.co.uk](http://www.childcareapprovalscheme.co.uk)

1. Yes
2. No

{IF provider=no AND suraware=yes}

### **AwhyIntr**

I am going to read out a list of reasons why organisations may not provide childcare support {if planning to introduce – from screen: or may not have done so yet}. I'd like you to tell me whether each is a major reason, a minor reason or not a reason why this organisation does not currently offer support with childcare.

### **Awhyenou**

Firstly, would you say that **already offering enough family friendly support**, is a major reason, a minor reason, or not a reason for not providing childcare support?

INTERVIEWER: THE RESPONDENT SHOULD ANSWER FROM THE ORGANISATION'S POINT OF VIEW

1. Major reason
2. Minor reason
3. Not a reason

### **Awhylow**

And would you say that **having too few employees who want support with childcare**, is a major reason, a minor reason, or not a reason for not providing childcare support?

INTERVIEWER: THE RESPONDENT SHOULD ANSWER FROM THE ORGANISATION'S POINT OF VIEW

CODE 'NO EMPLOYEES HAVE ASKED FOR CHILDCARE SUPPORT' HERE

1. Major reason
2. Minor reason
3. Not a reason

{IF provider=no AND suraware=yes AND (NumEmp<1000 OR NumempAp<1000)}

### **AwhyEmp**

And would you say having **too few employees** was a major reason, a minor reason, or not a reason for not providing childcare support?

INTERVIEWER: THE RESPONDENT SHOULD ANSWER FROM THE ORGANISATION'S POINT OF VIEW

HAVING TOO FEW EMPLOYEES WITH CHILDREN SHOULD **NOT** BE CODED HERE. THIS IS COVERED IN THE PREVIOUS QUESTION

1. Major reason
2. Minor reason
3. Not a reason

{IF provider=no AND suraware=yes}

#### **Awhybusy**

And **not having enough time to consider or administer changes to employee benefits?** (would you say this is a major reason, a minor reason, or not a reason for not providing childcare support?)

INTERVIEWER: THE RESPONDENT SHOULD ANSWER FROM THE ORGANISATION'S POINT OF VIEW

1. Major reason
2. Minor reason
3. Not a reason

#### **AwhyCmpx**

And **it being too complicated to introduce?** (would you say this is a major reason, a minor reason, or not a reason for not providing childcare support?)

INTERVIEWER: THE RESPONDENT SHOULD ANSWER FROM THE ORGANISATION'S POINT OF VIEW

1. Major reason
2. Minor reason
3. Not a reason

#### **Awhycost**

And **it being too expensive to introduce?** (would you say this is a major reason, a minor reason, or not a reason for not providing childcare support?)

INTERVIEWER: THE RESPONDENT SHOULD ANSWER FROM THE ORGANISATION'S POINT OF VIEW

1. Major reason
2. Minor reason
3. Not a reason

#### **Awhyinfo**

And would you say that having **too little information about the new exemptions** is a major reason, a minor reason, or not a reason for not providing childcare support?

INTERVIEWER: THE RESPONDENT SHOULD ANSWER FROM THE ORGANISATION'S POINT OF VIEW

1. Major reason
2. Minor reason
3. Not a reason

#### **Awhyall**

And **the requirement of having to offer the support to all employees to meet the exemption rules?** (would you say this is major reason, a minor reason, or not a reason for not providing childcare support?)

INTERVIEWER: IF DOES NOT KNOW THIS RULE, CODE AS 3.

NB THE CHILDCARE SUPPORT SCHEME MUST BE OFFERED TO ALL EMPLOYEES WITHIN ONE SITE IT DOES NOT NEED TO BE OFFERED AT ALL SITES.

THE RESPONDENT SHOULD ANSWER FROM THE ORGANISATION'S POINT OF VIEW

1. Major reason
2. Minor reason
3. Not a reason

**Awhytax**

And **being concerned about altering the organisation's tax affairs?** (would you say this is major reason, a minor reason, or not a reason for not providing childcare support?)

INTERVIEWER: THE RESPONDENT SHOULD ANSWER FROM THE ORGANISATION'S POINT OF VIEW

1. Major reason
2. Minor reason
3. Not a reason

**Awhyresp**

And **the view that childcare should not be an employer's responsibility?** (would you say this was a major reason, a minor reason, or not a reason for not providing childcare support?)

INTERVIEWER: THE RESPONDENT SHOULD ANSWER FROM THE ORGANISATION'S POINT OF VIEW

1. Major reason
2. Minor reason
3. Not a reason

**Awhyoth**

Are there any other reasons which I haven't mentioned why this organisation does not provide childcare support?

INTERVIEWER: THE RESPONDENT SHOULD ANSWER FROM THE ORGANISATION'S POINT OF VIEW

1. Yes
2. No

{IF Awhyoth=yes}

**AWhyx**

INTERVIEWER: ENTER OTHER REASONS

**E.3.3 Details of childcare support offered (providers only)**

{IF ZVouProv=yes}

**Bvage**

I am now going to ask some questions about the eligibility rules of the childcare voucher scheme. What age do children have to be, to be covered by the scheme?

INTERVIEWER: CODE ONE ONLY

1. 15 or under, or 16 or under if the child is disabled
2. 15 or under (no mention of disability)
3. 16 or under (no mention of disability)
4. 17 or under (no mention of disability)
5. 18 or under (no mention of disability)
6. Other age range
7. Any age i.e. no restrictions

{IF Bvage=other}

**Bvagex**

INTERVIEWER: ENTER OTHER AGE RANGE

*{IF ZVouProv=yes}*

**Bvtype**

What registration requirements relate to childcare covered by the childcare voucher scheme?

INTERVIEWER: CODE ONE ONLY

OFSTED SHOULD BE CODED UNDER REGISTRATION

1. ENGLAND: Registered or approved
2. ENGLAND: Registered (but not approved/approval not mentioned)
3. ENGLAND: Approved (but not registered/registration not mentioned)
4. ENGLAND: Other requirements
5. ENGLAND: Any type i.e. no requirements
6. ELSEWHERE IN UK: Registered
7. ELSEWHERE IN UK: Other requirements
8. ELSEWHERE IN UK: Any type i.e. no requirements

*{IF Bvtype=other}*

**Bvtypx**

INTERVIEWER: ENTER OTHER TYPE OF CHILDCARE

*{IF ZVouProv=yes}*

**BVoucMan**

Is the childcare voucher scheme that you offer, managed internally or by a childcare voucher provider?

1. Internally
2. Childcare Voucher Provider

*{IF ZDirProv=yes}*

**Bdirage**

I am now going to ask some questions about the eligibility rules of the direct payments scheme. What age do children have to be, to be covered by the scheme?

INTERVIEWER: CODE ONE ONLY

1. 15 or under, or 16 or under if the child is disabled
2. 15 or under (no mention of disability)
3. 16 or under (no mention of disability)
4. 17 or under (no mention of disability)
5. 18 or under (no mention of disability)
6. Other age range
7. Any age i.e. no restrictions

*{IF Bdirage=other}*

**Bdiragx**

INTERVIEWER: ENTER OTHER AGE RANGE

{IF ZDirProv=yes}

**Bdirtype**

What registration requirements relate to childcare covered by the direct payments to childcare providers scheme?

INTERVIEWER: CODE ONE ONLY

OFSTED SHOULD BE CODED UNDER REGISTRATION

1. ENGLAND: Registered or approved
2. ENGLAND: Registered (but not approved/approval not mentioned)
3. ENGLAND: Approved (but not registered/registration not mentioned)
4. ENGLAND: Other requirements
5. ENGLAND: Any type i.e. no requirements
6. ELSEWHERE IN UK: Registered
7. ELSEWHERE IN UK: Other requirements
8. ELSEWHERE IN UK: Any type i.e. no requirements

{IF Bdirtype=other}

**Bdirtypx**

INTERVIEWER: ENTER OTHER TYPE OF CHILDCARE

{IF ZDirProv=yes}

**BDirePr**

What type of childcare provider(s) do you make direct payments to?

INTERVIEWER: CODE ALL THAT APPLY.

SEE HELP FOR MORE DETAILS <F9>.

1. Nursery school or nursery class
2. Day nursery
3. Play group or pre-school
4. Breakfast/ after-school/ holiday club
5. Childminder
6. Nanny/ Au pair
7. Other type of childcare provider – PLEASE SPECIFY

**HELP SCREEN**

**Nursery school** - Usually a school in its own right, with most children aged 3-5 years. Sessions normally run for 2½ to 3 hours morning and afternoon.

**Nursery class** - Often a separate unit in a school, with those in the nursery class aged 3 or 4. Sessions normally run for 2½ to 3 hours morning and afternoon.

**Day nursery** - Run for the whole working day and only closed for a few weeks in summer (if at all). May be run by employers, private companies, voluntary organisations or the Local Authority. Can take children from a few months to 5 years.

**Playgroup / Pre-school** - Usually sessions of up to 4 hours. Often run by a community/voluntary group, parents themselves, or privately. Fees may or may not be charged.

**Breakfast / After School Club** - Provides care for children outside school hours. This is often on school premises, but may be elsewhere. Fees usually charged. Can be run by schools, voluntary or private organisations. Schools which offer childcare outside school hours may be known as Extended or Full-Service Schools.

**Childminder** - Most provide care from their own home, for the whole working day and whole year. May or may not provide early education as part of an accredited network.

**Nanny/ Au pair** – Employed by parents to care for children at home

*{IF BDirePr=other}*

**BDirePrO**

ENTER OTHER TYPE OF CHILDCARE PROVIDER

*{IF ZWorProv=yes}*

**Bwage**

I am now going to ask some questions about the eligibility rules of the childcare services provided directly. What age do children have to be, to be covered by the scheme?

INTERVIEWER: CODE ONE ONLY

1. 15 or under, or 16 or under if the child is disabled
2. 15 or under (no mention of disability)
3. 16 or under (no mention of disability)
4. 17 or under (no mention of disability)
5. 18 or under (no mention of disability)
6. Other age range
7. Any age i.e. no restrictions

*{IF Bwage=other}*

**Bwagx**

INTERVIEWER: ENTER OTHER AGE RANGE

*{IF ZWorProv=yes}*

**Bwtype**

What registration requirements relate to childcare covered by the direct provision of childcare services scheme?

INTERVIEWER: CODE ONE ONLY

OFSTED SHOULD BE CODED UNDER REGISTRATION

1. ENGLAND: Registered or approved
2. ENGLAND: Registered (but not approved/approval not mentioned)
3. ENGLAND: Approved (but not registered/registration not mentioned)
4. ENGLAND: Other requirements
5. ENGLAND: Any type i.e. no requirements
6. ELSEWHERE IN UK: Registered
7. ELSEWHERE IN UK: Other requirements
8. ELSEWHERE IN UK: Any type i.e. no requirements

*{IF Bwtype=other}*

**Bwtypx**

INTERVIEWER: ENTER OTHER TYPE OF CHILDCARE

*{IF ZWorProv=yes}*

**BWorkPr**

What type of childcare do you provide directly?

INTERVIEWER: CODE ALL THAT APPLY.

SEE HELP FOR MORE DETAILS <F9>.

1. Nursery school or nursery class
2. Day nursery
3. Play group or pre-school
4. Breakfast/ after-school/ holiday club
5. Other type of childcare provider – PLEASE SPECIFY

[Help Screen as at BDirePr]

{IF BWorkPr=other}

**BWorkPrO**

ENTER OTHER TYPE OF CHILDCARE PROVIDER

{IF Country=England}

**BApprov**

The government recently introduced a Childcare Approval Scheme which approves childcare providers who are not required to register with OFSTED, for instance nannies and au pairs. This approval allows eligible parents to receive financial support through tax credits and employer supported childcare. Were you aware of this scheme?

INTERVIEWER: IF THE EMPLOYER ASKS FOR MORE INFORMATION THIS IS AVAILABLE AT [www.childcareapprovalscheme.co.uk](http://www.childcareapprovalscheme.co.uk)

1. Yes
2. No

{IF Vouccha=yes}

**BCVChg**

{In the previous interview/Earlier} we were told that there had been changes to the childcare voucher scheme in {date}. Did these changes relate to ...READ OUT...

INTERVIEWER: CODE ALL THAT APPLY

1. ...the amount subsidised per employee,
2. ...which sites are covered under the scheme,
3. ...which employees are eligible to apply,
4. ...whether the childcare vouchers were offered in addition to salary, as salary sacrifice or as part of a flexible benefits package,
5. ...the types of childcare provider the vouchers could be used to pay,
6. ...or any other change?
7. SPONTANEOUS: NO CHANGE WAS MADE TO THE CHILDCARE VOUCHER SCHEME
8. SPONTANEOUS: DATE INCORRECT

{IF BCVChg=date incorrect}

**BCVlasM**

When was the date of the latest change to the childcare voucher scheme?

INTERVIEWER: ENTER MONTH AT THIS QUESTION AND YEAR AT NEXT QUESTION

**BCVlasY**

INTERVIEWER: ENTER YEAR

{IF BCVChg=amount}

**BCVChgA**

Did the amount subsidised per employee through childcare vouchers increase or decrease?

INTERVIEWER: THE INTRODUCTION OF 'A CEILING' IS A DECREASE, SO CODE 2

1. Increase
2. Decrease

**BCVChgA1**

And by how much did the amount subsidised per month {increase/ decrease} per employee?

INTERVIEWER: ENTER VALUE OF THE CHANGE TO THE NEAREST POUND

CODE 999 IF THE VOUCHERS WERE PREVIOUSLY UNLIMITED

{IF BCVChgA=decrease}

**BCVChgA2**

Can the employees in this organisation now save more money, less money or the same amount of money through the tax and National Insurance Contributions exemptions?

INTERVIEWER: DO NOT INCLUDE ANY EMPLOYEES WHO WERE PREVIOUSLY ELIGIBLE FOR VOUCHERS BUT CAN NO LONGER RECEIVE THEM

1. More money
2. Less money
3. Same amount of money

{IF BCVChg=sites}

**BCVChgB1**

Are the childcare vouchers now offered at more sites or at fewer sites?

1. More
2. Fewer

{IF BCVChg=who}

**BCVChgB2**

Are the childcare vouchers now offered to more employees or to fewer employees?

1. More
2. Fewer

{IF BCVChg=method}

**BCVChgC**

And how were the childcare vouchers provided **before** {date}, in addition to salary, as salary sacrifice or as part of a flexible benefits package?

INTERVIEWER: CODE ALL THAT APPLY

SALARY SACRIFICE IS WHERE AN EMPLOYEE TAKES A CUT IN THEIR SALARY OR WAGES AND RECEIVES A BENEFIT IN PLACE OF THE 'SACRIFICED' AMOUNT

A FLEXIBLE BENEFITS PACKAGE IS WHERE EMPLOYEES CAN CHOOSE HOW THEIR SALARY OR WAGES ARE COMPRISED I.E. THEY CAN CHOOSE WHETHER OR NOT TO RECEIVE VARIOUS BENEFITS SUCH AS MEDICAL INSURANCE OR A COMPANY CAR AND A RELATIVELY LOWER AMOUNT OF CASH

1. In addition to salary
2. Salary sacrifice
3. As part of a flexible benefits package

{IF BCVChg=type}

**BCVChgE**

**Before** {date} could the vouchers be used to pay any type of childcare provider or did they have to be {registered/ either registered or approved}?

INTERVIEWER: CODE ALL THAT APPLY

1. Any type of childcare covered
2. Registered childcare covered
3. ENGLAND ONLY: Approved childcare covered

{IF Direcha=yes }

**BDiChg**

{In the previous interview/Earlier} we were told that there had been changes to the direct payments to childcare provider scheme in {date}. Did these changes relate to ...READ OUT...

INTERVIEWER: CODE ALL THAT APPLY

1. ...the amount subsidised per employee,
2. ...which sites are covered under the scheme,
3. ...which employees are eligible to apply,
4. ...whether the direct payments to childcare providers were offered in addition to salary, as salary sacrifice or as part of a flexible benefits package,
5. ...the types of childcare provider the direct payments were used to pay,
6. ...or any other change?
7. SPONTANEOUS: NO CHANGE WAS MADE TO THE DIRECT PAYMENTS TO CHILDCARE PROVIDER SCHEME
8. SPONTANEOUS: DATE INCORRECT

{IF BDiChg=date incorrect}

**BDilasM**

When was the date of the latest change to the direct payments to childcare provider scheme?

INTERVIEWER: ENTER MONTH AT THIS QUESTION AND YEAR AT NEXT QUESTION

**BDilasY**

INTERVIEWER: ENTER YEAR

{IF BDiChg=amount}

**BDiChgA**

Did the amount subsidised per employee through direct payments to childcare providers increase or decrease?

INTERVIEWER: THE INTRODUCTION OF 'A CEILING' IS A DECREASE, SO CODE 2

1. Increase
2. Decrease

**BDiChgA1**

And by how much did the amount subsidised per month {increase/ decrease} per employee?

INTERVIEWER: ENTER VALUE OF THE CHANGE TO THE NEAREST POUND

CODE 999 IF THE PAYMENTS WERE PREVIOUSLY UNLIMITED

{IF BDiChgA=decrease}

**BDiChgA2**

Can the employees in this organisation now save more money, less money or the same amount of money through the tax and National Insurance Contributions exemptions?

INTERVIEWER: DO NOT INCLUDE ANY EMPLOYEES WHO WERE PREVIOUSLY ELIGIBLE FOR DIRECT PAYMENTS BUT CAN NO LONGER RECEIVE THEM

1. More money
2. Less money
3. Same amount of money

{IF BDiChg=sites}

**BDiChgB1**

Are the direct payments to childcare providers now offered at more sites or at fewer sites?

1. More
2. Fewer

{IF BDiChg=who}

**BDiChgB2**

Are the direct payments to childcare providers now offered to more employees or to fewer employees?

1. More
2. Fewer

{IF BDiChg=method}

**BDiChgC**

And how were the direct payments to childcare providers offered **before** {date}, in addition to salary, as salary sacrifice or as part of a flexible benefits package?

INTERVIEWER: CODE ALL THAT APPLY

SALARY SACRIFICE IS WHERE AN EMPLOYEE TAKES A CUT IN THEIR SALARY OR WAGES AND RECEIVES A BENEFIT IN PLACE OF THE 'SACRIFICED' AMOUNT  
A FLEXIBLE BENEFITS PACKAGE IS WHERE EMPLOYEES CAN CHOOSE HOW THEIR SALARY OR WAGES ARE COMPRISED I.E. THEY CAN CHOOSE WHETHER OR NOT TO RECEIVE VARIOUS BENEFITS SUCH AS MEDICAL INSURANCE OR A COMPANY CAR AND A RELATIVELY LOWER AMOUNT OF CASH

1. In addition to salary
2. Salary sacrifice
3. As part of a flexible benefits package

{IF BDiChg=type}

**BDiChgE**

**Before** {date} were direct payments made to any type of childcare provider or did they have to be {registered/ either registered or approved}?

INTERVIEWER: CODE ALL THAT APPLY

1. Any type of childcare covered
2. Registered childcare covered
3. ENGLAND ONLY: Approved childcare covered

{IF Workcha=yes}

**BWoChg**

{In the previous interview/Earlier} we were told that there had been changes to the direct provision of childcare services scheme in {date}. Did these changes relate to ...READ OUT...

INTERVIEWER: CODE ALL THAT APPLY

1. ...the amount subsidised per employee,
2. ...which sites are covered under the scheme,
3. ...which employees are eligible to apply,
4. ...the type(s) of childcare offered,
5. ...whether the direct provision were offered in addition to salary, as salary sacrifice or as part of a flexible benefits package,
6. ...or any other change?
7. SPONTANEOUS: NO CHANGE WAS MADE TO THE DIRECT PROVISION OF CHILDCARE SERVICES SCHEME
8. SPONTANEOUS: DATE INCORRECT

{IF BWoChg=date incorrect}

**BWolasM**

When was the date of the latest change to the direct provision of childcare services scheme?

INTERVIEWER: ENTER MONTH AT THIS QUESTION AND YEAR AT NEXT QUESTION

**BWolasY**

INTERVIEWER: ENTER YEAR

*{IF BWoChg=amount}***BWoChgA**

Did the amount subsidised per employee through direct provision of childcare services increase or decrease?

INTERVIEWER: THE INTRODUCTION OF 'A CEILING' IS A DECREASE, SO CODE 2

1. Increase
2. Decrease

**BWoChgA1**And by how much did the amount subsidised per month *{increase/ decrease}* per employee?

INTERVIEWER: ENTER VALUE OF THE CHANGE TO THE NEAREST POUND

CODE 999 IF THE DIRECT PROVISION WAS PREVIOUSLY UNLIMITED

*{IF BWoChgA=decrease}***BWoChgA2**

Can the employees in this organisation now save more money, less money or the same amount of money through the tax and National Insurance Contributions exemptions?

INTERVIEWER: DO NOT INCLUDE ANY EMPLOYEES WHO WERE PREVIOUSLY ELIGIBLE FOR DIRECT PROVISION BUT CAN NO LONGER RECEIVE THEM

1. More money
2. Less money
3. Same amount of money

*{IF BWoChg=sites}***BWoChgB1**

Is the direct provision of childcare services now offered at more sites or at fewer sites?

1. More
2. Fewer

*{IF BWoChg=who}***BWoChgB2**

Is the direct provision of childcare services now provided directly to more employees or to fewer employees?

1. More
2. Fewer

*{IF BWoChg=method}*

**BWoChgC**

And how were the direct provision of childcare services offered **before** *{date}*, in addition to salary, as salary sacrifice or as part of a flexible benefits package?

INTERVIEWER: CODE ALL THAT APPLY

SALARY SACRIFICE IS WHERE AN EMPLOYEE TAKES A CUT IN THEIR SALARY OR WAGES AND RECEIVES A BENEFIT IN PLACE OF THE 'SACRIFICED' AMOUNT

A FLEXIBLE BENEFITS PACKAGE IS WHERE EMPLOYEES CAN CHOOSE HOW THEIR SALARY OR WAGES ARE COMPRISED I.E. THEY CAN CHOOSE WHETHER OR NOT TO RECEIVE VARIOUS BENEFITS SUCH AS MEDICAL INSURANCE OR A COMPANY CAR AND A RELATIVELY LOWER AMOUNT OF CASH

1. In addition to salary
2. Salary sacrifice
3. As part of a flexible benefits package

*{IF BWoChg=type}*

**BWoChgE**

**Before** *{date}* could any type of childcare service be offered or did it have to be *{registered/ either registered or approved}*?

INTERVIEWER: CODE ALL THAT APPLY

1. Any type of childcare offered
2. Registered childcare offered
3. ENGLAND ONLY: Approved childcare offered

**E.3.4 Impact of changes to the rules (providers only)**

*{IF provider=yes}*

**Intro**

I would now like to ask you about any impact the exemption rules may have had on your decision to start offering childcare support.

INTERVIEWER: NEW TAX AND NATIONAL INSURANCE CONTRIBUTIONS EXEMPTIONS FOR CHILDCARE SUPPORT OFFERED BY EMPLOYERS WERE INTRODUCED IN APRIL 2005

*{IF suraware=yes AND (date from ZVoufirM and ZVoufirY is April 2005 or after OR ZVouF405=April 2005 or after)}*

**CstilV**

If the new exemption rules had not been introduced, do you think you would still have started to offer childcare vouchers at that time? IF NO: Would you have offered childcare vouchers at a later stage?

1. Yes
2. Might have done so later
3. No
4. SPONTANEOUS: WOULD HAVE OFFERED SOME OTHER KIND OF SUPPORT

*{IF CstilV=might have done so later}*

**CstilVTm**

When do you think you would have introduced childcare vouchers?

1. Within 6 months
2. Within 1 year
3. Within 2 years
4. Later than 2 years

*{IF CstilV=would have offered some other kind of support}*

**CdiftyV**

Which type of childcare support would you have started to offer instead?

INTERVIEWER: IF MORE THAN ONE APPLIES, ASK WHICH TYPE OF CHILDCARE THE RESPONDENT WOULD HAVE BEEN MOST LIKELY TO START OFFERING.

1. Direct payments to childcare providers
2. Direct provision of childcare services
3. Other type of support – PLEASE SPECIFY

*{IF CdiftyV=other}*

**CdiftyVO**

INTERVIEWER: ENTER OTHER TYPE OF SUPPORT

*{IF CstilV=would have offered some other kind of support}*

**CdifwhV**

Why would you have offered a different type of childcare support?

INTERVIEWER: CODE ALL THAT APPLY

1. The current scheme would have been too expensive without the exemptions
2. The current scheme would not have been financially worthwhile for employees
3. My employees would have found this different type of support more convenient
4. Other reason – PLEASE SPECIFY

*{IF CdifwhV=other}*

**CdifwhVx**

INTERVIEWER: ENTER OTHER REASON

*{IF ZVouEmp=all AND suraware=yes}*

**CstilaV**

One of the rules for childcare support to qualify for the exemptions is that the scheme is offered to all employees. Some employers prefer to vary employee benefits across different groups of employees.

If this rule had not been introduced, do you think you would still have offered the childcare vouchers to all employees or just to some groups of employees?

1. All
2. Some

*{IF CstilaV=some}*

**CwhoV**

Who would you have offered the childcare vouchers to?

INTERVIEWER: CODE ALL THAT APPLY

1. Senior members of staff
2. Junior members of staff
3. Longer-serving members of staff
4. Permanent members of staff
5. Lower-paid members of staff
6. Higher-paid members of staff (e.g. as a bonus/perk)
7. Other category of staff - PLEASE SPECIFY

*{IF CwhoV=other}*

**CwhoVx**

INTERVIEWER: ENTER OTHER CATEGORY OF STAFF

*{IF suraware=yes AND (date from ZDirfirM and ZDirfirY is April 2005 or after OR ZDirF405=April 2005 or after)}*

**CstilD**

If the new exemption rules had not been introduced, do you think you would still have started to offer direct payments to childcare providers at that time? IF NO: Would you have offered direct payments to childcare providers at a later stage?

1. Yes
2. Might have done so later
3. No
4. SPONTANEOUS: WOULD HAVE OFFERED SOME OTHER KIND OF SUPPORT

*{IF CstilD=might have done so later}*

**CstilDTm**

When do you think you might have introduced direct payments to childcare providers?

1. Within 6 months
2. Within 1 year
3. Within 2 years
4. Later than 2 years

*{IF CstilD=would have offered some other kind of support}*

**CdiftyD**

Which type of childcare support would you have started to offer instead?

INTERVIEWER: IF MORE THAN ONE APPLIES, ASK WHICH TYPE OF CHILDCARE THE RESPONDENT WOULD HAVE BEEN MOST LIKELY TO START OFFERING

1. Childcare vouchers
2. Direct provision of childcare services
3. Other type of support – PLEASE SPECIFY

*{IF CdiftyD=other}*

**CdiftyDO**

INTERVIEWER: ENTER OTHER TYPE OF SUPPORT

*{IF CstilD=would have offered some other kind of support}*

**CdifwhD**

Why would you have offered a different type of childcare support?

CODE ALL THAT APPLY

1. The current scheme would have been too expensive without the exemptions
2. The current scheme would not have been financially worthwhile for employees
3. My employees would have found this different type of support more convenient
4. Other reason – PLEASE SPECIFY

*{IF CdifwhD= other}*

**CdifwhDx**

INTERVIEWER: ENTER OTHER REASON

*{IF ZDirEmp=all AND suraware=yes}*

**CstilaD**

(One of the rules for direct payments to childcare providers to qualify for the exemptions is that the scheme is offered to all employees. Some employers prefer to vary employee benefits across different groups of employees.)

If this rule had not been introduced, do you think you would still have offered the direct payments to childcare providers to all employees or just to some groups of employees?

1. All
2. Some

*{IF CstilaD=some}*

**CwhoD**

Who would you have offered the direct payments to childcare providers to?

INTERVIEWER: CODE ALL THAT APPLY

1. Senior members of staff
2. Junior members of staff
3. Longer-serving members of staff
4. Permanent members of staff
5. Lower-paid members of staff
6. Higher-paid members of staff (e.g. as a bonus/perk)
7. Other category of staff - PLEASE SPECIFY

*{IF CwhoD=other}*

**CwhoDx**

INTERVIEWER: ENTER OTHER CATEGORY OF STAFF

*{IF suraware=yes AND (date from ZWorfirM and ZWorfirY is April 2005 or after OR ZWorF405=April 2005 or after)}*

**CstilW**

If the new exemption rules had not been introduced, do you think you would still have started to offer direct provision of childcare services at that time?

IF NO: Would you have offered direct provision of childcare services at a later stage?

1. Yes
2. Might have done so later
3. No
4. SPONTANEOUS: WOULD HAVE OFFERED SOME OTHER KIND OF SUPPORT

*{IF CstilW=might have done so later}*

**CstilWTm**

When do you think you might have introduced direct provision of childcare services?

1. Within 6 months
2. Within 1 year
3. Within 2 years
4. Later than 2 years

*{IF CstilW=would have offered some other kind of support}*

**CdiftyW**

Which type of childcare support would you have started to offer instead?

INTERVIEWER: IF MORE THAN ONE APPLIES, ASK WHICH TYPE OF CHILDCARE THE RESPONDENT WOULD HAVE BEEN MOST LIKELY TO START OFFERING

1. Childcare vouchers
2. Direct payments to childcare providers
3. Other type of support – PLEASE SPECIFY

*{IF CdiftyW=other}*

**CdiftyWO**

INTERVIEWER: ENTER OTHER TYPE OF SUPPORT

*{IF CstilW=would have offered some other kind of support}*

**CdifwhW**

Why would you have offered a different type of childcare support?

CODE ALL THAT APPLY

1. The current scheme would have been too expensive without the exemptions
2. The current scheme would not have been financially worthwhile for employees
3. My employees would have found this different type of support more convenient
4. Other reason – PLEASE SPECIFY

*{IF CdifwhW=other}*

**CdifwhWx**

INTERVIEWER: ENTER OTHER REASON

*{IF ZWorEmp=all AND suraware=yes}*

**CstilaW**

(One of the rules for direct provision of childcare services to qualify for the exemptions is that the scheme is offered to all employees. Some employers prefer to vary employee benefits across different groups of employees.)

If this rule had not been introduced, do you think you would still have offered the direct provision of childcare services to all employees or just to some groups of employees?

1. All
2. Some

{IF CstilaW=some}

**CwhoW**

Who would you have offered the direct provision of childcare services to?

INTERVIEWER: CODE ALL THAT APPLY

1. Senior members of staff
2. Junior members of staff
3. Longer-serving members of staff
4. Permanent members of staff
5. Lower-paid members of staff
6. Higher-paid members of staff (e.g. as a bonus/perk)
7. Other category of staff

{IF CwhoW=other}

**CwhoWx**

INTERVIEWER: ENTER OTHER CATEGORY OF STAFF

**E.3.5 Benefits to employers (providers only)**

*For organisations that offered more than one type of support, one type of provision was chosen at random (though with differing probabilities) for these questions. For more details please see the technical appendix.*

{IF provider=yes}

**DBen1**

I would now like to ask you some questions about any impact you think offering *{childcare vouchers/ direct payments to childcare providers/ direct provision of childcare services}* may have had on this organisation.

Firstly, considering this organisation as a whole, do you think that offering *{childcare vouchers/ direct payments to childcare providers/ direct provision of childcare services}* has had a positive, negative or no effect **relations between the organisation and its employees?**

1. Positive Effect
2. Negative Effect
3. No Effect
4. SPONTANEOUS: TOO EARLY TO TELL

**DBen2**

And, do you think that offering *{childcare vouchers/ direct payments to childcare providers/ direct provision of childcare services}* has had a positive, negative or no effect **productivity?**

INTERVIEWER: THE RESPONDENT SHOULD ANSWER WITH REFERENCE TO THE ORGANISATION AS A WHOLE

1. Positive Effect
2. Negative Effect
3. No Effect
4. SPONTANEOUS: TOO EARLY TO TELL

**DBen3**

And **absenteeism or sickness amongst employees with parental responsibilities?** (do you think that offering *{childcare vouchers/ direct payments to childcare providers/ direct provision of childcare services}* has had a positive, negative or no effect on this?)

INTERVIEWER: THE RESPONDENT SHOULD ANSWER WITH REFERENCE TO THE ORGANISATION AS A WHOLE

1. Positive Effect
2. Negative Effect
3. No Effect
4. SPONTANEOUS: TOO EARLY TO TELL

**DBen4**

And **staff turnover, including the retention of employees with parental responsibilities?** (do you think that offering *{childcare vouchers/ direct payments to childcare providers/ direct provision of childcare services}* has had a positive, negative or no effect on this?)

INTERVIEWER: THE RESPONDENT SHOULD ANSWER WITH REFERENCE TO THE ORGANISATION AS A WHOLE

1. Positive Effect
2. Negative Effect
3. No Effect
4. SPONTANEOUS: TOO EARLY TO TELL

**DBen5**

And, do you think that offering *{childcare vouchers/ direct payments to childcare providers/ direct provision of childcare services}* has had a positive, negative or no effect on **recruitment?**

INTERVIEWER: THE RESPONDENT SHOULD ANSWER WITH REFERENCE TO THE ORGANISATION AS A WHOLE

1. Positive Effect
2. Negative Effect
3. No Effect
4. SPONTANEOUS: TOO EARLY TO TELL

**DBen6**

And **employee motivation and commitment?** (do you think that offering *{childcare vouchers/ direct payments to childcare providers/ direct provision of childcare services}* has had a positive, negative or no effect on this?)

INTERVIEWER: THE RESPONDENT SHOULD ANSWER WITH REFERENCE TO THE ORGANISATION AS A WHOLE

1. Positive Effect
2. Negative Effect
3. No Effect
4. SPONTANEOUS: TOO EARLY TO TELL

**DBen7**

And **the work life balance of employees?** (do you think that offering *{childcare vouchers/ direct payments to childcare providers/ direct provision of childcare services}* has had a positive, negative or no effect on this?)

INTERVIEWER: THE RESPONDENT SHOULD ANSWER WITH REFERENCE TO THE ORGANISATION AS A WHOLE

1. Positive Effect
2. Negative Effect
3. No Effect
4. SPONTANEOUS: TOO EARLY TO TELL

**DBen8**

And do you think that offering *{childcare vouchers/ direct payments to childcare providers/ direct provision of childcare services}* has enabled employees **to work more or different hours, for instance working full time rather than part time?**

INTERVIEWER: THE RESPONDENT SHOULD ANSWER WITH REFERENCE TO THE ORGANISATION AS A WHOLE

1. Yes
2. No
3. SPONTANEOUS: TOO EARLY TO TELL

**E.3.6 Implementation (providers only)**

*{IF provider=yes}*

**Intro**

I would now like to talk about the *{set up and}* running of the childcare support scheme(s) that you offer.

*{IF date from ZVoufirY=2003 or later OR ZVouF405=2003 or later}*

**ESCstV**

How much time **in total** did staff spend on setting up the childcare vouchers scheme, including yourself?

INTERVIEWER: THIS SHOULD BE ANSWERED IN TERMS OF HOW MANY **WORKING** DAYS OF STAFF TIME THE SET UP TOOK, NOT THE LENGTH OF TIME THE SET UP PROCESS TOOK FROM START TO FINISH.

SETTING UP REFERS TO Tendering, Promoting and Investigating implications.

1. Hours
2. Days
3. SPONTANEOUS: DON'T KNOW NOT INVOLVED IN SET UP

*{IF ESCstV=hours}*

**ESCstVH**

INTERVIEWER: ENTER APPROXIMATE NUMBER OF HOURS

*{IF ESCstV=days}*

**ESCstVD**

INTERVIEWER: ENTER APPROXIMATE NUMBER OF DAYS

*{IF ESCstV=DK}*

**ESCstVDK**

Is it roughly...READ OUT...

1. ..less than 1 day
2. ..1-2 days,
3. ..3-5 days,
4. ..6-10 days,
5. ..11-20 days,
6. ..or 21 or more days?

*{IF (date from ZVoufirY=2003 or later OR ZVouF405=2003 or later) AND ESCstV DOES NOT EQUAL not involved in set up}*

**ESCstSzV**

Would you say these set-up costs in terms of staff time were minimal, moderate or substantial?

1. Minimal costs
2. Moderate costs
3. Substantial costs

**ESEasyV**

And would you say that the process of setting up the scheme was..READ OUT..

1. ..very easy,
2. ..fairly easy,
3. ..fairly difficult,
4. ..or very difficult?
5. SPONTANEOUS: NEITHER EASY NOR DIFFICULT

*{IF ZVouProv=yes}*

**EACstV**

Now that the scheme has been set up, how much time in a month do staff spend administering the childcare vouchers scheme, including yourself?

INTERVIEWER: ADMINISTERING REFERS TO Ordering vouchers, Collecting employee information i.e. Age of child, Childcare used, Pay roll, Answering queries from employees

1. Hours
2. Days

*{IF EACstV=hours}*

**EACstVH**

INTERVIEWER: ENTER APPROXIMATE NUMBER OF HOURS PER MONTH

*{IF EACstV=days}*

**EACstVD**

INTERVIEWER: ENTER APPROXIMATE NUMBER OF DAYS PER MONTH

*{IF ZVouProv=yes}*

**EACstSzV**

Would you say these administration costs in terms of staff time are minimal, moderate or substantial?

1. Minimal costs
2. Moderate costs
3. Substantial costs

*{IF ZVouProv=yes AND BVoucMan=childcare voucher provider}*

**ECstCVA**

Approximately how much does the childcare voucher provider charge per month, to administer the scheme?

1. Figure
2. Percentage of vouchers

*{IF ECstCVA=figure}*

**ECstCVAF**

INTERVIEWER: ENTER FIGURE

*{IF ECstCVA=percentage}*

**ECstCVAP**

INTERVIEWER: ENTER PERCENTAGE

*{IF ZVouProv=yes}*

**EVoucPrf**

Now that the childcare voucher scheme has been set up, taking into account the time spent on administration, any other costs and the savings from the exemptions, would you say that the scheme makes a profit, makes a loss or is it cost neutral?

1. Profit
2. Loss
3. Cost neutral

**ECnfRuIV**

How confident do you feel that the childcare voucher scheme that you offer follows the exemption rules set by HM Revenue and Customs..READ OUT..

1. ..very confident
2. ..fairly confident
3. ..not very confident
4. ..or not at all confident?

*{IF date from ZDirfirY=2003 or later OR ZDirF405=2003 or later}*

**ESCstD**

How much time in total did staff spend on setting up the direct payments to childcare providers scheme, including yourself?

INTERVIEWER: THIS SHOULD BE ANSWERED IN TERMS OF HOW MANY **WORKING** DAYS OF STAFF TIME THE SET UP TOOK, NOT THE LENGTH OF TIME THE SET UP PROCESS TOOK FROM START TO FINISH

SETTING UP REFERS TO Tendering, Promoting, Investigating implications.

1. Hours
2. Days
3. SPONTANEOUS: DON'T KNOW NOT INVOLVED IN SET UP

*{IF ESCstD=hours}*

**ESCstDH**

INTERVIEWER: ENTER APPROXIMATE NUMBER OF HOURS

*{IF ESCstD=days}*

**ESCstDD**

INTERVIEWER: ENTER APPROXIMATE NUMBER OF DAYS

*{IF ESCstD=DK}*

**ESCstDDK**

Is it roughly...READ OUT...

1. ..less than 1 day
2. ..1-2 days,
3. ..3-5 days,
4. ..6-10 days,
5. ..11-20 days,
6. ..or 21 or more days?

*{IF (date from ZDirfirY=2003 or later OR ZDirF405=2003 or later) AND ESCstD DOES NOT EQUAL not involved in set up}*

**ESCstSzD**

Would you say these set-up costs in terms of staff time were minimal, moderate or substantial?

1. Minimal costs
2. Moderate costs
3. Substantial costs

**ESEasyD**

And would you say that the process of setting up the scheme was..READ OUT..

1. ..very easy,
2. ..fairly easy,
3. ..fairly difficult,
4. ..or very difficult?
5. SPONTANEOUS: NEITHER EASY NOR DIFFICULT

*{IF date from ZDirfirY=2003 or later OR ZDirF405=2003 or later}*

**EACstD**

Now that they scheme has been set up, how much time in a month do staff spend on administering the direct payments to childcare providers scheme, including yourself?

INTERVIEWER: ADMINISTERING REFERS TO Collecting employee information i.e. Age of child, Pay roll, Answering queries from employees"

1. Hours
2. Days

*{IF EACstD=hours}*

**EACstDH**

INTERVIEWER: ENTER APPROXIMATE NUMBER OF HOURS PER MONTH

*{IF EACstD=days}*

**EACstDD**

INTERVIEWER: ENTER APPROXIMATE NUMBER OF DAYS PER MONTH

*{IF ZDirProv=yes}*

**EACstSzD**

Would you say these administration costs in terms of staff time are minimal, moderate or substantial?

1. Minimal costs
2. Moderate costs
3. Substantial costs

**EDirePrf**

Now that the direct payments to childcare providers scheme has been set up, taking into account the time spent on administration, any other costs and the savings from the exemptions, would you say that the scheme makes a profit, makes a loss or is it cost neutral?

1. Profit
2. Loss
3. Cost neutral

**ECnfRuID**

How confident do you feel that the direct payments to childcare providers scheme that you offer follows the exemption rules set by HM Revenue and Customs..READ OUT..

1. ..very confident
2. ..fairly confident
3. ..not very confident
4. ..or not at all confident?

*{IF date from ZWorfirY=2003 or later OR ZWorF405=2003 or later}*

**ESCstW**

How much time in total did staff spend on setting up the direct provision of childcare services scheme, including yourself?

INTERVIEWER: THIS SHOULD BE ANSWERED IN TERMS OF HOW MANY **WORKING** DAYS OF STAFF TIME THE SET UP TOOK, NOT THE LENGTH OF TIME THE SET UP PROCESS TOOK FROM START TO FINISH

SETTING UP REFERS TO Recruiting, Tendering and Promoting

1. Hours
2. Days
3. SPONTANEOUS: DON'T KNOW NOT INVOLVED IN SET UP

*{IF ESCstW=hours}*

**ESCstWH**

INTERVIEWER: ENTER APPROXIMATE NUMBER OF HOURS

*{IF ESCstW=days}*

**ESCstWD**

INTERVIEWER: ENTER APPROXIMATE NUMBER OF DAYS

*{IF ESCstW=DK}*

**ESCstWDK**

Is it roughly...READ OUT...

1. ..less than 1 day
2. ..1-2 days,
3. ..3-5 days,
4. ..6-10 days,
5. ..11-20 days,
6. ..or 21 or more days?

*{IF (date from ZWorfirY=2003 or later OR ZWorF405=2003 or later) AND ESCstW DOES NOT EQUAL not involved in set up}*

**ESCstSzW**

Would you say these set-up costs in terms of staff time were minimal, moderate or substantial?

1. Minimal costs
2. Moderate costs
3. Substantial costs

**ESEasyW**

And would you say that the process of setting up the scheme was..READ OUT..

1. ..very easy,
2. ..fairly easy,
3. ..fairly difficult,
4. ..or very difficult?
5. SPONTANEOUS: NEITHER EASY NOR DIFFICULT

*{IF ZWorProv=yes}*

**EACstW**

Now that the scheme has been set up, how much time in a month do staff spend on administering the direct provision of childcare services scheme, including yourself?

INTERVIEWER: ADMINISTERING REFERS TO Collecting employee information

i.e. Age of child, Pay roll, Answering queries from employees THIS DOES NOT INCLUDE THE TIME SPENT BY STAFF WORKING AS CHILDCARERS

1. Hours
2. Days

*{IF EACstW=hours}*

**EACstWH**

INTERVIEWER: ENTER APPROXIMATE NUMBER OF HOURS PER MONTH

*{IF EACstW=days}*

**EACstWD**

INTERVIEWER: ENTER APPROXIMATE NUMBER OF DAYS PER MONTH

*{IF ZWorProv=yes}*

**EACstSzW**

Would you say these administration costs in terms of staff time are minimal, moderate or substantial?

1. Minimal costs
2. Moderate costs
3. Substantial costs

**EWorkPrf**

Now that the direct provision of childcare services scheme has been set up, taking into account the time spent on administration, any other costs and the savings from the exemptions, would you say that the scheme makes a profit, makes a loss or is it cost neutral?

1. Profit
2. Loss
3. Cost neutral

**ECnfRuIW**

How confident do you feel that the direct provision of childcare services scheme that you offer follows the exemption rules set by HM Revenue and Customs..READ OUT..

1. ..very confident
2. ..fairly confident
3. ..not very confident
4. ..or not at all confident?

*{IF ZVouTyp=salary sacrifice OR flexible benefit OR ZDirTyp=salary sacrifice OR flexible benefit OR ZWorTyp=salary sacrifice OR flexible benefit}*

**ESalMinW**

I would now like to ask some questions about the impact of *{salary sacrifice/flexible benefit}* schemes.

Firstly, are you aware that *{salary sacrifice/flexible benefit}* schemes must not bring an employee's hourly wage below the National Minimum Wage?

INTERVIEWER: DETAILS OF WHERE TO FIND FURTHER INFORMATION ABOUT THE EXEMPTION RULES IS AVAILABLE AT THE END OF THE INTERVIEW

1. Yes
2. No

**ESalWTC**

And are you aware that offering childcare support through *{salary sacrifice/flexible benefit}* can affect employees' entitlement to the childcare element of the Working Tax Credit?

INTERVIEWER: DETAILS OF WHERE TO FIND FURTHER INFORMATION ABOUT THE EXEMPTION RULES IS AVAILABLE AT THE END OF THE INTERVIEW

1. Yes
2. No

**ESalStat**

Participating in *{salary sacrifice/flexible benefit}* schemes can also affect some earnings related state benefits. Can I just check, are you aware that *{salary sacrifice/flexible benefit}* schemes can affect..READ OUT..

INTERVIEWER: CODE ALL THAT APPLY.

PLEASE READ EACH CODE ONE AT A TIME AND WAIT FOR THE RESPONSE

IF THE RESPONDENT IS UNSURE, DO NOT CODE AND LEAVE AS UNSELECTED  
DETAILS OF WHERE TO FIND FURTHER INFORMATION ABOUT THE EXEMPTION RULES IS AVAILABLE AT THE END OF THE INTERVIEW

1. ..Statutory Sick Pay,
2. ..Statutory Maternity Pay,
3. ..and The State Pension?
4. NONE OF THESE

**E.3.7 Employer profile**

{Ask ALL}

**FDataSht**

I would now like to ask you about the composition of the UK workforce in this organisation.

Are you able to give figures for the types of employees we asked about on the data sheet posted to you recently?

IF NO: Please can you give your best estimates for the following questions.

1. Yes
2. No (Estimates without data sheet)

**FNmEmp**

And how many employees are there in your organisation [*multisite only*: with all sites added together]?

INTERVIEWER: FOR INFORMATION, THE SCREEN ANSWER WAS (*number of employees*)

ENTER THE **EXACT** NUMBER OF EMPLOYEES IN THE ORGANISATION. NB INCLUDE SITES IN THE **UK ONLY**.

IF NOT SURE, ENTER DON'T KNOW AND THE NEXT QUESTION WILL ALLOW THE RESPONDENT TO CHOOSE AN ANSWER FROM A NUMBER OF BANDS

DATA SHEET Q1

**HELP SCREEN**

'Employees' should be understood in its strict sense: people with a contract of employment. The term excludes any freelance workers, home or out workers, and casual workers who do not have a contract of employment. Representatives, salesmen and similar employees should however be included.

{IF FNmEmp=DK or RF}

**FNmempAp**

INTERVIEWER: FOR INFORMATION, THE SCREEN ANSWER WAS *{number of employees}*.

ENCOURAGE RESPONDENT TO APPROXIMATE THE NUMBER OF EMPLOYEES IN THE ORGANISATION AND CODE

USING THE BANDS PROVIDED

DATA SHEET Q1

1. 1-4
2. 5-9
3. 10-49
4. 50-174
5. 175-249
6. 250-999
7. 1,000-1,999
8. 2,000-2,999
9. 3,000-3,999
10. 4,000-4,999
11. 5,000-5,999
12. 6,000-6,999
13. 7,000-7,999
14. 8,000-8,999
15. 9,000-9,999
16. 10,000-19,999
17. 20,000-29,999
18. 30,000-39,999
19. 40,000-49,999
20. 50,000-99,999
21. 100,000+

**HELP SCREEN**

'Employees' should be understood in its strict sense: people with a contract of employment. The term excludes any freelance workers, home or out workers, and casual workers who do not have a contract of employment. Representatives, salesmen and similar employees should however be included.

{Ask ALL}

**FOccPre**

In which of the following occupational categories are there employees in this organisation.

Are there ... READ OUT...

INTERVIEWER: CODE ALL THAT APPLY.

PLEASE READ EACH CODE ONE AT A TIME AND WAIT FOR THE RESPONSE

DATA SHEET Q2

1. ..Managers and senior officials,
2. ..Professional occupations,
3. ..Associate professional and technical occupations,
4. ..Administrative and secretarial occupations,
5. ..Skilled trades occupations,
6. ..Caring, leisure and other personal service occupations,
7. ..Sales and customer service occupations,
8. ..Process, plant and machine operatives and drivers,
9. ..or Routine unskilled occupations?

{IF FOccPre=managers AND MORE THAN ONE RESPONSE}

**FTotmng**

Of the {response at totemp} employees at this establishment, how many work in managerial posts?

DATA SHEET Q3

1. Number given
2. Percentage given

{IF FTotmng=number}

**FTotMngn**

ENTER NUMBER OF MANAGERS AT THE ESTABLISHMENT

DATA SHEET Q3

{IF FTotMng=percentage}

**FTotMngp**

ENTER PERCENTAGE OF MANAGERS AT THE ESTABLISHMENT

DATA SHEET Q3

{IF FTotMng=DK}

**FTotmnge**

Is it roughly ... READ OUT ..

DATA SHEET Q3

1. 75% or more
2. 50-74%
3. 25-49%
4. 10-24%
5. 5-9%
6. Less than 5%
7. None?

{Ask ALL}

**FEmp24**

How many of the employees in this organisation are aged **under 25**?

DATA SHEET Q4

1. Number
2. Percentage
3. SPONTANEOUS: UNABLE TO PROVIDE ESTIMATES IN THIS SECTION

*{IF FEmp24=number}*

**FEmp24N**

ENTER NUMBER OF EMPLOYEES AGED UNDER 25 IN THE ORGANISATION.  
DATA SHEET Q4

*{IF FEmp24=percentage}*

**FEmp24P**

ENTER PERCENTAGE OF EMPLOYEES AGED UNDER 25 IN THE ORGANISATION.  
DATA SHEET Q4

*{IF FEmp24=DK}*

**FEmp24D**

Is it roughly ... READ OUT ..  
DATA SHEET Q4

1. 75% or more
2. 50-74%
3. 25-49%
4. 10-24%
5. 5-9%
6. Less than 5%
7. None?

*{IF FEmp24 DOES NOT EQUAL unable to provide estimates}*

**FEmp34**

How many of the employees in this organisation are aged **between 25 and 34**?  
DATA SHEET Q4

1. Number
2. Percentage

*{IF FEmp34=number}*

**FEmp34N**

ENTER NUMBER OF EMPLOYEES AGED 25-34 IN THE ORGANISATION.  
DATA SHEET Q4

*{IF FEmp34=percentage}*

**FEmp34P**

ENTER PERCENTAGE OF EMPLOYEES AGED 25-34 IN THE ORGANISATION.  
DATA SHEET Q4

*{IF FEmp34=DK}*

**FEmp34D**

Is it roughly ... READ OUT ..  
DATA SHEET Q4

1. 75% or more
2. 50-74%
3. 25-49%
4. 10-24%
5. 5-9%
6. Less than 5%
7. None?

*{IF FEmp24 DOES NOT EQUAL unable to provide estimates}*

**FEmp44**

How many of the employees in this organisation are aged **between 35 and 44**?

DATA SHEET Q4

1. Number
2. Percentage

*{IF FEmp44=number}*

**FEmp44N**

ENTER NUMBER OF EMPLOYEES AGED 35-44 IN THE ORGANISATION.

DATA SHEET Q4

*{IF FEmp44=percentage}*

**FEmp44P**

ENTER PERCENTAGE OF EMPLOYEES AGED 35-44 IN THE ORGANISATION.

DATA SHEET Q4

*{IF FEmp44=DK}*

**FEmp44D**

Is it roughly ... READ OUT ..

DATA SHEET Q4

1. 75% or more
2. 50-74%
3. 25-49%
4. 10-24%
5. 5-9%
6. Less than 5%
7. None?

*{IF FEmp24 DOES NOT EQUAL unable to provide estimates}*

**FEmp45**

How many of the employees in this organisation are aged **45 or over**?

DATA SHEET Q4

1. Number
2. Percentage

*{IF FEmp45=number}*

**FEmp45N**

ENTER NUMBER OF EMPLOYEES AGED 45 OR OVER IN THE ORGANISATION.

DATA SHEET Q4

*{IF FEmp45=percentage}*

**FEmp45P**

ENTER PERCENTAGE OF EMPLOYEES AGED 45 OR OVER IN THE ORGANISATION.

DATA SHEET Q4

*{IF FEmp45=DK}*

**FEmp45D**

Is it roughly ... READ OUT ..

DATA SHEET Q4

1. 75% or more
2. 50-74%
3. 25-49%
4. 10-24%
5. 5-9%
6. Less than 5%
7. None?

*{Ask ALL}*

**FPropWom**

How many of the employees in this organisation are women?

PROBE FOR BEST ESTIMATE

DATA SHEET Q4

1. Number given
2. Percentage given

*{IF FPropWom=number}*

**FPropWn**

ENTER NUMBER OF WOMEN IN THE ORGANISATION

DATA SHEET Q4

RANGE: 0..9999

*{IF FPropWom=percentage}*

**FPropWp**

ENTER PERCENTAGE OF WOMEN IN THE ORGANISATION

DATA SHEET Q4

RANGE: 0..100

*{IF FPropWom=DK}*

**FPropWe**

Is it roughly ... READ OUT ..

DATA SHEET Q4

1. 75% or more
2. 50-74%
3. 25-49%
4. 10-24%
5. 5-9%
6. Less than 5%
7. None?

{Ask ALL}

**FUnion**

In this organisation is there a trade union, staff association or a group of trade unions?  
 INTERVIEWER: PLEASE ONLY INCLUDE BODIES WHICH ARE INDEPENDENT OF MANAGEMENT, AND WHICH REPRESENT MEMBERS' INTERESTS IN DEALINGS WITH MANAGEMENT. NB IF THEY ARE GENUINELY INDEPENDENT THE TRADE UNION OR STAFF ASSOCIATION WILL BE REGISTERED WITH THE GOVERNMENT'S CERTIFICATION OFFICE.

DATA SHEET Q5

1. Yes
2. No

**E.3.8 Composition of benefiting employees (providers only)**

{IF provider=yes}

**GNumCV**

I would now like to ask about the employees that currently receive {childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services}

Firstly, how many of the employees in this organisation receive {childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services}?

INTERVIEWER: FOR INFORMATION, THE SCREEN ANSWER WAS {number of employees that receive childcare support}

IF THE CHILDCARE SUPPORT OFFERED VARIES, PLEASE ASK ABOUT THE TIME WHEN SUPPORT WAS LAST PAID.

DATA SHEET Q6

1. Number given
2. Percentage given

{IF GNumCV=number}

**GNumCVN**

ENTER NUMBER OF EMPLOYEES WHO RECEIVE {childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services}

DATA SHEET Q6

{IF GNumCV=percentage}

**GNumCVP**

ENTER PERCENTAGE OF EMPLOYEES WHO RECEIVE CHILDCARE VOUCHERS

DATA SHEET Q6

{IF GNumCV=DK}

**GNumCVD**

Is it roughly ... READ OUT ..

DATA SHEET Q6

1. 75% or more
2. 50-74%
3. 25-49%
4. 10-24%
5. 5-9%
6. Less than 5%
7. None?

{IF provider=yes}

**GNumWom**

How many of the employees that receive {childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services} are women?

DATA SHEET Q7

1. Number
2. Percentage

{IF GNumWom=number}

**GNumWomN**

ENTER NUMBER OF WOMEN THAT RECEIVE {childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services}.

DATA SHEET Q7

{IF GNumWom=percentage}

**GNumWomP**

ENTER PERCENTAGE OF WOMEN THAT RECEIVE {childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services}.

DATA SHEET Q7

{IF GNumWom=DK}

**GNumWomD**

Is it roughly ... READ OUT ..

DATA SHEET Q7

1. 75% or more
2. 50-74%
3. 25-49%
4. 10-24%
5. 5-9%
6. Less than 5%
7. None?

{IF provider=yes}

**GNumTxA**

Now, how many of the employees that receive {childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services} pay only the starting rate of tax at 10%?

INTERVIEWER: AS AN **ESTIMATE** EMPLOYEES EARNING BETWEEN £4,895 AND £6,985 PER YEAR OR LESS ARE STARTING RATE TAX PAYERS

DATA SHEET Q8

1. Number
2. Percentage
3. SPONTANEOUS: UNABLE TO PROVIDE ESTIMATES IN THIS SECTION

{IF GNumTxA=number}

**GNumTxAN**

ENTER NUMBER OF EMPLOYEES THAT RECEIVE {childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services} AND PAY THE STARTING RATE OF TAX ONLY.

DATA SHEET Q8

{IF GNumTxA=percentage}

**GNumTxAP**

ENTER PERCENTAGE OF EMPLOYEES THAT RECEIVE {childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services} AND PAY THE STARTING RATE OF TAX ONLY.

DATA SHEET Q8

{IF GNumTxA=DK}

**GNumTxAD**

Is it roughly ... READ OUT ..

DATA SHEET Q8

1. 75% or more
2. 50-74%
3. 25-49%
4. 10-24%
5. 5-9%
6. Less than 5%
7. None?

{IF GNumTxA DOES NOT EQUAL unable to provide estimates}

**GNumTxB**

And how many pay the basic rate of tax at 22%?

INTERVIEWER: AS AN **ESTIMATE** EMPLOYEES EARNING BETWEEN £6,986 AND £37,295 PER YEAR ARE BASIC RATE TAX PAYERS

DATA SHEET Q8

1. Number
2. Percentage

{IF GNumTxB=number}

**GNumTxBN**

ENTER NUMBER OF EMPLOYEES THAT RECEIVE {childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services} AND PAY BASIC RATE TAX.

DATA SHEET Q8

{IF GNumTxB=percentage}

**GNumTxBP**

ENTER PERCENTAGE OF EMPLOYEES THAT RECEIVE {childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services} AND PAY BASIC RATE TAX.

DATA SHEET Q8

{IF GNumTxB=DK}

**GNumTxBD**

Is it roughly ... READ OUT ..

DATA SHEET Q8

1. 75% or more
2. 50-74%
3. 25-49%
4. 10-24%
5. 5-9%
6. Less than 5%
7. None?

*{IF GNumTxA DOES NOT EQUAL unable to provide estimates}*

**GNumTxC**

And how many pay the higher rate of tax at 40%?

INTERVIEWER: AS AN **ESTIMATE** EMPLOYEES EARNING £37,296 PER YEAR OR MORE ARE HIGHER RATE TAX PAYERS

DATA SHEET Q8

1. Number
2. Percentage

*{IF GNumTxC=number}*

**GNumTxCN**

ENTER NUMBER OF EMPLOYEES THAT RECEIVE *{childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services}* AND PAY HIGHER RATE TAX.

DATA SHEET Q8

*{IF GNumTxC=percentage}*

**GNumTxCP**

ENTER PERCENTAGE OF EMPLOYEES THAT RECEIVE *{childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services}* AND PAY HIGHER RATE TAX.

DATA SHEET Q8

*{IF GNumTxC=DK}*

**GNumTxCD**

Is it roughly ... READ OUT ..

DATA SHEET Q8

1. 75% or more
2. 50-74%
3. 25-49%
4. 10-24%
5. 5-9%
6. Less than 5%
7. None?

*{IF provider=yes}*

**GNumPT**

How many of the employees that receive *{childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services}* work part time, that is 29 hours per week or fewer?

DATA SHEET Q9

1. Number
2. Percentage

*{IF GNumPT=number}*

**GNumPTN**

ENTER NUMBER OF EMPLOYEES THAT RECEIVE *{childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services}* AND WORK PART TIME

DATA SHEET Q9

{/IF GNumPT=percentage}

**GNumPTP**

ENTER PERCENTAGE OF EMPLOYEES THAT RECEIVE *{childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services}* AND WORK PART TIME

DATA SHEET Q9

{/IF GNumPT=DK}

**GNumPTD**

Is it roughly ... READ OUT ..

DATA SHEET Q9

1. 75% or more
2. 50-74%
3. 25-49%
4. 10-24%
5. 5-9%
6. Less than 5%
7. None?

{/IF provider=yes}

**GNumAg4**

How many of the employees that receive *{childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services}*, receive them for children aged 4 or under?

DATA SHEET Q10

1. Number
2. Percentage
3. SPONTANEOUS: UNABLE TO PROVIDE ESTIMATES IN THIS SECTION

{/IF GNumAg4=number}

**GNumAg4N**

ENTER NUMBER OF EMPLOYEES THAT RECEIVE *{childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services}* FOR CHILDREN AGED 4 OR UNDER

DATA SHEET Q10

{/IF GNumAg4=percentage}

**GNumAg4P**

ENTER PERCENTAGE OF EMPLOYEES THAT RECEIVE *{childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services}* FOR CHILDREN AGED 4 OR UNDER

DATA SHEET Q10

{/IF GNumAg4=DK}

**GNumAg4D**

Is it roughly ... READ OUT ..

DATA SHEET Q10

1. 75% or more
2. 50-74%
3. 25-49%
4. 10-24%
5. 5-9%
6. Less than 5%
7. None?

*{IF GNumAg4 DOES NOT EQUAL unable to provide estimates}*

**GNumAg5**

And how many receive them for children aged between 5 and 7?

DATA SHEET Q10

- 1 Number
- 2 Percentage

*{IF GNumAg5=number}*

**GNumAg5N**

ENTER NUMBER OF EMPLOYEES THAT RECEIVE *{childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services}* FOR CHILDREN AGED BETWEEN 5 AND 7

DATA SHEET Q10

*{IF GNumAg5=percentage}*

**GNumAg5P**

ENTER PERCENTAGE OF EMPLOYEES THAT RECEIVE *{childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services}* FOR CHILDREN AGED BETWEEN 5 AND 7

DATA SHEET Q10

*{IF GNumAg5=DK}*

**GNumAg5D**

Is it roughly ... READ OUT ..

DATA SHEET Q10

1. 75% or more
2. 50-74%
3. 25-49%
4. 10-24%
5. 5-9%
6. Less than 5%
7. None?

*{IF GNumAg4 DOES NOT EQUAL unable to provide estimates}*

**GNumAg8**

And how many receive them for children aged 8 or over?

DATA SHEET Q10

1. Number
2. Percentage

*{IF GNumAg8=number}*

**GNumAg8N**

ENTER NUMBER OF EMPLOYEES THAT RECEIVE *{childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services}* FOR CHILDREN AGED 8 OR OVER

DATA SHEET Q10

*{IF GNumAg8=percentage}*

**GNumAg8P**

ENTER PERCENTAGE OF EMPLOYEES THAT RECEIVE *{childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services}* FOR CHILDREN AGED 8 OR OVER

DATA SHEET Q10

{IF GNumAg8=DK}

**GNumAg8D**

Is it roughly ... READ OUT ..

DATA SHEET Q10

1. 75% or more
2. 50-74%
3. 25-49%
4. 10-24%
5. 5-9%
6. Less than 5%
7. None?

{IF FOccPre=managers}

**GNumOc1**

How many of the employees that receive {childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services}, are managers or senior officials?

DATA SHEET Q11

1. Number
2. Percentage
3. SPONTANEOUS: UNABLE TO PROVIDE ESTIMATES IN THIS SECTION

{IF GNumOc1=number}

**GNumOc1N**

ENTER NUMBER OF EMPLOYEES THAT RECEIVE {childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services} WHO ARE MANAGERS OR SENIOR OFFICIALS

DATA SHEET Q11

{IF GNumOc1=percentage}

**GNumOc1P**

ENTER PERCENTAGE OF EMPLOYEES THAT RECEIVE {childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services} WHO ARE MANAGERS OR SENIOR OFFICIALS

DATA SHEET Q11

{IF GNumOc1=DK}

**GNumOc1D**

Is it roughly ... READ OUT ..

DATA SHEET Q11

1. 75% or more
2. 50-74%
3. 25-49%
4. 10-24%
5. 5-9%
6. Less than 5%
7. None?

*{IF FOccPre=professional occupations AND GNumOc1 DOES NOT EQUAL unable to provide estimates}*

**GNumOc2**

How many of the employees that receive *{childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services}*, work in professional occupations?

DATA SHEET Q11

1. Number
2. Percentage

*{IF GNumOc2=number}*

**GNumOc2N**

ENTER NUMBER OF EMPLOYEES THAT RECEIVE *{childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services}* WHO WORK IN PROFESSIONAL OCCUPATIONS

DATA SHEET Q11

*{IF GNumOc2=percentage}*

**GNumOc2P**

ENTER PERCENTAGE OF EMPLOYEES THAT RECEIVE *{childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services}* WHO WORK IN PROFESSIONAL OCCUPATIONS

DATA SHEET Q11

*{IF GNumOc2=DK}*

**GNumOc2D**

Is it roughly ... READ OUT ..

DATA SHEET Q11

1. 75% or more
2. 50-74%
3. 25-49%
4. 10-24%
5. 5-9%
6. Less than 5%
7. None?

*{IF FOccPre=associate professional AND GNumOc1 DOES NOT EQUAL unable to provide estimates}*

**GNumOc3**

And how many work in associate professional and technical occupations?

DATA SHEET Q11

1. Number
2. Percentage

*{IF GNumOc3=number}*

**GNumOc3N**

ENTER NUMBER OF EMPLOYEES THAT RECEIVE *{childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services}* WHO WORK IN ASSOCIATE PROFESSIONAL AND TECHNICAL OCCUPATIONS

DATA SHEET Q11

*{IF GNumOc3=percentage}*

**GNumOc3P**

ENTER PERCENTAGE OF EMPLOYEES THAT RECEIVE {childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services} WHO WORK IN ASSOCIATE PROFESSIONAL AND TECHNICAL OCCUPATIONS

DATA SHEET Q11

*{IF GNumOc3=DK}*

**GNumOc3D**

Is it roughly ... READ OUT ..

DATA SHEET Q11

1. 75% or more
2. 50-74%
3. 25-49%
4. 10-24%
5. 5-9%
6. Less than 5%
7. None?

*{IF FOccPre=administrative AND GNumOc1 DOES NOT EQUAL unable to provide estimates}*

**GNumOc4**

And how many work in administrative and secretarial occupations?

DATA SHEET Q11

1. Number
2. Percentage

*{IF GNumOc4=number}*

**GNumOc4N**

ENTER NUMBER OF EMPLOYEES THAT RECEIVE {childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services} WHO WORK IN ADMINISTRATIVE AND SECRETARIAL OCCUPATIONS

DATA SHEET Q11

*{IF GNumOc4=percentage}*

**GNumOc4P**

ENTER PERCENTAGE OF EMPLOYEES THAT RECEIVE {childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services} WHO WORK IN ADMINISTRATIVE AND SECRETARIAL OCCUPATIONS

DATA SHEET Q11

*{IF GNumOc4=DK}*

**GNumOc4D**

Is it roughly ... READ OUT ..

DATA SHEET Q11

1. 75% or more
2. 50-74%
3. 25-49%
4. 10-24%
5. 5-9%
6. Less than 5%
7. None?

*{IF FOccPre=skilled trades AND GNumOc1 DOES NOT EQUAL unable to provide estimates}*

**GNumOc5**

And how many work in skilled trades occupations?

DATA SHEET Q11

1. Number
2. Percentage

*{IF GNumOc5=number}*

**GNumOc5N**

ENTER NUMBER OF EMPLOYEES THAT RECEIVE *{childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services}* WHO WORK IN SKILLED TRADES OCCUPATIONS

DATA SHEET Q11

*{IF GNumOc5=percentage}*

**GNumOc5P**

ENTER PERCENTAGE OF EMPLOYEES THAT RECEIVE *{childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services}* WHO WORK IN SKILLED TRADES OCCUPATIONS

DATA SHEET Q11

*{IF GNumOc5=DK}*

**GNumOc5D**

Is it roughly ... READ OUT ..

DATA SHEET Q11

1. 75% or more
2. 50-74%
3. 25-49%
4. 10-24%
5. 5-9%
6. Less than 5%
7. None?

*{IF FOccPre=caring AND GNumOc1 DOES NOT EQUAL unable to provide estimates}*

**GNumOc6**

And how many work in caring, leisure and other personal service occupations?

DATA SHEET Q11

1. Number
2. Percentage

*{IF GNumOc6=number}*

**GNumOc6N**

ENTER NUMBER OF EMPLOYEES THAT RECEIVE *{childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services}* WHO WORK IN CARING, LEISURE AND OTHER PERSONAL SERVICE OCCUPATIONS

DATA SHEET Q11

*{IF GNumOc6=percentage}*

**GNumOc6P**

ENTER PERCENTAGE OF EMPLOYEES THAT RECEIVE *{childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services}* WHO WORK IN CARING, LEISURE AND OTHER PERSONAL SERVICE OCCUPATIONS

DATA SHEET Q11

{IF GNumOc6=DK}

**GNumOc6D**

Is it roughly ... READ OUT ..  
DATA SHEET Q11

1. 75% or more
2. 50-74%
3. 25-49%
4. 10-24%
5. 5-9%
6. Less than 5%
7. None?

{IF FOccPre=sales AND GNumOc1 DOES NOT EQUAL unable to provide estimates}

**GNumOc7**

And how many work in sales and customer service occupations?  
DATA SHEET Q11

1. Number
2. Percentage

{IF GNumOc7=number}

**GNumOc7N**

ENTER NUMBER OF EMPLOYEES THAT RECEIVE {childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services} WHO WORK IN SALES AND CUSTOMER SERVICE OCCUPATIONS  
DATA SHEET Q11

{IF GNumOc7=percentage}

**GNumOc7P**

ENTER PERCENTAGE OF EMPLOYEES THAT RECEIVE {childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services} WHO WORK IN SALES AND CUSTOMER SERVICE OCCUPATIONS  
DATA SHEET Q11

{IF GNumOc7=DK}

**GNumOc7D**

Is it roughly ... READ OUT ..  
DATA SHEET Q11

1. 75% or more
2. 50-74%
3. 25-49%
4. 10-24%
5. 5-9%
6. Less than 5%
7. None?

{IF FOccPre=process AND GNumOc1 DOES NOT EQUAL unable to provide estimates}

**GNumOc8**

And how many work as process, plant and machine operatives and drivers?  
DATA SHEET Q11

1. Number
2. Percentage

{/IF GNumOc8=number}

**GNumOc8N**

ENTER NUMBER OF EMPLOYEES THAT RECEIVE {childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services} WHO WORK AS PROCESS, PLANT AND MACHINE OPERATIVES AND DRIVERS  
DATA SHEET Q11

{/IF GNumOc8=percentage}

**GNumOc8P**

ENTER PERCENTAGE OF EMPLOYEES THAT RECEIVE {childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services} WHO WORK AS PROCESS, PLANT AND MACHINE OPERATIVES AND DRIVERS  
DATA SHEET Q11

{/IF GNumOc8=DK}

**GNumOc8D**

Is it roughly ... READ OUT ..  
DATA SHEET Q11

1. 75% or more
2. 50-74%
3. 25-49%
4. 10-24%
5. 5-9%
6. Less than 5%
7. None?

{/IF FOccPre= routine unskilled AND GNumOc1 DOES NOT EQUAL unable to provide estimates}

**GNumOc9**

And how many work in routine unskilled occupations?  
DATA SHEET Q11

1. Number
2. Percentage

{/IF GNumOc9=number}

**GNumOc9N**

ENTER NUMBER OF EMPLOYEES THAT RECEIVE {childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services} WHO WORK IN ROUTINE UNSKILLED OCCUPATIONS  
DATA SHEET Q11

{/IF GNumOc9=percentage}

**GNumOc9P**

ENTER PERCENTAGE OF EMPLOYEES THAT RECEIVE {childcare vouchers/ direct payments for childcare providers/ direct provision of childcare services} WHO WORK IN ROUTINE UNSKILLED OCCUPATIONS  
DATA SHEET Q11

{IF GNumOc9=DK}

**GNumOc9D**

Is it roughly ... READ OUT ..  
DATA SHEET Q11

1. 75% or more
2. 50-74%
3. 25-49%
4. 10-24%
5. 5-9%
6. Less than 5%
7. None?

{IF ZDirProv=yes}

**GDiValue**

What was the **total** value of the direct payments to childcare providers made by the organisation last month?

INTERVIEWER: IF THE EMPLOYER DOESN'T HAVE INFORMATION FOR LAST MONTH, ASK ABOUT THE LAST MONTH THAT THEY HAVE INFORMATION FOR  
ENTER ANSWER IN POUNDS  
DATA SHEET Q12

{IF ZVouProv=yes}

**GCVValue**

What was the **total** value of the childcare vouchers provided by the organisation last month?

INTERVIEWER: IF THE EMPLOYER DOESN'T HAVE INFORMATION FOR LAST MONTH, ASK ABOUT THE LAST MONTH THAT THEY HAVE INFORMATION FOR  
ENTER ANSWER IN POUNDS  
DATA SHEET Q13

**GCVTyp**

I would now like to ask you about the type of childcare providers that employees pay using their childcare vouchers.

Do employees use...READ OUT...

DATA SHEET Q14

1. Nursery schools or nursery classes
2. Day nurseries
3. Play groups or pre-schools
4. Breakfast/ after-school/ holiday clubs
5. Childminders
6. Nannies/ Au pairs
7. Any other type of childcare provider – PLEASE SPECIFY

**HELP SCREEN**

**Nursery school** - Usually a school in its own right, with most children aged 3-5 years. Sessions normally run for 2½ to 3 hours morning and afternoon.

**Nursery class** - Often a separate unit in a school, with those in the nursery class aged 3 or 4. Sessions normally run for 2½ to 3 hours morning and afternoon.

**Day nursery** - Run for the whole working day and only closed for a few weeks in summer (if at all). May be run by employers, private companies, voluntary organisations or the Local Authority. Can take children from a few months to 5 years.

**Playgroup / Pre-school** - Usually sessions of up to 4 hours. Often run by a community/voluntary group, parents themselves, or privately. Fees may or may not be charged.

**Breakfast / After School Club** - Provides care for children outside school hours. This is often on school premises, but may be elsewhere. Fees usually charged. Can be run by schools, voluntary or private organisations. Schools which offer childcare outside school hours may be known as Extended or Full-Service Schools.

**Childminder** - Most provide care from their own home, for the whole working day and whole year. May or may not provide early education as part of an accredited network.

**Nanny/ Au pair** – Employed by parents to care for children at home

{IF GCVTyp=other}

**GCVTypO**

ENTER OTHER TYPE OF CHILDCARE PROVIDER

{Ask ALL}

**FutRes1**

Finally, sometime in the future, a follow-up study may be conducted by the National Centre for Social Research. Would you be willing to be re-contacted for the purposes of that study?

1. Yes
2. No

**FutRes2**

And sometime in the future another research organisation, rather than ourselves, may carry out a study for HM Revenue and Customs. Would it be all right for us to pass on your details to this other research organisation. By that, I mean your name and address, phone number and if necessary the answers you have given me today?

1. Yes
2. No

**Thank**

That is the end of the interview. I would like to emphasise that the information you have given me will be kept completely confidential. Thank you for your time, and for helping with this very important study

INTERVIEWER: IF THE RESPONDENT WOULD LIKE MORE INFORMATION ABOUT THE NEW TAX AND NATIONAL INSURANCE CONTRIBUTIONS EXEMPTIONS, PLEASE SUGGEST THAT FURTHER INFORMATION IS AVAILABLE FROM HMRC OR THE DAYCARE TRUST [WWW.HMRC.GOV.UK OR WWW.DAYCARETRUST.ORG.UK].

THERE IS ALSO AN HMRC HELPLINE:

NEW EMPLOYERS - 0845 6070143

ESTABLISHED EMPLOYERS - 0845 7143143.

**APPENDIX F BASES APPENDIX****F.1 Chapter 3****F.1.1 Section 3.2****Apx. Table F.1 Extent of provision of a childcare scheme by organisation size (Figure 3.1)**

	%	Row per cent	
		Weighted Base	Unweighted Base
1-4 employees	+	1970	210
5-9 employees	3.2	746	209
10-49 employees	4.0	695	525
50-174 employees	10.2	135	925
175-249 employees	21.3	15	299
250-999 employees	27.5	32	690
1,000-4,999 employees	49.8	11	359
5,000-9,999 employees	57.4	2	180
10,000+ employees	61.2	1	175

*Base: All screen organisations*  
 +<0.5 per cent

**Apx. Table F.2 Extent of provision of a childcare scheme by proportion of employees with children (Figure 3.2)**

	%	Row per cent	
		Weighted Base	Unweighted Base
0-20%	0.8	254	67
21-25%	2.5	242	119
26-30%	6.1	111	315
31+%	1.9	237	138

*Base: All survey organisations*  
 +<0.5 per cent

**Apx. Table F.3**    **Extent of provision of a childcare scheme by proportion of female employees (Figure 3.3)**

		<b>Row per cent</b>	
	<b>%</b>	<b>Weighted Base</b>	<b>Unweighted Base</b>
0-24%	0.8	386	201
25-49%	2.5	175	228
50-74%	5.0	123	311
75+%	3.3	219	111

*Base: All survey organisations*

+<0.5 per cent

**F.1.2 Section 3.3****Apx. Table F.4 Type of childcare scheme offered by organisation size (Table 3.5)**

	Row per cent								
	Childcare Vouchers			Direct Payments			Direct Provision		
	%	Weighted Base	Unweighted Base	%	Weighted Base	Unweighted Base	%	Weighted Base	Unweighted Base
1-4 employees	0	1970	210	+	1970	210	0	1970	210
5-9 employees	0.9	746	209	0.5	746	209	2.3	746	209
10-49 employees	2.3	695	526	1.1	698	528	0.7	698	529
50-174 employees	8.7	135	925	1.2	134	923	0.8	135	926
175-249 employees	19.6	15	299	2.3	15	298	1.7	15	299
250-999 employees	24.4	32	693	1.9	32	689	3.8	32	694
1,000-4,999 employees	44.2	11	358	3.7	11	354	12.0	11	358
5,000-9,999 employees	50.2	2	182	3.3	2	178	21.5	2	181
10,000+ employees	48.9	1	177	5.3	1	175	15.6	1	176

*Base: All screen organisations*

+<0.5 per cent

Apx. Table F.5 Type of childcare scheme offered by proportion of employees with children (Table 3.6)

	Row per cent								
	Childcare Vouchers			Direct Payments			Direct Provision		
	%	Weighted Base	Unweighted Base	%	Weighted Base	Unweighted Base	%	Weighted Base	Unweighted Base
0-20%	+	254	67	+	254	67	0.7	254	67
21-25%	1.1	242	119	+	242	118	1.4	242	119
26-30%	5.4	111	315	+	111	315	0.7	111	315
31+%	0.8	237	138	0.8	237	137	+	237	138

Base: All survey organisations

+<0.5 per cent

Apx. Table F.6 Type of childcare scheme offered by proportion of female employees (Table 3.7)

	Row per cent								
	Childcare Vouchers			Direct Payments			Direct Provision		
	%	Weighted Base	Unweighted Base	%	Weighted Base	Unweighted Base	%	Weighted Base	Unweighted Base
0-24%	0.6	386	201	0.3	386	201	0.0	386	201
25-49%	2.0	175	228	0.1	175	228	0.5	175	228
50-74%	3.5	123	311	1.0	123	308	0.7	123	311
75+%	1.0	219	111	0.1	219	111	2.4	219	111

Base: All survey organisations

+<0.5 per cent

**F.1.3 Section 3.4****Apx. Table F.7 Reasons for not offering direct payments (Figure 3.4)**

		<b>Row per cent</b>	
	<b>%</b>	<b>Weighted Base</b>	<b>Unweighted Base</b>
More administration	66	8	235
Low demand	60	8	221
Less flexibility over childcare that can be used	59	8	236
More costly	56	8	230
Less financial gain for employees	38	7	222
Limited places	25	8	224

*Base: All survey organisations offering a childcare scheme, which was not direct payments, but were aware that direct payments were eligible for tax and National Insurance exemptions*

**Apx. Table F.8 Reasons for not offering direct provision (Figure 3.5)**

		<b>Row per cent</b>	
	<b>%</b>	<b>Weighted Base</b>	<b>Unweighted Base</b>
Reluctance to take responsibility for a childcare provider	75	6	230
More costly	69	6	230
Low demand	66	6	224
Lack of space	66	6	232
More administration	64	6	232
Not possible to set up at all sites	59	4	182
Less flexibility over childcare that can be used	51	6	232
Limited childcare places	22	6	215

*Base: All survey organisations offering a childcare scheme, which was not direct provision, but were aware that direct provision was eligible for tax and National Insurance exemptions*

## F.2 Chapter 4

### F.2.1 Section 4.2

**Apx. Table F.9** Extent of provision of a childcare scheme by organisation size  
(Figure 4.1)

	%	Row per cent	
		Weighted Base	Unweighted Base
1-4 employees	23	1970	210
5-9 employees	31	746	209
10-49 employees	42	696	528
50-174 employees	47	134	919
175-249 employees	59	15	297
250-999 employees	69	32	691
1,000-4,999 employees	78	11	357
5,000-9,999 employees	85	2	182
10,000+ employees	89	1	176

*Base: All screen organisations*

+<0.5 per cent

### F.3 Chapter 7

#### F.3.1 Section 7.5

Apx. Table F.10 Awareness of the impact of salary sacrifice and flexible benefit schemes by organisation size (Figure 7.2)

	Row per cent								
		1-174 employees			175-999 employees			1,000+ employees	
	%	Weighted Base	Unweighted Base	%	Weighted Base	Unweighted Base	%	Weighted Base	Unweighted Base
National Minimum Wage Rule	90	10	70	95	3	158	95	2	219
Childcare element of Working Tax Credit	49	6	48	80	3	132	90	1	209
Statutory Sick Pay	48	6	46	79	3	132	84	1	193
Statutory Maternity Pay	50	6	50	50	3	137	88	1	198
Statutory Pension	49	6	48	49	3	130	85	1	197

Base: All survey organisations offering childcare support through salary sacrifice or flexible benefit

## F.3.2 Section 7.6

Apx. Table F.11 Time taken to set up childcare vouchers scheme by organisation size (Figure 7.4)

	Row per cent								
		1-174 employees			175-999 employees			1,000+ employees	
	%	Weighted Base	Unweighted Base	%	Weighted Base	Unweighted Base	%	Weighted Base	Unweighted Base
Less than 1 day	74	5	24	13	+	16	4	+	6
1-2 days	20	1	24	31	1	40	16	+	18
3-5 days	5	+	6	27	1	39	28	+	28
6-10 days	0	0	0	10	+	13	21	+	33
11-20 days	+	+	1	12	+	4	18	+	29
21 or more days	1	+	2	7	+	7	13	+	28

Base: All survey organisations offering childcare vouchers

## F.4 Chapter 8

### F.4.1 Section 8.2

**Apx. Table F.12 Reasons for offering support (Figure 8.1)**

	Major or minor %	Weighted Base	Row per cent
			Unweighted Base
Savings for employees	91	417	413
Savings for employers	73	417	412
Requests from employees	83	411	406
Voucher provider marketing	28	353	363
Improving relations	77	416	411
Increasing productivity	54	418	413
Reducing absenteeism	48	416	413
Reducing staff turnover	65	418	414
Aid recruitment	72	418	414
Increasing motivation / commitment	79	417	413
Improving work-life balance	65	417	411
Allowing more or different hours	69	418	413

*Base: All survey organisations offering childcare support*

Apx. Table F.13 Reasons for offering childcare support, by proportion of female employees (Table 8.2)

	Row per cent								
		0 - 24%			25 - 49%			50+%	
	%	Weighted Base	Unweighted Base	%	Weighted Base	Unweighted Base	%	Weighted Base	Unweighted Base
Savings for employees	68	88	69	99	105	113	96	208	199
Savings for employers	86	88	69	80	104	112	84	208	199
Requests from employees	90	85	68	89	103	111	69	207	197
Voucher provider marketing	66	57	60	96	96	102	71	186	175
Improving relations	62	88	68	93	105	113	66	208	200
Increasing productivity	48	88	69	79	105	112	80	208	200
Reducing absenteeism	77	88	69	68	103	112	66	208	200
Reducing staff turnover	56	88	69	88	105	113	57	208	200
Aid recruitment	50	88	69	85	105	113	59	208	200
Increasing motivation / commitment	52	88	69	71	105	113	45	208	200
Improving work-life balance	43	88	69	68	105	112	40	208	199
Allowing more or different hours	18	88	69	31	105	112	28	208	200

Base: All survey organisations offering childcare support

Apx. Table F.14 Reasons for offering childcare support, by predicted proportion of employees with children (Table 8.3)

	Row per cent								
	0 - 25%			26 - 30%			31+%		
	%	Weighted Base	Unweighted Base	%	Weighted Base	Unweighted Base	%	Weighted Base	Unweighted Base
Savings for employees	96	95	60	83	175	162	98	79	56
Savings for employers	81	94	58	84	175	162	87	79	56
Requests from employees	39	95	60	89	173	158	95	76	55
Voucher provider marketing	50	90	52	93	167	147	63	43	47
Improving relations	45	95	60	75	175	162	90	79	56
Increasing productivity	88	95	60	61	175	161	76	79	56
Reducing absenteeism	81	95	60	63	173	161	77	79	56
Reducing staff turnover	39	95	60	77	175	162	54	79	56
Aid recruitment	41	95	60	78	175	162	51	79	56
Increasing motivation / commitment	38	95	60	62	175	162	52	79	56
Improving work-life balance	29	95	60	59	175	160	40	79	56
Allowing more or different hours	24	95	60	24	175	161	[29]	79	56

Base: All survey organisations offering childcare support

**F.4.2 Section 8.3****Apx. Table F.15 Benefits to the organisation (Figure 8.2)**

	Positive effect %	Weighted Base	Row per cent
			Unweighted Base
Relations with employees	60	523	518
Work-life balance	57	516	506
Employee motivation / commitment	55	520	505
Working more or different hours	50	511	503
Recruitment	44	519	507
Staff turnover	41	518	499
Productivity	31	514	489
Absenteeism	20	513	488

*Base: All survey organisations offering childcare support*

**Apx. Table F.16 Positive effects of childcare support by organisation size (Table 8.4)**

	Row per cent								
		1-174 employees			175-999 employees			1,000+ employees	
	%	Weighted Base	Unweighted Base	%	Weighted Base	Unweighted Base	%	Weighted Base	Unweighted Base
Relations with employees	53	376	90	78	94	176	79	51	250
Work-life balance	56	374	87	54	92	174	70	49	243
Employee motivation / commitment	54	376	89	57	94	176	65	48	238
Working more or different hours	53	371	89	38	90	173	48	49	240
Recruitment	46	376	89	38	94	176	45	48	240
Staff turnover	41	376	89	40	93	173	44	47	235
Productivity	29	375	88	34	91	170	45	46	229
Absenteeism	17	375	87	24	90	171	32	47	228

*Base: All survey organisations offering childcare support*

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