

2009/10 External Research Programme – Customer Understanding Programme New Projects

Title	Description
Personal Tax	
Adult numeracy and literacy	Research to support HMRC in communicating more clearly and understanding customers' skill levels
Third Sector support of face to face support for HMRC customers	Research to scope the current role and capacity of the Third Sector.
High Net Worth Unit Typology	Research support to help understand the contexts of HMRC's wealthy customers
Publishing the names of serious tax defaulters	Research on the expected customer behaviour resulting from the introduction of this policy.
Complaints Policy & Performance Monitoring	Customer satisfaction survey to track customers' perceptions of how satisfied customers were with how their complaint has been handled by HMRC
Tax Matters	Research to evaluate Tax Matters and inform the on-going development of this on-line resource for teachers and 11-19 year olds
WTC Take Up Idea Development	Research into potential ideas to improve WTC take up
Child Benefit Forms	Research to evaluate the new redesigned Child Benefit form vs the current Child Benefit form, following on from the Errors Work done in 2008
Taxback	Research to explore reactions to proposed letters in order to understand where to simplify. Research will also quantify potential customer activity after receiving letters to help create a plan of action
TC Renewals Guidance Testing	Research to evaluate and test new TC Renewals Guidance and current TC Renewals Guidance prior to rolling out the new renewals guidance nationally
Business Tax	
Going online: Effectively supporting new VAT traders to file online	Research amongst new VAT traders to help develop new support and guidance upon registering for VAT, in order to encourage online filing.
Going online: Unrepresented Corporation Tax Customers	Research into the attitudes and barriers of unrepresented Corporation Tax customers with regards to filing online via XBRL
Extended clearances customer survey	Customer satisfaction survey on non-statutory business clearances
Motivating Voluntary Business Compliance (phase 1 & 2)	Exploration of potential levers identified in the first phase of this research, in order to inform and shape BT and E&C strategies and plans to sustain and improve compliance.
SME Usage & Attitudes further research	Drill the U&A data to identify key areas; 'deep dive' into priority areas (rule breakers and needs help segments). The deep dives are a key element to really understanding the segments and options for improving compliance. This work will result in a strong pay off in terms of value for money. It will further provide richer underpinning for business cases for change and lower cost delivery of DSO outcomes.

Communications and Marketing (CaM)	
Tax For Business Self Assessment Campaign Quantitative Tracking	Research to baseline awareness and recognition amongst SME audiences of HMRC advertising and measure KPI's
Child Trust Fund/Health in Pregnancy Grant Campaign Quantitative Tracking	Research to evaluate the effectiveness of the combined CTF/HiPG campaign
Tax Credits Renewals Campaign Quantitative Tracking	Research to evaluate the effectiveness of the TC Renewals campaign
Working Tax Credits Qualitative Campaign Evaluation	Research to evaluate attitudes towards the new WTC take up campaign. As this campaign targets a very small section of the population, qualitative evaluation was felt to be most cost effective
Saving Gateway Qualitative Creative Development Research	Research to evaluate the proposed creative route for the new Saving Gateway campaign
Child Trust Funds Qualitative Research to explore Barriers to Opening an Account	Research to explore the reasons why some parents are not opening Child Trust Funds and the ways in which these might be addressed or overcome.
Payments for Parents Qualitative Research Evaluating Campaign Materials	Research to evaluate the various Payments for Parents campaign materials alongside the separate parenting entitlement campaign materials (Child Trust Funds and Health in Pregnancy Grant).
NDO creative research - qualitative	Research to evaluate the proposed creative route for the NDO campaign
VAT monthly awareness omnibus	Monthly tracking of the levels of awareness amongst businesses with a turnover over £100K knowing they must file their VAT returns online from April '10
VAT creative research	Qualitative research of advertising creative designed to raise awareness of changes to VAT returns procedure.
Tax Help campaign landing page bench marking research	Bench marking - Research to evaluate attitudes and effectiveness towards the existing Tax help campaign landing site. Usability and accessibility – research to evaluate attitudes and effectiveness towards new Tax help campaign site.
FTRC qualitative concept testing research	Qualitative research to gauge awareness and impact of advertising funded programming (AFP).

Existing, continuing from 2008/09 and completed projects

Title	Description
Personal Tax	
Pensioner Customer Survey	An extension of the Customer Survey to better quantitatively understand pensioners & pre pensioners to aid strategy development & act as a baseline. We aim to understand: Current awareness and knowledge levels, past/current experiences, usage, attitudes, preferences to channels & contact, Social Demographics, Future preferences & education needs, attitudes & behaviours & To map against HMRC Segmentation
Lone Parent Migration to Child Tax Credits	Qualitative research to evaluate the customer experience amongst Lone Parents of migration from receiving their child payments via Income Support to Child Tax Credits and to identify improvements that could be made to future waves of migration.
Attitudes and behaviours in self-assessment taxpayers - Exploratory investigation into the link between attitudes, personality, and compliance decisions	This is an exploratory piece of research which aims to find out whether it is feasible to model the links between attitudes, personality and tax compliance decisions. The potential use of this type of research would be to allow us to understand what drives certain behaviours, how these might change over time and what potential HMRC has to change these.
Channels Horizon Scanning	Research to help inform HMRC's channel strategy
Customer drivers for Face to Face enquiries	Research to understand why some customers choose face to face contact with HMRC at enquiry centres
Channel Strategy Omnibus	Research to ask customers about their preferred methods of contacting HMRC
Innovation Guidance	Research to determine how effective HMRC's written guidance is at conveying information to customers and exploring options for improvement
Individuals Segmentation – Antecedents & Consequences: understanding why people are in the segment they are in and the consequences for them and HMRC	<p>A quantitative study that will quantify the links between the antecedents and the behaviours and the impact of possible levers in customer and HMRC outcomes – the consequences. Research aims are to:</p> <ul style="list-style-type: none"> • Understand key drivers of each segment – emotional, psychological and behavioural • Determine why the person is in the segment • Understand what each segment's motivations are • Understand what currently happens as an outcome for customers: What are the consequences for the customer? [this question is not about outcome but about cause] What do they get out of it? • Identify possible levers that we can use in order to change the customer behaviours to help them meet their tax obligations and receive the benefits they are entitled to <p>Determine the ideal outcome - what does that look like for us and them?</p>
Learning from Mistakes - Errors Research	<p>The research is testing 6 of HMRC's forms that could benefit from better design.</p> <ul style="list-style-type: none"> • For each of the six forms we aim to identify the area where form design can be improved by testing where in the forms errors are currently being made by customers. • We also aim to identify which customers make some degree of error (non-reducible error) even after we have redeveloped the form. We need to pinpoint possible opportunities to manage this group of the population differently i.e. to migrate them to

	<p>alternative channels, to identify the points at which customers need support and to identify when there is a need to intervene.</p> <p>The forms we are testing are:</p> <ol style="list-style-type: none"> 1. CH2 - Child Benefit form (B2C) 2. P86 – Arrival in the UK (B2C) 3. VAT 1 – Registering for VAT (B2B) 4. R27 – Potential Repayment to an estate (B2C) 5. CWF1 – Becoming Self Employed and registering for NI contributions and or tax (B2B)
Pensioners and employees key fact sheets	The research aims to understand customers' views of two trial fact sheets on (1) tax and new pensions, and (2) tax and national insurance. It also needs to establish the degree that customers: liked the fact sheets, found them helpful, felt they had appropriate detail, were more/less likely to contact HMRC and for what purpose, were more/less likely to use HMRC website, were more/less likely to seek additional information from stakeholders. The research supports HMRC aims on: HMRC reputation, yield & delivery and cost (delivery & customer).
Complaints Tracking Research	This project provides on going tracking of the level of service provided to customers by HMRC staff, during the process of making a complaint, through to it's resolution. The survey runs on a continuous basis.
Tax Credits – Trailblazers Product Research	The Trailblazer product development research is centred on delivering improved support tools that are used alongside the tax credits claim form. This includes both the guidance notes and utilising a folder with additional support messages.
Improving customer understanding of the relationship between the Construction Industry Scheme and Self Assessment	This research is testing the viability of communications messages being supplied at the time of registering with the Construction Industry Scheme to help re-enforce the link with Self Assessment and the obligations this places on individuals.
Beyond Journeys – how past experiences affect customers and HMRC in the future	This research is designed to provide HMRC with an understanding of how the outcomes and experiences of past interactions with HMRC impact the customer and HMRC in the future – in terms of compliance behaviour and attitudes, costs to customers and HMRC, HMRC's reputation, and any other effects we identify through the research.
TaxPayer Charter	This research is aiming to compliment the Public Consultation process and is looking at how people react to the idea of a Charter, how it could or would be used and whether it impacts it on attitudes and behaviours towards HMRC.
Emotional Levers	<p>Research is aimed at:</p> <ul style="list-style-type: none"> • Exploring emotional levers related to understand the impact they have on our customers. • Exploring which audiences will be the most susceptible or resistant to emotional levers and why • Evaluating the advantages and disadvantages of emotional levers to encourage greater compliance amongst our customers. • Understanding the collateral effects upon already compliant customers. • Exploring leverage in this territory to: <ol style="list-style-type: none"> a. Understand the benefit to our customer b. Understanding the cost benefit of any potential ideas for HMRC
Business Tax	
Awareness of 2009 online filing requirements amongst medium and large employers	To measure the levels of awareness among employers of 50+ employees regarding the forthcoming change in legislation to in-year PAYE and, secondly, to identify which businesses are most vulnerable to non-compliance with this requirement. This information would be used to help inform HMRC's communication plans leading up to April 2009.

Self Assessment Step by Step Guide (Phase 2 research)	To evaluate how useful the Step by Step Guide is for customers who have actually used it to file online, and to compare its value to the filing demonstrator and case studies which were also designed to assist customers with online filing
Exploring Agents' perceptions of a quality HMRC service	As a follow-up piece to the Agents Usage and Attitude Survey (U&A), this qualitative research was designed to explore the definition of quality service from the perspective of Agents and HMRC staff and identify what was important to them in terms of good staff treatment.
Agent Dedicated Line Live Evaluation	Evaluation of the Agent Dedicated Lines following full roll out across Taxes Contact Centres. Agents' perspective on expectations of service delivery focusing on speed of contact and service; quality; problem resolution and reassurance and staff perspective on whether and how the ADL service has improved customer experience and whether and how the Agents' behaviour and response to frontline staff has changed since its introduction.
Quantifying Employers - Usage and Attitudes	To find an approach to profile employers, and survey employer's attitudes towards services and products as one way to improve existing and future services.
Going online: VAT leaflet testing	Customer testing of communications material designed to inform VAT traders of their new obligations to file online
Taking EmployerTalk Forward	Enhance understanding of employers' needs as well as the benefits, both measurable and 'intangible', associated with EmployerTalk. Maximise their future cost effectiveness by improving service/process designs to meet customer needs and to help to increase efficiency
Extended Clearances Customer Experience	A qualitative research project to explore perceptions of the process of new extended clearances and how is it working from the applicants point. It also aims to measure satisfaction with the ease, efficiency and timeliness of the process.
Carter Research Programme – Supporting Self Assessment Online – Supporting business taxes online	During 2008 the Carter Programme provided communication and support products to SA customers to assist with the migration to filing online. Quantitative research is being planned to evaluate how effective the communication and support was, and to understand the extent to which support products will need to be retained for future years, for example the Step By Step Guide to filing online, the online Demonstrator, and pre-registration letters. This programme of research will involve a quantitative segmentation of small businesses, and concept testing of various support products and communications messages.
Motivating Voluntary Business Compliance	This research is aimed specifically at identifying possible options for closing the SME (Small Medium Enterprises) tax gap. We are conducting exploratory research to investigate what alternative levers HMRC might use to motivate SMEs to better voluntary compliance. This will involve deep qualitative primary research amongst the full, diverse range of SME businesses to provide fresh customer insight about what these new levers could / should be.
Agent Customer Relationship Manager Pilot	As part of its work to improve HMRC's service and offering to Agents, a pilot scheme of 5 Customer Relationship Managers has been introduced. This research study will evaluate the pilot to determine its effectiveness and the feasibility for rolling out more widely.
Agents Usage and Attitude Survey	HMRC considers its relationship with tax agents and advisers to be vitally important and as such, we want to know more about our agent customers and their specific needs and behaviours. This study will provide us with a wealth of information about this customer group in terms of the way in which they interact and feel about both their clients and HMRC