HMRC 2011/12 Central External Research Programme – managed by Knowledge, Analysis and Intelligence directorate

Project Ref:	Project Title	Description
11.12.BC.01	2011 In-year Telephone Survey of the Panel Study of Tax Credits and Child Benefit Customers	HMRC launched the Panel Study of Tax Credits and Child Benefit Customers in 2008 to explore the experience and attitudes of customers of tax credits and Child Benefit. The study follows up a group of customers over a number of years via face-to-face and telephone interviews. This survey forms the 2011 in-year telephone wave of the Panel Study. It will collect information to update our knowledge on customers' understanding and experiences of the tax credits system, and to track changes over time. The findings from the study will feed into the development of policy and operations.
11.12.BC.02	Exploring the effectiveness of the use of Debt Collection Agencies (DCAs) in the recovery of tax credit overpayments	Qualitative research to explore the use of Debt collection Agencies in the recovery of tax credits overpayments.
11.12.BC.05	Research to explore options for encouraging tax credit customers to renew their claim on time	Customers who receive tax credits have to renew their claim every year by 31 July. This qualitative research study explores tax credits customers' renewal behaviour to get insight into approaches that HMRC can adopt to encourage customers to renew their claim on time.
11.12.BT.02	Small and Medium Enterprise Education Evaluation	To evaluate the impact of HMRC's education programmes on the tax compliance, attitudes and behaviour of SMEs through tracking recipients (and non recipients) of education over time and obtaining their views of its impact.
11.12.BT.03	Large Business - Tax Opinions Panel Survey – Wave 2 and 3	The longitudinal Tax Opinions Panel Survey (TOPS) survey provides the HMRC with key data on the impact of policy and operations on the large business population. The TOPS is linked to the Large Business Panel Survey (LBPS), surveying the same population and providing behavioural data that can be linked to the customer experience data from the LBPS. It will provide evidence of the impact of policy and operations over time, through measuring within population change. The TOPS is a joint venture between HMRC and the Economic and Social Research Council (ESRC).
11.12.BT.04	Large Business –Tax Opinions Panel Survey (TOPS) Qualitative Supplement	This qualitative study will feed into the second wave of the TOPS longitudinal survey, tightening up the lines of enquiry and ensuring that maximum value is obtained from future waves. The aims are to both enhance the reporting of wave 1 of TOPS and inform Waves 2 and 3 by providing in-depth insight into businesses' responses to the issues raised in Wave 1.
11.12.PT.02	IT, NICs and PAYE – small business behaviour and attitudes	This research aims to understand small employers' current approach to calculating and administering Income Tax and National Insurance Contributions and gauge their views on potential changes to IT and NICs policy which will be set out in a consultation document published in the Autumn.
11.12.PT.03	Wealth and Assets Survey (WAS)	The Wealth and Assets Survey (WAS) is a cross government survey delivered by ONS, of which HMRC is one of the funding organisations. It is essential for providing a more reliable estimate of the wealth distribution than can be derived using solely HMRC data. It collects information about the economic well being of households and individuals including their assets and debts, pension provision, how wealth is distributed and factors that may affect financial planning.

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11.12.PT.04	PAYE Real Time Information Pilots	Real Time Information (RTI) is important for HMRC to deliver its future objectives. The current expectation is that new ways of working to be introduced under RTI will be piloted from April 2012. A broad package of analytical work relating to the pilots is planned, including the collection and analysis of internal management information around the RTI returns being submitted by employers. This small scale quantitative research will form part of that package, and will cover employers participating in the pilot. Findings will inform the employer migration strategy and delivery for the whole programme, as well as the communications strategy and planning for RTI. It will also inform demand and process management across HMRC.
11.12.PT.06	How do the Better-Off Respond to Tax Incentives for Philanthropy?	Experimental economics research to understand the effect that tax reliefs for charitable giving have on the amounts and ways that better-off donors give to charity.
11.12.HMT.01	Computable General Equilibrium Model	The Computable General Equilibrium (CGE) model is a complex economic model. The CGE model is used widely in policy development and evaluation, and is the main macroeconomic model used for policy analysis by many teams across HMT. There is high demand for use of the model from HM Treasury and other Government Departments all year round. The CGE model needs to be updated annually to reflect the latest data. In addition, the model needs to be adjusted/extended in order to accurately evaluate specific policies. The process of model development uses advanced knowledge of both economics and specialist proprietary software code.
11.12.HMT.02	External Econometrician	External econometrics support is needed to inform evidence-based policy making, to which the Government has made a formal commitment. This is particularly relevant to evaluation, where many methodologies rely on econometric expertise within HMRC, where support and quality assurance are essential to providing credible evidence. Independent external input also enhances credibility of results.
08-09.CATRA.2	HMRC Customer Survey 2008-11	The HMRC Customer Survey 2008-11 measures the customer experience of dealing with HMRC, including the perception that HMRC is simple and even-handed. Asked of a representative sample of Individuals, SME businesses and tax agents, the survey also covers customers' experience of dealing with the tax system including responsiveness, speed and reliability and perceptions of HMRC's reputation (note: the survey does not cover large business customers – see Panel survey of the UK large business population below). It is a key mechanism for providing the evidence by which we seek to enhance our customer service as a public sector organisation, and to inform thinking about simplifying tax and benefits.

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11-12.MIS.01	HMRC Customer Survey 2011-15	The HMRC Customer Survey 2011-15 measures the customer experience of dealing with HMRC, including the perception that HMRC is straightforward to deal with. Asked of a representative sample of Individuals, SME businesses and tax agents, the survey covers customers' experience of dealing with HMRC as well as perceptions of HMRC's reputation (note: the survey does not cover large business customers – see Panel survey of the UK large business population below). It is a key mechanism for providing the evidence by which we seek to enhance our customer service as a public sector organisation, and to inform thinking about simplifying tax and benefits
11-12.MIS.02	Contact Centre Customer Survey	Ongoing survey of the Customer Contact Centre which measures performance of the customer contact centres on several key areas of work including ease of getting in touch, overall satisfaction, first contact resolution and effectiveness of customer contact centre advisers. The survey respondents are taken as a random sample across all sites and lines of businesses. Results are used to measure performance against internal targets and used to feed into policy changes across the business.
11-12.MIS.03	Panel survey of the UK large business population	The Large Business Panel Survey (LBPS) seeks large businesses' views on HMRC's service provisions as part of the Department's objectives to improve customer experience and to improve the UK business environment. The panel started in 2010 aims to follow the same businesses over time, and this is the second year of the panel survey. The research will help HMRC to measure progress against its agreed objectives as well as finding out more about businesses' concerns and priorities and how services can be improved. The LBPS is linked to the Tax Opinions Panel Survey (TOPS) which goes out to the same population but aims to look at the impact of HMRC's policies on businesses.
11-12.MIS.04	Compliance Perceptions Survey 2011-12	The Compliance Perceptions Survey aims to measure perceptions of tax compliance among individuals and Small and Medium Enterprises (SMEs) over time. It provides data on our customers' perceptions of the prevalence and acceptability of evasion, fairness of treatment, and the likelihood and consequences of being caught evading taxes. It also aims to explore our customers' motivations to comply. By monitoring these perceptions over time, the effect of changes in HMRC policy and the wider environment can be measured. The survey has been collecting data since 2008 and complements other surveys, such as the customer survey. Its outputs will also be used as indicators for the Comprehensive Spending Review measures.
11-12.MIS.05	Agent Survey – HMRC High Net Worth Unit	The High Net Worth Unit (HNWU) deals with the tax affairs of HM Revenue & Customs wealthiest individual customers. By focusing primarily on this customer group, the unit aims to build relationships to better understand these customers and make it easier for them to pay the right amount of tax; and tailor service delivery for these customers through proactive engagement and provide a single point of contact and a holistic approach to their tax affairs. Agents dealing with the HMRC High Net Worth Unit will be surveyed in order for HMRC to better understand their experiences of dealing with Unit.
11-12.MIS.06/ 07/ 08/ 09	Excise Tax Gap – Sponsorship of Questions in ONS Surveys	Sponsorship of questions whose answers assist part of the calculation of the Excise Tax Gap.

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11-12.WR.01	Joint HMRC/HMT/ESRC Research Programme	A programme of research projects looking at tax policy and operations in the context of economic and social change. HMRC’s contribution is matched by ESRC. Participating academic institutions cover 20% of project costs. The following awards are funded under this programme: • City University – Distortionary taxation, debt and immigration • University of Oxford – Company births and deaths, investigating the role of taxation • Institute for Fiscal Studies – A lifetime perspective on the distributional and incentive effects of the tax system • Institute for Fiscal Studies – Household responses to complex tax incentives • University of Nottingham – The effects of taxation on heterogeneous firms, Micro level evidence across Europe • University of Exeter – Optimal audit policy for a tax evasion network • National Institute of Economic and Social Research – The influence of decision making costs on the effectiveness of tax incentives to save.
11-12.WR.02	Sponsorship of the Public Economics Working Group (PEWG)	PEWG is a forum for UK-based academic economists and policy makers interested in the broad area of applied theoretical and empirical analysis of public policy to meet and to exchange ideas. Each year PEWG hosts a two day annual conference on public economics covering issues of specific relevance to tax policies and operations. In addition to the conference PEWG hosts a one day PhD workshop for students working in the field of public economics offering them the opportunity to present their work, it is also a forum for HMRC analysts to present work to academics. The conference and the workshop provide a low cost way of promoting and obtaining economic analysis relevant to the department and gaining quality assurance of the departments own work.