

***Research report***

# **Guidance Notes Testing**

**Small scale qualitative customer testing of prototypes of the SA150, SA101, SA102 and SA103 guidance notes**

**Her Majesty's Revenue and Customs**

**January 2013**

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**SA Tax Return guidance notes rewrite*****About Personal Tax Customer & Strategy (PT C&S)***

Personal Tax Customer & Strategy works with colleagues in Personal Tax and across HMRC to help develop our approach to implementing the customer centric business strategy. We use customer insight to help PT design, deliver and operate services for individual customers which

- improve customer experience
- maximise tax yield
- ensure that those who need help get the support they need, when they need it

PT C&S also has a corporate role, to manage the relationship with the voluntary and community sector on behalf of HMRC

***Contents***

Who did the work (research agency)	3
When the research took place	3
Background and objectives	3
Methodology and sample	4
Main findings	5

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## SA Tax Return guidance notes rewrite

### *Who did the work (research agency)*

The survey was conducted by Opinion Leader, a full service market and opinion research company based in central London.

### *When the research took place*

Six focus groups were conducted with three different groups of customers across 3 days: 6<sup>th</sup>, 10<sup>th</sup> and 12<sup>th</sup> September 2012 at Opinion Leader's offices in central London. Further details concerning the groups and the methodology are provided below.

### *Background and objectives*

As part of Spending Review 2010, the department must deliver savings, and is increasingly doing so by reducing paper products and encouraging customers to file online. Where customers prefer to use paper, HMRC need to reduce the size and cost of the products they send.

Building on the successful pilot and introduction of the reduced Short Tax Return Notes, HMRC are rewriting and developing the Main Tax Return Notes and 9 Supplementary pages. On average, they expect to reduce the products by around 50%.

In rewriting the notes, they have:

- cut out excess background information
- used everyday language that customers understand
- provided examples and sign-posts to helpsheets and website information
- included visuals to guide the reader to the right information.

As these notes are part of a major suite of HMRC customer products, HMRC needed to ensure the products are fully customer-focused. They therefore commissioned qualitative research to test four prototype products:

- SA150 Main Tax Return guide
- SA101 Additional notes
- SA102 Employment notes
- SA103F Self-employment (full) notes.

The research needed to inform the design of the 10 products ready for go-live in April 2013.

The objective of the research was to evaluate these notes with customers to understand:

- Are they an improvement on the current versions?
- What works well / less well?
- Design and layout: likes/dislikes? Is it engaging? Is there sufficient information?
- Language: are they clear and easy to understand? Is the tone appropriate? Is anything misleading or confusing?

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## SA Tax Return guidance notes rewrite

- Sign-posting: Would customers go to the website to find out more information or download helpsheets? Would they call the helpline for more information or would they call orderline for helpsheets? Would they file online in the future?
- Any suggestions to improve design, layout, language?

### *Methodology and sample*

A focus group methodology was used with six focus groups in total, 2 per participant type (outlined below). Each group comprised around 8 participants.

#### 1. Pensioners

- All completed a paper SA tax return themselves (not their adviser)
- All received a State Pension and a private pension
- 7 of the participants were aged 70+ and receiving Married Couple's Allowance
- 8 participants were aged 60-70 and retired in the last 3 years

#### 2. Employees

- All completed a paper SA tax return themselves (not their adviser) either for work expenses or for non-work related reasons e.g. income from renting a property
- All were employed full-time or part-time (roughly a 50:50 split)
- 8 participants received a pension (either State or private)

#### 3. Self-employed

- All completed a paper SA tax return themselves (not their adviser)
- All had been self-employed for at least 3 years
- All claimed business expenses

The meetings lasted an hour and a half and were hosted by senior project executives from Opinion Leader.

All groups reviewed both the current and new (brief) versions of the notes to compare. All groups reviewed the SA150 and then the supplementary notes relevant to them:

- Pensioners: SA101
- Employees: SA102
- Self-employed: SA103

Participants were asked to look at the notes individually and then discussed their likes and dislikes, focussing on design, layout and language. They then completed a few short tasks using the notes and ended the groups by discussing their preferences between the existing and prototype notes, discussing which elements they preferred and why.

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## SA Tax Return guidance notes rewrite

### *Main findings*

Participants welcomed the initiative to make notes briefer. There was comment that guidance notes can seem daunting (in particular the existing SA150) and the brief notes by comparison were much more accessible. This was not just because they are less dense, although this is important; it was also because of their look and feel.

The successful elements of the notes are:

- Columns
- Subheadings
- The use of colour
- Bullets
- Text boxes
- Examples
- Illustrations

Participants would welcome a greater use of all these elements, in particular examples and illustrations, to help make the notes feel more “personal” and relevant to them; for example seeing how other people might calculate tax to help them understand how their calculations might work. It is because of this that they also suggest a ‘frequently asked questions’ section.

**The new SA150** was particularly well received. The groups were unanimous that the new SA150 was an improvement on the current version. Participants said that they are less overwhelming and much easier to read. Key to their success was the new look and feel. In the main participants thought that the new SA150 has sufficient information and there was comment that they have “taken out the superfluous stuff” and when asked to compare sections in the old and new versions, participants noted that they thought the key pieces of information had remained.

Response to the **new SA101, SA102 and SA103** was more mixed. Participants liked their look and feel, they were more engaging and visually appealing than the existing notes, but they were concerned that important information had been lost. These notes seem more important to participants in terms of explaining the detail to ensure their tax payment is correct and therefore participants were less concerned with these specific guidance notes being brief and were more concerned that all the required information be included so that they fully understand the “nitty gritty” of their specific circumstances to therefore pay the correct amount of tax. However, there was agreement that the inclusion of any further detail should not be at the expense of this new and improved look and feel.

The most important **suggestion for improvement** for all the brief notes was the inclusion of an index / table of contents or something similar. Whilst they recognised that the notes

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## SA Tax Return guidance notes rewrite

are short, they still do not want to have to flick through pages that are not relevant to them and an index would enable them to find the required section quickly and easily. This reflects how they use these notes: not reading them in their entirety, but rather looking at specific sections when needing assistance completing certain parts of their tax return.

In terms of sign-posting the **website**, and **online filing**, participants were not all averse to filing online in the future and they wanted the filing online message at the start of the notes, accompanied by the benefits of filing online clearly listed. Whilst there is much talk of phoning HMRC for help, participants are also not averse to going online for help and they welcomed the inclusion of specific URL links in the new guidance notes. There was some comment that they would try this first before calling as this might be the quickest and easiest way to resolve their queries.