



Research report

Self-Assessment Tracking

Pre & post evaluation of the Self-Assessment
campaign 2015-16

**Corporate Communications - Marketing
July 2016**

Self-Assessment Waves 16 & 17

About Marketing

Marketing plan and deliver integrated campaigns and products to enhance awareness of HM Revenue & Customs (HMRC) products and services, to influence our customers' behaviours and help deliver HMRC strategic objectives.

We support our colleagues in delivering our Vision. We influence product design, distribution channels, our working environment and all other areas of our customers' experience through our work on printed material, signage, environments, intranet and internet and tone of voice.

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Research requirement (background to the project)

Self Assessment involves completing an online or paper tax return once a year. Those who are required to complete a Self Assessment form submit details about income and capital gains (profits on the sale of certain assets), and/or claim tax allowances or reliefs. Those who submit returns *on paper* receive the Self Assessment tax return form by end of April and are required to file their return by the paper deadline of 31 October. Those who submit returns *online* receive a ‘Notice to File’ and are required to file their return and pay any tax owed by the online deadline of 31 January. Penalties and interest charges are incurred for late returns and/or payment.

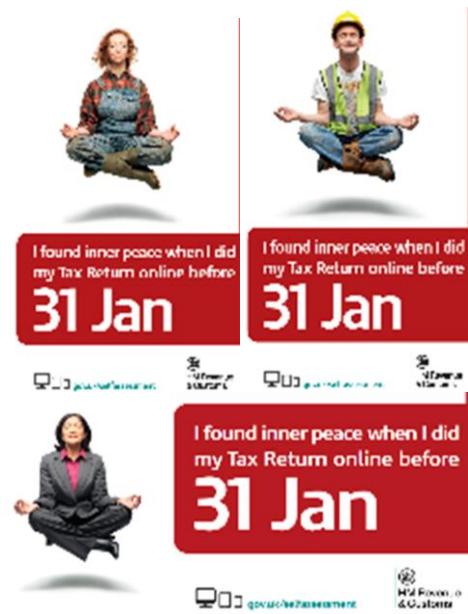
HMRC has been running the Self Assessment communications campaign since 1997. The campaign’s aim is to encourage people to file their returns and pay any money due by the deadline, and reinforce the 31 January online deadline message and the penalties that will be incurred if actions are not taken in time.

Between 2008 and 2012 the campaign featured Moira Stuart, but the campaign was refreshed in Winter 2012 and a new creative was developed. The new campaign, which used the strapline ‘I did my tax return early and found inner peace’, suggested that people would feel less stressed and under less pressure once they had completed their return and paid monies due.

The revised creative was used for the 2012/2013, 2013/2014, and for the latest 2015/2016 campaign which ran between late December 2015 and 31 January 2016 (although the strapline was changed slightly).

The 2015/16 Self-Assessment Campaign had some noticeable differences compared to the 2014/15 campaign:

- Press was excluded from the media mix for the 2015/16 campaign
- Outdoor/poster coverage was national for 2015/16, while the previous 2014/15 campaign only covered London and Manchester
- 48 sheets were re-introduced to run as a mix with 6 sheets for the 2015/16 campaign (48 sheets were not used in the 2014/15 campaign)
- There were advertising exclusions in the West Midlands and Yorkshire and Humberside; the 2014/15 campaign exclusion only applied to the West Midlands



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Two waves of research were conducted to evaluate the latest campaign burst; a pre-wave (Wave 16) with fieldwork conducted in September – November 2015 which acted as a baseline before the new campaign broke, and a post wave (Wave 17) in February - March 2016, after the campaign burst was complete.

Interviewing was across Britain, however booster groups were conducted in the West Midlands and Yorkshire and Humberside (areas which did not have any advertising activity) at the post wave (Wave 17).

In order to assess the performance of the latest campaign comparisons were made between the pre- and post-burst waves and with previous waves to enable comparisons with previous campaigns.

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When the research took place

Interviewing for this study took place in September – November 2015 (Pre-campaign - Wave 16) and February – March 2016 (Post campaign - Wave 17).

Who did the work (research agency)

The research was carried out by GfK Social Research.

Method, Data and Tools used, Sample

Interviewing was conducted in-home by face-to-face interviewers using Computer Assisted Personal Interviewing (CAPI) technology. The sample covered Great Britain and was drawn using random location sampling, as in previous waves of research.

Booster groups were also conducted in the West Midlands and Yorkshire and Humberside at Wave 17 (West Midlands 132 interviews and Yorkshire and Humberside 134 interviews).

Quotas were set to provide coverage of three main groups who typically complete Self Assessment tax returns: sole traders, micro businesses with 1-5 employees and high earners/individuals. The sample was unrepresented (i.e. all completed and submitted their Self Assessment tax returns themselves).

At Wave 16, 314 respondents were interviewed in total, of which:

- 164 were sole traders
- 50 were businesses with 1-5 employees
- 100 were Individuals

At Wave 17, 548 respondents were interviewed in total, of which:

- 271 were sole traders
- 94 were businesses with 1- 5 employees
- 183 were Individuals

As at previous waves, weighting was applied to re-balance the sample. The weights used were consistent with previous years:

- 66.7% small businesses, and within this 80% were sole traders and 20% micro-businesses
- 33.3% high earners

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In addition, at Wave 17, the data was weighted by region to ensure that the booster groups in the West Midlands and Yorkshire and Humberside were down weighted to ensure the sample was representative across region.

Differences in response between groups, or from wave to wave, have been significance tested using two-tailed tests at the 95% level of significance. Significant differences are noted in the commentary.

Main Findings – Main national sample

The main findings from the research are detailed below:

Campaign Reach

At the pre-wave (W16), levels of spontaneous awareness of advertising or publicity about dealing with taxes were at a similar level to the previous pre-wave (Oct '14), with around one in three spontaneously aware of advertising or media coverage about tax. At the post-wave (Wave 17), **levels of spontaneous publicity awareness increased significantly for both Individuals (52%) and Small Businesses (40%)**, and are the highest level seen since the start of the Inner Peace campaign.

At the pre-wave (W16), levels of total awareness of advertising/publicity had declined significantly for both Individuals (60% W14 and 50% W16) and Small Businesses (60% W14 and 51% W16) when compared with the previous pre-wave, reflecting lower levels of spend over the past few years. However, there has been **strong growth in total awareness amongst Individuals at the post wave (63% W15 and 68% W17)**, returning to the levels seen soon after the launch of the 'Inner Peace' campaign. While there has been strong growth in total awareness amongst Individuals, total awareness has remained at a lower level for Small Businesses (60% W15 and 56% W17).

As in previous waves, the main sources of awareness for both groups were not linked with the campaign. Amongst both groups, TV ads and TV programmes were most commonly mentioned as sources of awareness, although amongst Individuals the proportion mentioning TV adverts has fallen from 42% (W15) to 31% (W17).

Looking at other channels, **recall of radio ads rose significantly** compared with the pre-wave (rising from 11% W16 to 28% W17 amongst Individuals, and from 9% W16 to 21% W17 amongst Small Businesses) to levels seen at previous post waves. **For Individuals there was a similar pattern for outdoor, print and online ads, though a smaller proportion of Small Businesses recalled these sources.** Recall of email reminders was lower than at the previous post-wave.

Total proven recall has increased significantly amongst Small Businesses (rising from 40% W15 to 57% W17) and Individuals (rising from 41% W15 to 55% W17) to the highest level seen for some time. Deadlines and penalties were better recalled by Small Businesses than Individuals, though both have increased over time. The

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‘Inner Peace’ message is recalled much more strongly than at any previous wave, particularly by Individuals (rising from 3% W15 to 12% W17).

Each respondent was shown and played examples of campaign materials, including the following:

- Two of four radio ads
- Seven outdoor ads (posters – static)
- Two digital outdoor ads (respondents were shown images of the two digital ads on one screen and asked if they had seen any of them or similar ads recently).

Overall campaign recognition has held steady despite the lower level of spend in 2015/16 and the removal of press ads from the media mix: 63% of Individuals and 58% of Small Businesses said that they recognised at least one of the campaign ads:

- **Recognition of radio ads has been growing steadily** since the start of the new campaign (rising from 22% W11 to 48% W17 amongst Individuals, and from 28% W11 to 46% W17 amongst Small Businesses); this is a positive result given the lower levels of spend over the previous years.
- **Recognition of outdoor/posters has recovered strongly**, after the low seen at the previous post-wave (rising from 12% W15 to 36% W17 amongst Individuals, and from 13% W15 to 33% W17 amongst Small Businesses). This reflects the higher spend on outdoor for 2015/16, the re-introduction of 48 sheets and the national coverage this year. The recognition of outdoor/posters may also be impacted by a residual effect of the previous campaigns press ads.
- **Recognition of digital advertising has increased strongly** and significantly amongst both groups: rising from 9% W15 to 24% W17 amongst Individuals, and from 12% W15 to 18% W17 amongst Small Businesses (spend has remained fairly consistent over time). This uplift may be a result of the digital activity being more targeted recently. This is reflected in the higher click through rates despite fewer impressions year on year, suggesting the ads are targeting the right audience.

Campaign Messaging & Impressions

Looking at message take-out, **many of the dips seen in 2014/15 have recovered**, and there has been positive build of messaging about deadlines and the urgency to complete their tax return amongst Individuals.

‘Inner Peace’ messages also appear to be landing better with Individuals (rising from 29% W15 to 48% W17), and have held strongly amongst Small Businesses (33% W15 and 30% W17).

Overall, **feelings after seeing/hearing the ads were fairly similar to previous post-waves**, which is unsurprising given that the campaign creative has been largely unchanged over recent years. There have been fluctuations in the proportions saying the

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ads made them feel good and feel more positive about HMRC, but these are not part of a broader trend.

Feelings amongst recognisers/non-recognisers remain broadly stable over time.

Recognisers are somewhat more likely than non-recognisers to say that the ads made them think about the deadline, feel less stressed and feel good because they won't get a penalty. Gaps are generally maintained so **at present there does not appear to be any strong evidence of wear out.**

Looking at positive impressions of the ads, **after a decline at the 2015 post wave, the proportion of Small Businesses who had a positive impression of the adverts has increased back to 2014 levels**, though the decline in the proportion saying that the ads really stuck in their mind has not recovered. There was a **similar pattern amongst Individuals**, with the proportions feeling positive about the ads having recovered to previous levels. Those recognising ads in all three channels felt most positively towards the ads.

The reverse is true for negative impressions of the ads: the **recent increases in the proportions feeling negative about the ads have mainly returned to pre-2015 levels.** Those recognising ads from all three channels were actually less likely than average to find the ads irritating, and were no more likely to think there is too much advertising on the subject.

After the low seen at the 2015 post wave, the **proportion thinking that the campaign gave them a much better opinion of Self-Assessment has increased again and is back to similar levels seen in previous years** (34% W13 v 16% W15 v 40% W17 amongst Individuals, and 35% W13 v 12% W15 v 35% W17 amongst Small Businesses). Those recognising ads from all three channels were more likely to say the ads gave them a better opinion.

The **same trend was observed in the proportions saying the ads made them feel more likely to do their Self-Assessment Tax Return on time:** 46% W13 v 27% W15 v 55% W17 amongst Individuals, and 39% W13 v 26% W15 v 45% W17 amongst Small Businesses. Again, those recognising ads from all three channels were more likely to say the ads made them feel more likely to do their Self-Assessment Tax Return on time.

There have been **strong increases in the proportions of Small Businesses and Individuals saying they had taken action, or had taken action sooner** than they would have done if they had not seen/heard the ads: around half of Small Businesses and Individuals recognising at least one element of the campaign said they had taken action or had taken action earlier as a result of the ads. This again has recovered the drop seen in 2015 and now sits at double the 2015 level. In addition, **almost all of those recognising ads from all three media said they had taken earlier action/had taken action.**

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Awareness of deadlines/penalties and compliance

Seven in ten Small Businesses and Individuals were **aware of the 31 January deadline for online filing**, which is consistent with previous post waves.

Awareness of 31 October as the paper filing deadline was similar to the previous post-wave amongst Small Businesses (49% post-wave 2016 v 45% post-wave 2015), but **higher amongst Individuals** (52% post-wave 2016 v 37% post-wave 2015, returning to similar levels seen in previous years).

The **majority of Individuals and Small Businesses are aware that there are penalties for late filing**, and results are broadly consistent over time. And while HMRC has not advertised on TV for some years, **TV ads are still felt to have been the main source of awareness of penalties**. Letters/mail are also important sources of awareness, especially for Individuals while IFAs/accountants are an important source for Small Businesses.

Four fifths or more of both Small Businesses and Individuals said they would be likely to file online in the future: amongst Individuals the proportion who said they were likely to file online in the future has reached an all-time high (87% W17).

Perceptions of HMRC

The proportion of **Individuals agreeing that HMRC is here to help is higher than in recent waves** (76% W17 v 61% W15), and amongst **Small Businesses it is similar to the previous post-wave** (66% W17 v 69% W15).

There is a **similar trend with the perception that doing taxes is becoming easier**: there was an uplift in the proportion of Individuals agreeing that doing taxes is becoming easier (56% W17 v 46% W15), whilst amongst Small Businesses the proportion agreeing has remained stable across recent waves (46% W17 v 46% W15).

The proportions of Small Businesses and Individuals agreeing that **HMRC helps them to get their tax right first time**, and **deals firmly with anyone who intentionally avoids their responsibilities** remain broadly **similar over time**.

Self-Assessment Waves 16 & 17***Main Findings – Test areas***

The West Midlands and Yorkshire/Humberside acted as test areas in 2015/16: these test areas were not exposed to any campaign activity at all. As part of the assessment, the test areas were compared against the national GB average and the data was analysed by merging the combined responses of unrepresented Small Businesses and Individuals.

Overall the results from the test areas (i.e. West Midlands and Yorkshire and Humberside) are similar to the main (national) sample. However, there were some notable exceptions:

Awareness of campaign activity

Levels of spontaneous campaign awareness were higher in Yorkshire and Humberside than in the main sample:

- Spontaneous campaign awareness though was also slightly higher in Yorkshire and Humberside at the 2015 post wave (41% v 31% average), though the small base size should be noted (48 respondents in the 2015 post wave).

However, whilst total campaign awareness amongst in the combined test area is comparable to the main sample, respondents in the test areas were less likely to recall advertising /publicity from the media channels used in the campaign.

Campaign recognition

Overall campaign recognition was broadly similar between the test areas and the main sample, but when individual channels were considered, recognition of the radios ads was lower in the test area (particularly in Yorkshire & Humberside) compared with the main sample. This latter finding is a turnaround from the previous post-wave, where respondents in Yorkshire and Humberside were slightly more likely than average to recognise radio advertising.

Recognition of outdoor posters and digital display were at similar levels in the test areas and the main sample (as at the 2015 post wave).

Given that the campaign creative has been largely unchanged over recent years, and the test areas include some very well connected cities, e.g. Birmingham, it is perhaps unsurprising that levels of campaign recognition were similar.

Main messages of ads

The key message relating to the 'Inner Peace' campaign (i.e. that if you file on time you will feel a sense of relief) was less salient amongst the test area compared with the main sample; but this is hardly surprising as respondents in the test area were less likely to have been exposed to some channels recently. This implies that messaging is stronger following repeat exposure across multiple channels.

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Messages such as those surrounding deadlines that have run through all campaign permutations, were as prominent amongst those in the test areas as in the main sample: suggesting the residual effect of previous campaign bursts.

Impressions of ads

A smaller proportion in the test areas, compared with the main sample, said they found the ads supportive and encouraging, told them something worth knowing or felt the ads were clear about what they were telling them to do. This again implies that repeat exposure helps to drive these positive feelings about the campaign.

Those in the West Midlands were more likely than the main sample to say that the ads had negative connotations such as saying they were patronising, irritating and made them angry. However, the picture was mixed as respondents in the West Midlands were also more likely than the main sample to say that as a result of seeing the ads they have a better opinion of SA (46% vs 36%).

Attitudes towards HMRC

Attitudes towards HMRC were broadly similar between the test areas and the main sample. The only exception was that those in the test areas were less likely than the main sample to agree that "HMRC tells me when the tax deadlines are". This is unsurprising, given lower levels of exposure through some channels.

Awareness of deadlines and compliance

Levels of awareness of both the online and paper deadline were higher in the West Midlands compared with the main sample: awareness was similar to the main sample in Yorkshire & Humberside.

Around four fifths of those in the test area said they were likely to file their SA online in the future and this is again comparable to the main sample.