

Reference	Title	Brief description
Communications		
1516BC15	Childcare Choices awareness tracker	A quantitative tracking study of parents conducted as part of a wider omnibus study. This seeks to monitor awareness of the government childcare offer, eligibility criteria, and intention to apply and by what means respondents might seek out further information on the schemes. This will allow HMRC, DfE, and DWP to track and measure the awareness of Tax-Free Childcare, 30 hours free childcare and the childcare element of Universal Credit whilst also helping to direct marketing communications to the most appropriate media or groups.
1617BC09	Childcare service trial: recruitment and process evaluation	This project will firstly offer parents the opportunity to register and take part in the childcare service trial, through which they will be able to receive Tax-Free Childcare and 30 hours free childcare. Trial participants will later be selected and invited to take part in follow up qualitative research to explore their experiences and to identify whether improvements to systems, processes or guidance may be needed before (and during) the national launch from 2017. This research will deliver insights around customers' experience, behaviours and attitudes to help ensure the system can meet the demands and needs of the mass rollout to parents.
1617BC11	Childcare service: parents and childcare provider customer experience	Working parents will be able to apply for Tax-Free Childcare and 30 hours free childcare through a single, joint digital application (the childcare service) delivered by HMRC. This will be a mixed-mode (quantitative and qualitative) research study with parents and childcare providers to provide insights into the whole customer experience of using the childcare service. Survey results will form a key part of the emerging evidence base for this new service, providing insights into customer perceptions of areas of strength / for further development, broad attitudes towards compliance (for Tax-Free Childcare), and drivers of satisfaction. This information will be used to help evaluate the service as well as identify touch-points that are priorities for improvement.
1617BC14	Understanding take-up and barriers for parents and childcare providers signing up to the childcare service	Qualitative research with childcare providers and parents. This will help HMRC to understand what triggers these customers to use the childcare service, as well as importantly what the barriers to use are. This will help support future communications campaigns to ensure that these are appropriately designed to maximise take-up and usage of the childcare service.
1718BCS38	EdTrack: Customer Satisfaction Tracking Survey for SME YouTube Support Products	This research aims to identify the effectiveness of HMRC's YouTube support products for Small and Medium Enterprises (SME) and the impact of these products on behaviour and customer satisfaction. This will help HMRC to understand the relative value of the YouTube support offering and identify any areas where these products could be improved.

Reference	Title	Brief description
1718BCS39	EdTrack: Impact of Webinar Support Products for Agents	This qualitative research will explore the experience of agents accessing HMRC's Webinar support products. It will seek to explore the experience that agents have when using webinars and how participation impacts on their behaviour.
1718CC03	HMRC participation in legislative audience panels 2017	This research helps HMRC understand parliamentarians' views on operations and customer service.
1718CC04	Mandatory marketing campaign evaluations	This research tracks the effectiveness of HMRC's advertising campaigns
Compliance related		
1718CCG01	Understanding organised criminals behaviours and perceptions of risk and profit	The purpose of this qualitative research is to further increase HMRC's understanding of the behaviour of organised criminals.
1718CCG10	Extended hours for compliance activities	This research aims to provide HMRC with an understanding of how our customers would like to communicate with us for compliance interventions, including the days and times our customers would prefer to communicate with us and the channels they'd like to use. Qualitative research will be carried out with individuals, small businesses, mid-sized businesses and agents. This will help HMRC identify potential improvements to the way we communicate with customers during an intervention.
1718CSTD07	Evaluation of tax-advantaged venture capital schemes	This quantitative research aims to evaluate the Enterprise Investment Scheme and the Venture Capital Trust scheme. The research will investigate the impacts of the schemes on individual investors and on companies receiving funds through the schemes. It will gather evidence of the schemes' effects on access to risk finance, provision of other forms of private investment, the growth of recipient companies and market competition.
1718CSTD09	Exploring the impact of HMRC's approach to naming on customer compliance and behavioural change	This research aims to provide HMRC with an understanding of the effectiveness of HMRC's approach to publicly naming deliberately non-compliant taxpayers under the Publishing the Details of Deliberate Defaulters programme (PDDD). Qualitative research will be carried out with two groups of customers; those that have been named and, those that have the potential to be named; and quantitative research will be conducted with the general public. By exploring customers' perceptions and experiences of the programme, we hope to gain insight into the effectiveness of PDDD as a deterrent and sanction for non-compliance and as a reassurance to compliant taxpayers.
1718CSTD30	Research on lifetime gifting: reliefs,	HMRC have limited data on gifts made by individuals during their lifetime. This research will allow us to estimate the incidence of gifting among the UK population by mapping gifting patterns. It will identify what

Reference	Title	Brief description
	exemptions, and behaviours	peoples' motivations are to gift (or not), and understand peoples' awareness of inheritance tax gift exemptions.
Customer experience		
1415BT27	Large Business Panel Survey of customer experience 2015-18	The large business survey enables HMRC to maintain in-depth knowledge of how the department's relationship with large businesses changes over time and their experience of dealing with HMRC. It assesses the impact of changes and initiatives to help identify areas of potential service improvements. The survey increases HMRC's understanding of the effects of the administration of tax policy on large business behaviour.
1415BT28	Mid-sized Business customer experience survey 2015-18	This survey monitors the experience of mid-size business customers and their experiences of dealing with HMRC. The survey tracks change in the experiences of mid-size business customers over time, assesses the impact of new initiatives and gauges their overall perceptions of HMRC. The survey helps HMRC identify where future improvements could be made to the services offered to mid-sized business customers.
1415CTS07	HMRC Customer Experience survey 2015-18	The Individuals, Small Businesses and Agents (ISBA) Customer Survey allows HMRC to monitor customer experience and perceptions of dealing with HMRC. Covering tax agents, small businesses and individuals, the survey provides robust data on HMRC's performance against a number of key customer experience measures so HMRC can track changes over time. The survey is undertaken online and by telephone.
1617BT16	Monitoring the tobacco and alcohol tax gap 2017/18	This research will provide up-to-date figures on tobacco consumption as well as alcohol and tobacco brought into the UK. The research will support HMRC's alcohol and tobacco strategy, in particular in terms of measuring progress in tackling organised crime and tackling tobacco fraud. The research also forms the basis of the tax gap estimates in this area. This long-running work provides HMRC with independent figures that are comparable over time to assess HMRC's long-term aim of narrowing the tax gap.
1718BCS40	Customer Experience of Navigating Online Tax Accounts	This research will seek to understand the experience of self-employed individuals and landlords when navigating HMRC's online Business Tax Account (BTA) and/or Personal Tax Account (PTA), with the aim of identifying pain points and improving the user-experience.
1718CC01	HMRC Annual stakeholder survey 2017	This research allows us to measure, understand and track perceptions of HMRC amongst key stakeholder audiences. The results of this research will help HMRC to understand stakeholder views and inform future engagement and communications with these groups.
1718CCG02	Drivers of compliance and effectiveness of penalties on the wealthy	The objective of the research is to develop greater insight across the Wealthy customer group, and to explore effective means of driving voluntary compliance amongst the Wealthy. The first stage of the research will be a feasibility study. The research will use a qualitative methodology to engage directly with wealthy customers, or failing their engagement, with their agents.

Reference	Title	Brief description
1718CS06	Customer experience of debt management service	The research will improve our understanding of the key issues that result in customer complaints and poor customer experience.
1718CSTD10	Drivers of customer complaints and escalations	This research will build on our existing understanding of the causes of customer complaints, seeking to understand the drivers leading to complaints with a view to developing service improvements.
1718CSTD14	Small businesses' customer perceptions of tax admin burdens	This qualitative research will explore small business customer perceptions of tax administration burden, with the aim of understanding which elements of tax administration are felt to be the least/most burdensome by small businesses, and where there might be opportunities for HMRC to reduce the perceived burden and improve the overall customer experience.
1718CSTD21	Testing our customer service commitment	HMRC has drafted a set of service commitments to support HMRC staff improve customer service. To ensure our approach is sound, we wish to share this Customer Service Commitment with individuals, businesses and agents. The research will confirm whether our view of great customer service resonates with customers and will identify any gaps in our thinking.
Digital Services		
1718CDIO01	Digital user testing	This service involves recruiting a diverse range of customers from across the UK to allow HMRC to support a user-centred design approach to digital service development. It allows HMRC researchers to continually test iterations of HMRC digital services to continually refine and improve what we build, making sure that services meet the needs of customers and are easy to use.
1718CDIO02	Digital accessibility testing	This specialist service allows HMRC to assure that digital services meet the necessary industry and Government accessibility standards. HMRC tests services with users who have specific disabilities, particularly those who use assisted technologies. This will check whether our services work with the different assisted technologies and whether the way the information is experienced affects comprehension for users with a range of disabilities, so that customers accessing digital services in this way receive the same customer experience as other customers.
Improving information / Policy		
1415PT75	Wealth & Assets Survey	The Wealth and Assets Survey is a cross governmental, longitudinal survey delivered by the Office of National Statistics, of which HMRC is one of the funding organisations. It collects information about the economic wellbeing of households and individuals including their assets and debts, pension provision, how wealth is distributed and factors that may affect financial planning.

Reference	Title	Brief description
1718CSTD01	Understanding the rules on bringing goods back from abroad and future expectations	The project will help HMRC to understand how well UK passengers travelling from Europe and the rest of the world understand current allowances and restrictions on items they bring back, as well as provide evidence around how individuals understand the rules, guidance and duties associated with posting items to and from the EU and the rest of the world.
1718CSTD02	Supporting Help to Save communications	Help-to-save is a key government policy aimed at supporting those on low incomes to save regularly. Its launch is planned for April 2018. This mixed methods research will support the development of effective communication to boost take up of Help to Save among the eligible population. The quantitative element will gather demographic data, and information on digital capability and propensity to save, to develop customer segmentation. The qualitative element will target segments of potential savers to further explore motivations and barriers to save and develop an effective communication strategy.
1718CSTD04	Exploring Employees' Non-reimbursed Expenses Relief	This qualitative research project aims to explore employees' awareness of and experience with employment expenses and claiming a relief from HMRC on the expenses their employer does not reimburse. This research will help understand how the system currently works in practice and what could be done to improve it. The findings will be used to further enhance evidence base in the area of non-reimbursed employment expenses.
1718CSTD06	Drivers of saving behaviour for retirement among the self-employed	Pension participation amongst the self-employed is declining, and evidence is needed on how to increase long-term saving among this group. Mixed methods research, including a rapid evidence review, quantitative and qualitative evidence gathering, will explore drivers of saving behaviour for retirement among the self-employed, and how these differ between subgroups of the target population, with a view to develop effective recommendations to increase pension saving among self-employed.
1718CSTD28	Survey of employees receiving Benefits in Kind	About 4m (15%) of all employees receive taxable Benefits in Kind (BiKs) but many more receive BiKs which are normally exempt, therefore HMRC only have very limited data on them. This survey with employees receiving BiKs would provide estimates of the number of employees receiving non-taxable BiKs, the sectors most affected and the consequences of change on remuneration.
1718CSTD30	Research on lifetime gifting: reliefs, exemptions, and behaviours	HMRC have limited data on gifts made by individuals during their lifetime. This research will allow us to estimate the incidence of gifting among the UK population by mapping gifting patterns. It will identify what peoples' motivations are to gift (or not), and understand peoples' awareness of IHT gift exemptions.
1718CSTD39	Research on employer NICs relief for employees < 21 and apprentices < 25 years	Employees under 21 and apprentices under 25 are exempt from Class 1 employer National Insurance contributions on earnings up to the upper earnings limit (£866 p/w for 17-18). This research will include a quantitative survey and qualitative interviews with employers, to provide estimates of the impact that allowances have made on business decisions and employment practices.

Reference	Title	Brief description
1718CTSD18	Value of 'low-risk' status to Large Business	This research explores large business' view of 'low risk' versus 'non-low risk' status. It looks at what businesses see as attractive about choosing to be low risk and explores ways to motivate non-low risk businesses to become low risk. Findings from this research will help HMRC drive behavioural change so that businesses choose to move to lower risk behaviours, enabling HMRC to concentrate resources on the highest risk businesses.
1718TFC01	Perceptions of impact of Tax-Free Childcare and government funded free childcare	Qualitative research with childcare providers and parents. This will help to understand the impact of childcare policies in terms of working and childcare decisions, on household budgets and on the childcare market.
Making Tax Digital		
1718MTDfB01	Exploring experiences of Value Added Tax businesses using Making Tax Digital for Business software within private beta	Qualitative research with early adopters of Making Tax Digital for Business' VAT software. The project aims to understand VAT customers' experience of using software as part of their tax reporting activity.
1718MTDfB02	Encouraging Making Tax Digital for Business take-up: testing transitional support	This research will build on emerging co-design and customer feedback to assess the impact of support options intended to enable timely and effective take-up of Making Tax Digital for Business.
1718MTDfB03	Understanding the administrative burdens of Making Tax Digital for Business on Corporation Tax customers	Quantitative and qualitative research with Corporation Tax customers to develop HMRC's understanding of the impacts on businesses' tax administration resulting from compliance with Making Tax Digital for Business.
1718MTDI06	Making Tax Digital for Individuals: Behavioural levers to reassurance and certainty	The introduction of the Personal Tax Account (PTA) has successfully reduced telephone contact but HMRC still sees low value demand from customers who ring for reassurance. The PTA is deemed to be intuitive, but customers still call us for re-assurance around transactions, and we continue to receive contact from customers who could be resolving their own queries through the PTA. To meet our channel shift objectives and to realise the investment in digital, HMRC needs to understand how we can build this trust into the digital channel within the tax context and enhance the overall PTA customer experience. This qualitative

Reference	Title	Brief description
		research will help us gain a deeper understanding of customer needs and inform the development of levers that will drive uptake and build trust in the PTA.
1718MTDI07	Personal Tax Account Campaign Evaluation	HMRC has launched its first Personal Tax Account (PTA) marketing campaign to drive awareness, interest and uptake of the PTA. As this requires substantial investment, there is substantial interest in the Return on Investment (ROI) this campaign activity will bring and how we can maximise investment for future campaign activity to drive our awareness and channel shift objectives. Alongside the wider campaign evaluation activity, this qualitative research will get under the skin of customer reactions to the campaign, and subsequently maximise engagement with the campaign messaging and call to action. HMRC will use findings to inform the development of future marketing campaign messaging and targeting.
1718Trans12	Making Tax Digital for Business (MTDfB) Awareness Monitoring	This quantitative research will look to measure businesses' awareness and understanding of MTDfB. It will also look to understand customers' behaviours in relation to MTDfB, such as their use of software.