Educating Employers

Evaluation of Employer Educational Surveys

A survey carried out on behalf of the Department of Social Security by Public Attitude Surveys Ltd.

Caroline Bryson
Nikki Austin

London: HMSO
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Public Attitude Surveys would like to thank the CA Inspectors for their help during the study.
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<td>Contributions Agency</td>
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<tr>
<td>CATI</td>
<td>Computer Assisted Telephone Interviewing</td>
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<td>DSS</td>
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<td>NI</td>
<td>National Insurance</td>
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<td>PCG</td>
<td>Posting Check Group</td>
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<td>Statutory Maternity Pay</td>
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Chapter 1  Management Summary

1.1 The Contributions Agency (CA), an executive agency of the Department of Social Security (DSS), is responsible for the collection, recording and monitoring of National Insurance Contributions (NICs). Each year employers are required to complete End of Year Returns, and one of the CA's objectives is to reduce the number of errors in these returns which are costly and time-consuming to rectify. In order to decrease the number of errors made by employers in their End of Year Returns, the CA has introduced Employer Educational Surveys. Inspectors identify employers which they consider would benefit from an examination of their NI procedures and the provision of help and advice; employers which are known to have made errors on previous End of Year Returns and new businesses are the main recipients of these visits. A minority of employers request a visit themselves.

1.2 As part of an evaluation of the effectiveness of Employer Educational Surveys, the CA commissioned Public Attitude Surveys Ltd (PAS) to conduct a study amongst 1,543 employers who had recently received an educational survey from an Inspector.

1.3 Employers' views on Educational Surveys and their potential helpfulness in the completion of future End of Year Returns were investigated by PAS. Interviews were conducted using Computer Assisted Telephone Interviewing (CATI).

1.4 Nearly three-quarters of the employers interviewed had received surveys because they were new businesses; one in five had been identified by the CA as having had errors on previous returns; and just over one in twenty employers had requested the visit themselves. Possibly due to the emphasis on new businesses, nine out of ten employers were small, with fewer than ten employees.

1.5 Overall, nine out of ten employers rated the visit as useful, with almost all being very satisfied with the way in which the visit was conducted. Employers did not rate the potential for the visit to be helpful in the completion of future End of Year Returns as highly as the overall usefulness of the visit: seven out of ten employers thought the visit would be helpful in this respect. However, as employers were interviewed in winter about returns to be submitted the following April, predictions about the visit's effect on future Returns were potentially difficult. Those who had changed their procedures as a result of the visit were more likely to perceive the visit as helpful in the future in respect of End of Year Returns.

1.6 The two aims of the visit were to check through the employer's PAYE and NIC records and, where necessary, explain the correct procedures. Employers were asked about how the visit was divided between checking records and giving advice. On average, it was estimated that three-fifths of the time had been spent checking the records, and two-fifths giving explanation and advice. Over nine out of ten employers felt that this division was good.

1.7 Although the visit was initially perceived as a check of their records, once they had had the visit, more employers felt that Inspectors provided help and advice.

1.8 Views of the Inspectors were very favourable; almost all employers rated their approach, manner and knowledge highly. Employers felt that the Inspectors
explained issues well, and very few could suggest issues that they felt were omitted from the visit. Inspectors were able to resolve the queries of nine out of ten employers across a wide range of issues.

1.9 Two-fifths of employers had errors in their NI records identified during the visit. These covered a wide range of NI-related issues. In all cases, nine out of ten employers thought that the Inspector explained and resolved the problems well. A fifth of employers had been asked for additional payments as a result of the visit, and one in twenty had been given a refund. Since the visit a third of employers had changed their procedures.

1.10 A third of employers had been given leaflets or guides to which to refer for information on NICs. Three-quarters of those provided with this written information had found it useful.

1.11 Although by the time of the interview only one in ten employers had contacted the CA since the visit, the majority of employers were positive about contacting the CA in the future for help or advice. Two-fifths said that they were more likely to do so as a result of the visit - primarily due to the helpfulness of the Inspector and because of the opportunity offered by having contact. For half, the likelihood had not changed and very few were now less likely to contact the CA. Where such a decision had been made, the main reason was a belief that the employer knew all they needed to know.

1.12 The research identified that having a personal named contact was an important factor in encouraging employers to contact the CA for advice, and Inspectors had given their name to almost all the employers; seven out of ten employers who had since contacted the CA had asked to speak to the same Inspector, although only half had done so, since Inspectors spend a large proportion of their time out of the office. In the interests of good customer service, other staff will often attempt to resolve queries rather than let the employer await a return telephone call from the Inspector. When asked whether they preferred a named contact, rather than dealing with any CA staff member, seven out of ten opted for a personal contact.
Chapter 2  Background

2.1 National Insurance Contributions (NICs) are collected, recorded and monitored by the Contributions Agency (CA), an executive agency of the Department of Social Security (DSS). All employers with employees earning above the minimum threshold for payment of NICs are obliged to send in End of Year Returns to the CA. These include details of earnings received by employees and the NICs payable from the employer and employee.

2.2 In order to ensure compliance with the NI law, the CA and its predecessors have visited employers to conduct surveys since the 1940s. Currently, CA Inspectors visiting employers to check records combine their direct responsibility for NICs, Statutory Sick Pay (SSP) and Statutory Maternity Pay (SMP) with an examination of PAYE records on behalf of the Inland Revenue.

2.3 However, each year the CA has to resolve, by clerical investigation and amendment, a considerable number of errors contained in the End of Year Returns submitted by employers (over 3 million errors in 1992/3). To do this the CA have to allocate considerable resources. In an attempt to reduce this workload, the CA has introduced Employer Educational Surveys. Largely aimed at employers submitting erroneous End of Year Returns or at new businesses, an Inspector visits the establishment and conducts a full examination of all necessary employee pay records. The Inspector will assess and make arrangements for the collection of any underpayment identified and arrange for a refund of any overpayment of NICs. The information obtained on the Survey will be used to determine the date of any future visit that may be required. During the Survey the Inspector provides advice and guidance on how to avoid errors being made and encourages the employer to contact the Inspector subsequently if there are any problems or queries regarding End of Year Returns or other procedures.

2.4 The aim of these Employer Educational Surveys is to improve the accuracy of End of Year Returns and so reduce the amount of staff time required resolving errors in the Returns, and to ensure that all necessary information and revenue is being submitted by the employer. A secondary aim is to establish a working relationship between the employer and the CA Inspector and prevent future errors. The CA wanted to evaluate the effectiveness of the Survey in meeting these aims. The optimum method of doing this would have been to match the End of Year Returns with those employers receiving a Survey; by comparing, say, 1991/2 and 1992/3 Returns, one could test whether the levels of accuracy in completion had improved as a result of the Survey. However, although the software to enable this is being developed, there is, at present, no means by which End of Year Returns can be matched up with those employers who have been surveyed in the past year.

2.5 Employer's opinions about the usefulness of the Survey and their perceptions of any improvements in understanding the procedures for End of Year Returns have therefore been used as interim measures of the effectiveness of the Survey. To this end, the CA commissioned Public Attitude Surveys Ltd (PAS) to conduct a quantitative survey of employers which had recently received a Survey. Amongst a sample of employers which had been visited in late 1993 (September onwards) 1,543 interviews were conducted. Interviews were conducted using Computer Assisted Telephone Interviewing (CATI). In order not to confuse the term 'survey' between our evaluative survey and an Employer Educational Survey, the latter has
been referred to throughout the report as ‘the Inspector’s visit’ where confusion could arise.

2.6 The sample was selected from Inspectors’ records of surveys they had conducted over the period September to November 1993. It covered all five regions of the CA and a spread of Surveys with employers who were selected for an Educational Survey according to four different criteria:

- **new businesses**: Inspectors target new businesses (those which have been operating for three years or less) to provide help and advice to prevent, rather than correct, errors
- referrals from Central Operations sections in Newcastle are made for employers who have been identified by the Centre as having made errors on previous End of Year Returns. These can be divided into two groups:
  - referrals from the Posting Check Group (PCG)
  - other referrals from Newcastle Central Office
- **employer requests**: companies who request a visit from the CA for help and advice.

These four groups are referred to throughout the report as the four ‘visit types’. Full details of the profile of companies interviewed are given in Chapter 3.

2.7 This document reports the findings from the study. Comparison between regions and different visit types found little variation in response across the different groups. Where differences do occur, these have been highlighted within the report.

2.8 Where figures illustrate the text, one must bear in mind that the categories do not always total to 100%. In some cases, ‘rounding’ up or down to the nearest whole percentage may lead to a discrepancy of up to 2%. Elsewhere, numbers may add up to less than 100% if only the main response categories are illustrated, excluding minority comments and the proportion who ‘did not know’. Lastly, multiple answers are allowable to some questions (e.g. what did the Inspector cover in the visit) - in such cases, percentages will of course add up to more than 100%.

2.9 The following chapter outlines the profile of employers interviewed. Chapters 4 to 6 then detail the arrangements prior to the visit, the content of the visit itself, and contact with the CA since the visit. Chapter 7 provides an overview of employers’ opinions of the visit, and the extent to which they found it helpful.
Chapter 3  Company Profiles

Details provided by the Inspectors

3.1  The majority of interviews were conducted with new businesses, to reflect the broad profile of the Inspectors’ visits during the sampling period. The following table indicates the number of interviews which were conducted amongst each visit type.

<table>
<thead>
<tr>
<th>Visit types</th>
<th>Number</th>
<th>%</th>
</tr>
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<tbody>
<tr>
<td>New businesses</td>
<td>1016</td>
<td>66</td>
</tr>
<tr>
<td>PCG referrals</td>
<td>188</td>
<td>12</td>
</tr>
<tr>
<td>Other centre referrals</td>
<td>223</td>
<td>14</td>
</tr>
<tr>
<td>Employer requests</td>
<td>116</td>
<td>8</td>
</tr>
</tbody>
</table>

In order to obtain adequate sample sizes for centre referrals and employer requests to allow separate analysis of each visit type, the numbers achieved (shown above) slightly over-represent these groups and under-represent new businesses. The data has been weighted to adjust the sample to represent the true proportions according to the statistics collected by the Inspectors during the sampling period. A breakdown of the weighted sample is shown in Figure 3.1. These weights have been applied to all of the data referred to in this report, including that used in the tables.

Figure 3.1  Proportion of visits by survey type

3.2  Interviews were spread across the five geographic regions to represent the profile of visits made by the Inspectors (Figure 3.2, based on weighted data). As the data is weighted by region, the number of visits in each region in the sample reflects the same proportion of all visits by region. The Northern region had the largest proportion of interviews, with Inspectors there conducting a quarter (24%) of all visits. Approximately a fifth of visits were held in each of the South-west (22%), the Midlands (21%) and the Eastern Region (19%). The South-east had the smallest proportion (14%).
3.3 There was some variation in the profile of visits conducted in each region. In the West, there were more new business visits (80% of all visits) than in other regions: 73% of the visits in the East and Midlands had been to new businesses, seven out of ten (70%) in the North and only two-thirds (67%) in the South-east. The proportion of visits in response to employer requests did not vary by region; thus, those regions conducting fewer new business visits carried out proportionately more visits as a result of centre referrals (Figure 3.3).

**Figure 3.3  Referral types by region**

**Industry classification of companies**

3.4 During the interview, employers were asked to provide details about the nature of their business, which were coded using the Standard Industrial Classification. Figure 3.4 shows the main industries of the companies visited. The wholesale and retail sector was the most heavily represented, together with real estate and renting, manufacture, and catering.
Size of company

3.5 The vast majority of employers interviewed were small in terms of the number of employees (Figure 3.5). This profile was expected due to the emphasis on new business visits. Eighty-eight per cent of employers had fewer than ten employees.

Profile of respondents

3.6 Interviews were conducted with the staff member who had been most involved with the Inspector’s visit. This person was usually responsible for the submission of the previous End of Year Returns; however, where a person had left the company or where the company had never submitted End of Year Returns, the staff member who would be responsible for the next year’s Returns would usually have been seen by the Inspector.

Overall, 72% of all respondents had been responsible for completing 1992/3 End of Year Returns; 83% had responsibility for 1993/4 Returns.
3.7 The position of the person responsible for completing End of Year Returns varied between different companies. In some, mainly smaller, companies, the owner or proprietor would be responsible; in others, the company secretary or finance director would take responsibility; in others, a wages clerk may have been given the task.

In a small number of cases, End of Year Returns were the responsibility of an external accountant or a wages bureau. Across the employers interviewed, 98% dealt with their End of Year Returns using internal staff; 1% used an external accountant, and fewer than 1% used a wages bureau. In these minority cases, the interview was conducted with the accountant or bureau rather than with a company staff member.

**Figure 3.6** Occupation of respondent

<table>
<thead>
<tr>
<th>Occupation</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Managers/proprietors</td>
<td>24%</td>
</tr>
<tr>
<td>Other managers</td>
<td>12%</td>
</tr>
<tr>
<td>Numerical clerks/secretaries</td>
<td>9%</td>
</tr>
<tr>
<td>Specialist managers</td>
<td>9%</td>
</tr>
<tr>
<td>Financial managers</td>
<td>7%</td>
</tr>
<tr>
<td>General managers</td>
<td>5%</td>
</tr>
<tr>
<td>Business/PA</td>
<td>5%</td>
</tr>
</tbody>
</table>

**Base: all employers (1,543)**

3.8 Figure 3.6 shows the diverse occupations of those interviewed, across different levels from high management to clerical positions. The classification used is derived from the Standard Occupational Classification, and is based on a respondent’s primary job title. The proprietor of a shop who also does the accounts will therefore be coded as a shop proprietor, not according to their subsidiary accounting role. In summary, six out of ten (60%) respondents described themselves as managers, 6% as professionals and 17% as secretarial or clerical. The likelihood of the Returns being a secretarial or clerical responsibility increases with company size.

3.9 Figure 3.7 shows the level of accounting experience of the respondents. Seventeen per cent of respondents had relatively little experience of dealing with accounts (less than 1 year). Inexperience was greater amongst employers from new businesses (19%) or those who had requested a visit (22%) than amongst employers who had been referred for a survey by the centre (9%). Of the employers which had received a visit prompted by a centre referral, 43% were found to have given responsibility for End of Year Returns to someone with more than ten years experience. This compares with a lower figure of 24% for new businesses, perhaps not too surprisingly, as centre referrals are more likely to be in respect of established business.
Figure 3.7  Years of accounting experience

Base: all employers (1,543)
Chapter 4  Arrangements and Preparations for the Visit

Requesting the visit

4.1 As outlined earlier, Employer Educational Surveys can be made at the request of either the CA or the employer. The CA may suggest a visit because the company is new and, thus, may benefit from CA advice, or because it has identified problems in the employer's procedures. Alternatively, an employer may request that the CA visits them to provide help and advice.

4.2 Of those interviewed, 95% employers said that the visit was at the instigation of the CA. However, there is a discrepancy between the employers' responses and the 'referral type' details recorded by the CA Inspectors: two-thirds (67%) of the employers within the employer request sample (as defined by the CA) said that the CA had in fact asked for the visit. One explanation may be found in the context in which the visit could be arranged. For example, if an employer contacted the CA with a query, and the CA's response was to suggest a visit, the employer may see this as a CA suggestion, whereas the Inspector could code it as an employer request as the initial contact was by the employer.

CA request

4.3 Where the CA requested the visit (according to the employer's response), the initial contact was most commonly by letter: 64% of employers were contacted by letter, 31% by telephone and only 1% by an unarranged visit.

4.4 Employers were largely happy with the form of initial contact. Only 4% would have preferred the CA to have made contact in a different way, and preferences appeared to be a matter of individual choice: 2% would have preferred a telephone call, 1% a letter and 1% a visit.

4.5 Reasons given for preferring a telephone call focused on the impersonal nature of the letters they received from the CA and the lack of information provided: a standard letter did not give details about the reason for their own particular visit. Other reasons for preferring the initial contact to be made by telephone included the potential for letters to get lost or not reach the right person, and the need to check that the appointment is convenient to the employer.

Reasons for preferring a letter centred on the tendency for employers to feel that a telephone call put them 'on the spot' in terms of arranging a convenient time. It was felt that it was difficult for the CA to give sufficient information on the telephone (a criticism also made of letters). Small companies did not like to have telephone calls that tied up the telephone line for their customers.
If the CA had requested the visit, employers were asked what they had perceived the aims of the visit to be, prior to the appointment. Figure 4.1 illustrates employers' responses: most thought that the primary aim was to check their records, rather than to provide help and advice. A third (32%) said that it was a routine check; a quarter (26%), to see that their records were being kept correctly; only 4% mentioned the provision of advice.

Three-quarters (77%) of employers remembered the Inspector explaining the purpose of the visit. There was some regional difference in the proportions who recalled receiving an explanation: those in the Midlands (84%) were more likely to remember having been told than those elsewhere.

Employer requests

Only 5% of employers said that they had requested the visit themselves. When asked why they had wanted the visit, eight out of ten said that they needed help and advice. Some had just started to deal with wages records; others had had difficulties with PAYE or specific employee details. One in ten wanted the CA to check that they were following the correct procedures; a few felt that their accounts needed reorganisation.

Following their request, employers waited 13 days, on average, for their visit. A third were seen within the week; a further two-fifths within a fortnight. Over one in ten said that the visit was a month or more after the request.

Employers were asked how long they had expected to wait; their expectations were around half of the actual wait, with an average expected wait of eight days.

However, satisfaction with the time taken between the request and the visit was high, with over nine out of ten employers (very or fairly) satisfied with the length of wait.

Preparations for the visit

Eight out of ten (79%) employers had been asked to provide records in preparation for the Inspector's visit. This did not vary significantly between the different visit types. Figure 4.2 sets out the main documents asked for; because respondents classified the category of documents, some categories may overlap. Six out of ten (60%) employers had been asked for their wages records and a third (34%) for PAYE records. Other employers referred generally to `the books' (28%) or `cash books' (26%).
Figure 4.2 Advance preparations for Inspector’s visit

![Bar chart showing advance preparations for Inspector’s visit](image)

Wage PAYE The Cash Pay Petty Bank Cheque Petty NI records records books’ books rolls cash state- book cash paying- (for casual ments stubs vouch- in workers) ers books

Base: those who took out records in preparation for visit (1,213)

4.12 In the main, these preparations did not take long (Figure 4.3). Forty-two percent of employers took less than five minutes to find all the necessary documentation and only 15% took more than an hour. New businesses took slightly less time than others to prepare their records: 82% had finished within an hour compared to 77% of the centre referrals and 75% of employers who had requested a visit.

Figure 4.3 Length of time taken in advance preparations

![Bar chart showing length of time taken in advance preparations](image)

Less than 6-10 mins 11-20 mins 21-30 mins 31-60 mins 60+ mins

Base: those who took out records in preparation for visit (1,213)
Chapter 5  Content of the Visit

Length of the Inspector's visit

5.1 In the main (94% of cases), Inspectors were able to cover all the necessary issues in one visit. They were more likely to have to return to a larger employer than to one with fewer than 25 employees (16% compared to 5% of all employers having a return visit).

Figure 5.1  Length of Inspector's visit

![Chart showing length of Inspector's visit]

Base: all employers (1,543)

5.2 Employers were asked how long the Inspector had spent at the visit (Figure 5.1). On average, employers said visits (taking into account return visits where appropriate) had taken an hour and fifty four minutes, with 89% being completed within three hours. It should be noted, however, that these timings represent only the length of time that Inspectors spent on employers' premises and do not take into account the time that the Inspector spent dealing with preparation and the resultant action. The majority (51%) of visits had taken between one and two hours, with a few as short as five minutes (1%) and others lasting for six hours or more (4%).

New business visits took less time than other visits: on average a visit to a new business lasted just under an hour and three-quarters, compared to just over two and a half hours for centre referrals, two and a quarter hours for PCG referrals and just under three hours for employer requests (Figure 5.2).
The average length of the visit also increased with company size, from just under one and three-quarter hours for companies with five employees or less to three and three-quarter hours for companies with over twenty-five employees (Figure 5.3).

Visits in the South-east took longer than elsewhere, with an average of two and a half hours compared to around two hours in most regions and only just under an hour and three-quarters in the Midlands. In part, this reflects the lower proportion of new businesses visited in this region (Figure 5.4).
5.3 Employers were asked about the content of the Inspector's visit: the proportion of the visit which was spent checking through their records and the proportion explaining the procedures and providing help and advice. On average, it was felt that 60% of the time had been spent checking records and 40% on explanation and advice.

The balance between checking records and providing explanations varied a little between visit types, with a greater proportion of the time spent checking during visits which arose from centre referrals (66%) than at new businesses (60%) or visits stemming from employers' requests (58%).
Inspectors in the South-east were likely to spend more time checking than those in other regions: two-thirds (65%) of the time was spent checking, as opposed to explaining, in the South-east, compared to around 60% in all other regions. This may reflect the larger proportion of centre referral visits in this area compared to other regions.

5.4 Virtually all employers (94%) felt that the split between checking and explanation was about right: 2% would have liked more checking and 2% more explanation.

5.5 Employers were asked which issues had been covered during the course of the visit. Figure 5.7 illustrates the main issues cited. The most common issues were the completion of NIC details (50%), together with SSP (45%) and PAYE (45%).

Other minority comments (not shown on the figure) included NICs for the self-employed and for casual workers, and pension related issues.

5.6 Employers were asked to spontaneously recall all of the topics covered during the visit; they were then prompted with a list of the main issues (that they had not
already mentioned) and asked which of these had also been covered. Spontaneously, employers were most likely to mention NICs (24%) and SSP (22%); a quarter (26%) of employers were unable to remember any issues that were covered. Once prompted, recollection was highest about PAYE (34%) and wage records (30%). Eight per cent were unable to remember any of the issues after prompting.

5.7 When asked to rate how well each of the issues had been covered by the Inspector during the visit, the majority of employers were very positive. Figure 5.8 shows the proportions of employers (who remembered the issue being discussed) stating that topics were covered very or fairly well: in all cases around nine out of ten employers felt that individual subjects were covered well.

![Figure 5.8](image)

**Figure 5.8** Extent to which issues covered well during visit

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<tr>
<th>Complet-</th>
<th>SSP</th>
<th>PAYE</th>
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<td>cars)</td>
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<td></td>
</tr>
</tbody>
</table>

**Base: all employers (1,543)**

5.8 In the small number of cases where the coverage of topics was criticised, comments centred on:

- the irrelevance of some topics (e.g. SMP for a company with no women of child-bearing age)
- insufficient explanation or advice
- unhelpful/accusatory manner of the Inspector.

5.9 When asked if there were any further issues that they would have liked the Inspector to discuss, only 6% of employers had suggestions; all others felt that everything they required had been covered. Those with comments would have liked to discuss:

- further advice on NICs (2%)
- SSP/SMP (1%)
- part-time/casual staff (1%)
- VAT/Inland Revenue (1%) (not within the remit of the visit)
- help on PAYE (1%).

**Problems identified during visit**

5.10 During the course of the visit, problems were identified with the procedures of 37% of employers. There was variation in the proportion of employers with errors according to the source of referral for the visit. Amongst centre referrals, problems were identified in 61% of cases, in comparison to a third (31%) of visits to new businesses and those arising from employers' requests.
5.11 A wide range of problems was identified by the Inspectors (Figure 5.9). The most common problem (mentioned by 15% of those with errors) was in the completion of the documentation - filling in the columns incorrectly. One in ten employers had been using the wrong tables to calculate NICs and a further tenth (9%) had miscalculated the necessary contributions. Other problems were more specific, such as difficulties with directors' contributions (9%) or those of casual staff (9%).

5.12 As Figure 5.9 shows, employers thought that the Inspectors had explained the problems they had identified well: in each case, over nine out of ten employers thought that it had been covered very or fairly well.

Employer queries

5.13 Employers were asked whether the Inspector had been able to answer any questions that they had during the visit. Again, the Inspectors were rated very highly (Figure 5.10). Eighty-three per cent of employers reported they had all their questions answered; 6% had most questions answered; and a further one in ten (9%) employers had asked no direct questions. Inspectors were unable to resolve only a small minority of the queries raised by employers.

Employers in the South-east were slightly less likely (77%) to have all their questions answered compared to other regions (83% in the Northern region, 84% in the West and Midlands, and 86% in the Eastern region). Also, larger companies (over 25 employees) were less likely (73%) than smaller employers (83%) to feel that their queries had been resolved.
Figure 5.10  Proportion of companies' queries answered

- **83%**
- **6%**
- **9%**

All of them  Most of them  Some  A few  None  Didn't ask any

**Base: all employers (1,543)**

5.14  Figure 5.11 illustrates the main issues that were not resolved during the visit. Since the visit, just over half (55%) of all employers with unanswered queries had been followed up by the Inspector. Out of 1,543 employers, 46 said that their queries had not been resolved yet and this may have been because some employers would have been interviewed within a short period of time after the visit.

Figure 5.11  Questions that could not be answered during the visit

Company  Self-  How to  Sick  Directors'  NI  Mater-  Tax/  Benefits/
cars  employed/  calculate  pay  contrib-  payment  nity  Inland  entitlements
staff  NICs  contributions  tions  Inland  entitlements

**Base: all with questions not answered (109)**

Leaflets and guides

5.15  Thirty-six per cent of employers had been provided with leaflets and guides, as references on National Insurance schemes. Those employers who had been found to owe money (through erroneous completion of NIC records) were more likely to have been given this information (46% compared to 33%).

5.16  Seventy-two per cent of those provided with leaflets or guides found them useful, especially those who had changed their procedures (75% of this group found them useful compared to 69% of those who had not changed procedures) as a result of the visit.
Conduct of Inspector

5.17 Employers were read a list of attributes and asked to rate the Inspector’s conduct during the visit. Employers rated the Inspectors very highly on their manner, approach and level of knowledge (Figure 5.12).

*Figure 5.12* Rating of Inspector’s conduct during visit

<table>
<thead>
<tr>
<th>Rating</th>
<th>Polite</th>
<th>Efficient</th>
<th>Approach</th>
<th>Helpful</th>
<th>Knowledgeable</th>
<th>Rushed</th>
<th>Unhelpful</th>
<th>Offhand</th>
<th>Rude</th>
</tr>
</thead>
<tbody>
<tr>
<td>%</td>
<td>99%</td>
<td>99%</td>
<td>98%</td>
<td>98%</td>
<td>97%</td>
<td>97%</td>
<td>96%</td>
<td>96%</td>
<td>95%</td>
</tr>
</tbody>
</table>

*Base: all employers (1,543)*

Outcomes from the visit

5.18 As a result of the Inspector’s visit, 35% of employers had altered their procedures. A higher proportion (50%) of visits arising from centre referrals had led to changes than employer requests (38%) or visits to new businesses (30%).

5.19 In fact, 22% of employers had been asked to make additional payments to the CA as a result of the findings of the visit; 6% of employers had been given a refund, due to an overpayment identified during the visit. One per cent of employers appear in both of the above categories, being asked to make additional payments on one issue and receiving a refund on another. Being asked to make additional payments did not affect employers’ ratings of the helpfulness of the visit.

Of centre referrals, 31% had been asked for additional payments, compared to a quarter (26%) of employer requests and a fifth (19%) of new businesses.

Perhaps surprisingly, only half (52%) of those asked to make additional payments have since changed their procedures.
Chapter 6  Recent Contact with the CA

Contact since the visit

6.1 In the months since the visit, 12% of employers had contacted the CA: 10% had contacted their local office, 1% called Newcastle and 1% Social Security Advice Line for Employers (SSALE). Contact did not vary between regions or visit types.

6.2 When employers were asked why they had contacted their local office as opposed to Newcastle or SSALE, personal contact with the Inspector appeared to be the most important factor:

- preferred/needed to speak to same Inspector (18%)
- knew whom to contact (17%)
- already dealing with local office (11%)
- advice of Inspector to call local office with queries (13%)

For others, the local office telephone number was the only one they had (14%).

6.3 For the minority who had contacted Newcastle or SSALE, the reason for doing so was usually that it was the only contact number they had.

Having a personal contact

6.4 The Inspectors had given their names to nearly all employers (97%) for future contact, if advice was needed.

6.5 Seven out of ten (70%) employers who had contacted their local office since the visit had asked for the named Inspector. But, just over half (56%) had actually spoken to the same Inspector. However, Inspectors spend a large proportion of their time out of the office. In the interests of good customer service other staff will often attempt to resolve queries rather than let the employer await a return telephone call from the Inspector.

6.6 Personal contact does appear to be important to employers: seven out of ten (69%) employers who had contacted the CA since the visit said that they preferred to have one named contact than to deal with any CA staff member.

Likelihood of future contact with the CA

6.7 The telephone interview was conducted soon after the Inspector's visit. Not surprisingly, the proportion of employers who had had contact with the CA since then was low. Employers' likely future use of the CA as a source of advice was also explored to investigate whether the visit had changed employers' perceptions of the role of the CA.

6.8 Just over two-fifths (43%) of employers said that the visit had made them more likely to contact the CA with future queries (Figure 6.1). Very few employers were less likely to contact the CA as a result of the visit (3%). Reasons for being less likely centred around a feeling that they knew everything that they needed to know, rather than feelings that the advice was not useful.
Since the visit, likelihood of contacting CA with future queries

Base: all employers (1,543)

Those employers who had changed their procedures subsequent to the visit felt more likely to contact the CA than others: 54% said they were more likely, compared to 38% of those who had not changed their procedures. In addition, it is interesting to note that those employers found to owe money due to procedural errors were more likely to contact the CA: half (48%) thought that they would contact the CA if they required further help.

Just over half (53%) of those with less than five years experience in accounts felt that they would be more likely to contact the CA, compared to 38% of those who had worked in accounts for five years or more.

Reasons for contacting CA in future

Base: those more likely to contact CA since visit (672)

The main reasons given for employers to be more likely to contact the CA in the future are shown in Figure 6.2. This chart shows that establishing good personal contact with the Inspector was an important factor in encouraging employers to contact Inspectors in future. Conversely, reasons for feeling less likely to contact the CA in the future were less to do with problems with the visit, but
focused on a lack of perceived need for future help subsequent to the visit and because written information had been provided. However, a minority did criticise unhelpful Inspectors or felt that the CA’s role was purely that of a revenue collector (Figure 6.3).

Figure 6.3  Reasons for not contacting CA in future

<table>
<thead>
<tr>
<th>Reason</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Know everything I need to</td>
<td>66%</td>
</tr>
<tr>
<td>Given leaflets/books if Inspector had query</td>
<td></td>
</tr>
<tr>
<td>CA Inspector disorganised/unhelpful</td>
<td></td>
</tr>
<tr>
<td>Just want money from us</td>
<td></td>
</tr>
</tbody>
</table>

Base: those less likely to contact CA since visit (52)
Cater 7 Overall View of the Visit

Rating of the Inspector’s visit

7.1 A list of statements was read out to employers about the nature of the visit and the conduct of the Inspector. Using a mixture of positive and negative comments, employers were asked to state to what extent they agreed or disagreed with each statement. Figure 7.1 details employers’ responses. Overall, views of the visit were favourable:

- 86% agreed (strongly or slightly) that the visit made them realise they could contact the CA for help
- eight out of ten (79%) agreed that the Inspector was helping in resolving difficulties
- seven out of ten (71%) agreed that the visit should help them to complete more accurate End of Year Returns in the future.

Figure 7.1 Rating of the Inspector’s visit

**POSITIVE COMMENTS**
- Made me realise I can call CA if I need help
- Inspector was helpful resolving difficulties I have dealing with NI contributions
- The visit should help me to accurately complete future End of Year Returns

**NEGATIVE COMMENTS**
- Difficult to understand information Inspector gave me
- Inspector appeared more concerned with identifying errors in our monetary returns than helping me solve difficulties
- Neutral comment
- I’d have liked Inspector to concentrate on problems I had rather than on all aspects of my NI contributions

Base: all employers (1,543)
Conversely:

- 87% disagreed (slightly or strongly) that the information was difficult to understand.
- 78% disagreed that the Inspector was looking for errors rather than trying to help.

In addition:

- most employers (54%) felt that the Inspector should cover a broad range of NIC issues rather than focus on the employer's particular problems.

**Satisfaction with the conduct of the visit**

7.2 As Figure 7.2 shows, satisfaction with the way in which the visit was conducted was extremely high: 95% of employers were (very or fairly) satisfied. This result was consistent across all visit types and all regions.

*Figure 7.2*  Satisfaction with conduct of visit

<table>
<thead>
<tr>
<th>Very satisfied</th>
<th>Fairly satisfied</th>
<th>Neither satisfied nor dissatisfied</th>
<th>Fairly dissatisfied</th>
<th>Very dissatisfied</th>
<th>Don't know</th>
</tr>
</thead>
<tbody>
<tr>
<td>74%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Satisfied with conduct:* 95%

**Base: all employers (1,543)**

7.3 Reasons for dissatisfaction with the way the visit was handled (cited by only 19 employers) were:

- the unfriendly or unhelpful attitude of the Inspector
- poor explanation of the procedures
- waste of time
- employers thought the Inspector was looking only for unpaid revenue.

**Usefulness of the visit**

7.4 In addition to opinions about the conduct of the Inspector, employers were asked how useful they had found the visit. Again, views were very positive, with 87% of employers finding the visit useful (Figure 7.3). There were no differences in opinion across geographic region or sources of visit type.
7.5 The main reasons for not finding the visit useful did not reflect on the content of the visit, but the feeling that the employer had not required any help. (The following percentages are based on 188 employers.) Employers did not find the visit useful because:

- they did not need advice/it was a waste of time (72% of those who found the visit not useful)
- had an accountant/book keeper to check records (7%).

There were comments on the content of the visit:

- some of these employers thought that the Inspectors did not give any advice - just checked records (15%)
- some thought that Inspectors were just making sure there were no illegal procedures (3%).

A few felt that they had lost out financially:

- now must pay more money/know CA just wanted revenue (4%).

The views of those who had been asked to make additional payments did not differ significantly from those whose Returns had been found to be accurate.

Helpful to complete of future End of Year Returns

7.6 Although the visit was rated, overall, as very useful, a lower proportion of employers felt that the visit would help them to complete future End of Year Returns more accurately: seven out of ten (69%) employers felt that the visit was (very or fairly) helpful (Figure 7.4). However, the potential to forecast the effect of the visit in April 1994 may be difficult for employers. It is interesting to note that those employers who had changed their procedures as a result of the visit were significantly more likely to predict the helpfulness of the visit than those who had not (80% compared to 63% feeling the visit helpful).
7.7 Those who did not feel it would be helpful tended to rate the visit as `neither helpful nor unhelpful' (26%); very few (2%) felt it had been unhelpful. Reasons for predicting that the visit would not be helpful in completing End of Year Returns centred around the following issues:

- visit did not discuss/help with End of Year Returns
- visit did not cover any issues that the employer did not know
- employer will not be able to remember by April 1994.

7.8 Overall, employers' ratings of Employer Educational Surveys was high. Views of the Inspectors and the advice given were very positive. End of Year Returns submitted in April 1994 were felt to be the true test of how much they had learnt during the visit.
Chapter 8  Technical Report

8.1  CA inspectors collected the details of employers who received Employer Educational Surveys between June and November 1993 with the majority drawn from the latter months - September to November).

A total of 5,288 contacts were recorded in all, and 5,073 were passed on to PAS after the removal of employers who had:

- opted out
- moved away
- had taken part in the CA annual Customer Satisfaction Survey or
- had an incorrect address.

The opt-out procedure had been carried out by the DSS who wrote to employers asking them to contact the Department if they did not wish to take part in the survey. The contacts represented the distribution of Surveys for that period by CA region and the reasons they were carried out.

8.2  In order to maximise the number of interviews in the lower incidence referral type groups (employer requests and centre referrals), the sample released for interview under-represented the larger group (new businesses) and over-represented the smaller groups. At the end of the project, the data was weighted back to the true proportions, by referral type and by region (as shown in Chapter 3).

8.3  All interviews were conducted using Computer Assisted Telephone Interviewing (CATI) at the PAS Head Office. The interview lasted for up to 30 minutes, and was conducted with the person who had been present during the Inspector's visit. Main-stage interviewing took place between 29 November 1993 and 7 January 1994. All interviewers working on the project were personally briefed by the PAS researchers responsible for the project.

8.4  Prior to the main stage, a pilot had been conducted to test out the questionnaire and the contacting procedure. The pilot was conducted between 9 and 19 November 1993. Again, all interviewers working on the pilot were briefed and debriefed by the researchers working on the project.

8.5  There were 5,288 contacts recorded, 5,073 of which were forwarded to PAS. Further records were removed from the sample at a later date:

<table>
<thead>
<tr>
<th>Total no. of records</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Total no. of records</td>
<td>5,288</td>
</tr>
<tr>
<td>Opt-outs</td>
<td>118</td>
</tr>
<tr>
<td>Used in CA Customer Satisfaction Survey</td>
<td>59</td>
</tr>
<tr>
<td>Returned letters (gone away/not known/incorrect address)</td>
<td>49</td>
</tr>
</tbody>
</table>

At the main stage 1,543 interviews were achieved. Of the 5,073 contacts collected by the Inspectors, 3,281 were issued to the field. Of those, 1,171 were discarded: 1,137 were found to have wrong, incomplete or missing phone numbers that the field staff had been unable to trace; 34 had the information on the referral type (needed for analysis purposes) missing. From those left (2,110), a response rate of 73% was achieved as shown overleaf.
<table>
<thead>
<tr>
<th>Outcome</th>
<th>Number of contacts</th>
<th>Effective response rate %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of contacts recorded</td>
<td>5,288</td>
<td></td>
</tr>
<tr>
<td>Not issued to PAS</td>
<td>215</td>
<td></td>
</tr>
<tr>
<td>Not issued to field</td>
<td>1,792</td>
<td></td>
</tr>
<tr>
<td>No information on visit type with contact</td>
<td>34</td>
<td></td>
</tr>
<tr>
<td>Unobtainable/wrong number</td>
<td>1,137</td>
<td></td>
</tr>
<tr>
<td>Refusal</td>
<td>252</td>
<td>12%</td>
</tr>
<tr>
<td>Refusal part-way through interview</td>
<td>56</td>
<td>3%</td>
</tr>
<tr>
<td>Right person not available during fieldwork</td>
<td>40</td>
<td>2%</td>
</tr>
<tr>
<td>No reply after 6 or more calls</td>
<td>219</td>
<td>10%</td>
</tr>
<tr>
<td>Successful</td>
<td>1,543</td>
<td>73%</td>
</tr>
</tbody>
</table>

8.6  The open-ended and ‘other - code and write in’ responses (alternative answers not fitting into pre-coded answer categories) were coded using a codeframe devised from the responses from the first 200 interviews. A researcher working on the project drew up the codeframe and personally briefed the coders. The codeframe was left ‘open’ so that any other comments coming up during the fieldwork could be included as new codes.

8.7  The data was then run through a bespoke computer edit to check the completion of all questions within range and the logic of the answers. Once clean, tabulations were run on each question, weighting the data to reflect the true proportions of Surveys of each type and within each region. A copy of the tabulations and the data have been made available to the DSS.

8.8  A verbal presentation of the findings was held on 7 February 1994.
Appendix A
Questionnaire
SC1 Ask to speak to **%NAMVAR%**. If this person no longer works at company, note this on the outcome code - DO NOT CONDUCT INTERVIEW.

(44) SP
Continue ........................................... 1
Close................................................ 2 GO TO CLOSE

Q1A
Can I just check, when the Inspector visited, did they deal with you or with someone else ?
PROMPT IN RELATION TO PRECODES, CODING ALL THAT APPLY

(45)
MYSELF.................................................. 1
EXTERNAL ACCOUNTANT.......................... 2
WAGES BUREAU........................................... 3
OTHER STAFF MEMBER...................................... 4
Other (specify)........................................... 5

QCONT1
What your contact's name at the Accountant/Wages Bureau?

(49-51)
Specified Other

SMEX1 Can you just put me through to....
INTERVIEWER WHEN YOU GET PUT THROUGH TO NEW PERSON ASK
Will you proceed with the interview

(52) SP
Yes.................................................... 1
No make an appointment........... 2

Q1B
Has this person sine left the company ?
PROMPT IN RELATION TO PRECODES, CODING ALL THAT APPLY

(57) SP
YES............................................. 1
NO............................................... 2

QCONT2
What is their name?

(5860)
Specified Other

SMEX2 Can you just put me through to....
INTERVIEWER WHEN YOU GET PUT THROUGH TO NEW PERSON ASK
Will you proceed with the interview

(61) SP
Yes.................................................... 1
No make an appointment........... 2

Q1AA
Can I just check, when the Inspector visited, did they deal with you or with someone else ?
PROMPT IN RELATION TO PRECODES, CODING ALL THAT APPLY

(62)
MYSELF.................................................. 1
ACCOUNTANT........................................... 2
WAGES BUREAU........................................... 3
OTHER STAFF MEMBER...................................... 4
Other (specify)........................................... 5

Specified Other
Q1C
Can I just check, were you responsible for the End of Year Returns for the financial year 1992/1993?

(66) SP
YES ............................................. 1
NO ............................................. 2
Don’t know ................................. Y

Q1D
Can I just check, will you be responsible for the End of Year Returns next April?

(67) SP
YES ............................................. 1
NO ............................................. 2
Don’t know ................................. Y

Q2
Can I just check, who requested the visit - you (or your company) or the National Insurance Inspector from the DSS Contributions Agency?

(68)
MYSELF ............................................. 1
SOMEONE ELSE IN COMPANY ............. 2
CONTRIBUTIONS AGENCY ................. 3 GO TO Q4A
Other (specify) ................................ 4
Specified Other ................................. 69-71
Don’t know ................................... (68) Y GO TO Q5A

Q3A
Why was the visit requested? PROMPT “Why else?” WRITE IN

(72-75)

Q3B
After the visit was requested, how long was it before an Inspector came to see you?

(76) SP
DAYS ............................................. 1
WEEKS ........................................... 2
MONTHS ......................................... 3
Don’t know ................................. Y

Q3BB Write in number of...

1 T0100 (77-79)

Q3C
And when %Q3CSUBS% first contacted the DSS Contributions Agency, how long did you/they expect to wait for the visit?

(80) SP
DAYS ............................................. 1
WEEKS ........................................... 2
MONTHS ......................................... 3
Don’t know ................................. Y

Q3CC Write in number of...

Card: 02 (6-7)

1 T0100 (810)
Q3D

So overall, how satisfied were you with the length of time that they took, from the time of the initial request to the time of the visit? Were you ....

(11) SP

very satisfied.................................1
fairly satisfied..............................2
neither satisfied nor dissatisfied........3
fairly dissatisfied..........................4
very dissatisfied...........................5
Don't know...................................Y

GOTO Q5A

Q4A

How did the Inspector first contact your company to tell you they would like to visit you - was it ....

(12) SP

by letter......................................1
by ‘phone..................................2
or did they call in on you ?.............3
Don't know..................................Y

Q4B

Was the initial contact made with you or with someone else? If with someone else, with whom?

(13)

MYSELF 1
MANAGING DIRECTOR 2
COMPANY SECRETARY/CHIEF ACCOUNTANT 3
OTHER PERSON IN ACCOUNTS 4
Other (specify) 5
Specified Other (14-16)
Don't know..................................Y

Q4C

You said that the first contact made by the Inspector was by ....... Were you happy with this or would you have liked them to get in contact in a different way? If so, how?

(17) SP

BY LETTER.................................1
BY PHONE.................................2
BY VISIT.................................3
HAPPY WITH INMAL CONTACT........4
Don't know.................................Y

Q4D

Why do you say that? PROBE FULLY

Q4E

**BEFORE** the visit what did YOU see as the reasons for the Inspector's visit? PROMPT "What else?" WRITE IN

(22)

TO CHECK UP ON ME........................................1
TO CHECK RECORDS BEING KEPT CORRECTLY...............2
TO PROVIDE HELP AND ADVICE................................3
TO CHECK ALL MONIES BEEN SUBMITTED CORRECTLY......4
TO CHECK OUR UNDERSTANDING OF NATIONAL INSURANCE 5
A ROUTINE CHECK 6
BECAUSE WE ARE A NEW BUSINESS 7
Other (specify) 8
Specified Other (23-25)
Don't know.................................Y
Q4F

Did the INSPECTOR explain why they were coming to see you?

(26) SP
YES............................................. 1
NO...............................................2
Don't know..................................Y

Q5A
Did the inspector ask you to take out any records in preparation of the visit?

(27) SP
yes.............................................. 1
no...............................................2
Don't know................................Y

Q5B
Which documents did they ask for?

PROMPT "WHICH OTHERS?"

(28)
PAY ROLLS........................................ 1
WAGE RECORDS..............................2
THE BOOKS......................................3
BANK STATEMENTS..........................4
CHEQUE BOOK STUBS.........................5
PETTY CASH......................................6
PETTY CASH VOUCHERS......................7
CASH BOOKS..................................8
P.A.Y.E RECORDS............................9
Other (specify)................................0

(29)
Specified Other

(30-32)
Don't know...................................Y

Q5C
How long did it take you to gather together all the records?

INTERVIEWER INDICATE WHETHER IT WAS HOURS OR MINUTES AND AT THE NEXT QUESTION TYPE IN NUMBER OF MINUTES/HOURS

(33) SP
MINUTES..........................................1
HOURS.............................................2
Don't know.................................Y

Q5D
Write in number of.....

1 TO 100

(34-36)

Q6A
Did the Inspector cover everything in one visit or did they have to return?

ONE VISIT.................................1
HAD TO RETURN............................2
Don't know................................Y

(37) SP

IF(Q6A=DK)
GOTO DQ6C

Q6B
How long did the visit(s) take (in total)?

INDICATE WHETHER IT WAS HOURS OR MINUTES AND AT THE NEXT QUESTION TYPE IN NUMBER OF MINUTES/HOURS

(38) SP
MINUTES........................................1
HOURS..........................................2
Don't know.................................Y

IF(Q6B<>DK)

Q6BB
Write in number of.....

1 TO 100

(3941)
The inspectors visit covers checking your records explaining procedures and helping you with your queries.

INTERVIEWER: THE QUESTION IS IN TWO PARTS READ THE WHOLE QUESTION AND ENTER YOUR ANSWER AND THEN THE QUESTION WILL COME UP A SECOND TIME AND YOU SHOULD ENTER THE PROPORTION FOR THE SECOND PART.

Q6C

-1. @What proportion of time was spent checking your records and what proportion explaining the procedures and helping you with queries about national insurance

-2. 

(50) SP

-2-

too long .........................................1
too short ........................................2
about right ....................................3
Don't know ....................................Y

Q6C:

-1. @What proportion of time was spent checking your records and what proportion explaining the procedures and helping you with queries about national insurance

-2. 

0 TO 100........

Don't know

Y

Q6CX

Percentage adds up to "%TOTAL%" * If you want to go back and change the response choose "yes" otherwise choose "continue"

-1. @What proportion of time was spent checking your records and what proportion explaining the procedures and helping you with queries about national insurance

-2. 

(48) (49) SP

yes .................1 1
continue..............2 2

Q7A

During the course of the visit, which aspects of the National Insurance system did they discuss with you? PROMPT "What else?"

[NB DO NOT PROMPT IN RELATION TO PRECODES]

(53) MP

COMPLETING NATIONAL INSURANCE CONTRIBUTIONS DETAILS ...................................................1
COMPLETING YOUR WAGE RECORDS...........................................................................................2
COMPLETING YOUR END OF YEAR RETURNS..............................................................................3
STATUTORY SICK PAY ..................................................................................................................4
STATUTORY MATERNITY PAY .......................................................................................................5
CLASS IA NATIONAL INSURANCE (that is the national insurance due on company cars) ..............6
PAYE ..............................................................................................................................................7
N.I.C.S FOR PART TIME EMPLOYEES ...........................................................................................8
EXPENSES .....................................................................................................................................9

(54) MP

NATIONAL INSURANCE FOR DIRECTORS............

1

1

[+cloths]........2
 [+qoth3+]........3

Don't know

(53) MP

Y

Q7AOTF1 Please enter other answer
Q7AOTH2 Please enter other answer

Q7AOTH3 Please enter other answer

Q7B

Can I just check, did they discuss ...?

INTERVIEWER READ OUT IF NO MORE JUST PRESS NULL

1. COMPLETING NATIONAL INSURANCE CONTRIBUTIONS DETAILS
2. COMPLETING YOUR WAGE RECORDS
3. COMPLETING YOUR END OF YEAR RETURNS
4. STATUTORY SICK PAY
5. STATUTORY MATERNITY PAY
6. CLASS 1A NATIONAL INSURANCE (that is the National Insurance due on company cars)
7. P.A.Y.E

Very well...........1 1 1 1 1
Fairly well...........2 2 2 2 2
Not very well......3 3 3 3 3
Not at all well...4 4 4 4 4
Don’t know......Y Y Y Y Y

Q7BOTH1 Please enter other answer

Q7BOTH2 Please enter other answer

Q7BOTH3 Please enter other answer

Q7C

How well did the Inspector cover “....”? Was it covered ...?

1. COMPLETING NATIONAL INSURANCE CONTRIBUTIONS DETAILS
2. COMPLETING YOUR WAGE RECORDS
3. COMPLETING YOUR END OF YEAR RETURNS
4. STATUTORY SICK PAY

5. STATUTORY MATERNITY PAY
6. CLASS 1A NATIONAL INSURANCE (that is the National Insurance due on company cars)
7. P.A.Y.E

Very well...........1 1 1 1 1
Fairly well...........2 2 2 2 2
Not very well......3 3 3 3 3
Not at all well...4 4 4 4 4
Don’t know......Y Y Y Y Y
**Q8**

What other topics, if any, would you have liked to discuss that were not covered in the visit? PROBE FULLY

(52-54)

**Q9A**

During the course of the visit, did the Inspector identify any problems in the way that the NI Contributions records or the End of Year Returns (P 14s) were being completed?

(55) SP

YES ............................................. 1
NO ............................................ 2 GO TO Q10A
Don't know ................................ Y GO TO Q10A

**Q9B**

What problems did they identify? PROBE “What else?” RECORD UP TO 5 MENTIONS. INTERVIEWER IF NO MORE TYPE NULL

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<td>(59-61)</td>
<td>(62-64)</td>
<td>(65-67)</td>
<td>(68-70)</td>
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No answer: X X X X X

**Q9C**

For “**...**” - How well did the Inspector explain how to correct this? Was it explained...

<p>| | | | | |</p>
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<tr>
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<th></th>
<th></th>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td>very well</td>
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<td>not very well</td>
<td>not at all well</td>
<td>Don't know</td>
</tr>
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<td>3</td>
<td>4</td>
<td>1</td>
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**Q9D**

How do you feel it could have been explained better? PROBE FULLY

(76-78)  4/810 (11-13) (1416) (17-19)

**Q10A**

During the visit, how far do you think the Inspector was able to answer all your questions about NATIONAL INSURANCE? Could they answer...

(20) SP

all of them: 1
most of them: 2
some of them: 3
a few of them: 4
none of them: 5
I didn't ask any: 6
Don't know: Y

**Q10B**

Which NATIONAL INSURANCE questions couldn’t they help you with at the visit? PROMPT, Which others?

(21-24)
Q10C

Did the Inspector follow up any questions not dealt with during the visit?

(25) SP

Yes...........................................1
No.............................................2
Don't know................................Y

Q11A

Did the Inspector give or send you any leaflets or books which give details or advice on National Insurance schemes?

(26) SP

YES...........................................1
NO.............................................2
Don't know................................Y

Q11B

How useful were these leaflets or books?

(27) SP

very useful.............................1
fairly useful............................2
not very useful..........................3
not at all useful..........................4
Didn't look at them.....................5
Don't know................................Y

I'm now going to ask you about some of the characteristics that the inspector who visited you may or may not have had

Q12A

unf       appen knowle
polite     friendly   sellable  dgresible rude  offhand

(28) (29) (30) (31) (32) (33) (34) SP

YES.........1 1 1 1 1 1 1
NO...........-2 2 2 2 2 2 2
Don't know...Y Y Y Y Y Y Y

Q12B

Did the Inspector give you their name if you needed to contact them in the future?

(35) (36) SP

YES........................................1
NO.........................................2
Don't know..............................Y

Q13A

As a result of the Inspector's visit, have you changed any of your procedures?

(37) SP

YES........................................1
NO.........................................2
Don't know..............................Y

Q13B

And, can I check, as a result of the Inspector's visit, did the DSS Contributions Agency ask the company for additional payments or provide a refund of any kind?

(38) SP

YES - ASKED FOR PAYMENT...............1
YES - GAVE REFUND......................2
YES - BOTH ASKED FOR PAYMENT AND GAVE REFUND 3
NO...........................................4
Don't know..............................Y
Q14A

Since the visit, have you contacted the DSS Contributions Agency with any problems or queries? PROMPT IN RELATION TO PRECODES

(49) MP
YES - NEWCASTLE CENTRAL OFFICE............ 1
YES - LOCAL OFFICE............................ 2
YES - SSALE PHONE ADVICE LINE.............. 3
NO............................................. 4
Don't know............................. Y

Q14B

Did you ask to speak to the Inspector who visited you?

(41) SP
YES............................................. 1
NO............................................. 2
Don't know............................. Y

Q14C

And did you speak to the Inspector who visited you or to someone else?

(42) SP
INSPECTOR............................. 1
SOMEONE ELSE.................... 2
Don't know............................. Y

Q14D

Were there any particular reasons why you chose to contact the

**...** rather than

**...**

PROMPT "Why else?"

(4346)

Q14E

Would you prefer to have one named contact to deal with all your National Insurance and End of Year Return queries or are you happy to contact anyone at the Contributions Agency?

(47) SP
ONE NAMED PERSON.............. 1
ANYONE.................................... 2
Don't know.......................... Y

Q14G

Why do you say that? PROBE FULLY

(49)
MORE LIKELY:Inspector was very helpful................................................................. 1
:Good to know who to ask for help/someone there to help........................................ 2
Have a named contact............................................................... 3
LESS LIKELY:Know everything I need to/ don’t expect to have problems....................... 4
:Gave me leaflets/books to refer to if I had a query ............................................. 5
Other (specify).............................................. 6

QC15

I would like to read out a list of statements that people **have said** about visits from National Insurance Inspectors. For each one, I would like you to tell me how much you agree or disagree with what is said.

Q15

%FB%....
Do you....

-1- It was difficult to understand the information the Inspector gave me.

-2- The Inspector appeared more concerned with identifying errors our monetary returns than helping me solve difficulties.

-3- The visit should help me to accurately complete future End of Year Returns.

-4- The Inspector was helpful in resolving difficulties I have in dealing with National Insurance Contributions.

-5- It has made me realise I can call the Contributions Agency if I need help.
Q16A

Overall, taking all aspects of the visit into account, how satisfied were you with the way in which the visit was conducted? Were you

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</tr>
<tr>
<td>fairly satisfied...................2</td>
</tr>
<tr>
<td>neither satisfied nor dissatisfied..3</td>
</tr>
<tr>
<td>fairly dissatisfied..................4</td>
</tr>
<tr>
<td>very dissatisfied....................5</td>
</tr>
<tr>
<td>Don't know............................Y</td>
</tr>
</tbody>
</table>

Q16B

Why do you say that? PROBE FULLY

(60-63)

Q17A

So, overall how useful did you find the visit? Did you find it

<table>
<thead>
<tr>
<th>(64) SP</th>
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<tbody>
<tr>
<td>very useful.........................1</td>
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<tr>
<td>fairly useful........................2</td>
</tr>
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<td>not very useful.......................3</td>
</tr>
<tr>
<td>not at all useful......................4</td>
</tr>
<tr>
<td>Don't know............................Y</td>
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Q17B

Why do you say that? PROBE FULLY

(65-67)

Q18A

And to what extent do you feel the visit could help you to accurately complete your next End of Year Returns. Was the visit

<table>
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<tr>
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</tr>
<tr>
<td>very unhelpful........................5</td>
</tr>
<tr>
<td>Don't know............................Y</td>
</tr>
</tbody>
</table>

Q18B

Why do you say that? PROBE FULLY

(69-71)

Q19A

Could I ask you about your job? What does the firm or organisation you work for mainly do or make at the place where you work

INTERVIEWER NOTE: THIS INCLUDES THE SELF EMPLOYED DESCRIBE FULLY, PROBE MANUFACTURING/PROCESSING/DISTRIBUTING FOR MAIN GOODS PRODUCED, MATERIALS USED, WHOLESALE/RETAIL, ETC

(72-74)

Q19B

Is the place where you work part of a larger organisation (which includes other sites)?

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<tr>
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<td>no.................................2 GO TO C20A</td>
</tr>
<tr>
<td>Don't know............................Y GO TO C20A</td>
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Q19C

What is the function of this branch?

(76-78)

PAS 13386
How many ... are there at the place where you work

INTERVIEWER FULLTIME EMPLOYEES 30+HOURS PER WEEK/PART-TIME
EMPLOYEES 1 TO 29 HOURS PER WEEK

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<td>100-199</td>
<td>6</td>
</tr>
<tr>
<td>200+</td>
<td>7</td>
</tr>
<tr>
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<td>Y</td>
</tr>
<tr>
<td>Refused</td>
<td></td>
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</table>

**Q20B**

Since which year has the company been trading?

Card: 05 (6-7)

-1800/1800 TO 1899/1900 TO 1993 (8-12)

Don't know....................................................... Y

**Q20C**

Since then has your company always completed End of Year Returns?

(13) SP

Yes......................................................... 1
No............................................................ 2
Have not submitted one yet......... 3
Don't know................................. Y

**Q20D**

Since which year has the company submitted End of Year Returns?

-1800/1800 TO 1899/1900 TO 1993 (1418)

Don't know....................................................... Y

What is your job in this firm or organisation? PROBE 'Is that the full title of your job?'

(19-21)

Don't know....................................................... Y

**Q20F**

What skills, training or experience do you need to do your job?

(22-24)

**Q20G**

Do you have any managerial duties, or are you supervising any other employees

(25) SP

yes......................................................... 1
No............................................................ 2
Don't know................................. Y

**Q20H**

For how long have you worked with wages records (both at this company or elsewhere.)

INTERVIEWER CODE 99 IF LESS THAN A YEAR
INTERVIEWER WRITE IN NUMBER OF YEARS? IF ANSWER IS NEVER TYPE NULL

1 TO 99 (26-27)

No answer....................................................... X

Don't know................................. Y
Q21

In the next year, we may wish to contact some companies again to ask them how useful the visit had been to them after they had completed their 1993/94 End of Year Returns. Would you be willing to be recontacted?

(28) SP

YES................................. 1
NO/UNSURE......................... 2

Close Interview

Thank respondent and close
This is your last question
Make a note of your respondent number ***%N0%***

Go back and check your questionnaire << takes you to the beginning
<qname takes you back to a specific question.

(29) SP

Yes 1
Appendix B
Opt-out Letter
Dear Sir or Madam

Your view of visits from Contributions Agency NI Inspectors

I am writing to ask for your help with a survey for the Contributions Agency.

What is the Contributions Agency?
The Contributions Agency (CA) is part of the Department of Social Security and is responsible for the administration of National Insurance (NI). Recently this year your company was visited by an NI Inspector from the CA. The Inspector would have looked at your wages records and discussed various aspects of National Insurance with you.

What is the survey about?
The Contributions Agency has commissioned an independent research agency, Public Attitude Surveys (PAS), to evaluate the standard of service the CA provides to companies. Between November 1993 and January 1994 PAS will be interviewing 1,500 companies over the telephone about their opinions of the service they received when an NI inspector from the CA visited earlier this year. The interview will cover questions about opinions of the Inspector’s visit, PAS will not be asking for any financial information about the company or its employees. The interview will only last about 15 to 20 minutes. Where possible PAS will ask to speak to the person in the company who was visited by the CA Inspector. If you were not the main person involved with the Inspector’s visit could you please pass this letter on to the person who actually dealt with the Inspector. Please also let your supervisor or manager know that I have written to ask for your help with this survey.

Why should I take part?
This company has been chosen to take part in this survey at random from companies that have received a visit from a CA Inspector. It is very important that the Agency obtains the views of a wide range of companies which have received a visit from a CA Inspector. We can then involve the views of a representative sample of companies when assessing ways of improving the present service. However, if you prefer not to be approached to take part in this study, please write to me at the above Freepost address or telephone me on 071 962 8544. Please also contact me if you would like a Welsh speaking interviewer when PAS phone you.

What will happen to my replies?
The answers that you give to PAS will be entirely confidential. The names of individuals or companies or any other details will not be passed on to the DSS or the CA. PAS will write a report based on the interviews with all companies as a whole and the results to the survey will be anonymised so that individuals and companies cannot be identified. Taking part in this survey will not affect any of your dealings with the CA.

Although participation is voluntary, the success of this survey depends on your goodwill and co-operation. I do hope you can take part. Thank you in anticipation for your time and help. If you have any queries please do not hesitate to contact me. I hope you are able to take part in this study and enjoy talking to PAS.

Yours faithfully

Gillian Elam
Senior Research Officer

Reference CAVMAIN

Date 28 October 1993
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<th>Title</th>
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