



# HM Revenue & Customs

Joe Tomlinson

By email:

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## Information Rights Unit

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Date: 01 May 2024  
Our ref: FOI2024/39785

Dear Joe Tomlinson,

### Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 8 April, for the following information:

1. How many user researchers presently work at HMRC?
2. How much HMRC has spent annually on user research for each of the previous five years?"

### Our response

We can confirm that we hold the information requested as follows:

1. 73 HMRC members within the user research community (this includes ResOps). Depending on the need for work, we augment capacity using supplier resources.
2. User Research Recruitment Agency (for end users to participate in research) costs –
  - April 2019 – March 2020 - £310,186.75
  - April 2020 – March 2021 - £355,809.56
  - April 2021 – March 2022 - £408,428.47
  - April 2022 – March 2023 - £415,347.95
  - April 2023 – March 2024 - £308,018.23

Incentive vouchers for participants who have undertaken research with HMRC (using our in-house panel of users)

- April 2019 – March 2020 - £30,360.00
- April 2020 – March 2021 - £44,325.00
- April 2021 – March 2022 - £43,460.00
- April 2022 – March 2023 - £93,086.50
- April 2023 – March 2024 - £97,875.00

These costs represent the cost of recruitment of users for research and are in addition to the costs of FTE and suppliers who conduct the research.

If you are not satisfied with our reply, you may request a review within 40 working days of receiving this letter by emailing [informationrightsunit@hmrc.gov.uk](mailto:informationrightsunit@hmrc.gov.uk) or by writing to our address at the top.

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If you need extra support, for example if you have a disability, a mental health condition, or do not speak English/Welsh, go to [www.gov.uk](http://www.gov.uk) and search for 'get help from HMRC'.

Text Relay service prefix number – 18001

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If you are not content with the outcome of an internal review you can [complain to the Information Commissioner's Office](#).

Yours sincerely,

HM Revenue and Customs