HM Revenue & Customs

Knowledge, Analysis and Intelligence

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Dan Gallagher,
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Date 21 October 2024

Dear Dan,

Evaluation Plans

Thank you for your email dated 2nd October, which asked departments to set out their plans to evaluate policies taken into account in the Office for Budget Responsibility's (OBR) potential output forecasts between Spring Budget 2023 and Autumn Budget 2024.

You and I have had helpful discussions about the detail of our evaluation approach for the relevant tax and Child Benefit measures. We agreed that these evaluations will require joint working across HM Treasury (HMT) and HM Revenue and Customs (HMRC) analytical teams. Our teams have been working together over recent weeks to develop our approach to evaluation, and I promised to summarise where we've got to.

This letter sets out HMT and HMRC's joint commitment to evaluate the tax polices taken into account in the Office for Budget Responsibility's (OBR) potential output forecasts between the Spring Budget 2023 and Spring Budget 2024. These are changes to: National Insurance Contributions (NICs) rates, the Lifetime and Annual Allowances for Private Pensions tax relief, the High-Income Child Benefit Charge (HICBC) and Full Expensing.

Rigorous evaluation is key to high-quality evidence-based policy making. The annexes set out our initial thinking on how we could approach evaluations of these policies. We will continue these conversations after the Budget on 30 October. Our teams will engage with the OBR, the Evaluation Taskforce, and academics to further develop the evaluation plans. Our initial thinking as laid out in the annexes may change as we carry out this engagement. Given the OBR's strong interest, we intend to actively involve them in discussions about these evaluations.

There are a number of data, methodological and resourcing issues in conducting detailed evaluations of these policies. For example, establishing causal relationships between policy changes and observed impacts may be complicated by data availability, a lack of a credible counterfactual and difficulties in controlling for confounding factors. This may reduce our ability to draw definitive conclusions from the evaluations. Given the resourcing implications of conducting evaluations, we will also need to consider the timings and level of detail of these particular evaluations as we build them into our wider analytical work programmes.

Subject to these issues, we will ensure any assessment is as robust as possible. We will continue to keep the best approach to evaluation and publication under review as the projects develop.

Let's get together with our teams after Budget to progress these joint HMT and HMRC evaluation plans.

Best wishes,

Jane Whittaker

Director of Analysis

Annex A - Changes to NICs Rates and HICBC thresholds

At Autumn Budget 2023 Class 1 Employee NICs were reduced from 12% to 10%, Class 2 self-employed NICs were abolished and Class 4 self-employed NICs were reduced from 9% to 8%. These changes came in on 6 January 2024. Further to this at Spring Budget 2024 Class 1 employee NICs were cut again from 10% to 8% and Class 4 self-employed NICs were reduced from 8% to 6%. These changes came in on 6 April 2024.

On 6 April 2024 the threshold at which the High-Income Child Benefit Charge (HICBC) starts being applied was increased from £50,000 to £60,000. At the same time the upper threshold at which Child Benefit is withdrawn completely was increased from £60,000 to £80,000.

Economic theory suggests that those whose marginal tax rates have fallen as a result of these policies will have an increased incentive to work more hours (via the "substitution effect"), whereas we may not expect to see the same effect among groups whose marginal tax rates have not been affected by these policies. We may also expect to see some individuals' working hours affected by the policies' impact on their household's take home pay (via the "income effect").

Economic theory also suggests that as individuals keep more of what they earn, more people may enter into work. This effect would be particularly pronounced for those whose financial incentives to work are most impacted by the policy change and groups that are most responsive to changes in their financial incentives to work.

Given HICBC's design, we would expect parents and non-parents to be affected differently by the policy. We may be able to compare the hours, earnings or employment outcomes of these two groups to help assess the impact of the policy.

To assess the impact of these policies on working hours, evaluation approaches we are considering include: regression discontinuity techniques, difference in difference, and propensity score matching.

To assess the impact of these policies on employment, evaluation approaches we are considering include: ordinary-least squares regressions, difference in difference, propensity score matching and logit or probit regressions.

The datasets we are considering using include: Pay As You Earn Real-Time Information, Self-Assessment, the Annual Survey of Hours and Earnings, the Labour Force Survey, UK Household Longitudinal Study, and the Family Resources Survey.

When deciding the timing of the evaluation, we will need to consider the time required for the policy to have an impact and the time it takes for data to become available. Real-Time Information is available with a relatively short-lag, Self-Assessment is available in the February after a tax year is ended, the Annual Survey of Hours and Earnings covering March is typically available late in the year the data was collected, the Labour Force Survey (which is currently subject to lower response rates and lower quality) micro-data is available with a roughly three-to-six month lag.

Annex B - Introduction of Permanent Full Expensing for companies investing in plant and machinery.

At Autumn Budget 2023, the government made permanent the temporary first-year allowances, which were introduced at Spring Budget 2023. For qualifying expenditure on the provision of plant or machinery, companies can claim:

- A 100% first-year allowance for main rate expenditure
- A 50% first-year allowance for special rate expenditure

This measure was designed to stimulate business investment in plant and machinery by reducing the cost of capital. The amount of expenditure that can qualify for this measure is uncapped.

As with the other measures discussed in this annex, the main challenges here will be establishing a robust counterfactual given there is no natural control group. HMRC are currently scoping out methodologies to evaluate the impact of the related Super-deduction capital allowance measure which has similar challenges, and have included the OBR in early discussions on methodology.

We are also engaging with academia and other expert stakeholders on possible approaches. The methodologies being considered try and exploit differences in the impact of the super-deduction on different asset types and companies e.g. between asset subject to the main and special capital allowance rates, or companies above or below the annual investment allowance.

If a robust methodology can be developed for the Super-deduction, HMRC will share this methodology for comment with OBR after the 30 October 2024 Budget. HMRC will then use the lessons learnt from this evaluation to help develop options for evaluating permanent Full Expensing policy, although the Corporation Tax return data required for the evaluation will not be available until 2026.

Annex C - Increase in the Pension Annual Allowance (AA) and the abolition of the Lifetime Allowance (LTA)

The Pension Annual Allowance was increased from £40,000 to £60,000 in April 2023. This is the amount an individual can contribute each year to pensions pots before contributions are subject to a tax charge. High earning individuals also faced an AA taper, which saw its threshold increased in April 2023 to ensure fewer taxpayers were subject to these rules. Changes to these rules were expected increase labour market participation amongst those affected, by increasing incentives to work.

The LTA was abolished in April 2024, with the LTA charge removed in April 2023. The Lifetime Allowance is the total amount of tax-relieved contributions that an individual can accumulate in their pensions pots before incurring a tax charge. The policy was expected to increase pension contributions and reduce labour market exits amongst those exceeding the limit.

To assess the impact of the policy evaluation approaches we are considering: regression discontinuity techniques, difference in difference, propensity score matching, and ordinary-least squares, logit or probit regressions.

The datasets we are considering using include: Accounting for Tax, Real-Time Information, Self-Assessment, the Annual Survey of Hours and Earnings, the Labour Force Survey, UK Household Longitudinal Study, the Family Resources Survey, the Wealth and Assets Survey and the Survey of Personal Incomes.

Accounting for Tax data is available quarterly with a relatively short time lag. The Survey of Personal Incomes data is available with an almost a two-year lag. Data on pension wealth from the Wealth and Assets Survey for 2024-25 will not be available for some time, with latest ONS publication plans for Wealth and Assets Survey data covering 2020-2022 to be published in December 2024. The timings for the availability of the other data sources considered have been set out above.

Department for Work & Pensions

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Date 25/10/2024

Re: Evaluation plans

Dear Dan,

I am writing in response to your request that departments outline their plans to evaluate policies considered in the Office for Budget Responsibility's (OBR) potential output forecasts between the Spring Budget 2023 and the Autumn Budget 2024. Below I've set out the required information for the 5 policies that OBR scored.

DWP has a strong tradition of evaluation of its programmes and policies – something that the OBR have acknowledged – and our DWP Evaluation Strategy - GOV.UK (www.gov.uk) sets out our general approach to evaluation. We are committed to evaluating these 5 policies too. However, in some cases there is a challenge of establishing robust impact estimates, when similar policies (particularly DfE's free childcare) are being implemented at the same time. These evaluation plans may change as they are subject to further scrutiny and as delivery plans evolve.

Funding Originally Intended for "Universal Support"
DWP is firmly committed to undertaking a robust and proportionate evaluation of the employment programme previously referred to as Universal Support, which was scored by OBR at Spring Statement 2023, and then at Autumn Statement 2023 for its expansion. Subject to ministerial clearance and based on current expected delivery timescales, DWP expects to publish the final evaluation reports in 2031, after sufficient time to assess impact on outcomes for multiple cohorts over several years and to maximise the opportunity to collect survey data throughout the programme. DWP will require interim findings at several stages, including an early insights report (expected January 2026), interim reports (expected November 2026) and emerging findings presentation outputs (expected each year from 2027 to 2030). The evaluation aims to estimate impacts on sustained employment, earnings, health and wellbeing outcomes. The evaluation strands will include quasi-experimental impact evaluation (utilising Propensity Score Matching), theory-based evaluation, value-for-money evaluation and process evaluation. The evaluation will take a mixed methods approach, using longitudinal surveys, qualitative research, programme Management Information and secondary administrative data sources as far as possible.

UC Childcare measures

The Department is currently monitoring usage of both the Flexible Support Fund upfront childcare support and the ongoing usage of the UC childcare element following the changes scored at SB23. We have also undertaken process evaluation research and have identified areas to support improved delivery that the Department is addressing. Following a comprehensive feasibility assessment and consultation with leading experts we have concluded that a robust impact evaluation of the UC childcare measures alone is not possible. The policy was implemented across Great Britain at the same time, leaving no counterfactual, and a range of other measures, particularly the expansion of the DfE free childcare offer, will invalidate any pre and post rollout analysis over a sufficient time frame to assess impact. We will continue to work with the IFS, who are conducting the assessment of the DfE expansion, to see if we can consider the UC changes as part of the wider package of measures.

Lead Carers

DWP is firmly committed to undertaking a robust and proportionate evaluation of the conditionality changes for lead carers of children, which were scored by OBR at Spring Statement 2023. For the Work Related Activity hours change (affecting Intensive Work Search lead carers of 3-12 year olds), we will have 12 months of outturn data for this group by May 2025 (covering Apr'24-Mar'25), which will allow us to perform the evaluation in the second half of 2025. Subject to approvals and successful completion, we will seek to publish an evaluation report of this aspect of the policy in 2026. We have started monitoring key metrics like proportion moving into employment and average earnings. As there is no control group for the lead carer policy changes, we intend to use a difference-in-difference methodology. We will use DWP administrative data, along with Real Time Information (RTI) earnings data from HMRC to determine employment outcomes such as employment rate and UC award over time.

Regarding the appointment frequency change (affecting Work Focused Interview and Work Preparation lead carers of 1- and 2-year-olds), due to delays, the policy is not currently being fully implemented according to policy intent. We require delivery of the policy to increase before we can begin analysing data or give clear timelines for evaluation. The nature of the customers in this group means that employment impacts may not be seen immediately as there is no requirement to search for work until their child turns 3 years old and they move to IWS conditionality group. Once we have sufficient data, we also intend to use a difference-in-difference approach for this policy change, as described above. However, the introduction of additional childcare policies in DWP and DfE add complexity to conducting an evaluation, particularly on the frequency change. We expect the DfE policies especially will impact lead carers entering employment/increasing hours, and likely more so than our policies. Isolating the effects of our lead carer policies and the DfE changes may not be feasible in an evaluation, but we will work with DfE and IFS to explore possibilities.

WCA reforms

We have not yet developed a formal evaluation plan and expect to do this alongside more detailed implementation plans for the policy. On current plans, the policy will be rolled out nationally and all at once, and we will not be able to identify affected individuals as their counterfactual assessment outcome will not be known. Therefore, we will have limited scope to carry out a statistically robust quantitative impact evaluation. We will explore options and we will monitor the change in WCA decisions, dispute rates and outcomes, AME spending, and employment outcomes. Given the scale of the expected changes, some of these measures (particularly decision outcomes) should show immediate and substantial changes after the planned implementation date of September 2025, which may allow for a robust identification of an effect and will certainly give a strong indication of how the impact of the policy compares to our expectations. For example, we forecast a reduction of 85,000 LCWRA initial decisions vs the counterfactual in 2025/26, which should be immediately apparent in our administrative data.

Restart

The impact evaluation of the Restart scheme pre-extension (July 2021- June 2024) is currently being conducted, using Propensity Score Matching (PSM) as our primary approach – as outlined below. The aim is to publish an impact assessment by the end of 2025, subject to approvals and successful completion. This report will incorporate evidence from the impact evaluation as well as insights from the broader evaluation framework, including from the already published evaluation: The Evaluation of the Restart Scheme - GOV.UK. This may include the use of additional quasi-experimental methods deemed appropriate based on the evolving data landscape.

After 2025, we would start being able to estimate the impacts from cohorts that started during the extension from July 2024, using the same methodological approaches, with the aim of producing results in 2026/27 once there is sufficient outturn data and tracking time. The impact evaluation of Restart pre-extension uses quasi-experimental techniques, as the experimental route was ruled out early on. As developed for many DWP employment programmes, the primary approach utilises PSM to create a comparison group of non-participants who are similar to the participants in all observable characteristics. We are also exploring whether this can be augmented with evidence from other techniques such as Instrumental Variables (IV), Difference-in-Differences (DiD) and Panel Data estimation, depending on data availability and quality as the evaluation progresses.

These quasi-experimental techniques will utilise observational data from DWP administrative data sources, alongside HMRC RTI PAYE data and other additional data that we have access to that we think will enhance our ability to control for selection bias.

Subject to the issues outlined for all the programmes, we remain firmly committed to conducting robust, high-quality evaluations and so will keep under consideration the best approaches to take.

I am very happy to discuss our evaluation plans and challenges in greater detail and am open to further engagement or suggestions to ensure the highest standards of policy evaluation.

Yours sincerely,

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Daniel Gallagher
Director, Economics Group
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18 October 2024

Dear Dan,

Thank you for your strong interest in DHSC's evaluation plans for NHS Talking Therapies and Individual Placement Support. These are important policies for supporting mental health and improving economic outcomes and DHSC is committed to robust evaluation – working closely with DWP, HMRC and HMT, ONS and others - to assess their implementation and impacts, in order to shape future policy.

I set out below how we are doing this:

NHS Talking Therapies (NHS TT)

DHSC is committed to evaluating the labour market impacts of NHS TT. To this end, we are undertaking with the ONS a novel health and employment data-linkage study, reporting initially in April 2025.

The ONS analysis links NHS TT data to HMRC PAYE, Census, and Deaths data and uses quasi-experimental methods to estimate the causal impact of NHS TT treatment on employment and earning outcomes. The data allows for tracking of employment and earnings a minimum of two years prior to and following treatment, and the study includes analysis of heterogeneity according to a range of characteristics including demographic characteristics and employment status at referral.

There is a planned extension to this project, seeking approvals to link to DWP data, aiming to report in 2026. Although, this study uses NHS TT data prior to the Autumn Statement 2023 expansion, the NHS TT model has remained very similar, so this should support meaningful estimates of the on-going impacts of NHS TT beyond the study period.

We are also exploring a larger, quasi-experimental evaluation involving qualitative interviews, longitudinal data collection, and further data linkage, reporting by 2030, which would be funded through the National Institute for Health and Care Research. This would allow for a detailed understanding of the mechanisms underpinning the impacts observed in the ONS study. The longitudinal survey would collect primary mental health outcome data for users who completed a course of NHS TT and for a counter-factual group who didn't use the service or started a course of NHS TT but dropped out. This survey data could be linked to NHS TT, NHSE, HMRC and DWP data to understand the long-term impacts of NHS TT on health (both physical and mental, and both prevalence and service use), earnings, employment status and welfare use. The qualitative element would consist of interviews with providers and users to understand patient experiences and quality of the delivery.

Individual Placement Support (IPS)

We are equally committed to evaluating IPS and, subject to data permissions, are working to commission a data linkage study which links Mental Health Services Data Set (MHSDS), DWP, and HMRC data. This study would create a linked dataset and analyse linked data using quasi-experimental methods (such as propensity score matching) to estimate the long-term earnings, welfare and employment impacts of receiving the IPS intervention. This will involve matching participants of IPS with a control population who were in contact with community mental health services and had similar pre-treatment employment profiles but did not receive the IPS intervention. We are seeking to deliver this study in collaboration with the ONS, following the approach of our ongoing NHS TT evaluation. There is strong senior support here to identify the requisite funding and pursue data linkage agreements with DWP and HMRC. We would expect findings to be reported by the end of 2028.

Notwithstanding, and pending the above full-scale evaluation, the IPS Grow (IPSG) data tool can already be used to observe some short term employment outcomes. The IPSG tool contains data from providers about outcomes of the IPS service and whether the individual found employment after the service. Data quality within the tool is expected to be of sufficient quality for monitoring employment outcomes from April 2025, when all providers should be submitting data to the tool. We envisage publishing summary data from 2026.

I hope that this is helpful and trust it conveys our clear commitment to robust evaluation of these policies. I would of course be very happy to discuss further.

Best wishes

Chris

Department for Education
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Date: 17 October 2024

Dear Director, Economics Group, HMT

I am writing to you following the request for further information from the Office for Budget Responsibility on evaluation plans for all scored policies. For the Department for Education, this relates to the Extended Childcare Entitlements.

The Department for Education strongly supports the Government's commitment to monitor delivery and evaluate the effectiveness of our policies.

A robust evaluation of the Extended Childcare Entitlements is already underway, and consists of three main strands:

1. A mixed-methods process evaluation delivered by IFF Research. Interim findings will be presented internally in October 2024 and April 2025 followed by a final presentation in March 2026. The final findings report will be published in Summer 2026.
2. A quasi-experimental impact evaluation and value-for-money assessment delivered by the Institute for Fiscal Studies. These will be available internally in March 2025, September 2025, March 2026 and December 2026. The final report is expected to be published in early 2027.
3. A programme of surveys (delivered internally by the Department) to complement the commissioned evaluations. Initial findings will be available internally from early 2025, though there is no agreed publication date.

Please see Annex A for further information on approaches, timelines, and data sources.

Yours sincerely,

Caroline Halls

DfE Chief Economist

Annex A Further details

Process evaluation

A mixed-methods process evaluation delivered by IFF Research will provide both qualitative and quantitative feedback on the experiences of Local Authorities and childcare providers as they work to deliver the new entitlements. The methods includes surveys, interviews, and case studies, as well as reviewing secondary data sources:

- Programme MI data
- Childcare and Early Years Survey of Parents
- Survey of Childcare and Early Years Providers
- Early Years Census
- Schools Census
- Understanding Society

The project will address seven themes: delivery; access to provision; quality of provision; parents/carer labour force participation; parental/carer demand; children's experiences; and family outcomes. Please see further information in Table 2 on research questions.

Interim findings will be presented internally in October 24 and April 25 followed by a final presentation in March 26. The final findings report will be published in Summer 2026.

Impact evaluation and value-for-money evaluation

The impact evaluation will employ a difference-in-difference approach utilising existing secondary data sources (see Table 1) to answer our key research questions under the following themes: Impacts on parent/carer labour market outcomes; Impacts on take-up of early childhood education and childcare; Impacts on children's development and wider family outcomes; Impacts on the provision and quality of childcare; Value-for-money. We will aim to complement this approach with regression discontinuity design for labour market outcomes. Please see Table 3 for further information on research questions.

The value-for-money evaluation will assess impacts on the Exchequer, parents, and children. To do this, we will draw on IFS' TAXBEN, a microsimulation model of the UK's tax and benefits system, to evaluate the implications of the new entitlements for tax revenues and benefits expenditure.

Following a successful feasibility stage, the project is now in analysis phase. Descriptive evidence on labour supply impacts and emerging findings will be delivered throughout the analysis phase.

These will be available internally in March 2025, September 2025, March 2026 and December 2026. The final report is expected to be published in early 2027.

Internal surveys

This strand will gauge parental experiences of finding and using childcare shortly after they register for childcare entitlements, and follow up 6 months later to assess any changes in circumstances.

The first findings will be available internally from early 2025. A publication date is yet to be agreed.

Table 1 Data sources for impact evaluation

Key outcomes of interest	Data sources
Employment	LFS, HMRC
Number of hours worked	LFS,
Earnings	LFS, HMRC
Parents remaining in the same job following birth of child	LFS, HMRC
Grandparent's employment	ELSA, USoc
Take-up of early education entitlements	EYC, DfE MI
Use of formal childcare	CEYSP
Spending on formal childcare	CEYSP
Children's development (ages 2-3)	USoc, LA-level ASQ
Children's development (age 5+)	NPD
Parental wellbeing	USoc, APS
Number of childcare providers and places	Ofsted
No. of places by characteristics, e.g. SEND	SCEYP
Staff turnover and vacancy rates	SCEYP
Average workforce characteristics	SCEYP
(Perceptions of) childcare quality	Ofsted, CEYSP

Notes: LFS = Labour Force Survey; APS = Annual Population Survey; HMRC = HMRC Real Time Information tax data; ELSA = English Longitudinal Study of Ageing; USoc = Understanding Society; NPD = National Pupil Database; EYC = Early Years Census; DfE MI = Department for Education Management Information; CEYSP = Childcare and Early Years Survey of Parents; LA-level ASQ = Ages and Stages Questionnaire (2 to 1 ½ year development check) ; SCEYP = Survey of Childcare and Early Years Providers; Ofsted = Office for Standards in Education, Children's Services and Skills.

Table 2 Process evaluation research objectives and questions

Research Objective	Research Questions
Assess how LAs/EY providers have delivered the new entitlements	• Was the expansion implemented as intended? • Was the support from DfE appropriate and sufficient? • How sufficiently prepared were LA and EY providers? • How did they ensure all children had access to high quality ECEC?
Explore the barriers and enablers faced by LAs/EY providers in delivering the new entitlements	• What challenges are providers facing in delivering the entitlements? • Are there sufficient places? • Is the workforce sufficient to meet demand? • Have there been any unintended consequences on access to or availability of provision?
Assess the uptake of the expanded entitlements amongst eligible working parents	• What is the uptake of the expanded entitlements amongst eligible working parents? • What is the demographic profile of families that take up and do not take up the new childcare entitlements offer? • How does this differ from other entitlement take-up? • Do the entitlements lead to children starting ECEC at a younger age and for longer periods of time? • Are children spending more time in high quality ECEC? • Is childcare more affordable for working parents with the new entitlements? • What are the barriers, if any, to increasing uptake amongst eligible families?

Explore parents'/carers' experiences of the expanded entitlements and how they have influenced their intentions and ability to work	• How easy was it for parents/carers to find a new funded entitlements place for their child? • What were parents'/carers' experiences with applying for a new funded entitlements place? • How do parental/carer expectations change about their return to work after parental leave? • Do parents/carers expect to use the entitlements to return quicker than they may have done so otherwise? • What types of jobs do parents/carers using the expanded childcare entitlements hold?
Assess how other families not eligible for the new entitlements have experienced finding and using childcare	• How have families not eligible for the new expanded entitlements experienced finding and using childcare? • Are there any family types who have faced considerable challenges in the face of these new entitlements? • What types of families appear to fare best/less well?

Table 3 Impact evaluation research theme and questions

Theme	Research Questions
Parent/carer labour supply	• How many more parents/carers are in work because of the • policy? • Are parents/carers working more hours because of the policy? • Are parents/carers earning more because of the policy? • How many parents have remained employed in the same job following the birth of their child? • How do all the above outcomes vary for different groups of individuals? • Have any sectors seen a particular benefit from higher employment rates because of the policy? • Are grandparents more likely to be in work/work more hours due to the policy?
Parent/carer demand	• What is the demand for places? • How many more children of different ages are using childcare? • How many hours/weeks are they using, on average? How does this vary? • How many fewer families are paying for formal childcare? • What is the average weekly spending on formal childcare, and how does this vary by age and entitlement? How does this vary by characteristics?
Children's development and family outcomes	• What are the effects of the policy on children's development? Does this differ across outcomes? How does this vary? • What are the effects of the policy on parental wellbeing?
Availability and quality of provision	• How has the number of (entitlement) places changed? • Have the Ofsted ratings of settings changed? How does this vary across provider types and areas? • Is there a shortage of places? How does this vary? • How have the characteristics of the workforce changed? • How has staff turnover changed?

	• How have average fees for different age groups changed? • How has the financial position of childcare providers changed? • Have parent perceptions of childcare quality changed?
Value-for-Money	• Total fiscal impact on the Exchequer • Direct costs of policy • Impact on tax-free childcare • Impacts on taxes and benefits • Impact on parents • Impact on children