

Study Protocol with Statistical Analysis Plan, NCT05612685

09/17/2025

Objectives: The purpose of this study was to pilot test the feasibility and preliminary efficacy of healthcare provider referrals to a tax filing app within parent-child health programs to test whether such referrals can increase receipt of tax credits among low-income parents.

Design: The study used a single-group, pre/post test design.

Methods:

The setting for this project was maternal/child health services in Los Angeles County, California. Los Angeles County is the largest metropolitan area of the US with over 12 million residents. Our primary study sites were a community-based non-profit that provided maternal/child health services to low-income parents and a safety net pediatric clinic.

Healthcare workers (i.e. nurses, physicians and community health workers) provided brief information about the potential benefits of tax credits and tax filing during parent or child encounters with eligible participants at program sites. In addition, text-messages were sent to eligible patients recently seen in a pediatric clinic.

The target population was parents making less than \$75,000 per year seeking maternal/parental or child health services. Parents were eligible to participate in the project if they were within the income threshold, had one or more children under six years of age, spoke English or Spanish, and had a valid tax filing ID (SSN or ITIN). Parents were ineligible if they had already filed taxes or were experiencing an acute mental health crisis (e.g., suicidality).

Parents were recruited during parent or child healthcare program encounters within program sites during each tax season (January to April). Those who provided informed consent to participate in the project completed a baseline survey and received referral information about tax filing, with the option to use a tax filing platform called Let's Get Set at no cost. Parents completed the first follow-up survey to assess outcome measures and use of tax credit refunds at the end of tax season in May of each year. A second follow-up survey was sent at six months follow-up in October of each year. Reminders for survey completion were sent via phone and text for each study timepoint. We offered a \$30 incentive for survey completion at each timepoint (up to \$90 total for completion of all surveys).

Statistical Analysis Plan: This was a small feasibility pilot and thus analyses were descriptive. Descriptive statistics to describe the sample's demographic and health characteristics. Frequencies and percentages were used to describe categorical or binary variables. We examined the frequency of tax filing prior to and during the study as the primary outcome, plus exploratory measures of parent and child health using frequencies and means. Bivariate tests were used to compare differences in parent and child health status.

Informed Consent Form

University of California, Los Angeles

RESEARCH INFORMATION SHEET

Pilot of 'Let's Get Set' Tax Filing App to Support Family Financial Well-Being

INTRODUCTION

Dr. Kristen Choi, PhD, RN and Dr. Cecile Yama, MD from the School of Nursing and the David Geffen School of Medicine at the University of California, Los Angeles are conducting a research study. This study is being funded by the UCLA School of Nursing. You were selected as a possible participant in this study because you met eligibility criteria during the study screening. Your participation in this research study is voluntary.

WHAT SHOULD I KNOW ABOUT A RESEARCH STUDY?

- Someone will explain this research study to you.
- Whether or not you take part is up to you.
- You can choose not to take part.
- You can agree to take part and later change your mind.
- Your decision will not be held against you.
- You can ask all the questions you want before you decide.

WHY IS THIS RESEARCH BEING DONE?

The purpose of this pilot study is to understand whether referrals to 'Let's Get Set' during healthcare encounters can help families receive tax credits by filing taxes, what families think of the app, and whether receipt of tax credits after using 'Let's Get Set' improves family well-being. We are interested in understanding the mental well-being of you and your children, as well other ways tax credits might have affected your life.

HOW LONG WILL THE RESEARCH LAST AND WHAT WILL I NEED TO DO?

Participation will take a total of about one hour, broken down into three 20-minute surveys. If you volunteer to participate in this study, the researcher will ask you to do the following:

- *Review information about the Let's Get Set app during this healthcare visit*
- *Take a 20-minute, web-based survey before trying the Let's Get Set app*
- *Take a 20-minute, web-based survey at the end of tax season*
- *Repeat the survey after 3 months*

You may be contacted for a follow-up interview, if you indicate in the survey that you would like to be contacted for this purpose. Follow-up interviews will last 45-60 minutes.

ARE THERE ANY RISKS IF I PARTICIPATE?

There are no anticipated risks or discomforts to participating in this study. However, it is possible that you might experience psychological discomfort when answering survey questions about mental well-being. If this occurs, we will provide you with local mental health resources.

ARE THERE ANY BENEFITS IF I PARTICIPATE?

There are no direct benefits to participating in research surveys. The results of the research may help us better understand how to support family financial well-being during healthcare encounters and how to maximize family receipt of tax credits.

Your alternative to participating in this research study is to not participate.

HOW WILL INFORMATION ABOUT ME AND MY PARTICIPATION BE KEPT CONFIDENTIAL?

The researchers will do their best to make sure that your private information is kept confidential. Information about you will be handled as confidentially as possible, but participating in research may involve a loss of privacy and the potential for a breach in confidentiality. Study data will be physically and electronically secured. As with any use of electronic means to store data, there is a risk of breach of data security.

Use of personal information that can identify you:

We will store your name, phone number, and email address to contact you about follow-up study surveys for the duration of the study.

How information about you will be stored:

Data will be stored on a secure cloud server at UCLA. Data will never be email, printed, or shared outside the research team.

People and agencies that will have access to your information:

The research team and authorized UCLA personnel may have access to study data and records to monitor the study. Research records provided to authorized, non-UCLA personnel will not contain identifiable information about you. Publications and/or presentations that result from this study will not identify you by name.

Employees of the University may have access to identifiable information as part of routine processing of your information, such as lab work or processing payment. However, University employees are bound by strict rules of confidentiality.

How long information from the study will be kept:

Your identifying study information will be kept for up to one year while the study is active. At the end of the study, identifying information will be deleted.

USE OF DATA FOR FUTURE RESEARCH

Your data, including de-identified data may be kept for use in future research.

WILL I BE PAID FOR MY PARTICIPATION?

You will receive \$30 digital gift card per survey for a total of \$90 if you complete all three surveys. You will also receive the paid version of the 'Let's Get Set' tax filing app for free (\$60 value).

If you choose to participate in an optional follow-up interview, you may receive an additional \$50 digital gift card (a \$50 childcare stipend may also be requested by interview participants).

WHO CAN I CONTACT IF I HAVE QUESTIONS ABOUT THIS STUDY?

The research team:

If you have any questions, comments or concerns about the research, you can talk to the one of the researchers. Please contact: Dr. Kristen Choi, PhD, RN at krchoi@ucla.edu or 310-709-1800.

UCLA Office of the Human Research Protection Program (OHRPP):

If you have questions about your rights as a research subject, or you have concerns or suggestions and you want to talk to someone other than the researchers, you may contact the UCLA OHRPP by phone: (310) 206-2040; by email: participants@research.ucla.edu or by mail: Box 951406, Los Angeles, CA 90095-1406.

WHAT ARE MY RIGHTS IF I TAKE PART IN THIS STUDY?

- You can choose whether or not you want to be in this study, and you may withdraw your consent and discontinue participation at any time.
- Whatever decision you make, there will be no penalty to you, and no loss of benefits to which you were otherwise entitled.
- You may refuse to answer any questions that you do not want to answer and still remain in the study.

You will be given a copy of this information to keep for your records.