‘You’ll have to wait and see what happens inside’:
The indeterminate bureaucratic encounter

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Abstract
The encounter between bureaucrats and citizens plays an increasingly prominent role in today’s public sector organizations. Governance styles aimed at involving citizens, organisations and other stakeholders in the process of policy making and implementation embrace notions as trust, commitment and collaboration. Consequently, the position and role of bureaucrats who directly interact with citizen-clients changes; they have more leeway to act based on the situation at hand. Frontline workers’ ad hoc interpretations of their interactions with citizen-clients, and of how the latter behave, are deemed necessary in decision-making. Hence, the bureaucratic process becomes less determined, and more uncertain at level of organization. This spurs the question whether frontline workers also experience uncertainties in their day-to-day task of ‘processing citizen-clients’, and – if so – what these uncertainties look like and how workers respond to these uncertain situations. This paper distinguishes two theories on bureaucratic knowledge and uncertainty derived from different streams of literature – the classical literature on bureaucracy and the street-level bureaucracy literature – which serve as a starting point for the empirical analysis. Drawing on stories of Dutch tax inspectors collected by means of seventeen in-depth interviews, this study shows that the difficulties these frontline workers experience must be understood within the specific social interactions workers find themselves in.

Keywords: bureaucratic encounters, bureaucratic uncertainties, discretionary powers, storytelling, bureaucratic rationality.
Introduction

The encounter between bureaucrats and citizens plays an increasingly prominent role in today’s public sector organizations (Bartels, 2013). Governance styles aimed at involving citizens, organisations and other stakeholders in the process of policy making and implementation embrace notions as trust, commitment and collaboration. This is not only true for social welfare agencies, but also for organisations engaged in the more traditional regulation and law enforcement functions of the government, such as inspection agencies and tax administrations (e.g. Mascini & Van Wijk, 2009; Leviner, 2009). As a consequence, the position and role of bureaucrats who directly interact with citizen-clients changes; their actions are made conditional on what happens in specific interactions with citizens or clients, and hence, the bureaucratic process becomes less determined. If bureaucrats’ actions are increasingly made dependent on their perceptions of citizens and clients in interactions, and to a lesser extent prescribed by rules, this leads to a more uncertain bureaucratic process on the level of the organization. This, then, spurs the question whether frontline workers also experience uncertainties in their day-to-day task of ‘processing citizen-clients’, and – if so – what these uncertainties look like and how workers respond to these uncertain situations. This study aims to address this question by exploring bureaucrats’ experiences of uncertainty in their interactions with citizens.

Forms of governance providing space for and emphasizing the importance of interactional elements in bureaucratic decision making seem to contradict the essence of bureaucracy as delineated by Max Weber. His ideal typical view on bureaucracy conceives of it as an apparatus serving the larger powers, that is characterized by a clear and hierarchical ‘sphere of competence’ (Weber, 1978: 218), in which bureaucrats ideally work according to formal rules, procedures and policies as to safeguard ‘expertise, equality, and reliability over arbitrariness, power abuse, and personal whims’ (Bartels, 2013: 470). In this model, ‘bureaucracy develops the more perfectly, the more it is “dehumanized”, the more completely it succeeds in eliminating from official business love, hatred, and all purely personal, irrational and emotional elements which escape calculation’ (Weber, 1978: 975). In this view, trust, as an interpersonal process, is not relevant: ‘when cases replace people, functions replace social relations, operational codes replace social norms, effectiveness replaces ethics, work identity replaces personality, and command replaces dialogue’ (Yang, 2005: 274). These impersonal notions seem to be at odds with the notion of collaboration and the development of mutual trust between officials and citizens, which are in the end about equality and individuality.

However, even long before the onset of these changing governance styles, scholars pointed to the gaps that exist between the view on bureaucracies as rational systems, prescribing neutral behaviour, and the actual day-to-day workings of bureaucratic organizations (Lipsky, 1980; Mennerick, 1974; Prottas, 1979). From the 1970s onwards scholars have been studying street-level bureaucrats’ encounters with citizens, mainly in the context of the growing welfare state (Goodsell, 1981; Katz et al., 1975, Lipsky, 1980, Prottas, 1979). The executive public agencies of the welfare state aimed at
providing services, have been the main focus of street-level bureaucracy scholars. Studies within this branch of literature point to the open-endedness, ambiguity and uncertainty of everyday administrative work (Best, 2012; Haines, 1990; Hoag, 2011; Maynard-Moody & Musheno, 2003; McGoey, 2007; Scherz, 2011: 34; Wagenaar, 2003).

Bureaucrats’ ways of working and daily experiences in interacting with citizens have thus been studied, but mainly within a specific domain of the public sector. The direct interactions with citizens in more traditional machine bureaucracies, have largely remained out of sight. Moreover, whereas bureaucratic encounters have been described extensively, also pointing to the uncertainties and complexities of daily work, there is still lack of understanding of the kind of uncertainties that play a role in frontline work, and how they can be understood. This study builds on different traditions in the scholarly writing on bureaucracy and bureaucratic rationalities; the classical literature on bureaucracy and the street-level bureaucracy literature. These two traditions have a different view on bureaucratic rationality and, hence, a different view on what constitutes uncertainty and how bureaucrats endeavour to reduce it. After discussing the relevant literature traditions, the methods will be described and the findings presented. This paper concludes with a discussion and directions for future research.

Bureaucratic rationalities and uncertainty

Within the literature diverging perspectives exist on what characterizes bureaucratic work and decision making, ranging from views giving primacy to technocratic knowledge to perspectives that point to the importance of interpretation. On the one hand there are rational models of bureaucracy that can be traced back to Weber’s seminal work on bureaucracies that put technical knowledge at the heart of bureaucratic organizations. On the other hand there are perspectives that point to the role of street-level bureaucrats’ interpretation in the application of rules and procedures to specific cases. This section discusses these two different perspectives on bureaucratic rationality and concomitant view on bureaucratic uncertainty.

Bureaucracy as a rational system

The traditional model of bureaucracy has been, from its very beginning, concerned with uncertainty reduction within bureaucratic organizations. Bureaucracies are seen as rational organizations that should limit individual bureaucrats’ discretionary powers by setting strict rules and procedures. Scholars perceive of bureaucracies as rational organizations that determine how bureaucrats act. It is assumed that bureaucrats seek to pursue their goals rationally; bureaucrats ideally set goals and organize their work as to achieve them (Harvey Brown, 1978). Bureaucrats were seen as ‘cogs in a machine’ serving the larger powers. Technocratic knowledge, embodied in its rules, procedures and policies, is put at the heart of bureaucratic organizations. The assumption is that these rules and procedures could be applied directly to specific cases, without interference of the human factor, i.e., individual bureaucrats’ own interpretations. These accounts of bureaucracy largely focus on
bureaucracy as organization or system, and do not pay attention to bureaucrats’ individual intentions or interpretations.

Later studies building on Weber’s theory of bureaucracy often refer to the inevitability of the human factor in bureaucratic behaviour, and show how Weber’s ideal type also leads to inefficiency and dysfunctions (e.g. Merton, 1940). Merton’s work on the bureaucratic personality, for example, describes bureaucrats’ goal displacement as a process whereby ‘adherence to the rules, originally conceived as means, becomes transformed into an end-in-itself’ (1940: 563). This conformity with rules, then, leads to an inability to adjust to changing circumstances. Merton thereby argues that the same bureaucratic structure that in general produces efficiency, produces inefficiency in other instances. And this in turn reinforces the need for more regulation. Although scholars point to the unintended consequences of bureaucratic structure, they still assume that bureaucrats act according to prescribed rules; ‘an absence of rules, and therefore of uncertainty about hierarchical requirement, creates a situation in which individual officials do nothing or refer more than is necessary to their superiors for decision’ (Hill, 1976). Bureaucratic uncertainty is thus perceived as the absence of rules, which is seen as ‘a problem’ at the level of the organization.

With the recognition of the primacy of the human factor in bureaucratic organizations, theories of bureaucratic decision-making also became a relevant scholarly subject. Simon (1976) argued that objective rationality as depicted by the ideal model did not reflect organizational reality. Organizational members’ actual behaviour is limited by incomplete knowledge about future consequences and by people’s incapability of assessing all possible alternative behaviours (Simon, 1976; Downs, 1966). It is held that bureaucrats ‘act in the most efficient manner possible given their limited capabilities and the cost of information’ (Downs, 1966: 2). In this situation of bounded rationality, bureaucrats employ satisficing strategies in making decisions, meaning that they look for a satisfactory course of action (Simon, 1976; Jones, 2001). They thereby rely on relatively simple heuristics, shortcuts or standard operating procedures. Although Simon acknowledged the importance of the human factor in decision making, he still adhered to the notion of rationality at the organizational level. By means of formalization and goal specification organizations could guide individual behaviour. Despite the limitedness of their cognitive capabilities, bureaucrats are still seen as actors that seek to pursue certain goals by applying knowledge in order to resolve uncertainties prior to decision making. According to this perspective, uncertainty in the form of “unknowns” is involved at all times. From a perspective that views technical knowledge as the hallmark of administration and as means to control administrative work, ‘unknowns’ are deemed problematic. Uncertainty is, in this case, perceived as an information or knowledge problem. Technical knowledge, albeit embodied in rules or standard procedures, is supposed to offer bureaucrats a sense of certainty, since having knowledge about a situation offers the possibility to master the situation at hand and to act on it.
Street-level bureaucracy: the role of interpretation

Since Lipsky’s seminal work (1980) of street-level bureaucracy, the scholarly focus has shifted from a view on bureaucrats as ‘cogs in machine’ serving the larger powers, to a view in which bureaucrats’ discretion in their daily encounters with citizens is acknowledged and considered a valuable subject of research (Bartels, 2013). Research has pointed out that bureaucrats’ discretionary practices are not only informed by organizational classification systems and rules, but also by personal judgments regarding clients’ worthiness or deservingness, based on cultural schemes, moral beliefs and values, or certain stereotypes (Dubois, 2013; Hasenfeld, 2000; Kingfisher, 1998; Lipsky, 1980; Maynard-Moody & Musheno, 2003; Mennerick, 1974; Prottas, 1979). Bureaucrats may assign citizens to social identities or cultural groups and when fixed, ‘these identities shape the nature of street-level workers’ responses, from bending the rules and providing extraordinary assistance to allowing only begrudging and minimal help and at times abuse’ (Maynard-Moody & Musheno, 2003: 154).

Within the literature on bureaucratic encounters it is argued, in this respect, that ‘there are no unambiguous criteria to discern citizen-client worthiness’, and that it is never ‘simple or straightforward’ (Maynard-Moody & Musheno, 2003: 119). The act of categorizing citizens is held to be an uncertain process, since ‘categorization always involves abstraction from one context and its application to another’ (Asad, 2004: 283). From this perspective, implementing policies or applying rules is – contrary to Weber’s rational view – not seen as an unambiguous and straightforward endeavour. Considering the fact that these policies and rules are never ‘specific enough to fit a local context, bureaucrats’ work is to interpret them’ (Hoag, 2011: 82). Besides the uncertainty involved in making use of abstract rules or categories in processing citizens, bureaucrats also encounter uncertainties in ‘getting to know’ a citizen. Research shows that bureaucrats are ‘aware of how little they “really know” about their subjects’ (Kravel-Tovi, 2012: 382), and that ‘behaviors in regulatory encounters are often ambiguous not only for those who observe them but also for the participants to these encounters’ (Etienne, 2013: 32). Literature suggests that bureaucrats ‘develop “a sense” for the likely intentions of a client’ (Knegt, 1986: 101, own translation; see also Maynard-Moody & Musheno, 2003: 120), and are able to act upon their interpretations even though they are sometimes riddled with uncertainties.

The street-level bureaucracy literature, then, sheds a different light on bureaucratic decision making. Knowledge is not simply “out there” for bureaucrats to rely upon and apply in practice, but the “instances” facing the organization need to be interpreted ‘in order to make these instances intelligible in the light of the organizational life-world’ (Handelman, 1978b: 15). Diverging theories aim to explain how bureaucrats’ interpret their context in order to make decisions. Some looking at categorization processes, i.e., how client typologies are employed and matched with client cues or information (Mennerick, 1974; Rosenthal and Peccei, 2006; Handelman, 1978). Other studies looking at what aspects of the context drive bureaucrats’ actions and decision making, i.e., what bureaucrats feel is important in making decisions regarding citizens, for instance citizens’ moral acceptability,
their behaviour in the interaction, their neediness or the organizational rules and guidelines (e.g. Lipsky, 1980; Maynard-Moody & Musheno, 2003; Handler & Hasenfeld, 1991).

The studies focusing on the interpretation process show that the typified interpretations made by bureaucrats to make sense of cases are not unambiguous and clear-cut, but ‘are indefinite and indeterminate until the moment of closure’ (Handelman, 1978b: 62). In the search for creating a single, consistent authoritative account of ‘what happened’, bureaucrats find themselves mulling over new information casting doubt on clients’ stories, leading them to re-interpret old information. The process of the establishment of truth and falsehood is ‘shown to be highly relative and variable’ (Handelman, 1978b: 49). It is even argued that ‘being unable to fully distinguish between true and false converts, bureaucrats can at best distinguish between convincing and unconvincing performers’ (Kravel-Tovi, 2012: 382). In establishing ‘the truth’, bureaucrats construct hypothetical story-lines that ‘have a ‘more-or-less’ validity which is made final only by procedures of bureaucratic closure’ (Handelman, 1978b: 53). The source of uncertainties, doubts and ambiguities, then, is not so much a problem of the absence of information, but rather a problem of interpretation of what ‘is really happening’.

The accounts of bureaucracy focusing on context put bureaucrats’ own interpretation and experiences of their daily work at the heart of their analyses. Scholars thereby find that bureaucratic work is not straightforward, clear-cut and unambiguous, but rather indeterminate, uncertain and ambiguous. Only by not presupposing a normative model of bureaucratic work and instead looking at bureaucrats’ own accounts of their daily work and the difficulties experienced, one is able to discern the kind of uncertainties that are at play.

Case selection
This research is conducted within the Dutch tax administration and focuses on frontline tax workers who inspect tax returns of small businesses, and have face-to-face interactions with citizen-clients as part of their job. Under the heading of the so-called ‘horizontal supervision’ approach, the Dutch tax administration has moved from a vertical command and control approach to responsive and collaborative regulation and enforcement (Gribnau 2007). This has engendered a change in the conception of taxpayers as not merely being driven by economic incentives and sanctions, but by a range of other factors such as social norms, values, habits, but also by the interaction between tax administration and taxpayer (Gribnau 2007; Leviner 2009; Kirchler 2007). As a consequence, the interactional processes between tax administration and taxpayers are seen as crucial in fostering compliant behaviour: ‘maintaining open communication and positive and professional service, even through the toughest encounters with taxpayers, is important for the tax authority (…) because, in most cases, even when resentment, anger, and disobedience are present on the part of the taxpayer, there is also goodwill, and therefore, an opportunity to draw out the more cooperative motivational postures’ (Leviner 2009: 263). The official/client interface, then, is not seen as merely an administrative, neutral
process necessary to implement policies and in which public officials should be strictly regulated, but as an essential aspect of cooperative and responsive regulation: ‘the treatment of taxpayers is based on mutual trust and reciprocity to which good communication is crucial’ (Gribnau 2007: 325). Within the Dutch tax administration, frontline tax workers inspect administrations with the adage that ‘good is good enough’, meaning that they are encouraged to not correct every penny and to make agreements with citizen-clients for the future.

For the purpose of this study we focused on tax workers who inspect tax returns of small companies and thereby have direct interactions with clients, either with or without their accountants present. Tax workers’ function is to assess the correctness and veracity of tax returns and to this end they inspect entrepreneurs’ bookkeeping, primary administration and operational processes. They also assess a client’s intentions in order to advice the specialist who decides about the fine. They finalize their investigation with writing a report in which they substantiate their final decisions on the correction and fine. In the end this report is sent to the audit manager for a last check, before it is sent to the client.

The cases tax workers inspect are selected on a central level in the organization. On the basis of predetermined risks some clients emerge out of the system, which is then a signal for tax officials at the frontlines to inspect this particular client. However, this central selection on the basis of risks is not conclusive about what exactly is the matter, i.e., what the correction will be, and how ‘it’ came about: mistakes, gross negligence or fraud, and, thus, whether a fine should be given and what the height of the fine should be. Moreover, tax officials’ work is characterized by a considerable amount of tax laws and regulations. Yet, they still have much leeway in interpreting cases, in choosing their actions and in reaching decisions.

Seventeen frontline tax workers were interviewed, of whom fourteen are male and three are female. The small number of women in my sample is due to the paucity of women working in the Tax Administration, and as such, corresponds with the male-female ratio in the Tax Administration as a whole. Ten respondents have been in service for over thirty years, one for eighteen years, and six have been in service for less than ten years.

Methods
In order to gain insight in the experiences of uncertainty bureaucrats face, this study focuses on bureaucrats’ detailed stories about face-to-face encounters with citizen-clients. The method of storytelling seemed most suitable for our question, since ‘stories are cultural artefacts that hold, in compact form, the norms, beliefs, and decision rules that guide actions and choices’ (Maynard-Moody & Musheno, 2003: 30). Stories give insight in the meanings people attach to situations, and how they make decisions based on their own perceptions of situations. This method enabled us to look at how bureaucrats perceive the interactions they have with citizens, their experiences of uncertainty, and how
they act on the basis of this. The author conducted seventeen in-depth interviews focused on workers’ stories about situations they experienced as difficult or complicated. Within the first interviews the suitability of different interview questions to answer the research question was assessed. The author started out with questioning whether respondents could tell a story about an inspection or situation, where they had face-to-face contact with citizen-clients, in which they experienced uncertainty. This did not yield rich stories, but mostly questions about what was meant by uncertainty. Besides the fact that the wording was too abstract, it also yielded socially desirable answers; within a work environment in which the gathering of information is central, workers unsurprisingly do not like to acknowledge and tell about uncertainty experiences. For this reason, uncertainty was replaced by experiences of difficulty or complexity. This phrasing turned out to respond to tax workers’ lifeworld, since it yielded rich and long stories. The author also asked about stories in which doubt played a role, and about situations in which workers could not or hardly get a grip on citizen-clients. Besides stories, the interview also focused on workers’ daily activities and experiences at work and their interactions with citizen-clients and colleagues.

The interviews were audio-recorded and transcribed verbatim. For this study, forty-two stories were selected for analysis. One important selection criterion was that the stories were about a situation that was problematized by the respondent. While this was obvious when the respective stories were a response to the question about experiences of difficulty, this was less so when respondents responded to the question about, for instance, stories of doubt. Another criterion was that the difficulty was about ‘not knowing’ something in the broadest sense of the word; it could refer to information, interpretation, but also actions. The stories were analysed according to the thematic narrative analysis approach as delineated by Riessman (2008: 54). Since this study is interested in whether and – if so – what kind of uncertainties frontline workers experience, we analysed the meaningful themes referred to within workers’ stories. The analysis started with an inductive, open coding process, from which different themes emerged. Then the different codes we compared across the interviews, and the differences and commonalities assessed. The two different uncertainties as outlined in the theoretical framework served as sensitizing concepts in the analysis. Only after the open and axial coding, the analysis was confronted with these sensitizing concepts, with the guiding questions whether these concepts were able to capture the meaningful themes found in the stories, and whether our analysis added something new to the theories. Subsequently, in order to assess the relationships between different themes, the core themes that link the several subthemes were identified.

Results
Tax workers’ stories about situations they for any reason experienced as difficult or complex, do not revolve around uncertainties that could be solved would there be more information, but rather bear
Indeterminacy of interactions

The indeterminacy of interactions with clients has proven to be a relevant explanatory factor of some problems tax workers experience. How an interaction with citizen-clients unfolds is only predictable to some extent; based on repeated experiences tax workers form certain expectations of how interactions normally unfold. However, tax workers acknowledge that social interactions with citizen-clients are indeterminate: ‘you’re on completely unknown territory, and … you have to wait and see what’ll happen inside’ (Worker 3). When it comes to the uncertainty involved in social interactions, officials’ stories can be clustered around three themes: 1) the fluid boundary between tax workers’ as well as citizen-clients’ work life and private life, requiring tax workers to do emotional labor, 2) the ‘grey area’ of rules and legislation allowing for negotiations between workers and citizen-clients and 3) deviations from normalcy, leading workers to experience unanticipated or unexpected situations. In what follows, three exemplary stories covering each subtheme will be presented and discussed.

Emotional labor: fluid boundary between work life and private life

A problem often referred to in tax workers’ stories stems from the fluid boundary between tax workers’ as well as citizen-clients’ work life and private life. Tax workers share the basic expectation that the interaction with citizen-clients will occur ‘professionally’, i.e. that it will center around the citizen-client as entrepreneur who, in turn, approaches the tax worker as a professional in performing the inspection task. When an interaction unfolds ‘professionally’, tax workers know what to expect and do. However, when ‘private life’ leaks into the encounter this is experienced as difficult by tax workers, since it requires ad hoc assessments of the situation at hand and emotional labor. The ten stories within this theme bear witness to two different ways in which the boundary between work life and private life is crossed: 1) when citizen-clients’ private situations or emotions influence the course of an encounter, and 2) when citizen-clients get personal at tax workers, or intrude into tax workers’ private life by threatening them. These two sometimes go together: when a tax worker feels the citizen-client is getting personal, s/he often discerns some problems are taking place in the private sphere of a citizen-client which is causing the latter’s behavior. In the following story the citizen-client clearly crosses this boundary getting angry and by threatening the tax worker.

Story 1 – ‘…and then all of the sudden he becomes very personal’ (respondent 3)
R\textsuperscript{1}: You have to be careful not to get passed the buck. There is a lot of discussion about that lately [laughs], but no, I think it’s difficult sometimes, because there are people who know very well to turn it around, so it’s my fault that one’s getting a correction [laughs]. Yeah, of course I notice it and impose the correction, but it’s not my fault one’s getting the correction! And that’s what I find difficult sometimes. When it becomes personal, that’s unpleasant. I’ve recently received a letter that’s very personal. That’s unpleasant. Yeah, you can’t do anything about it… Personally I don’t think there is any reason, and then all of the sudden he becomes very personal. Most of the people are against the tax administration as a system, but this one is very personal, and that’s what I find unpleasant.

I: Is that this threat you were talking about at the beginning [of the interview]?

R: Well, a threat is of course much worse. I’ve been threatened four times. Three times at the tax administration, and once at the municipality, because I had similar conversations back then. But that one time was in a restaurant. The door was closed and a big knife appeared on this wooden table. And there you are, not being able to leave. Then it’s a matter of assessing the situation, like is it directed to me personally, because then you really have a problem. Or is it directed to the phenomenon tax administration. Yeah and then… you can feel it, like is someone recently divorced, or does he have bad figures, is the economy doing bad, how is he financially? Yeah, and then the tax administration is coming by, well, then you know on beforehand you’re ending up in a nice situation… But still… Normally I laugh a lot, and that’s also what I do when I am inspecting. Yeah, it is easy like that, I cannot explain it differently. In case of that threat, I was thinking like how can I assess this? That guy was swearing and ranting. I learned words there I never heard of before. And then, in the middle of his diatribe, he all of the sudden said: do you like coke? That’s what he casually said… I thought, I have to pick up on that! So I made I joke, like we’ll see what happens. Because at a certain point you have to choose, because you have to do something. Then he laughed and it was over.

This story points to the unexpectedness of the emotional reaction of the citizen-client, requiring an ad hoc re-assessment of the situation. In assessing the situation, the tax worker himself makes a difference between a threat to him personally and to the tax administration as a system. He managed to solve the situation by making a joke, and making the conversation ‘light’ again. Moreover, this story bears witness to citizen-clients’ frustration or anger towards the tax administration, that is there independent of the individual tax worker. This latter theme is also discussed by other respondents, who argue that they often have to begin ‘smoothing’ the conversation, before starting out with normal business. It is held that ‘sometimes people have such an aversion against the tax administration. Well, then it’s very hard to work with [them]’ (respondent 15). To sum up, when citizen-clients are

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\textsuperscript{1} R is the respondent and I is the interviewer, the author of this article.
emotional in one way or another, and are getting personal at tax workers, the latter need to make quick judgments regarding what is actually happening and how to respond to it.

‘The grey area’: negotiating

Another difficulty that is addressed by some respondents’ stories refers to the uncertainty that stems from the ‘grey area’ which is part and parcel of tax workers’ work. The horizontal policy adopted by the Dutch tax administration encourages tax workers not to correct every penny, but to make ‘agreements for the future’. Tax workers are, thus, not only allowed to reach compromises with citizen-clients, but even encouraged to do so. This is, however, only possible within the grey areas of their work. From the interviews with tax workers, two different sorts of grey areas can be distinguished: 1) situations in which citizen-clients withheld some revenue, but when it is not clear to the tax worker how much has been withheld, and 2) situations in which the legislation is not strict or clear. The first grey area refers to the ignorance involved in determining the extent to which citizen-clients violated the law, whereas the second grey area refers to the room of interpretation of vague rules and legislation. Regardless of the sort of grey area respondents refer to in their stories, all stories bear witness to an uncertainty regarding assessing the other party’s stance and willingness to accept the tax worker’s interpretation. The next story shows the difficulty the respondent experienced in negotiating with the citizen-client.

Story 2 – ‘In retrospect I think we shouldn’t have been so quick in… it’s true, you always learn’ (respondent 13)

R: (...) Sometimes I do think like yeah, maybe we have been too accommodating in that world [of employment agencies]. Because we sometimes have like, okay, let’s do this, we already correct so much. And afterwards in the final conversation it doesn’t go like you [NR: expected] … and then you think in retrospect; damn, if we only had corrected that as well, because he doesn’t actually deserve it. But you of course already made your decision. And you certainly keep struggling with that. I cannot deny that, you always keep struggling with that.

I: Do you?

R: Yeah, I am certainly not the only one, I am convinced of that. (...) That’s what we even had with that big entrepreneur, with the sector premium. We of course have given away quite a lot; we decided that, and expressed it, and now, afterwards, they are getting difficult about the corporate income tax. Maybe it’s justice… In retrospect (...), we maybe shouldn’t have been so quick in… that is true, you always learn. Maybe it would have been more convenient to have waited with real statements until the final conversation, then we would maybe have had some change. Like, okay, we give you the sector premium, we all accept this, but the corporate tax to the contrary… Then I would have had a better feeling maybe. But now I actually think it has
been really much from my side, in retrospect. While we actually have been so open. But the corporate tax affects him privately, and the other [sector premium] does not. But then we could have had some change. (...) And that’s the area of tension, meaning that I was maybe too quick in… Then I am struggling with it a whole week. Then I think damn, and am bothered by the fact I actually gave away something, and he [the citizen-client] is making a fuss about this other thing. Maybe I shouldn’t have done it. That’s the learning process; I wouldn’t do this again, certainly if it is about a lot of money. So the next time, I am not going to struggle with this.

The greyness of rules and legislation, thus, prompts negotiations with citizen-clients, where tax workers experience uncertainty with regards to citizen-clients’ stance and willingness to accept the tax worker’s account.

**Deviations from normalcy**

Thirdly, some respondents told stories in which they explicitly mention they experienced difficulty because the situation at hand could not be understood or handled by relying on the ‘normal ways’ of understanding and working. The stories within this theme suggest that there are some baseline expectations regarding a citizen-client’s administration and behavior. Some administrations are considered rather complex and chaotic, which make it hard for tax workers to get an understanding of what is exactly happening. The three stories about such complex cases show the difficulty tax workers experience in disentangling the operational processes of these businesses before they reach the core of their task, that is, assessing whether the administrations are acceptable. The other four stories within this theme bear witness to deviations from certain expectations regarding citizen-clients’ behavior. These all center around foot-dragging citizen-client, who solely look at the formal aspects of an inspection rather than at the actual content. After asking whether the respondent ever experienced a situation in which he could not get a grip on the situation, one respondent tells the following short story.

**Story 3 – ‘It’s not according to the system you’re used to’ (respondent 14)***

R: Yeah, I had arranged the inspection at the advisor’s place, I remember that. I said that the taxpayer also needed to come by. But he didn’t come. Then you have something like huh? Does he have something to hide? Then I have that feeling a bit. And afterwards he did come, and we had a normal conversation. It was actually better than expected. But then you actually miss the introductory meeting. You of course get out of your system, you get a bit out of your comfort zone. Maybe that’s the point. You’re of course used to having an introductory meeting first, and I didn’t have that. I got into the numbers immediately. (...) But it was a strange situation. It
actually works the other way around then, and that’s not according to the system you’re used to. Maybe that’s the… uncomfortable thing of it.

This story, thus, shows that deviations from normalcy could be experienced as uncomfortable and uncertain situations. To sum up, the indeterminacy of social interactions is one source of uncertainty experiences. The indeterminate character, thus, resides in citizen-clients’ private life or emotional states, the grey areas giving citizen-clients room for negotiation, and the deviations from baseline expectations regarding citizen-clients’ administration and behavior.

Ambiguity of interpretation

The second general theme refers to difficulty of interpretation. Two sorts of interpretation problems appear to be at play in tax officials’ work: moral dilemmas and determining the right decision. The sources of uncertainty underlying these interpretation problems, quite strikingly, correspond to the ones playing a role in the social interactions with clients. Firstly, the fluid boundary between private life and work life appears to prompt the moral dilemmas experienced by tax workers. Secondly, the ‘greyness’ of rules and regulation underlies tax workers’ ruminations on the right decisions.

Moral dilemmas: tension between work and private values

Whereas tax workers’ emotional labor in the social interactions with citizen-clients is often prompted by the latter’s breaches of the boundary between work life and private life, when tax workers experience moral dilemmas, they themselves are crossing the boundary between work life and private life. To be more precise, tax workers experience a tension between work life and private life, where the former is their professional identity and concomitant roles and values, and where private life consists of their personal values. The issues that are raised in these stories mostly come down to a tension between what one ought to do as a tax worker and one’s personal values or ideas about what is appropriate, or one’s feelings of empathy. Respondents experience tensions between their work and personal values in different ways: 1) when they have to make decisions that have a profound impact on citizen-clients’ lives, thereby challenging their personal feelings of empathy, 2) when they have to make decisions that let entrepreneurs go on as usual, whereas they personally think they should be put to a halt. The following story is an example of the latter.

Story 4 – ‘How should you deal with that… you cannot ruin an entrepreneur’

R: (…) Yeah, and we were doing the whole administration. And we were thinking like there must be something correct! But it was all incorrect, it was all estimated. We quit after seven hours.
I: And then?

R: Then we said: we really want the adjusted tax return before that and that point in time, with the tips and tricks we just gave you. It came in before the holidays. I have been puzzling with Maurice [a colleague]; the whole table was covered by his administration. And still it wasn’t correct. We went back and said: for god’s sake, what are you doing? Well we again give him another chance, like it must be like this. (…) And yesterday he sent me an email, because he discovered something: he wanted to subtract his workspace [the costs of it], so he asked whether we could adjust his returns. But that’s not possible at all; you cannot subtract [the costs of] a workspace! The great thing is that this man helps starting businesses in doing their tax returns. That gives a double feeling, but you can hardly say to him like if you can’t even do your own tax return, let alone that you are able to advice other entrepreneurs. That’s his business. That’s a bit… and how should you deal with that, you cannot ruin an entrepreneur. (…) But yeah, it’s a bitter feeling… that you are going to give the wrong tips and tricks to an entrepreneur who comes to you with his sincere intentions, and who wants to know how it works. Because you don’t even know what to do yourself.

The story clearly shows the tension the tax worker experiences between what she is allowed to do as a tax worker, and what she personally thinks about it. Later in the interview she tells she talked about it with her supervisor, who said: ‘maybe it is not allowed, but we could try to streamline it a bit’. Although the tax worker could not cross the boundaries of her professional role and warn this citizen-clients’ clients, she did try to streamline it by ‘really sitting on the educational chair’, and thereby giving him more advice than is actually allowed.

‘The grey area’: what is the right interpretation?

In interactions with citizen-clients, the grey area of rules and legislation prompts tax workers’ uncertainty in determining the other party’s stance and willingness to accept a certain account of the situation. This same grey area elicits tax workers’ uncertainty with regards to determining what is the right interpretation of the situation at hand. In the following story, the tax worker not only problematizes this room for interpretation, but also the consequences in terms of differential treatment of similar cases.

Story 5 – ‘That’s easily said by the minister, good is good enough. But what is good enough?’

(respondent 13)

We have the policy of good is good enough. That’s also the difficult area of tension of frontline inspectors. That’s easily said by the minister, good is good enough. But what is good enough? Letting go ten thousand euro? Is it [laughs] thousand euro? That’s what makes it difficult for us. He could better have said; let it go to five thousand euro difference. (…) That’s a difficult area of
tension for us. Because you can better say very strictly, just as we do with kilometers; 501 kilometers is too much for the private use of your car. That’s very clear to us. That’s also very easy in the inspection. (…). While lately, I had an employment services case… I think we really favored him, because he was classified in the wrong sector. Yeah, that’s difficult matter; they were in the wrong sector, which saves them almost sixty percent of premium to the tax administration. And they had a wage bill of a twenty million. Do the math; hundred-and-twenty thousand euros each year. I could have corrected four years. Then he would have been bankrupt. Five hundred people are working there… yeah, is that what you want?

This respondent, thus, experiences difficulty in determining what is good enough. He continues his story with telling about a case which was favoured. Although he does not say so directly in this story, the respondent seems to have problems with the fact this interpretation room could lead to favouritism. Later in the interview he says that he struggles with the question: ‘why do I correct in one case, and not in another? You always have that struggle’. Within the grey area, he argues, ‘you have to make sure you have someone with you, or two, three persons, with whom you deliberate’. Deliberation with colleagues is the respondent’s response to his personal struggle to achieve consistency and equality in decisions.

**How are we going to prove?**

The third general theme refers to uncertainty in the sense of an information problem. This problem of information appeared to occur primarily within tax workers’ negotiations with citizen-clients. By creating an account or storyline supported by sufficient evidence, tax workers equip themselves for the negotiation with citizen-clients, and when it gets that far, for the judicial trial.

*Substantiating one’s storyline*

In order to be well prepared for the negotiation, tax workers are focused on collecting evidence to support their own account of the situation. They furthermore assess the arguments and evidence citizen-clients bring to the table. Tax workers ask themselves whether their account of the situation remains standing against the arguments and evidence raised by citizen-clients and/or their advisors. The following story aptly shows that the lack of information or proof is primarily perceived in light of a strong feeling that the citizen-client withheld revenue.

**Story 6 – ‘How are we going to prove he is withholding a part of his revenue?’ (respondent 7)**

I: Could you mention an example of a situation which was difficult or complex?
R: Well, with this hospitality business you actually need several sources to say like, your administration is not true. There’s an accountant in between, so it wouldn’t be smart of the
accountant if he would cooperate to fraud. So the thing the entrepreneur is handing in at the accountant, well, an accountant could still make a mistake. And these [mistakes] did also occur in this case, but okay, you discuss this with the accountant like you didn’t classify his staff in the correct premium table. Those people are employed too shortly to apply the low rate, you should have had applied the high rate. Yeah, that’s not difficult, that’s a little fault, or a fault, that’s possible. But the thing the entrepreneur didn’t hand in at the accountant, yeah, that’s different. Well, you have the cash register for that. That’s an electronic cash register, with an underlying database. Well I don’t understand that, so I bring the EDP-person [NR: an ICT expert] with me. I can then give that difficulty to another person. That’s too difficult for me, but I don’t have to do anything with it further. But okay, then you have the rest of his administration. How are we going to prove that he is withholding a part of his revenue? Yeah, then you are… you actually look at the process of [NR: the moment] the customer comes in and places his order. What is done with the order by the servers? How does it go through the process of this hospitality business. What did the entrepreneur say about this? Well, where could have it gone wrong? Uhm, the EDP-person provides a piece of information. But okay, what if he [NR: the entrepreneur] says he registers everything he has sold. Well, then the cash register tells you what he’s sold. What can we do more? We have data about related businesses and their gross profit ourselves. How can we, then, further prove? Well, then we are going to do a third-party investigation. Is that difficult? Maybe not difficult, but you have to try to go through the process and look at what happens and at where we can find a starting point for the substantiation of our numbers, and for the position the entrepreneur adopted. Or for the thing we expect that could possibly be wrong. We are trying to quantify that. And yeah, to create a calculation that is clear, and understandable, for both him and us, with which… well yeah, we can go to court in the end. Where the judge again also says like okay, tax administration, you clearly and credibly mapped this out, and made it plausible that the entrepreneur committed fraud. Yeah, how difficult is that…

I: So it’s actually about finding the best evidence?

R: Yeah, the strongest proofs, which apply to the matter of course, but which you can also create, and which are communicable, also to the entrepreneur. It has to be understandable to the entrepreneur. It doesn’t make any sense to make something… a nice mathematical formula, for instance, of which you as a mathematician think it’s evidence, but don’t get it explained and understood. Well yeah, then it stops. You can better take something where he has an understanding of, as an entrepreneur. And use that, and his own stories, you name it, to provide rebuttal proof. To support your statement that he didn’t register everything of his revenue. So, externally, so to speak, create another picture that is understood by the entrepreneur.
This problem of information is a particular one. The story shows that the respondent did not search this information out of a sense of uncertainty regarding ‘what happened’. In fact, they strongly feel that their account of the situation is true, because they have cues to believe so. The uncertainty rather resides in not knowing whether one is able to find enough evidence to substantiate one’s account of the situation.

**Conclusion and discussion**

In line with the view of bureaucracy as rational system, tax workers experience problems of information. Problems of information appear to occur primarily within tax workers’ negotiations with citizen-clients. Tax workers wonder whether they are able to find enough evidence to substantiate their own feeling or idea that something is wrong. By creating an account supported by sufficient evidence, tax workers equip themselves for the negotiation with citizen-clients, and when it gets that far, for the judicial trial. Frontline workers, however, do not ask themselves ‘how do I know?’, since they already seem to know very well what is happening. Rather, they ask themselves ‘how do I prove?’, assuming that their own account of the situation comes closest to truth. In accordance with the uncertainty as discussed within street-level bureaucracy literature, tax workers also ask themselves how to interpret the situation at hand. The problems of interpretation cluster around the fluid boundary between private life and work life prompting moral dilemmas, and around the ‘greyness’ of rules and legislation prompting ruminations on determining the right decision.

However, this study also found a third source of uncertainty, which is the indeterminacy of social interactions with citizen-clients. Tax workers acknowledge the interaction with citizen-clients is indeterminate, since they never know what they will encounter. Although tax workers have baseline expectations based on experiences of repeated interactions with citizen-clients, they acknowledge that these interactions can never by fully predicted. Unexpected emotions expressed by clients force workers to make ad hoc judgments as to how to deal with it. Workers ask themselves the questions: is it resentment towards the tax administration as a whole, or is it personal? And consequently, what is the best response? These assessments and decisions need to be made in an instant. Moreover, negotiations with clients within ‘the grey area’ are deemed difficult because workers never know the other party’s stance and willingness to accept the workers’ interpretation. Lastly, workers experience difficulty when citizen-clients make it impossible for them to follow their normal way of working, leading to unexpected and unanticipated situations. These instances all require of workers to make ad hoc assessments and decisions.

These findings underline the importance of social interactions to bureaucratic work and hence to understanding the role of knowledge and uncertainty in bureaucracy. Social interactions with clients always bring some uncertainty as to how clients will behave and respond, and what they will present to the worker. This, in turn, requires workers to make quick and ad hoc assessments and judgments, which are perceived as more difficult when they encounter citizen-clients’ unpredictable emotions, private
lives, deviating behavior and administrations, and invisible points of view in negotiations. Workers stories bear witness to problems of action, that are not to be resolved by gathering more information, but require improvisational assessments and judgments. As such, this study aligns with the view on bureaucracy that perceives it as a form of practice (e.g. Cook and Wagenaar, 2012; Wagenaar, 2003), which holds that bureaucrats are able to make sense of ambiguous and complex situations by acting based on ‘a sense of rightness’, which is in turn formed by ‘this huge background of beliefs, understandings, images, narratives, norms, values and epistèmes stretching out in all directions of the social universe’ (Wagenaar, 2003: 650). This study has shown that uncertainties are defined by contextual practices, and that these need to be understood within the specific social interactions workers find themselves in. An important line of future research, then, is exploring how frontline workers improvise in face of uncertain and complex situations. What are the beliefs, understandings and values workers rely upon to resolve these uncertainties? Moreover, rather than assuming that frontline workers gather information to ‘get a grip’ on who citizen-clients are, more inductive research is needed on how workers create an image ‘of the situation’ in the first place, and how they endeavour to substantiate their interpretation of the situation at hand.

References

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