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# How to prove, how to interpret and what to do? Uncertainty experiences of street-level tax officials

Nadine Raaphorst

Department of Public Administration and Sociology, Erasmus University Rotterdam, Rotterdam, The Netherlands

## ABSTRACT

This study examines the kind of uncertainties frontline tax officials working with a trust-based inspection approach experience in interacting with citizen-clients. The classical literature on bureaucracy and the street-level bureaucracy literature suggest frontline officials face two kinds of uncertainties: information and interpretation problems. Analysing stories of Dutch frontline tax officials collected through in-depth interviews, this article shows that these two kinds of uncertainty only explain a part of the uncertainties experienced. Respondents also face action problems requiring improvisational judgements. The study furthermore finds that different sources underlie these uncertainties, pointing to possible explanations.

**KEYWORDS** Bureaucratic encounters; uncertainties; street-level bureaucracy; storytelling; discretion

## Introduction

Street-level bureaucrats' interactions with citizens have been studied extensively within the domain of public service provision (e.g. Goodsell 1981; Katz et al. 1975; Lipsky 1980; Prottas 1979). The street-level bureaucracy literature mainly focuses on how frontline officials use their discretion, that is, the room for manoeuvre they have within the given rules and regulations (e.g. Harrits and Møller 2014; Lipsky 1980). Studies within this branch of literature often point to the open-endedness, ambiguity, and uncertainty of everyday administrative work (e.g. Dubois 2014; Hoag 2011; Maynard-Moody and Musheno 2003; Wagenaar 2004). In fact, uncertainty is inextricably linked to discretionary decision-making; bureaucrats 'derive their institutional necessity from these uncertainties' (Dubois 2014, p. 41). Although some scholars reflect on this frontline uncertainty (e.g. Dubois 2014; Fassin 2013), there is still lack of understanding of the kinds, conditions, and consequences of uncertainty at play in frontline work.

A deeper understanding of how officials respond to uncertainties is especially important in light of managerial reforms that have put more emphasis on trust and collaboration between officials and citizens. New Public Management reforms were not only aimed at enlarging citizen-clients' choice in public goods but also at improving public officials' performance and responsiveness (Bartels 2013; Pollitt and Bouckaert 2004). Governance styles aimed at involving citizens, organizations,

**CONTACT** Nadine Raaphorst  [n.j.raaphorst@fgga.leidenuniv.nl](mailto:n.j.raaphorst@fgga.leidenuniv.nl)

and other stakeholders in the process of policy-making and implementation embrace notions as trust and collaboration. This is not only true for social welfare agencies but also for organizations engaged in the more traditional regulation and law enforcement functions of the government, such as inspection agencies and tax authorities (e.g. Leviner 2009; Mascini and Van Wijk 2009). Such interpersonal notions as trust and collaboration are not predefined but assumed to be part of officials' professional expertise (Evans 2015).

In fact, horizontal interactions between officials and citizens aimed at collaboration and trust give frontline officials more leeway to act on the situation at hand, which makes the bureaucratic process less determined (Dubois 2014). If bureaucrats' actions are increasingly made dependent on their perceptions of citizens in interactions, and to a lesser extent prescribed by formal rules, this leads to a more uncertain bureaucratic process. This, then, spurs the question what kind of uncertainties street-level bureaucrats experience in their day-to-day task and how they navigate these. This is an important topic of study, because it gives insight in the aspects of frontline work that are commonly not visible and likely affect the transparency and predictability of frontline service provision and law enforcement.

This study aims to theoretically advance our understanding of frontline officials' experiences of uncertainty, within a policy context that emphasizes horizontal relationships with citizens, and where frontline officials are endowed with much leeway to make decisions based on their own interpretations. By studying Dutch frontline tax officials working with a policy that promotes responsiveness and trust, this paper aims to answer the following research question: *what kind of uncertainties do frontline tax officials experience, how do officials respond, and what are the sources of these uncertainties?* By focusing on tax officials, this study furthermore adds to the literature on street-level bureaucracy where the study of regulatory interactions is scarce (but see e.g. Cohen and Gershoren 2016; Nielsen 2007, 2015).<sup>1</sup>

This study builds on different scholarly traditions on bureaucracy. By assessing the classical literature on bureaucracy and the street-level bureaucracy literature, this paper distils different notions of uncertainty. This study seeks to uncover whether (some of) these notions indeed describe the uncertainties experienced by frontline tax officials, or whether we need to broaden our understanding of uncertainties at the frontline. It furthermore explores the sources of these uncertainties to gain insight in possible explanations of uncertainties at the frontline. After discussing the relevant literature traditions, the case selection and methods will be described, and the findings presented. This paper concludes with a discussion and directions for future research.

## Uncertainty as information problem

The traditional model of bureaucracy has been, from its very beginning, concerned with uncertainty reduction within bureaucratic organizations (Weber 1922/1947; Thompson 1967/2003). Within this model, bureaucracies are seen as rational organizations that should limit individual bureaucrats' discretionary powers by setting strict rules and procedures. Technocratic knowledge, embodied in rules, procedures, and policies, is put at the heart of bureaucratic organizations. The assumption is that rules and procedures could be applied directly to specific

cases, without interference of the human factor, that is, individual bureaucrats' own interpretations (Thompson 1967/2003).

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). In this situation of bounded rationality, bureaucrats employ satisficing strategies in making decisions and rely on relatively simple heuristics, shortcuts, or standard operating procedures (Simon 1976; Jones 2001). Despite the limitedness of their cognitive capabilities, bureaucrats are still seen as actors that pursue 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 a means to control administrative work, 'unknowns' are deemed problematic. Uncertainty is, in this perspective, perceived as an *information 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 a situation and to act on it.

### Uncertainty as interpretation problem

Since Lipsky's seminal work (1980) on 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 judgements regarding clients' worthiness or deservingness, based on cultural schemes, moral beliefs and values, or certain stereotypes (Dubois 2013; Harrits and Møller 2014; Lipsky 1980; Maynard-Moody and Musheno 2003; Mennerick 1974; Prottas 1979). 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 and Musheno 2003, p. 119).

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 1978, p. 15). In creating a single, consistent, and authoritative account of 'what happened', bureaucrats find themselves mulling over new information casting doubt on clients' stories, leading them to reinterpret old information. Bureaucrats construct hypothetical story lines that are only finalized by bureaucratic closure (Fassin 2013; Handelman 1978). The source of uncertainties, then, is not so much an absence of information, but rather a *problem of interpretation* of what 'is really happening'.

## Uncertainty of social interactions

Inherent to discretion is the assumption that it is only in the encounter with specific cases that rules are enacted (Lipsky 1980). Discretion at the frontlines ‘is necessary to respond to the unexpected and to ensure that services are responsive to individual need’ (Evans 2015, p. 281). This emphasizes a more fundamental notion of uncertainty: the uncertainty that is always part of social interactions. The street-level bureaucracy literature points to the unpredictability of street-level work (Lipsky 1980; Vinzant and Crothers 1998; Wagenaar 2004), and the tensions of face-to-face encounters (Dubois 2014). Discretion always involves interaction between known abstract rules and yet unknown particulars. How these particulars manifest themselves is dependent on unpredictable interactions with citizen-clients.

This kind of uncertainty has received far less attention within the public administration literature on frontline work. The uncertainty that is inherent to discretion is treated as given. Insight in the uncertainties experienced by street-level bureaucrats themselves could give insight in the aspects of frontline work which are invisible, but which likely affect street-level behaviour and decision-making.

## Research site

This research is conducted within the Dutch tax administration. It focuses on frontline officials who audit tax returns of small and medium sized businesses and have face-to-face interactions with entrepreneurs 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). As a consequence, the interactional processes between officials and taxpayers are seen as crucial in fostering compliant behaviour. This horizontal policy encourages officials to assess tax returns on their acceptability, rather than their mere correctness, which means officials are discouraged to correct little mistakes. Moreover, officials are encouraged to make settlement agreements with entrepreneurs when mistakes are encountered.

To assess the acceptability of tax returns, officials audit entrepreneurs’ bookkeeping records and operational processes. They also assess entrepreneurs’ intentions in order to advise the specialist who decides about the possible fine. Tax officials finalize their audit by writing a report in which decisions on corrections and possible fines are substantiated. When finished, this report is sent to the audit manager for a last check, before it is sent to the client. The cases tax officials audit are selected on a central level in the organization, based on predetermined risks. It is officials’ task to determine whether something is really wrong and whether it came about by mistake, negligence, or fraud.

Like other street-level bureaucrats, such as social workers and police officers, tax officials have face-to-face encounters with citizen-clients and have considerable discretion in interpreting cases and making decisions (Cohen and Gershgoren 2016; Fineman 1998; Nielsen 2015). Tax officials’ work is characterized not only by a considerable amount of tax laws and regulations but also by much leeway for interpretation. Tax officials moreover work under ‘countless pressures and constraints’ (Cohen and Gershgoren 2016, p. 269), such as time pressure, incomplete information, ambiguous rules and regulation, and conflicting work principles (e.g.

Schott, Van Kleef, and Noordegraaf 2016). In these respects, tax officials share the core characteristics of street-level bureaucrats. However, there are some characteristics of tax officials' work that set them apart from typical street-level bureaucrats. First, the rules and legislation tax officials work with can be complex and are not common knowledge (Nielsen 2015), and officials possess much prior information about the inspected citizen-client (Cohen and Gershgoren 2016). Second, interactions are typically initiated by tax officials who are mandated to inspect specific enterprises, and entrepreneurs cannot simply exit these interactions (Nielsen 2015). These characteristics make tax officials a powerful type of street-level bureaucrats.

## Methods

Seventeen frontline tax officials were interviewed, of whom 14 are male and 3 are female.<sup>2</sup> Respondents were selected on theoretical grounds: respondents are all working with the horizontal supervision policy and have face-to-face interactions with entrepreneurs. This selection made it possible to study the uncertainties in a frontline context where rules and regulation have become less strict, and officials have more room for interpretation. Within this selection frame, this study aimed for a sample consisting of both male and female officials, as well as newcomers and veterans within the organization, as to be able to grasp a variety of experiences. Tax officials from different tax offices across the Netherlands were interviewed. The respondents were introduced to the study either by the researcher, or by their manager who approached them with the request for participation. The small number of women in the sample is due to the paucity of women working for the Dutch tax administration and, as such, corresponds with the male–female ratio in the organization as a whole. Ten respondents have been in service for over 30 years, one for 18 years, and six have been in service for less than 10 years.

This study focused on bureaucrats' detailed stories about face-to-face encounters with citizen-clients. Stories give insight in the meanings people attach to situations, and how they make decisions based on their own perceptions of situations (e.g. Maynard-Moody and Musheno 2003). This method is preferable over direct questioning, since the latter method commonly yields rationalized answers, whereas storytelling probes respondents' meaningful experiences. Within an interview setting, respondents were asked to tell stories about situations they experienced as difficult or complicated.<sup>3</sup> Besides that, questions were asked about officials' daily activities, experiences at work, doubts, and interactions with entrepreneurs and colleagues. The interviews were audio-recorded and transcribed verbatim.<sup>4</sup>

Thirty-seven stories were selected for analysis. The situations described within the stories were all problematized, and all stories refer to experienced unknowns or ignorance. Within the analysis of the stories, the three uncertainties described above served as sensitizing concepts. Within the first step, the stories were coded using detailed codes that were still close to the data. Officials' responses were coded as well. The detailed codes were then confronted with the sensitizing concepts, in order to look whether they could be understood as a particular kind of uncertainty. The detailed codes within the more generic codes were compared and grouped into sub-codes if they were similar on a particular aspect and different from other codes. As a final step all the stories were read again and assessed on their fit. Stories were recoded when necessary. In the coding process, tensions in the emerging patterns

were explicitly searched for, which led to re-examinations of the stories and interpretations. Table 1 displays the final code tree.

The sub-themes are distinguished based on the conditions under which they occur (see table A1 in Appendix for coding table). Within the remaining of this article, the main patterns and most exemplary stories will be presented and discussed.

## Finding proof

The first general theme refers to a lack of information. By creating an account or storyline supported by sufficient evidence, tax officials equip themselves for the negotiation with citizen-clients,<sup>5</sup> and when it gets that far, for the judicial trial. Tax officials ask themselves whether their account of the situation remains standing against the arguments and evidence raised by citizen-clients and/or their accountants. The following story aptly shows that the process of finding proof is highly intertwined with constructing a convincing account.

### 'How are we going to prove he's withholding a part of his turnover?' (respondent 7)

Well, with this hospitality business you actually need several sources to say that someone's bookkeeping is not true. (...) How are we going to prove that he's withholding a part of his turnover? Yeah, then you are ... you actually look at the process of [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 it have gone wrong? (...) What if he 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're going to do a third-party investigation. Is that difficult? Maybe not, but you have to try to go through the process and look at what happens, 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 try 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...(...)

**Table 1.** Coding table with number of stories.

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Information uncertainty
<i>Finding proof (4 stories)</i>
Interpretation uncertainty
<i>Experiencing dilemmas (8 stories)</i>
<i>Determining right decision (4 stories)</i>
Action uncertainty
<i>Negotiating with clients (3 stories)</i>
<i>Responding to client's emotions and private situations (10 stories)</i>
Impact of client's private situation on interaction (4)
Impact of client's emotions on interaction (5)
Intrusion into official's private life (1)
<i>Encountering deviations from normalcy (8 stories)</i>
Dealing with not cooperating entrepreneurs (2)
Dealing with complex or messy bookkeeping records (3)
Dealing with the legal logic (3)

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Yeah [it's about finding] 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 which the entrepreneur has an understanding of, and use that, and his own stories, to provide rebuttal proof, to support your statement that he didn't register everything of his turnover. To 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 information out of a sense of uncertainty regarding what happened. In fact, the respondent strongly felt that his account of the situation was true, because he had cues to believe so. The uncertainty rather consists in not knowing whether one is able to find enough evidence to substantiate one's account of the situation. This story shows how the respondent looks for more proof and tries to make a persuasive account with the collected evidence. Looking for more proof, for example, by means of third-party investigations, is also a common response in other stories within this theme. The emphasis is on constructing a convincing report with sufficient proof. Some respondents argue that when they are in doubt about whether they have a strong enough case, they sometimes satisfice and give their report a try to wait and see whether entrepreneurs will object or not.

### **Ambiguity of interpretation**

Interpretation problems, the second theme, can be distinguished from information problems. Whereas more information helps respondents in substantiating their account, it does not necessarily help them when they face situations that are difficult to interpret. As the following stories show, interpretation problems do not arise because there is an absence of information, but because *the standards* officials (can) use to evaluate cases are conflicting or vague in themselves. Two sorts of interpretation problems appear to be at play in tax officials' work: dilemmas and grey area interpretations.

### ***Dilemmas***

Stories about dilemmas mostly come down to a tension between what one ought to do as a tax official and one's personal values or ideas about what is appropriate, or one's feelings of empathy. This happens in different ways: first, when officials have to make decisions that have a profound impact on citizen-clients' lives, which challenges their personal feelings of empathy. Second, when officials have to make decisions that let entrepreneurs go on as usual, whereas they actually feel they should be put to a halt. The following story is an example of the former. The respondent in this story discovered that the entrepreneur did not keep mileage records of his lease car, because his accountant told him he did not have to.

### **'Then I really have to leave it behind me' (respondent 5)**

The entrepreneur called his accountant, and they had a tough conversation. The accountant is of course always immune, because he does it [the records] for the entrepreneur. The entrepreneur is always responsible for his own bookkeeping records and tax return. Yeah,



the entrepreneur also felt it was going to cost him a lot of money. So it wasn't a nice conversation between the entrepreneur and the accountant. (...) The annoying part is that it was on the Friday before my vacation, and it already had taken a long time before I could make an appointment with him. I'm still in the human side of it, occasionally, because I of course brought him really bad news. Then I really have to leave it behind me. I knew he was also going on vacation that Saturday. The only thing that can work positively for him, is that he had a black box installed in his car. But eh, he never made a printout of it or whatsoever. So I said to him that he could maybe contact that company to request that data, and maybe puzzle with it. That's the only thing we could still do. But that man wasn't amused with his accountant. The entrepreneur called me that day to say he talked with the accountant and they're going to try to get that data. But he said he was going on vacation with a strange feeling. Then I notice I really have to leave it behind me, that I have to think: 'okay, it went wrong, and he's going on vacation, me too, and I have to let go of it. It's *his* problem'. I mean, (...) yeah, you just have to do your job. If you see something is going wrong, then you shouldn't be pathetic about it. That's the thing I run into occasionally, like, come on, this is the way it is, and not like that lovely motherly, worrisome feeling of how are we going to fix this for you.

The story shows how the respondent struggles between following her feelings of empathy and carrying out her job. The 'human side' the respondent talks about makes her see different aspects of the case, than when she looks at it from the perspective of the law enforcer. The different interpretations do not compete over becoming the most truthful account, since both are obviously true for this respondent. In fact, they are based on different notions of fairness; one sticking to the law and highlighting the 'objective' error, the other shedding its light more broadly, also highlighting the entrepreneur's private situation and mitigating circumstances. The story furthermore shows how the respondent follows the formal route and tries to look at it professionally but still finds a way to cater to her feelings of empathy.

The other stories within this theme, likewise, show how respondents' feelings of empathy lead them to also look at entrepreneurs' private situations. However, most respondents argued they decided – sometimes after consulting colleagues – to stick to the formal route, and to look for other ways to help entrepreneurs.

### **Grey area interpretations**

The grey area of rules and legislation elicits a second kind of interpretation uncertainty, which entails the question what is the right interpretation of the situation at hand. In the following story, the tax official not only problematizes this room for interpretation, but also the consequences in terms of differential treatment of similar cases.

### **'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 euros? Is it [laughs] a thousand euros? That's what makes it difficult for us. He could better have said: 'let it go to a five thousand euros difference'. (...) Because you can better say, very strictly, just as we do with kilometers, that 501 kilometers is too much for the private use of a car. That's very clear to us. That's also very easy to inspect. (...). While lately, I had an employment services case ... I think we really favored him (...). Yeah, that's a difficult matter; they were classified in the wrong sector, which saved 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 a year. I could have corrected four years. Then they would have been bankrupt. Five hundred people are working there ... yeah, is that what you want?

This respondent, thus, experienced difficulty in determining what is good enough, which is part of the new policy that encourages officials to look at the acceptability of tax returns. He continued his story by telling about a case which was favoured. Later in the interview, he said that he struggles with the question: 'why do I correct in one case, and not in another? You always have that struggle'. The 'grey area' in rules and regulation thus engenders difficulties in determining the right decision but – afterwards – also leads to personal struggles about whether the decision is fair in terms of equality. Within the grey area, this respondent argued, 'you have to make sure you have someone with you, or two, three persons, with whom you deliberate'. In the absence of clear standards about what is *right* in these instances, stories show how colleagues are consulted to come to a decision that is supported by colleagues.

### **Action uncertainty**

Officials' stories show how difficult social interactions often boil down to (a fear of) losing control over situations or not knowing how to proceed to get control over situations. Within respondents' stories different factors are associated with such uncertainties: unexpectedness of the situation, necessity of immediate action, and deviance from 'normal' situations. In situations with one or more of these factors present, officials often need to *improvise* on spot and/or need to *change* their plan of action. Officials are, thus, uncertain about their actions: they feel put on the spot, cannot carefully think through, and prepare their actions, or their prepared plan of action does not suffice. Officials feel they (might) lose control over the situation and the outcome. Officials' stories about action uncertainties are clustered around three sub-themes: emotional labour, negotiations, and deviations from normality. In what follows, the sub-themes will be discussed by using exemplary stories.

### **Emotional labour**

A problem often referred to in tax officials' stories stems from the fluid boundary between citizen-clients' work life and private life. Tax officials share the basic expectation that the interaction with citizen-clients will occur 'professionally', that is, that it will centre around the citizen-client as entrepreneur who, in turn, approaches the tax official as a professional in performing the inspection task. When an interaction unfolds professionally, tax officials know what to expect and do. However, when 'private life' leaks into the encounter, tax officials experience this as difficult because they need to make immediate assessments of the situation and manage emotions. Respondents' stories show that this boundary is crossed when entrepreneurs' private situations or emotions influence the course of an interaction, and when entrepreneurs get personal at tax officials. The following story shows how an entrepreneur's unexpected emotional reaction leads to a deeply discomfoting experience requiring on-the-spot emotional labour.

### **'How am I going to deal with this?' (respondent 16)**

The strange thing was, I called that man, and normally you have a conversation, well, but this person was ranting on the telephone. Really, like, 'what are you up to, why do you want to come, and I don't want you to come', you know. Well for me it was, even with my experience, yeah ... I was sitting in a room with nine other colleagues, it was really busy ... I hadn't anticipated on this. I thought, like, 'how am I going to deal with this?' So I let him blow off steam, and tried to get the conversation uh ... under control again. That has to be feasible with my experience. I walked out of that room to another room to be able to have a calm conversation, and to assess what actually happened. Because I didn't expect this at all, I never experienced that. (...) In such a conversation you really have to switch a lot; what am I dealing with, why does he react like that? Nowadays we work a lot with email. So I tried to make that step and said 'if you give me your email address then I send you a confirmation, then you also have all my details (...) so you can check that if you want to'. (...) Well yeah, at some point I had the conversation under control again. I managed to get in conversation with him again and to get his email address. That's an important step nowadays, because then you can reach him and he cannot flee anymore. (...) Well yeah, I was a bit perplexed by it.

This story shows the unexpectedness of the entrepreneur's emotional reaction, the loss of control, and the deeply felt discomfort. The respondent stresses the importance of getting the conversation under control again, and the action uncertainty accompanying that. The other stories show that such action uncertainties are mostly experienced on-site, where some respondents stayed at the inspection site and tried to make the situation 'workable' again, and others immediately left because they felt (sometimes physically) unsafe. In making such improvisational assessments and judgements, officials sometimes later on discover, and struggle with the fact, that they made a wrong decision.

### ***Negotiating***

Officials sometimes need and are even encouraged to negotiate with entrepreneurs, when there is disagreement about an interpretation of the law, or about how much money has been withheld, and the official does not have enough proof for his/her suspicions. The stories about negotiations bear witness to an uncertainty regarding assessing the other party's stance and willingness to accept the tax official's interpretation, and the discomfort it brings when the negotiation does not happen as wished. Next story shows the struggle the official experienced because he lost control over the situation.

### **'In retrospect I think we shouldn't have been so quick in ... it's true, you always learn' (respondent 13)**

Sometimes I think like yeah, maybe we've 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 ... 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. (...). Yeah, I'm certainly not the only one, I'm convinced of that. (...). That's what we experienced with that big entrepreneur (...). We've 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's true, you always learn. Maybe

it would've 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 (...) And that's the area of tension; I was maybe too quick in.... Then I am struggling with it for a week. I think 'damn', and am bothered by the fact I actually gave away something, and he's 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's about much money. So next time, I'm not going to struggle with this.

In negotiating, the respondent experienced uncertainty regarding the entrepreneurs' stance and willingness to accept tax official's claims. Even more prominent in this story is the discomfort the official experiences after having found out he has been too open and has given away too much already early in the negotiation. The respondent feels that his openness towards the entrepreneur is exploited for personal gain, which is experienced as utterly unfair.

### ***Deviations from normalcy***

Some stories were about situations that could not be understood or handled by relying on the 'normal ways' of understanding and working. Some cases are considered rather complex and chaotic, which make it hard for tax officials to get an understanding of what is exactly happening. The stories about such complex cases show the difficulty tax officials experience in disentangling the operational processes of these businesses before they reach the core of their task, that is, assessing whether the accounting records are acceptable. One respondent describes this difficulty as follows: 'It's a difficult process, (...) it's not a little project of which I know exactly what to do and where to look at tomorrow. With this kind of projects, it's complex' (respondent 11). Although officials often have more time to work on such cases, stories show officials do not know exactly *what to do* to get an understanding of such complex situations, because they already figured out (sometimes after having done quite some work) that their 'normal' inspection approach fell short. This sometimes involves a realization that officials have been doing work that should have been done by the entrepreneur, and that complexity might have been deliberately created to make things difficult. Stories show how entrepreneurs are dependent on the input of entrepreneurs and their advisors to get an understanding and to do the actual inspection: 'You have to make sure the advisor is collaborating. And that's the difficult thing, because he gets paid very well by the entrepreneur' (respondent 11).

The other stories within this theme show how entrepreneurs witness deviations from 'normal' behaviour and need to change their approach in order to deal with this. These stories are about entrepreneurs who do not cooperate, and about foot-dragging entrepreneurs who solely look at the legal aspects of an inspection rather than at the actual content. In such interactions, officials are 'on guard' and closely monitor their own actions, because of the fear to get sued:

## 'Then you have to pay attention to how you're going to maneuver' (respondent 8)

They've hired two expensive guys from Deloitte, yeah, then you have to pay attention to how you're going to maneuver. (...) I don't have much problems with the fiscal side. But they are focusing on the formal side; are you acting correctly, and is the principle of an adversarial process respected? They are really much on the formal side of a correction. So if it's not going well, and it finds its way to court, then they'll say: 'it's all well and good, but according to the law, this should have been done'. Yeah, then your correction is gone.

These advisors thus focus on *how* an inspection is done, which conflicts with the respondent's common focus on the content of the inspection. Another respondent also argues that such people are 'only looking at the legal aspects, and (...) not looking at what we are correcting' (respondent 13). Officials feel their on-the-spot actions are under close scrutiny and can have major consequences for the course and outcome of an inspection. Table 2 provides descriptions of the different uncertainties found.

### Exploring the sources of uncertainty

As a last step, the sources of the different kinds of uncertainty were explored to gain insight in possible explanations. Respondents' stories show that different factors underpin and sometimes reinforce uncertainties. Some factors are inherent to front-line work in general, some seem specific to tax officials' work, some to the policy of 'horizontal supervision' and others to societal changes.

A question about the truthfulness of entrepreneurs' accounts of reality is underlying officials' focus on substantiation and proof. The assumption is that there is an underlying truth, which can never be fully known. One respondent argues: 'you never know how much black money is involved, it's always a guess. Yeah and we have to prove it' (respondent 17). Another respondent explains what makes it hard: whereas you generally inspect what *is there*, black money is about inspecting 'what isn't there, but which should have been there' (respondent 16). This respondent also tells one can never be sure about whether an entrepreneur is 'playing' or not. This question is probably inherent to frontline work, and more pressing in situations where officials,

**Table 2.** Description of the kinds of uncertainty at play in frontline tax officials' work.

	Information uncertainty	Interpretation uncertainty	Action uncertainty
Problem of	Proof	Standards	Control
Contexts in which they occur	Lack of evidence to support one's interpretation	Vague rules and legislation  Conflicting norms, values, feelings	Impact of citizen-clients' private lives and emotions  Negotiations with citizen-clients Deviations from normality
Difficulties experienced	Vague stories of citizen-clients Conflicting informational cues Comprehensibility of account is not clear-cut affair  Finding proof requires effort and time	Law insufficient as backing Potential inconsistent decision-making Far-reaching consequences for citizen-clients	On-the-spot reaction  Consequentiality of official's immediate reaction Change of inspection approach  Dependence on citizen-client

such as tax officials, need to rely on citizen-clients as a source of information. This unfathomable character of ‘the truth’ could explain why respondents are not necessarily preoccupied with finding out every detail of ‘the truth’, but with finding proof and constructing convincing accounts.

Room for interpretation of rules and regulation is inherent to discretionary frontline work, and sometimes involves ambiguity when these rules need to be interpreted in specific situations. In assessing specific cases against standards, officials sometimes question such standards when large deviations are encountered: ‘Could that standard be too generic, and could it [the case] deviate?’ (respondent 16). Also when it comes down to determining the height of fines, officials emphasize they have much leeway, which they sometimes struggle with: ‘It’s actually all wrong, but the correction is already very high. Should you then also impose such a high fine? It may be stated in the law, but we have the freedom to struggle with it’ (respondent 13). Stories have shown that this leeway or ‘freedom to struggle’ involves dilemmas between following the law on the one hand and feelings of empathy on the other hand. Whereas interpretation leeway is inherent to discretion, within the policy of ‘horizontal supervision’ it is enlarged and seen as part of professional judgement. Tax returns are not simply good or wrong, but acceptable or not, and the standards to assess this acceptability are purposefully left more open and up to the frontline official to assess. These stories show that this is not always an easy task and such grey areas involve struggles about what is right. This horizontal policy, furthermore, encourages officials to make settlement agreements with entrepreneurs when there is disagreement about an interpretation of the law, or the amount of money that has been withheld. Officials’ stories show how negotiations emanating from this are experienced as deeply discomforting when officials feel they (may) lose control over the situation and the outcome, or when they feel the resulting outcomes are not fair. The horizontal policy, thus, puts more weight to officials’ on-the-spot actions and negotiation skills, involving action uncertainties.

The indeterminacy of interactions with clients most prominently emerged as a factor underlying tax officials’ action uncertainties. How an interaction unfolds is only predictable to some extent; based on repeated experiences, tax officials form certain expectations of how interactions normally unfold. However, tax officials 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’ (respondent 3). This social uncertainty is inherent to frontline work, and interactions are sites where officials possibly lose control. Action problems within complex cases, moreover, often involve information and interpretation uncertainties. In complex cases, respondents commonly lose ‘overview because of all the details’ (Respondent 6) and do not know *what to do* exactly in order to get this overview and need to rely on entrepreneurs’ input. The stories about such complex cases show that uncertainty about how to get a grip on such situations is reinforced by a lack of insight in the operational processes of a business, ‘shortcomings’ of the law, and absence of the jurisprudence.

Lastly, respondents acknowledge that aversion towards the tax administration on the part of entrepreneurs is inherent to their work, because of negative prior interactions or a belief that tax officials only come to get money. Therefore, tax officials are mindful of entrepreneurs’ emotions. Some respondents associate emotional interactions and foot-dragging entrepreneurs with hard economic times. One

respondent argues, for instance, that entrepreneurs in a particular sector are foot-dragging and committing fraud because ‘they cannot do otherwise, because their prices are under pressure’ (respondent 13). Another respondent holds that he already knows the situation is not going to be nice when someone has ‘bad figures, and the economy is getting worse’ (respondent 3).

## Conclusion and discussion

In line with the rational view on bureaucracy, tax officials experienced problems of information. They, however, were not in the dark about what happened. Rather, they already seemed to know very well what was the matter and looked for *proof* supporting their account. In accordance with uncertainty as discussed within street-level bureaucracy literature, tax officials also experienced interpretation problems. Interpretation problems entail difficulties with *standards* to make decisions, that is, conflicting feelings and norms and vague rules and regulation. These yield questions as to what is right. Tax officials indicate they deliberate with colleagues in case of doubt, in order to have a back-up and to struggle less with it afterwards. This study also found that tax officials face action uncertainties. Action problems involve uncertainty about *control*, that is, (a fear of) losing it in interaction with the entrepreneur, or about how to get it (back). This often happens in interaction with entrepreneurs and their businesses, which can never be fully predicted. This puts officials on guard because they often need to take ad hoc action and feel their on-the-spot actions weigh heavily on the course and outcome of an interaction.

This study also explored the sources of these uncertainties and has shown that there are structural aspects of frontline work, such as the ‘unknowable truth’ and ambiguous character of rules and regulation, that underpin officials’ search for proof and uncertainty about what is right. In addition, stories also point to the ‘horizontal supervision policy’ as a source of different uncertainties. It gives frontline officials more room for interpretation, which sometimes involves doubt about what is the right decision. This policy furthermore encourages officials to negotiate with citizen-clients, where officials feel they possibly lose control. Economic hardships and the undesirability of audits on the part entrepreneurs underlie the latter’s emotional outburst in interactions.

These findings underline the importance of social interactions to bureaucratic work and hence to understanding the role of uncertainty in bureaucracy. Whereas public administration literature has pointed to the existence of information uncertainties (e.g. Simon 1976), and interpretation uncertainties (Lipsky 1980), this study adds a third kind: action uncertainties. These uncertainties are about how to maintain or get control over situations (see Dubois 2014 on control practices), and can generally not be resolved by gathering more information, relying on rules and consulting colleagues, but require officials to make immediate assessments and judgements. This raises interesting questions with regards to the scholarly writing on street-level discretion and control. Much research on street-level bureaucracies has been done within what is depicted by Maynard-Moody and Musheno (2012) as the ‘implementation-control-discretion narrative’, focusing on how street-level bureaucrats make decisions within given rules, and rely on abstract knowledge. This current study shows that some frontline situations are, by their very nature, difficult to control by street-level bureaucrats, let alone by upper level managers. An important



line of future research, then, is exploring how frontline officials improvise and rely on practical knowledge in face of uncertain situations (see Maynard-Moody and Musheno 2012; Wagenaar 2004). What are the beliefs, understandings, values, and even emotions officials rely upon to deal with these action uncertainties?

Moreover, whereas the street-level bureaucracy literature has a tradition of explaining frontline discretion, pointing to the influence of characteristics of the work context, frontline officials, and citizen-clients, this study points to the importance of a more dynamic understanding of frontline decision-making. Research approaches should allow for the study of interaction processes, citizen-clients' perspectives, and their negotiation and communication skills (e.g. Bartels 2014), especially in policy contexts where interpersonal notions such as trust are emphasized. Although such policies may yield more responsive law enforcement and service provision, they could thus also compromise consistent and fair decision-making, especially when certain types of citizen-clients have better negotiation and communication skills to take control in bureaucratic interactions.

The findings also have implications for the accountability and public management literature. This study has shown that a policy that gives more leeway to street-level officials could constitute a source of uncertainties at the frontline. The act of categorization is delegated to individual officials who, to recall one of our respondents, have the 'freedom to struggle'. It practically means that officials have to work with rules and legislation that are vaguer, and that they are encouraged to negotiate with citizen-clients when there is disagreement in 'grey areas'. This study has shown that officials often deliberate – on their own initiative – with colleagues to deal with interpretation uncertainty and to have 'a backing', which is in the literature also referred to as 'professional accountability' (Hupe and Hill 2007). Future research should focus on whether and how frontline officials working with such horizontal policies collectively deal with uncertainties, and whether and how management has an influence on these deliberation practices (see Piore 2011; Rutz et al. 2015).

A limitation is that this study solely used the storytelling method. Whereas the rich narratives yield insight in the uncertainties experienced and the meanings attached to these, they are less apt to study officials' actual behaviour. This study has given insight in how officials meaningfully deal with uncertainties experienced and offered a first step in showing possible explanations. Future studies could complement this effort by conducting participant observations and experiments to study officials' behaviours under different conditions. Another limitation of this study is its focus on a particular type of street-level bureaucrats. This study has yielded insight in the uncertainties of street-level bureaucrats who have much discretion, a lot of information about citizen-clients, and who have come to work with less strict rules and regulation. It is likely that street-level bureaucrats with less discretion, less information available, and 'a never-ending demand for more and better services' (Nielsen 2015, p. 117) experience these uncertainties differently and with a different importance. Comparative research is needed to develop a theory on uncertainty at the frontlines. To this end, future research could compare uncertainties experienced within different policy fields and different types of street-level bureaucrats to theoretically advance this field of study.



## Notes

1. The literature on regulation mainly focuses on conceptualizing and measuring regulatees' compliance to regulations, rather than on inspectors' use of discretion. Within this study, we are interested in how inspectors experience the uncertainty which is part and parcel of their discretion. For this reason, we mainly draw on the literature traditions that more broadly focus on frontline officials' use of discretion.
2. To ensure ethical standards for data collection, different steps were taken. First, access to the organization was approved in advance by the director of the Dutch tax authorities and the director of the Small and Medium sized Enterprises (SME) division. As part of this, a confidentiality agreement was signed by the researcher, declaring that sensitive information about clients is treated as confidential. Second, respondents voluntarily participated to this research, and no consequences were attached to non-participation. Third, during the interviews, the interviewer ensured the respondents that the data (audio and transcripts) were processed anonymously, treated confidentially, and were not distributed to their managers or other people within the organization. The interviewer assured respondents that there were no good or wrong answers and that they could quit the interview or ask questions at all times. Fourth, interview transcripts were sent to the respondents afterwards, which gave them the possibility to read the conversation.
3. 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, 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. For this reason, uncertainty was replaced by experiences of difficulty or complexity. This phrasing turned out to respond to tax officials' lifeworld, since it yielded rich and long stories.
4. The researcher's unfamiliarity and lack of substantive knowledge about auditing could have affected the way respondents told their stories. Many respondents asked whether their stories were too detailed or difficult to understand, and whether they needed to give more explanation. Sometimes this was done, and at other times, this was not necessary in order to understand the underlying message. It could also have affected the level of substantive detail with which stories are told in the first place. However, there are no reasons to assume this has affected the kinds of uncertainty that have been put forward in the stories. Also, respondents were encouraged to tell the stories as they wished to, and that if clarification was needed, the researcher would ask for this.
5. The words citizen-clients and entrepreneurs are used interchangeably in the findings section to denote the business owners officials are inspecting.

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## Notes on contributor

*Nadine Raaphorst* is a PhD candidate at the Erasmus University Rotterdam, department of Public Administration and Sociology. Her research focuses on street-level bureaucrats' uncertainty

experiences in daily work and on how street-level bureaucrats categorize citizen-clients in terms of trustworthiness.

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## Appendix

**Table A1.** Uncertainties in context and conditions under which they occur

Kinds of uncertainty in context	When do they occur?
<b>Information uncertainty</b>	
Finding proof	Knowing or feeling something is the case but not having (enough) evidence (4)
<b>Interpretation uncertainty</b>	
Experiencing dilemmas	Experiencing tension between task as tax official, feelings of empathy and ideas of justice (8)
Determining the right decision	Working with vague or too generic rules and regulation (4)
<b>Action uncertainty</b>	
Negotiating with clients	Not knowing what other party will bring to table or accept and whether official gives away too much (3)
Responding to client emotions and private situations	Encountering influence of clients' private situation on encounter (4) influence of clients' emotions on encounter (5) a client infringing on official's private life (1)
Encountering deviations from normalcy	Encountering foot-dragging by clients (3) complex, messy or absent bookkeeping records (3) unexpected reaction of client (2)