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The importance of staff to the efficiency of the tax agency

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Abstract: The Swedish Tax Agency is responsible for controlling as well as informing and assisting the taxpayers. Even if these tasks are not necessarily contradictory, they can be difficult to perform all at once. In their performance of duties, tax agency employees have to meet the expectations of the management as well as of the taxpayers. The goal fulfilment of the Tax Agency is contingent on the organisation's ability to provide a stress-free working environment. Stress may cause physical and psychological problems.

Keywords: tax psychology; tax agency policies; group and organisation psychology; taxpayers; ethical stress; lean

1 Introduction

In a previous article, published in *Intertax 2014*, tax psychology is described in terms of communication and how the Tax Agency and the taxable person interact and perceive each other from the perspectives of psychology, jurisprudence and ethics. Professional communication was emphasised as particularly important in tax law disputes, as it can help to avoid unnecessary tax processes and personal stress. The ethical values involved in empathic and professional communication were likewise considered beneficial since the taxpayers can feel justly treated, thus increasing their understanding of and solidarity with tax regulations, which confirmed the legitimacy of the tax system (Höglund and Nöjd (2014)).


The present article discusses the organisational and psychological provisions and support required for tax officers to meet the demands of the top management. Some of the examples are selected from the Swedish Tax Agency, but applies probably equally to tax administrations in

other countries, such as the Nordic countries, while they are organised in a similar way. Although personal qualities are important factors, the structure and function of the organisation also affect performances. In addition to personal qualities, the members of staff have acquired the knowledge and skills provided by the institutional structure, the so-called public agency culture, through the management, colleagues and various internal professional development initiatives. The Tax Agency has shifted focus from suspiciousness and error correction after the event to trusting taxpayers until proven wrong and investing more energy in service and preventing errors to start with. The governing principle is that it is both better and cheaper for the taxpayer as well as for the Tax Agency if all statements are correct on submission (cf. Kellgren and Rosenlöf (2014); Wittberg (2012)). Tax control should aim at strengthening and maintaining norms to ensure that the taxpayers willingly participate in taxation (Skatteverket (2005a)). I have earlier emphasised the advantages of visiting taxpayers for the purpose of informing rather than controlling them (Höglund (2008)). In 2006, the Tax Agency made few visits to companies, but performed 7 000 audits. In 2010, there were 80 000 visits and around 3 000 audits. The reason for the great number of company visits in 2010 was the new system of certified cash registers (Wittberg 2012). For the period 2011–2014 the number of company visits has been between 45 000–55 000 and it is very gratifying that the Tax Agency spends funds on making such extensive preventive efforts.

While the demand for service provision has increased, a number of regulations to control the taxpayers have also been introduced, not least in regard to business, e.g. staff ledgers, cash registers, etc. The twofold role of the Tax Agency to be both a public service and a supervisory authority – the *Janus head* of the Tax Agency – is not always easily combined and may lead to conflicting interests (Mutén (2002)).

Too much of sectorialised thinking can be detrimental. A holistic approach involves understanding how disparate parts interrelate as a whole (e.g. Jackson (2013)). A supervisor's wish to minimise every phone call may seem cost efficient, but can in the larger perspective be counter-

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productive with dissatisfied citizens and a number of unnecessary contacts. In an administration like the Swedish Tax Agency, it is therefore important for the top management to take a holistic approach to the whole case management process. A system's perspective means avoiding the sub optimisation of one unit achieving its goals at the expense of another. A sub optimisation can be counter-productive in providing good service to the taxpayers.

As mentioned before, the previous article centred on social cognition, *i.e.* verbal and non-verbal human interaction. The present article deals above all with tax officers' physical and psychological health in terms of a group- and organisation- psychological perspective. I discuss the tax officers' chances to satisfy the taxpayers' and the employer's demands, from a *behavioural analytical perspective*. Behavioural analysis is an umbrella term for understanding and changing behaviour, the purpose of which is to produce socially and psychologically valuable patterns of behaviour. The necessary conditions for implementing the Tax Agency's goals are not only internal guidelines such as ethics policy, but also the qualifications, motivation, influence, stress and health of the staff.

The method used in this article is not a traditional legal dogmatic method, but has instead an interdisciplinary approach, and can be seen as a continuation of the previously mentioned article on tax psychology. Various topics such as administrative law, organisation theory, organisation psychology, behavioural analysis, physical and mental health will be discussed in this article. The subject and consequently the literature is extensive. The literature can on such grounds not be complete, but the chosen literature represents instead a choice of several different sources. There is of course a risk that I have missed other important opinions than mentioned in this article. The article can in certain aspects be seen as descriptive, as it covers so many different areas. The idea is that this article should be seen as a first step in an unexploited area. I have not found any other article with the same approach in Swedish doctrine. For this reason can be expected that there is a need for the issues of tax officials' work-related situation and health. It is furthermore important to make a new and interdisciplinary survey of the Tax agency's staff in order to really get to know how they feel. It is my ambition to make such a survey in the future.

This article presents the Tax Agency's mandate and vision along with the Agency's values and guidelines in sections 2 and 3, and also how different forms of stress and illness staff can affect staff in their employment (section 4). Since the Tax Agency organisation culture and leadership greatly impact on how employees perceive their situation, I describe this impact and suggest what a good or-

ganisation culture and leadership entails (sections 5 and 6). Finally, section 7 includes a summing up and concluding remarks.

2 Tax Agency mandate and vision

Public administration in Sweden has shifted from only fulfilling the decisions of the parliament and government to encompassing the citizens' demands of good services. The so called *citizen perspective* has become increasingly important, which is clear in a government bill:

The citizens have the right to a high-quality public administration. This involves accessibility of information and services in accordance with public needs, speedy case management processes and correct decisions, as well as attentiveness, *i.e.* being courteously treated by competent staff. Public administrations must continue to develop activities and staff expertise (Proposition [prop.] 1997/98:136).

The Tax Agency should not only be characterised by rule of law and efficiency but also innovation and cooperation. In the preparatory process, innovation is primarily referred to as the ability to establish, in cooperation, more value-creating systems that accommodate the citizens' (users) requests for high quality public services, the employees' wish to do a good job (the professions) and the state's (principal) demands for efficient resource utilisation. New ideas and procedures are expected to avert unnecessary bureaucracy, simplify people's daily life and promote an even more efficient handling of the taxpayers' money. Coordination between State and municipal as well as between other public agencies is viewed as necessary to avoid sub optimisation collisions. Through IT-solutions (e-government) resources can be made available and more resources can be allocated to qualified work (Proposition [prop.] 2009/10:175 [government bill] (swed.)). However, efficient value-creation requires that the taxpayers have the chance to choose how and where to meet and that the meetings are transparent and in accordance with information given and standard procedures. This means that the taxpayers should be offered the chance to solve their problems electronically or through a face-to-face meeting and that they are informed about the possibility. Taxpayers should get the same answers to their questions regardless of meeting format and the answers should take roughly the same time whatever the format (cf. Sousa and Voss (2006)).

Riksrevisionen (the Swedish National Audit Office) stated in a report that a high amount result is not nec-

essarily an advantage; other aspects than economic ones should be considered (Riksrevisionsverket (1997)). The Tax Agency has not been under an obligation to yield a return since the beginning of the 1990s (Stridh and Wittberg (2015)). The ethics policy, of which attitude and courtesy are important components, is the basis for individual salary setting in the employer-employee pay negotiations. According to information, assessment of employee performance is based on their policy performance. Since the qualitative requirements are expected to result in a quantitative result, *i.e.* salary, this can create problems when implemented.

A certain degree of tax control is always required, but it has to be perceived as fair, inspiring confidence and resting on legitimate mandate. Providing service is not only a matter of supporting taxpayers but it also contributes to a climate of legitimate power and rational trust. Strengthening the norms that lead to increased willingness to do the right thing is more cost-efficient than deterrent control. In recent years, the Tax Agency has gradually emphasised positive norm strengthening more than traditional deterrent measures (Wittberg 2015).¹

It is of fundamental importance that Tax Agency staff are not only formally qualified and have good personal qualities but that they are given the opportunities to perform their duties in the organisation efficiently. With efficiency I mean not just solving many tasks as quickly as possible but finding optimal long-term and good solutions for the taxpayers.

Information technology has without doubt brought about considerable improvement and effectivisations, but it can also be argued that in certain respects it has reduced accessibility as the physical distance between the citizen and the officer has increased in some cases (Quist and Fransson (2014)). The personal contact with a tax officer must not be underrated and many misunderstandings can be avoided through a face-to-face meeting, where the officer can not only answer questions but also ask questions to eliminate possible misunderstandings.

Servicekontor, Service Offices, have been opened where the Social Insurance Agency, the Tax Agency and the Pension Agency cooperate and where every officer is expected to be able to assist on all issues related to the

three agencies. The Service Offices aim to provide better and more comprehensive services. There are good reasons to question if the offices have been introduced to improve public services or if they are economic measures. The risk of the one-agency reform is that there is less chance for staff to consider the specific solutions that individual cases may require (cf. Quist and Fransson (2014)).

According to *Statskontoret* (the State Treasury), the Agencies have certain knowledge of the needs of citizens and companies, but this is not structured in a way that provides a complete picture of the needs. In other words, we lack full knowledge of the services provided by cooperating agencies (Statskontoret (2012)). When the conditions for value creation keep changing and the ways to interact are many, the process becomes difficult and is not possible to standardise. If the agencies address variation through a standardised process, the difference in created value can be great (Quist and Fransson (2014)). E-government is considerably cheaper than physical meetings, but can also be inefficient if the communication fails. A common criticism of e-government is that it is not as suitable for older generations as it is for the IT-literate younger generations (Statskontoret (2012)).²

A simple model of responsibility with a single accountable party and a single party demanding accountability can be seen as a deficient description of reality. Many public servants experience that they work in various forms of partnership where different parties are responsible for different sides of a joint operation, *i.e.* a system with several accountable parties (SOU (2013, 40) with reference to Pollitt (2003)). The report SOU (2013, 40) therefore suggests that public governance systems should be developed on a systems approach focusing on real societal impact and less on details.

In an international comparison, the Swedish administration is generally regarded as decentralised (Quist and Fransson (2014)). The Swedish administration is now undergoing a development in the opposite direction, with a reduction of local tax offices and courts merging into fewer units. The Tax Agency document *Långsiktig inriktning för en organisation som stödjer verksamheten* [Long-term goal towards a supportive organisation] makes clear that the Tax Agency should be established where companies are at present and in the future. In spite of this, the tax of-

¹ In Höglund (2008) I suggested that the Tax Agency in a higher degree should work with "preventive healthcare", *i.e.* preventive measures through information and company visits. It is therefore gratifying to see that the Tax Agency has changed directions and is trying to prevent taxpayers from making mistakes. See also Stridh and Wittberg 2015.

² The Agency for Public Management highlights the importance of physical meetings between individuals and public agencies and the geographical equivalence in service, *i.e.* that rural areas have the same service provision as urban areas and that the distance to authorities is not too wide.

fices in 61 places were closed down in the period 2008–2010 (Skatteverket (2015)). The Tax Agency maintains that increased presence at the companies is an important part of the effort to promote taxpayers' readiness to do things right and to increase public trust in the Agency (Skatteverket (2009)). Citizen trust hinges on a high degree of service. This is achieved through expert decision-makers, high accessibility, short processing time, and correct decisions. All Tax Agency employees must be highly qualified. Issues to be addressed are defining various watchwords used by the Tax Agency and deciding how to evaluate their goal fulfilment.

In a public hearing in the Swedish Parliament on 1 October 2015, the Director-General of the Tax Agency was heavily criticised by the parliamentary parties regarding the decision to close down a number of tax offices. Apparently, the Director-General was seen to combine the demands for efficiency and local presence by developing the digital service and by referring the taxpayer to service offices while tax offices were closed down if personal contacts were needed. *Förordningen*, the Ordinance, (2007:713) on regional growth regulates the responsibility of public agencies in the regional growth efforts. The possibilities of decentralisation shall be considered and demands made on coordination between public agencies, municipalities, industry etc. to achieve this. The government has mandated the Agency of Public Management to map the national presence, regionally and locally, and to assess the degree of service provision to citizens and companies.³ The Tax Agency has therefore decided to suspend further close-downs of offices until the investigation is completed. The Tax Agency should, in response to government directives, pose the question why the offices are there and for whom (cf. Quist and Fransson (2014)).

3 The values and directives of the Tax Agency

The governance of companies and organisations has changed from a directive without justifications to so-called *Taylorism*, decision-making with staff participation and justifications. This has been a necessary development in

view of the expansion of the public sector and the reduced importance of the manufacturing industry. It is reasonable to suggest that the service sector requires employees who make their own decisions and are more autonomous than in the manufacturing industry (Beckérus *et al.* (1988)).⁴ It is important and economical that modern organisations have employees who have confidence in their employer and are motivated in their work. Organisation theory has moved from a reward and punishment system to a system of conviction-driven employees. This change is particularly important to public agencies, not least the Tax Agency, where it is not sufficient to make correct decisions but the citizens must also have confidence in the taxation system. A system that the taxpayers not only trust in as a system, but also trust the authorities implementing it, not only ensures the rule of law but also includes an ethical dimension. The taxation system should be adjusted to the taxpayers rather than the opposite as the system depends on the loyalty of the taxpayers (Norrman (1982)).

Studies show that citizens' trust is greater in administration if they feel affinity with the officers. The Tax Agency should therefore recruit employees of different geographical, social, ethnic and cultural background to display diversity and gain more trust from the Swedish multicultural population (cf. Tyler (2003, 2006)).

The Tax Agency's cooperation with the taxpayer is important for the sake of the rule of law, but also to ensure that the control is as effective as possible. Research shows that the taxpayer reacts positively to good service and cooperation and that the willingness to conform to laws is thereby strengthened as well as the respect for the complex tax rules and tax administration (Hultqvist (1994); Bentley (1998); Riksskatteverket (1983)).

The Tax Agency ethics policy states:

We are here for the citizens. We work on the assumption that everyone wants to do the right thing, and we consider every meeting to be an opportunity to boost the trust in our organisation. Everyone that we come in contact with should perceive us as **pro-active, reliable and helpful**.

According to the debated Sapir-Whorf hypothesis, language determines our way of thinking and our worldview (Schultz (1990)). It can be discussed if it is the other way round, but it is indisputable that language meaning and abstract words are easily misunderstood. When the Tax

³ According to the Director-General of the Tax Agency, a tax office should normally have around 100 to 150 employees. The Tax Agency has decided to suspend the close down of a further nine offices pending the State Treasury report on 1 April 2016. See Government decision of 13 May 2015 (Fi2015/2870).

⁴ Some claim, however, that the considerable amount of administrative and financial data in the agency's operation have led to a return of Taylorism in the public sector through the pursuit of performances and costs. See also Innovationsrådet (2012).

Agency in their ethics policy stipulates that employees should be pro-active, reliable and helpful, it can be interpreted in many ways. Pro-active may mean that the officer is involved in many processes where the outcome is always guaranteed. Reliability may mean collect debts to the state at all costs regardless of the taxpayer's sense of being victimised. Even the word *helpful* can be problematic. To what degree should the officer offer services and is he allowed to suggest aggressive tax planning? According to Hayakawa's ladder of abstraction, words can be more or less concrete and more or less abstract (Hayakawa (1941)).⁵ A very abstract word in an abstraction ladder is "wealth", while my cow "Majros" is very concrete. Between these two words in the ladder are words such as "possession" and concrete words like "cow", for example. From a pedagogic perspective it is good to switch between abstract and concrete concepts to increase understanding. An abstract word can more easily be understood through concrete examples. Concrete words can, on the other hand, be difficult to understand because of their detailedness and then abstract examples can be helpful. It is common that politicians answer questions by way of abstract phrases that can be construed positively by many, not least the voters and political adversaries. But the Tax Agency policy has to reach a certain degree of concretisation to avoid being misconstrued. Words such as transparency, reliability, pro-active and helpful must be filled with concrete meanings.

The tax officer is expected to convey the values of the Tax Agency according to the guidelines issued. The Agency's ethics policy states that the employees shall contribute to enhancing transparency, respect, correct treatment and diversity in the organisation. The government report SOU (2008, 106) *Ökat förtroende för domstolarna* [Increased trust in the courts] makes clear that correct treatment is ultimately an issue of the rule of law as the courts get the best possible basis for their judgements (SOU (2008, 106)). The same applies to the Tax Agency.

The Agency has the ambition to stimulate creativity, learning and development, and in addition make decisions with legal certainty and efficiency. In other words, the Agency has to deliver the cost-efficient goals set by the Parliament and the government. The ethics policy also states that employees must meet the requirements listed below:

Everyone is a co-worker, and as a co-worker

- I work professionally and result-oriented and contribute to the purpose of the agency
- I understand my role and cooperate with others for the common good of the organisation
- I am innovative, ready for change and take responsibility for my own development
- I constantly strive to improve routines, prevent errors, simplify and clarify
- I relate to other people's situation and is helpful
- I share knowledge and experiences with others
- I stand by my words and give and take praise and constructive criticism
- I speak and write objectively and comprehensibly
- I contribute to the spirit of community and a good atmosphere at work with respectful treatment of colleagues and external contacts.

The knowledge and skills needed at the Tax Agency requires employees to see possibilities for change at work, to have broad qualifications to handle all the steps in the case management process and be able to understand the situation of a company or a private citizen (Skatteverket (2015)). The tax officer needs to have empathy with the taxpayer, as well as the cognitive ability to discern the taxpayer's true needs (Höglund and Nöjd (2014)). It is of the utmost importance to public trust in the tax system and in the Tax Agency that the officers listen to taxpayers and explain decisions, so called 'experienced justice' (Skatteverket (2009)).

But this is not enough. The tax officer should also contribute to avert failure demands, which are defined as actions unrequested by the taxpayer and usually the result of an omission on the part of the officer or that the officer has not acted correctly from the taxpayer's perspective (Quist and Fransson (2013, 2015)).⁶ Public agencies tend to regard the flow of incoming matters as given. Productivity can, for instance, be measured in the number of incoming calls, but such measurement can be extremely difficult to interpret unless it measures and categorises incoming calls in terms of type and frequency, which is required to measure efficiency. Several different contacts through different channels can, in fact, be a single case in which the taxpayer has failed to receive an answer to his/her question. The number of calls does not indicate the quality of the interaction, if the individual is satisfied with the answer or has been referred to the proper officer. In some cases,

⁵ It was the American researcher S. I. Hayakawa who emphasised the rhetorical concept "The Ladder of Abstraction".

⁶ The concept failure demand was introduced by Seddon in *I want you to cheat!: The unreasonable guide to service and quality in organisations* (1992). It should be stressed that the concept failure demand has an imprecise meaning, which makes application difficult.

a conversation can be interrupted and the individual has to call again. Such a situation is an example of a failure demand. Some even argue that the majority of such incidents constitute a failure demand (Seddon, 1992; Middleton 2010). In the report of Inspektionen för Socialförsäkringen, the Inspectorate of Social Insurance, ISF 2014:10, it is indicated that around 41 per cent of incoming calls to the Tax Agency on taxation and population registration issues are failure demands and that the agency is responsible for most errors occasioning them. Also the staff can have problems in guiding callers and navigating in the system. The reason for a *failure demand* is usually due to lack of information on the current status of a case (Quist and Fransson (2014)).

4 Stress and health

The human brain is to a great extent developed to communicate with other people and issues of rank and social hierarchies are important factors. Social aspects are therefore important from a stress perspective.⁷

The Tax Agency's document *Kompetens 2012*, Expertise 2012, states:

More contacts with taxpayers and external actors, combined with increased flexibility, mean that staff must be able to handle situations rather than certain steps in a work procedure. This requires a method that involves staff's ability to improvise independently and with prudence on the basis of knowledge of suppose, frames and circumstances.

According to the model of *Institutet för Kvalitetsutveckling*, the Swedish Institute for Quality, SIQ, on customer development, the participation of staff is one of thirteen basic values. Although the officer is the most important link, the focus is often on the Tax Agency and the taxpayer. But to understand the variations of one's own system, knowledge of the process where value is created for the recipient from his/her perspective is essential (Deming (1994)).

Antonovsky is regarded as one of the first to have analysed socioeconomic position and ill health. According to Antonovsky, poor people lacked a clear sense of social coherence, that is, a sense of context and community, which led to poor health. The individual needs to be part of the community and to experience being regarded as a valuable resource Antonovsky (1994a,b)). Antonovsky's ideas

of perception and community have a bearing on public agency staff. Other researchers, for example, Marmot och Sapolsky have confirmed his conclusions of the relation between stress, illness and poverty. Even Sen emphasises the strong connection between health and economic and social development. Sen claims that freedom is not only a sign of development but also a means of development, and that different types of freedom are reciprocally reinforcing. He even claims that the elimination of actual lack of freedom is a constitutive condition for development. Economic lack of freedom can create social lack of freedom just as social or political lack of freedom can result in economic lack of freedom. Freedom is thus both ethically and economically desirable. Even if Sen does not underestimate the power of the market forces to effect economic development, he strongly criticises the one-sided emphasis of economic factors that economists tend to display. Investigating public health makes it possible to decide what promotes the well-being of citizens (Sen (2002)).

According to Marmot, our chances to have autonomy and to enjoy full social engagement and participation are decisive for our physical as well as psychological health. Imbalance in these areas has great impact on the social health gradient (Marmot (2006)). The brain is, according to Marmot, the most important organ for the social health gradient (Marmot (2006)). It could be termed the social group gradient –the lower the social standing, the poorer the health (Levi (2012)). Gradient is a physical or mathematical term meaning that the concentration or the amount of something changes with movement. In the rich countries, cardiovascular disorders, diabetes, and mental disorders correspond to a social gradient. The lower the social standing, the greater the risk of health hazards is. The psychological perception of inequality has a radical effect on body and soul. We do not only value a good life; we also want to have control of it (Marmot (2006)). Having autonomy has a clear effect on health and lack of autonomy can lead to stress (Marmot (2006)). Our life circumstances have a strong correlation to our life span and the risk of being ill (Marmot (2006)). The status syndrome does not only cover absolute poverty but also inequity and not only in terms of the best and worse off people (Marmot (2006)).

Being at the bottom of the hierarchy means being susceptible to all kinds of diseases. The health gradient is the result of social differences. Being poor and being far down in the hierarchy creates a feeling of helplessness, a lack of autonomy and increased risk of being ill (Marmot (2006)). Swedish studies confirm that the combination of lack of self-determination and high demands increases the risk of cardiovascular diseases (Johnson *et al.* (1996)). The feeling of powerlessness can take physiological forms. The gra-

⁷ Selye defines stress as a bodily unspecified keying-up, a physiological reaction in response to a challenge or external strain. He called the circumstances provoking this reaction stressor. See Selye (1958).

dient is similar for all types of illnesses. There are no illnesses that the upper classes run a greater risk of being afflicted with than the lower social classes (Marmot (2006)).

A very comprehensive study, or rather several studies, demonstrating the correlation between health and socioeconomic gaps, is the so call *Whitehall study*, conducted over several decades of employees in the British civil service. The first study started in 1967 and encompassed eight thousand male civil servants. The second study, *Whitehall II*, encompassed both women and men. Men, forty to sixty-four years old, at the bottom of the hierarchy ran four times higher risk than administrative heads higher up the ladder (Marmot (2006)). Even if differences in family backgrounds are taken into account, the individual's position in the organisational hierarchy is still closely related to cardiovascular disease (Marmot (2006)). Little opportunity to have influence at work increases the risk of illness.

Lack of social engagement and control of life, in the sense of not being able to live the life we aspire to, lead to chronic stress, which in turn increases the risk of many illnesses, for example, cardiovascular disorders (Marmot (2006)). The higher the social standing, the greater the happiness is. Happiness is determined relationally, that is, the relative position to others affects our health (Marmot (2006)).

If stress leads to illness, such differences can have great impact on the health gradient. The *Whitehall study* shows that there is a strong correlation between lack of self-determination and sick-listing (North *et al.* (1996)). If someone can influence the workday, there is less stress and will affect health to a lesser extent. In *Whitehall II*, they found that the combination of great efforts and small rewards predicted cardiovascular disorders. Also little influence at work predicted cardiovascular disease (Marmot (2006)).

Erikson was inspired by the *Whitehall study* and monitored the mortality of the Swedish population aged 25 to 65 in the 1990 census. Poorly educated men had a higher mortality rate than men with a doctor's degree. Men with a PhD even had 50 per cent lower mortality than men with an academic degree (Eriksson (2001)).

Stress is not only produced by real physical or psychological affliction, but also by the very thought of threat. The body reacts to stress by rapidly mobilising bodily energy reserves while preventing storing. Glucose, proteins and free fatty acids are released into the blood stream from fat cells, the liver and muscles, and directed to the muscle groups that are work to save stressed person's life. This physical function might have been crucial in the stone ages, but at present it can be very detrimental. If stress hormones are constantly activated, for example, in stressful

situations at work, they can pose just as much of a threat as the threat to be averted. During long periods of stress, the immune system becomes reduced and organisms more vulnerable. Organisms will work harder and harder to preserve a healthy balance. The brain will gradually lose its acuteness, which will affect the ability to think (Seddon (2003)).

Sapolsky has studied baboons in Eastern Africa, and shown that the higher the position in the group, the better the health. He found chronically increased stress reactions in baboons with a low social standing, which produced high glucocorticoid levels, high blood pressure and increased risk of arteriosclerosis (Seddon (2003)). The acute stress reaction to fight or flee is exactly what the body needs in an emergency with an immediate threat, and acute stress. Stress will be a serious problem for the body when the stress reaction becomes long-term and the stress chronic.

It is a myth that the responsible-burdened, Chief Executive Officer, CEO is more prone to be afflicted with illness than other occupational groups. It is the middle manager who is afflicted with stress-related symptoms (Seddon (2003)). But being poor, and uneducated, also comes with psychological stress since such a situation means having no power to influence it and not knowing what will happen next. Low socioeconomic status is, in other words, associated with chronic stress. Also in rich and relatively equal countries like Sweden and Denmark, where National Health Service is well developed, the correlation between poverty and illness remains. There is also a link between level of education and income: the higher the education level, the higher the income (Seddon (2003)).

According to Cassel, social relationships protect against illness as they increase the resistance of the body. Supportive social relationships soften the bodily stress reactions. Social cohesion at work generates better health (Cassel (1976)).

The term *ethical stress* has become more common in times of reductions. *Ethical stress* means that employees do not perceive that they have time to accommodate customers, or nurse patients, according to the principles that they have learnt (Theorell (2012)). Instead they perceive meeting expectations to be an impossible task. There is a risk of *ethical stress* among Tax Agency employees if they feel that their work is not compatible with the demands of the taxpayers. The organisation and the management have a responsibility to ensure that employees do not find themselves in an ethically impossible situation. Extensive studies in Great Britain and Finland show that employees run less risk of cardio-vascular disorder if they feel that there are structures for solving conflicts in the work-

place (Kivimäki *et al.* (2004)). It is fundamentally important to the well being of the Tax Agency employees that the Agency has an organisation culture that can avert the occurrence of ethical stress.

5 Organisation culture

Organisations are human groups, deliberately constructed to achieve specific goals. The organisation is a complicated social system, which must be studied as a total system if individual behaviour within it is to be understood (Schein (1974)). There has been a doctrinal shift in the 80s from detailed management to increased freedom and more responsibility for co-workers as well as management based on ideas and visions. Engaged and participating co-workers contribute to developing the operations on the basis of their understanding of the purpose of the organisation, from external to internal motivation (Sandberg and Targama (2013)).

The new organisation ideas have been noted but not implemented in practice, as it is difficult to grasp the notion of understanding and how to influence it. Understanding is to be implemented by taking the co-workers' way of perceiving their own work and the purpose of the organisation as the starting-point. In this way, the management develop independent co-workers and the organisation at the same time (Sandberg and Targama (2013)). Research has shown that daily freedom and influence are necessary for job satisfaction (Gardell (1971, 1976)).

According to *Innovationsrådet*, the Innovation Council, agencies today are not primarily organised to meet the needs of people and companies, but organised on the basis of historically conditioned legal frameworks adjusted to the needs of the public sector. The value of public services is not created by forms being simple to fill in, or by net services running smoothly, or by competent staff. Such factors are important, to be sure, but the value for individuals is created when their goals or subgoals have been reached. To achieve such goals, agencies must have the ability to pursue change processes on the basis of the purpose of the organisation. Individual officers must have the motivation and ability combined with the agency's ability to change behaviour and create values. The director-generalship influences this change process to a great extent through its attitude and expertise. It is therefore of fundamental importance to innovation and change efforts that the leaders have the right qualifications and approach. Good working conditions, encouragement, and incentives to personal development is essential (SOU (2013, 40)). Unfortunately,

the development of the public sector has moved in the direction of increased central control with governance and follow-up of individual co-workers, in spite of the fact that the public sector recruits more and more well educated people who want independence and great responsibility (Innovationsrådet (2012)).

A Swedish study points to the correlation between leadership and health. A group of men were asked to fill in a questionnaire about their workplace and management. In the cases where the management did a good job, were engaged in the employees, allowed them to participate in the planning of their work, and gave feedback, the risk of cardiovascular disease was reduced unlike the workplaces where the management was less successful. Good leadership clearly had a positive effect in reducing heart attack risks. The result was the same when smoking habits, blood pressure, blood fat, physical activity and a number of other risk factors to the heart were taken into account (Nyberg *et al.* (2008)).

Influence hinges on providing the employees with enough information and real opportunities to influence their situation by taking their suggestions for improvements seriously. There must be structures and routines enabling influence. The individual's opportunity to control their situation is of fundamental importance to health (Theorell (2003)). But freedom without structure, unconditional freedom, can, on the other hand be anxiety-inducing and a stress factor (Strannegård and Ernsjö (2003)).

A person never performs an "objectively given" task but always an "understood" task. A person's understanding of a task, forms, organises and develops knowledge and skills while performing it. High qualifications require understanding. Measures taken appropriately contribute to increased understanding while measures erroneously taken lead to decline and less motivation (Ljungberg and Larsson (2012)).

The concept *lean* was developed in the context of management culture by researchers at the Massachusetts Institute of Technology, MIT, under Womack and Jones, who studied Toyota's way of manufacturing cars, Toyota Production System, TPS.⁸ The view of *lean* has developed and changed over the years and it can be difficult to know exactly what the concept stands for (Innovationsrådet

⁸ Whether the term *lean* or TPS should be used can be discussed. *Lean* can be seen as a strategy of flow efficiency in TPS and thus be a part of a whole. I choose to use the more common term *lean*. Note that I use the term as system thinking.

(2012)).⁹ It could be described as a “travelling idea” (Quist 2003). *Lean* can be described in terms of technique as well as values, but I choose to outline the important parts of *lean* on the basis of Toyota’s conception of it.¹⁰

Toyota’s production method builds on constant improvement, in the form of a long-term and challenging vision of development and continuous improvement efforts, respect for people and the practice of stimulating the progress of individuals and groups. *Lean* aspires to be resource and flow efficient through controlling demands and short cycle time (Innovationsrådet (2012); Modig and Åhlström (2011)). The *lean* philosophy also involves long learning processes.

Liker thinks that Toyota’s system rests on two main strategies: one for flow efficiency (*lean*) and one for continuous learning (Liker (2009)). According to Deming, *lean* advocates a holistic view by regarding the organisation as a system, a network of mutually dependent components, which interact to achieve the objective of the system (Quist (2003)). Deming thinks that mistakes and accidents are not caused by individuals but by system weakness and that the individual can only be held responsible for what they can influence directly. If the management lacks understanding of the importance of the system, this can be costly for the company or the agency (Deming (1988)).

Toyota’s management philosophy differs from traditional thinking through mentorship, learning, problem solving and understanding of problems and operations. It is not enough to describe what Toyota does in terms and methods, but it is necessary to consider employees, their skills, motivation and engagement (Rother (2013)).

We can speak of “to be in control of” and “to have control over” our work. To be in control refers to the small things, while control over refers to overriding decisions and degree of mandate to decide (Theorell (2003)). If Tax Agency employees are trusted with great freedom in solving their tasks but given insufficient means and bad management, it can lead to stress although freedom is provided. The psychological problems have to be reasonable if anxiety-inducing situations at work are to be avoided, see below the three-dimensional model Demand-Control-Support.

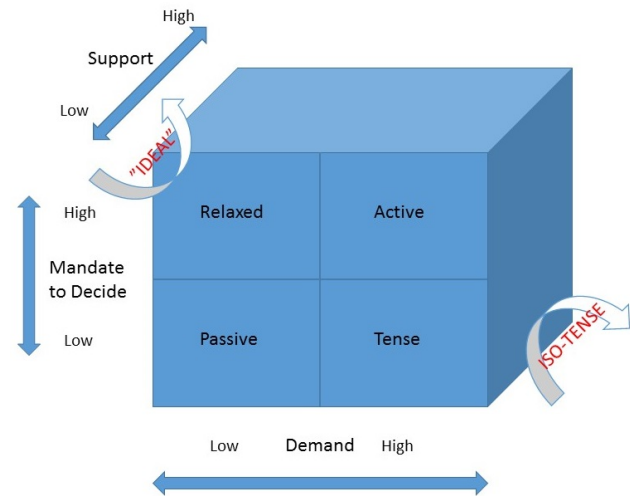


Figure 1: The three-dimensional model Demand-Control-Support

Source: Theorell (2003).

An employee can handle and psychologically manage difficult tasks in a good way if there is workplace support, both from colleagues and management. However, psychology is not the only issue; there are also organisational factors. The goals of the organisation are important as support. The ideal situation is a workplace with reasonable demands, with good social support and mandate to decide for the employees (Theorell (2003)). Reorganisations involving loss of control, lower status and fewer professional development opportunities, for example, increase the risk of illness (Theorell (2003)). It is important that employees can influence their work situation, but civil servants’ demand for democracy is often problematic since such demands can clash with decisions made in a democratic process. In other words, there may be a conflict between employee participation and general will.

An example of failed implementation of *lean* is the British HM Revenue and Customs, HMRC. The British Revenue has been described as a “command-and-control” *lean*, where the employees focus on the will of boss rather than the individual failure demand (Seddon (2008); Radnor and Bucci (2008)). Only 1 to 2 per cent of employees would recommend their job to others and only 1 per cent wants the *lean* project in its current form to remain (Carter *et al.* (2011a,b); Innovationsrådet (2012)).

An important *lean* process is the “translation process” which means that an organisational change must be “translated” to be understood, meaningful, and accepted by the organisation. The “translator”, assigned the task of implementing the change, must have a good understanding of the organisation in addition to fully grasping the idea (Quist (2003); Sandberg and Targama (2013)). HMRC’s

⁹ Modig and Åhlström divide *lean* into three levels 1. *Lean* as a philosophy, culture and values etc. 2. *Lean* as a means of improvement, quality assurance system, production system etc., and 3. *Lean* as methods, tools, elimination of waste etc. See Modig, Niklas and Åhlström, Pär, Vad är Lean?.

¹⁰ See Toyota’s Swedish homepage <http://www.toyota.se/om-toyota/foretaget/the-toyota-way.json>

lean-project has been described as a top-down change program where productivity and short-term production goals are given priority without the participation of employees. The failure of the project was only to be expected (Carter *et al.* (2011a,b)). The question is to what degree the project was imbued with *lean*.

6 Organisation psychology and behavioural analytical leadership

Organisations differ from each other a great deal in regard to history, branch, leadership philosophy or whether it is an open or closed organisation. To implement organisational changes it is important to understand its culture. This involves behaviours that have systematically been reinforced or weakened by persons or systems in the organisation over a long time (Bang (1999); Olofsson (2010)).¹¹ The organisation culture can have several manifestations, behavioural patterns, verbal, material or structural expressions. Behavioural patterns can be acts, conducts, emotions expressed, while verbal expressions can be through language, humour, values and perceptions. Material expressions can be the physical structure and architecture, while structural expressions can be reward and career systems (Bang (1999)).

Organisation psychology defines individuals as members of an organisation, more or less visible externally, more or less active. The purpose of organisation psychology is to attain a understanding of how structural and content aspects of business affect individuals, but also what psychological effects the management expects to see as a result of certain organisation forms (Westlander (1993)). Through psychological knowledge we can predict the effects of different changes in individual behaviour (Skinner (1969); Olofsson (2010)). The application is called *behavioural analysis* (Baer *et al.* (1968)). The goal of *Organizational Behavior Management*, OBM, is to create a work environment that reinforces desirable behaviour and weakens behaviour that clashes with organisational goals. Through so called pinpointing, the behaviours that have the greatest impact on the result are specified and given priority. They observe what precedes the behaviour and what the consequences are. Consequences are whatever follows on a behaviour and influence the probability of

new behaviour. This procedure is called ABC analysis (A= antecedents, B=behaviour and C= consequences. The analysis always starts with identifying the behaviours that can lead to the results aimed for. Behaviour can be described as an active action: what a person does and says. Activators are signals to do something (Olofsson (2010)), and they trigger behaviour, but the consequences determine whether the behaviour will be repeated. Unfortunately, many organisations tend to focus on the activators without sufficiently taking the consequences into account. The most effective way of achieving changes in an organisation is to change consequences rather than changing behaviour as such. A positive organisation change requires that the management understands the relationship between activators, behaviour and consequences (Olofsson (2010)).

Drawing on Maslow's hierarchy of needs,¹² McGregor developed a "pessimistic" and an "optimistic" motivation theory. According to the pessimistic theory (theory X), humans are by nature unwilling to work and must be controlled and directed to reach goals at work. This approach corresponds to *Taylorism*.¹³ The "optimistic" theory (theory Y) is that humans like to take responsibility and develop innovation capacity when faced with problems. McGregor claimed that the pessimistic theory only applies under restricted circumstances and that the motivation to work is often influenced by constant inner drives to become better (McGregor (1960); Näslund and Jern (2015)). Employees' motivation can be divided into outer and inner factors. Factors of outer motivation, also called instrumental, are good working environment, job security, good salary etc. Lack of well functioning outer factors create dissatisfaction, but are not, according to Herzberg, motivational per se. The actual motivation for employees to be engaged and do a good job is the inner motivation (Herzberg (1987)). Locke argues that need is only one of four key concepts regarding motivation. The remaining three are values, goals and emotions. He thinks that basic human needs only affect actions (Locke (2001)).

There are two types of reinforcement: positive and negative and a third variant called extinction. Extinction

¹¹ Organisation culture is defined as the shared set of norms, values and perception of reality that are developed in an organisation when colleagues work together and interact externally.

¹² Maslow's hierarchy of needs is an explanatory model in psychology of how people prioritise their needs. According to the theory, basic needs, i.e. food, clothes and a roof over one's head, must be satisfied before higher levels become important. See Näslund and Jern (2015), "Organisationspsykologi."

¹³ Taylorism, or scientific management, is based on time and motion study, divided into components, of especially manual workers, a functional factory organisation, and a far-reaching individual pay-setting system. See National Encyclopedin.

involves the absence of a consequence as, for example, a proposal is neither appreciated, nor commented on, but simply ignored. Positive reinforcement means that something is added, while negative reinforcement entails that something is removed. Negative reinforcement has the effect that employees increase a behaviour in order to avoid something, for example, reprimands or being dismissed, while positive reinforcement has the effect that employees have positive feelings such as joy, curiosity and eagerness to work. Both positive and negative reinforcement can increase employee performance but on different grounds (Olofsson (2010)). A radical change, moving from negative to positive reinforcement, is the so-called discretionary performance, which means that employees perform because they want to achieve something and not because they must (Braksich (2007)). Positive feedback is important and can lead to reduced anxiety and stress. It can produce joy, more motivation and energy, increased self-confidence and a better atmosphere at work. Positive feedback can also function as an activator for new behaviour when it is given close to the next opportunity for something to be done (Olofsson (2010)). But rewarding behaviour can also have a negative effect on the employees' inner motivation since it can be perceived as a form of control. Autonomy is important for employees' inner motivation. Rewards must therefore reinforce the sense of autonomy.

A positive psychological atmosphere at work should include a chance for employees to have warm and caring relationships with their colleagues. A workplace culture strengthens the feeling of competence, autonomy and community and requires mutual support between management and employees. Appropriate positive feedback can have good effects on inner motivation as it boosts the feeling of being competent. A balance between the employee's competence, self-knowledge and work demands is important to the employee's daring to take initiatives and to perform duties with good results. A positive psychological atmosphere of warmth and care provides opportunities for employees to have good relationships with management as well as colleagues because it strengthens the feeling of competence, autonomy and community. Positive feedback can have a good effect on inner motivation because the feeling of being competent increases and the sense of autonomy in turn. To support autonomy, management must show empathy and give employees freedom to choose how to perform a duty. Managers should avoid being too controlling and authoritative in their leadership and instead explain measures taken rationally (Jungert (2015)).

A first step in behaviour analytical organisation development is a clear direction giving priority to development potentials. It is also important that goals and goal fulfilment are concrete. To implement changes a behavioural analysis is needed which describes reinforced and desirable behaviour. This requires a competent and insightful management as well as middle management. All levels of staff need to undergo training before and during the reorganisation. Finally, the reorganisation must be patiently maintained over time to allow management to see any change at work (Olofsson (2010)).

There are leadership styles that affect employees in different ways. Simplified, leadership style can be described through two dimensions, namely focus on result and/or the form influence, for example, creating community, engagement and a positive environment. The inefficient leadership is unclear and creates a negative environment, while the behavioural analytical leadership creates long-term positive results by creating good relationships with the employees, thus conveying a sense of community. The demands of the organisation must be clear and be communicated. Employees should do a good job because they want to and not because they must. In the relation-oriented leadership, there is high degree of well-being, but since there is little focus on results, the organisation is at risk. The result-oriented leadership, on the other hand, creates short-term positive results but at the price of timid and disloyal employees. After the short-term improvement in result, the economically positive trend tends to abate. To achieve the desirable behavioural analytical leadership, the direction must be set through a clear vision and strategy. Each employee must be given the chance to develop their competencies and the resources needed to perform their duties. By means of continuous positive feedback discretionary performance will increase. The behavioural analytical leadership must adapt to the situation of the employees by being supportive and coaching. Support of autonomy means that managers should not be too authoritative and controlling leaders but explain measures taken rationally.

In the Tax Agency's report *Målbild Kompetens 2009* [Competency Goal 2009], the importance of the manager to the individual employee's productivity and well-being at work is emphasised. Managers must have a clear and present leadership, make demands, communicate and inspire staff. It is important to give specific orders but also freedom to solve tasks. The key task of the manager is to set the direction for the whole organisation and create the circumstances required for development and continuous learning, and in dialogue with staff define and follow up goals. The report also stresses that all employees must be

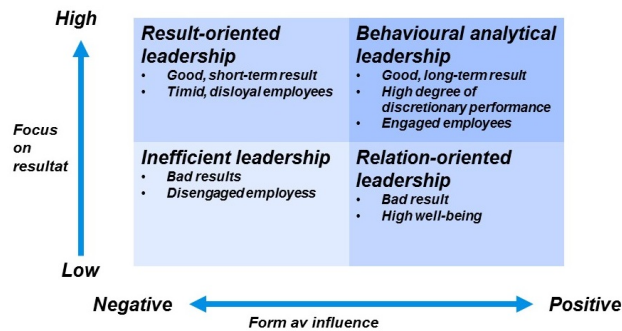


Figure 2: Different leadership styles

Source: (Olofsson (2010)).

aware of the purpose of the Tax Agency and understand the importance of its vision and values to fulfil its purpose betonas (Skatteverket (2005b)). The demands on the Tax Agency managers are great and there is a risk that a manager is caught in the middle between the General-Directorship and employees. Yet, it is to be expected that the demands will increase in the future.

Even if the change initiative comes from the General-Directorship, the employees should be participants in the consultation process, which is a requirement for successful organisation changes. At the beginning of the 21st century, the Tax Agency implemented great organisational changes, and the employees felt totally ignored. Employers must ensure that employees are aware of and understand the reason for a reorganisation so that they have the motivation to implement it (Olofsson (2010)).

Good leadership is optimally to use available material and human resources to make employees perform in line with organisational purpose and goals (Rubenowitz (2004)). It is vital to maintain a balance between individual competences, self-knowledge and work demands if the employee is to dare to take initiatives and perform tasks successfully (Jungert (2015)).

A questionnaire survey conducted by the employee union Jusek and the association of Economics Masters in March 2015 shows that the Tax Agency employees are relatively satisfied but that the working environment is not perceived as transparent and permissive, and that there is a fear of making mistakes. The survey also shows that there is a fear of negative consequences if they should speak their minds (Jusek (2015)). The Tax Agency has yet to gain the full trust of the employees.

7 Summary and concluding remarks

This article discusses the conditions of work for Tax Agency employees and their physical and mental health from a behavioural analytical perspective. Important elements in such analysis are group and organisation psychology. The focus is often on the General-Directorship or the taxpayers while the actual situation of the tax officers are sidelined. I wish to draw attention to the tax officers' situation of working under the pressure of the demands from these two groups.

In the so called *Whitehall studies*, over ten thousand British civil servants were respondents representing all professional levels from top managers to cleaners. The socioeconomic correlation was high regarding health. The bottom segments displayed four times as high risk of mortality. Different surveys suggest that insufficient control of life, not least at work, leads to chronic stress and increased risk of disease. There is a strong correlation between lack of decision-making discretion and sicklisting.

As a government agency under Parliament, the Tax Agency's mandate is restricted for democratic reasons. In spite of this, I think that an organisational change providing a higher degree of employee participation could influence the operations, without jeopardising the democratic influence on the public law regulated organisation. This means that suggestions for improvements to a greater extent can be made by employees who are close to daily practice. This would greatly effectivise operations and increase the well-being of staff.

It would be cost-efficient and to a great extent desirable to standardise case management at the Tax Agency service offices. Such a measure would speed up the case management process and ensure equity. However, and possibly contradictory, it is fundamentally important that the Tax Agency also treats every taxpayer on the basis of their specific circumstances. In their meetings with the taxpayers, the officers get unique knowledge of taxpayers' needs. The Tax Agency would do well to collect and put this knowledge to good use. It is impossible to control tax officers through too far-reaching standardisations or ill-considered changes in the pursuit of cost-cutting measures.

IT is a tool that can simplify and speed up the case management process, but standardised IT routines do not take people's different circumstances into account. IT cannot replace always the personal meeting. I see great problems with the present centralisation and the closing down of tax offices, thus reducing the service to taxpayers in gen-

eral and those in non-urban areas in particular. The *failure demand*, unnecessary contacts with the Tax Agency because of deficient communication could be reduced with increased personal contacts. In any case, every taxpayer should have the choice of communication channel via IT or a personal visit.

A key concept for the confidence in the tax system and the tax officers is the so-called *perceived justice*, that is, not just a correct decision but also that the decision can be justified ethically. There is a risk of ethical stress if tax officers do not feel that their work is compatible with the ethical demands that a taxpayer can place on them. The Tax Agency top management has the responsibility to ensure an organisation culture that prevents this. Discretionary power and influence over work are necessary ingredients for job satisfaction. But freedom without direction and support can be a stress factor and therefore there must be a management structure.

There is a great deal of literature on leadership categories, but they have not been practised to the same degree. Somewhat simplified, we can say that the leadership culture has developed more in academia than in reality. The management *lean* concept, derived from the Japanese Toyota industry, has been the object of many studies and debates. The implementation of *lean* in the British internal revenue services HMRC, has by many been judged to be a gigantic failure. But it is debateable if *lean* was ever implemented in HMRC. Inspired by *lean*, I advocate a transparent organisation with bottom-up incentives and without top-down governance. Good working conditions, encouragement to innovation and renewal and expert management are important success factors. Research indicates a correlation between leadership and health. It is very important to take a patient approach to reorganisations so that changes can be noted in time.

Even if several employee questionnaire surveys have been conducted at the Tax Agency, I argue that there is a need for a more comprehensive and external survey, mapping employees' experience of cut-down in number of tax offices in recent years and of support from the management as well as *ethical stress*.

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There is no formal decision made by the Tax Agency on what to call the taxable person, such as customer, client or taxpayer, etc.

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