

Beyond the Blue Envelope

A Qualitative Study of Citizens' Perceptions of Trust in the Tax Office

Master Project

Social Challenges, Policies & Interventions 2023-2024

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Belastingdienst



Abstract

In recent decades trust in institutions, including government bodies, has declined. This study explores the perceptions of Dutch citizens regarding their trust in the Tax Office through the lens of procedural and recognitive justice, portraying the crucial role of justice perceptions in maintaining trust. Combining an inductive and deductive approach, this research involved semi-structured interviews with 19 participants. Participants exhibited complex trust perceptions toward the Tax Office, influenced by recent scandals such as the Childcare Allowance Affair and their individual experiences. The results revealed a paradoxical attitude, where individuals trust customer service employees but distrust the Tax Office as an institution. While some respondents expressed satisfaction with the ease and efficiency of tax processes, others conveyed a significant lack of trust, feeling not seen and treated as mere numbers. This study suggests that enhancing procedural and recognitive aspects can lead to a stronger and more trusting relationship between citizens and the Tax Office and, consequently, to higher compliance with tax regulations. Recommendations include improving transparency, enhancing visibility within communication channels like social media and apps and increasing citizen awareness of available options and ongoing communication efforts. Furthermore, increasing transparency in decision-making processes, fostering citizen engagement, and enhancing their sense of value and involvement. This research adds to the existing literature by highlighting the importance of recognitive justice, a relatively underexplored topic in studies of institutional trust.

Keywords: Institutional Trust, Tax Office, Recognitive justice, Procedural Justice, Compliance, Citizens' Perceptions, Semi-structured interviews

Introduction

In contemporary societies, the global decrease of trust in formal institutions, including politics, science, and the government, has become increasingly evident (Christensen & Læg Reid, 2005; CBS, 2023). The decline of trust in institutions is a significant concern with extensive implications for societal functioning and governance. This decline in trust has been exacerbated by recent events, such as the COVID-19 pandemic, where uncertainties surrounding government responses and public health measures led to skepticism and distrust among citizens (Giray et al., 2020). This trend of declining trust in institutions can be seen across various departments and sectors, including government bodies, financial institutions, and public services (Stevenson & Wolfers, 2011; Ervasti et al., 2018). In the Netherlands, the prolonged formation of the new government after elections, combined with scandals such as the Childcare Allowance Affair, has profoundly impacted public trust in institutions. This allowance scandal, a distressing event in which thousands of families were falsely accused of financial fraud, resulted in severe financial distress and damaged the reputation of Dutch authorities. These incidents highlight the pressing need for transparency and accountability in governance to restore institutional trust. Moreover, in societies, a decrease in institutions' trust may challenge the state of capacity building and social cohesion (Andriani, 2021). Moreover, trust decline is not limited to the Netherlands but is a global phenomenon, highlighting the pressing need for renewed efforts to rebuild trust (Deutsch et al., 2006).

This study presents an overview of how trust can be (re)established, highlighting the importance of perceptions of justice and fairness. Trust is closely linked to social justice. Therefore, perceptions of fairness and recognition can influence the level of trust individuals have in institutions and systems (Colquitt & Rodell, 2011). Several studies have highlighted the vital role of perceptions of justice and fairness in maintaining trust in institutions (e.g., Schaudt et al., 2021; Frazier et al., 2009).

Social justice strengthens relationships and fosters trust by encouraging cooperation and adherence to rules, while its absence can lead to social inequality and injustice (Zhang & Zhou, 2018). The concept of social justice can be distinguished between distributive justice, procedural justice, and recognitive justice (Bal & Van den Bos, 2022). However, current studies and literature focus primarily on distributive and procedural justice, overlooking the lack of recognitive justice topics on institutional trust and focusing on building trust rather than rebuilding lost trust after scandals or events.

This research seeks to shed light on the role of justice perceptions in the relationship between institutional trust and compliance behavior by understanding citizens' perceptions through the lens of procedural and recognitive justice. It specifically explores the importance of dignity, how people feel seen and valued, and how their differences are acknowledged (i.e., recognitive justice). Furthermore, the research aims to identify implications and tools that can enhance trust and compliance.

Theoretical Framework

Institutional trust implies that institutions such as government bodies, financial organizations and public services will fulfill their roles and responsibilities. This trust is grounded in the belief that these institutions will act fairly, competently, and adhere to societal norms and values (Fuglsang & Jagd, 2015). The State Council claimed that citizens' trust in institutions is an essential pillar of a well-functioning society (Raad van State, 2020).

The consequences of lacking trust or distrusting institutions are multifaceted, impactful, and profound. Distrust refers to feelings of doubt and suspicion toward others. It influences relationships with institutions and fosters insecurity and self-doubt. This can result in closed attitudes toward others, avoidance of close relationships, or adopting hostile and defensive behaviors (Korsgaard, 2018). Experiencing distrust in institutions can lead to the perception that these institutions cannot protect one's interests or act fairly and transparently (Sztompka, 1999). Negative mass media portrayals or negative experiences with institutional or governmental representatives may also contribute to distrust in institutions (Christensen & Lægheid, 2005). Furthermore, a decrease in trust can lead to reduced confidence in political parties, lower political participation, and challenges to democratic values (Ceka, 2012). Moreover, on an individual level, a decrease in trust can influence civic engagement, questioning the legitimacy of political institutions and engaging in non-law practices (Pirkkalainen et al., 2022).

How perceptions of justice shape trust

Experiences of social injustice can lead to a loss of legitimacy in social institutions (Tyler, 2006) and undermine their trustworthiness (Tyler & Huo, 2002). This shows the crucial role of social justice in developing and sustaining trust, as it is built through just and fair interactions. A high level of trust facilitates the smooth implementation of the social contract, which is a theoretical concept in political philosophy that refers to an agreement between individuals to relinquish certain freedoms and powers in favor of institutions or government. By submitting laws and regulations of institutions, individuals receive protection and other benefits in exchange for relinquishing certain freedoms (Alik-Lagrange et al., 2021). In the context of social justice the social contract theory provides a framework for understanding the distribution of rights, resources, and opportunities. Within this framework the perception of justice plays a critical role in ensuring that individuals comply to rules and regulations. This compliance behavior is driven by the belief that these rules are fair and provide benefits.

Social justice encompasses distributive justice, procedural justice and recognitive justice. Distributive justice refers to the perceived fairness of how resources, opportunities and costs are distributed in society (Brockner & Siegel, 1996). The focus of this study will be based on perceptions

of the treatment rather than assessing the fairness of the distribution; thereby the examination will concentrate mainly on procedural and recognitive justice.

Procedural justice refers to the fairness and transparency within the decision-making process, emphasizing the importance of decision-making rather than focusing solely on outcomes (Lind & Tyler, 1988). When individuals are allowed to voice their opinions, procedures are perceived as fairer, especially when authorities prioritize accuracy over personal interests (Van Dijke & Verboon, 2010). A fair process is deemed essential, particularly when individuals experience outcomes that are disadvantageous to them. This positive effect (known as the fair process effect) not only influences outcomes but also impacts the legitimacy of the system and individuals' trust in authorities. It provides a reassuring sense of fairness and transparency in the decision-making process (Van den Bos et al., 2001).

While distributive and procedural justice are well-recognized in the social, political science and psychological research fields, there is a notable gap in research regarding recognitive justice. Recognitive justice, also called recognition-based justice, extends beyond the distribution of resources or fairness in decision-making processes. It emphasizes acknowledging various individuals and groups and respecting their identities, dignity and worth within society (Fraser, 2000; Honneth, 2004). Additionally, recognitive justice emphasizes the importance of social recognition and validation for individuals and groups, acknowledging that injustices may occur not only through material disparities and unfair treatment but also through the denial of worth and dignity.

Therefore, citizens may feel caught between bureaucracy and policy, resulting in a loss of the human scale or a 'human-centered approach' (Lipsky, 2010). This approach refers to the idea that policies mainly only consider statistics or financial figures and ignore citizens' individual needs, experiences and dignity. The concept arises from recognizing that policies are distant from society's reality and its diverse needs, making them often less effective and just. Recognitive justice complements the human scale approach by ensuring that individuals are not only served on a personal level but are also seen and treated with dignity and respect. This study can further explore the integration of the approach, how policies and interventions could be designed and how to bridge the gap between policy and individuals.

The current study: Trust in the Tax Office

The Tax Office plays a crucial role in our society at the intersection of citizens' trust and financial management. Murphy (2004) demonstrated that trust in the Tax Office plays a pivotal role in the relationship between procedural fairness and tax compliance. The findings emphasize the importance of trust in institutional settings where trust serves as a crucial factor influencing compliance behavior

and the effectiveness of governance structures. Some studies suggest that tax authorities adhering to procedural fairness principles, such as providing taxpayers with a voice in the decision-making process and refraining from personal interests, are judged as fairer by citizens (Magner et al., 2000; Stalans & Lind, 1997).

Trust in the Tax Office also plays a crucial role in fostering social systems and stimulating compliance with tax laws and regulations. When taxpayers trust the integrity and fairness of the Tax Office they are more likely to meet their tax obligations (Musimenta et al., 2017). Conversely, a lack of trust may lead to distrust or non-compliance with the rules and laws within the social contract framework. Moreover, a robust social contract is essential for fostering transparency and trust between taxpayers and institutions. Citizens must trust that their tax contributions are allocated fairly and effectively while governments must operate with transparency and accountability in their financial decisions (Feld & Frey, 2007).

In a recent representative Dutch survey (Belastingdienst, 2022), the Tax Office received relatively low trustworthiness ratings compared to previous years. This highlights the urgency and relevance of the topic of trust, a concern that the Tax Office has recognized in their year plan for 2022. The aftermath of the Childcare Allowance Affair has undermined citizens' trust in the government's and Tax Office's integrity and competence, highlighting the importance of continuing to examine the consequences of this affair. They are actively working to build citizens' trust, detect barriers and problems and provide more practical solutions.

This study aims to examine citizen's perceptions of their treatment by the Dutch Tax Office rather than assessing the perceived fairness of the existing system. Exploring the complex and dynamic phenomenon of trust in relation to the Tax Office, aiming to provide insight into the factors related to procedural and recognitive justice. In particular: influencing and (re)building institutional trust and how it can be strengthened for a healthier relationship between government and citizens. Additionally, the expectation is that recognitive justice may positively contribute to a sense of institutional trust. While current studies and literature focus primarily on distributive and procedural justice when trust is being examined in the context of institutions, overlooking the lack of recognitive justice topics. This research contributes to the existing literature by researching the perceptions of trust while emphasizing procedural and recognitive justice and exploring conceptualization, manifestations and relevance through semi-structured interviews.

To address the gaps identified in the existing literature and deepen our understanding of trust dynamics within the context of the Tax Office, this study poses the following main research questions: *How do citizens' perceptions of procedural and recognitive justice by the Tax Office shape their trust perceptions?* To gain a more thorough understanding, the following sub-question is: *How do citizens*

experience the treatment by the Tax office in terms of procedural and recognitive justice?

Subsequently, *How do citizens perceive the link between treatment and their attitudes concerning paying taxes and following Tax office rules and requests?* To finalize the findings, the inquiry shifts toward: *What would contribute to citizens' experience of recognitive and procedural justice in how the Tax office treats them?*

Methodology

Study design

A qualitative study combining inductive and deductive approaches was used. This qualitative approach is chosen for its applicability to investigate complex social phenomena, allowing for an in-depth examination of citizen's experiences, interpretations and perspectives. In this study I combine deductive and inductive approaches to analyzing the data. The deductive method applied in this study provides a structured approach where existing theories and concepts serve as the basis for formulating research questions and the expected themes to emerge from the data, such as procedural justice and recognition, challenges, dignity, and (lack of) trust. Inductive reasoning involves data-driven analysis and the generation of theories grounded in empirical observations. Collecting data through semi-structured interviews allows the participants the opportunity to explain and respond to their answers (Wouters & Aarts, 2016). The inductive nature of this study reveals themes and patterns from the data, providing valuable insights into underlying factors influencing tax compliance behavior by prioritizing citizen's voices and experiences, allowing for a holistic understanding of the phenomenon.

By implementing a qualitative approach and combining inductive and deductive approaches this study seeks to contribute insights into the existing literature on procedural justice and add new insights into recognitive justice within the Tax Office context.

Study sample

The recruitment and selection of participants entailed purposive sampling and snowball methods to ensure diversity and representation. Purposive sampling is used for the intentional selection of participants, allowing access to participants with relevant knowledge and experience. The criteria include Dutch citizens who have filed taxes ('aangifte') aged 21 or older, having been born in or resided in the Netherlands for more than ten years. To achieve a diverse sample, three distinct recruitment strategies were implemented. Initially participants were sourced through personal networks, encompassing both professional and social networks, alongside an Instagram story announcement. Leveraging personal networks facilitated access to individuals accustomed to interactions with the Tax Office. Six respondents originated from my personal network. Five participants were recruited through reposted stories on acquaintances' accounts. The following seven participants are collected through the snowball method, allowing access to eligible participants (Naderifar et al., 2017). These participants were identified through initial interviewees, with discussions probing for contacts interested in participation. (see Appendix 1 for the topic list). Following analysis of the initial twelve interviews, inclusion criteria were refined to exclusively include participants with direct interactions with the Tax Office, via phone, mail, or in-person visits. This adjustment was informed by recurring themes identified within the data provided by participants with such interactions. The final two participants were recruited through the public library in

Kanaleneiland. In total twenty participants were willing to participate in this study. One individual withdrew before the interview due to unforeseen illness. Emphasis was placed on voluntary participation during recruitment and participants held the freedom to decline or withdraw throughout the study at any stage without repercussions. By combining different recruitment strategies, including personal networks and public spaces, this study aimed to collect a diverse range of perspectives on procedural and recognitive justice within the Tax Office context.

The sample was predominantly female (see Table 1) and represented a variety of ethnicities, including Turkish, Moroccan, Dutch, Iraqi and Afghan/Ukrainian. All participants were either born in the Netherlands or had resided there for over a decade. Moreover, the participants spanned various occupations including municipal employees, diversity and inclusion specialists, quality control specialists, self-employed individuals (ZZP) and stay-at-home parents.

| Participant | Age | SEP (estimated*) | Type of contact with Tax office | Work/studying | Gender |
|--------------------|------------|-------------------------|--|--------------------------|---------------|
| 1 | 28 | High | Telephone | Work | F |
| 2 | 29 | Average | Telephone and mail | Work | F |
| 3 | 25 | High | none | Work | F |
| 4 | 34 | Average | Telephone and physical | Work (ZZP) | F |
| 5 | 21 | Average | Telephone | Studying | M |
| 6 | 47 | Low | Telephone and physical | Stay at home wife/mother | F |
| 7 | 25 | Average | Telephone | Work (ZZP) | F |
| 8 | 53 | High | Telephone and physical | Work | F |
| 9 | 26 | Average | none | Work | M |
| 10 | 27 | Average | none | Studying | F |
| 11 | 26 | Average | Telephone | Work | F |
| 12 | 25 | Average | Telephone | Studying | F |
| 13 | 53 | Average | Telephone | Work | F |
| 14 | 25 | Low | none | Work | F |
| 15 | 42 | Average | Telephone | Work (ZZP) | F |

| | | | | | |
|----|----|---------|-----------|--------------------------|---|
| 16 | 24 | Low | none | Work/studying | F |
| 17 | 33 | Average | Telephone | Stay at home wife/mother | F |
| 18 | 26 | Average | Telephone | Work | F |
| 19 | 25 | Average | none | Work | F |

Table 1: Overview of participant characteristics.

*The Social-Economic Position (SEP) choices are based on the National Occupational Guide (2024); in cases where this information is unavailable or unclear, estimates are made by the researcher.

Data and measurements

Participants were encouraged to choose their preferred location or online platform for conducting the interview. Each participant had a timeslot of one week to confirm their participation. The interviews ranged from thirty minutes to fifty-three minutes. The motivation behind conducting in-depth online and physical interviews is to establish trust between the interviewer and the interviewee. Participants can be more open and share their experiences, insights, feelings and opinions about the research topic. The main concepts were assessed through open-ended questions designed to explore various aspects identified in the literature, such as: perceptions of the Tax Office, trust, feeling valued, seen, fairness and compliance. The interviews started with questions regarding participants' experiences in tax return filings, serving as an introductory topic. Subsequently, participants shared their perspectives on the Tax Office, providing insights into their perceptions and trust levels. Transitioning to questions related to recognitive justice and the treatment received from the Tax Office, a deeper exploration ensued into their experiences and observations. Reflective inquiries were then posed which focused on potential recommendations for the Tax Office to enhance trust, social justice and challenges the Tax Office may encounter. A detailed topic list guiding the interviews can be found in Appendix 1.

Prior to the (online) interviews participants received an email which contained a letter that informed them about the aim of this research and its expectations. This email also included a consent form, which was requested to be signed within a week after the interview. Before every interview verbal permission to start the audio recording is asked again. The recordings are made through the iPhone Dictaphone app. During the interviews, field notes were handwritten in a notebook. After each interview the audio recording was uploaded to OneDrive and removed from personal equipment. The participants' names were pseudonymized during the transcript phase, replacing them with numerical identifiers to ensure anonymity (see Table 1).

Data Analysis

After collecting the data each interview was transcribed in Amberscript and coded in Nvivo. The Thematic Analysis method was used to identify common topics, themes and patterns within the

dataset. This method is particularly suitable for this study as it enables a comprehensive and detailed interpretation of data information. New insights as recurring patterns are identified by analyzing the interviews with attention to similarities and differences. Thematic analysis is a common method for analyzing qualitative data because the method is helpful and flexible in identifying and analyzing detailed patterns of themes within the data (Vaismoradi et al., 2013).

Moreover, it helps explore the meaning of the data, creating a profound understanding of justice and tax compliance. This method explores the data by reading the transcripts and following open, axial, and selective coding. During axial coding, deductive coding is applied to integrate predefined codes derived from existing theories on institutional trusts, such as 'transparency,' 'fairness of treatment,' and 'recognition.' The second step is to identify patterns and generate themes, followed by refining and revising the themes (see Figure 2). This was supported by making a mind map and linking themes with other codes (see Appendix 3).

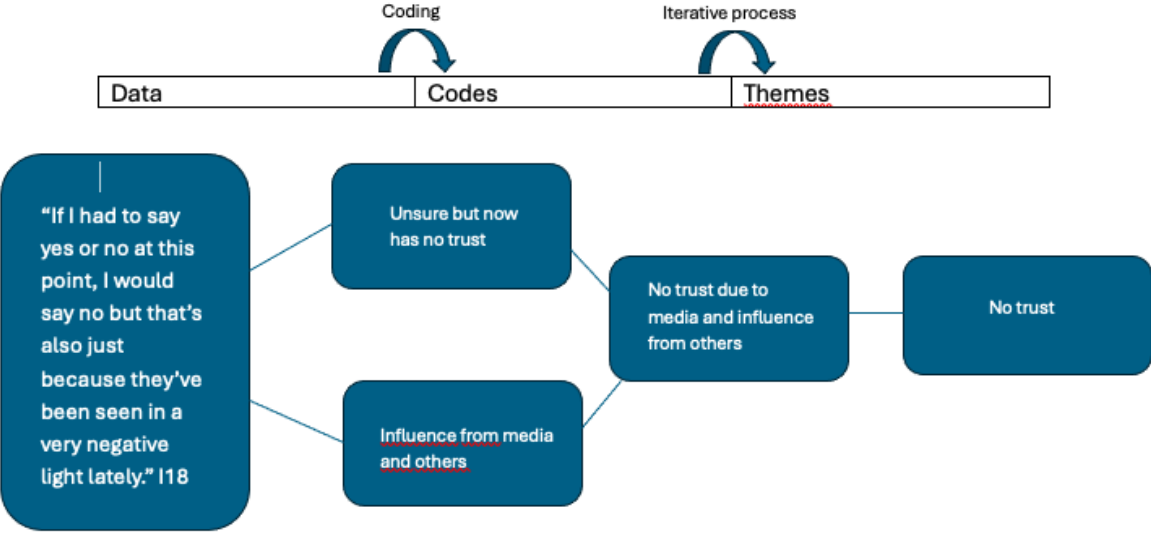


Figure 2: Example of thematic analysis process

Critical reflection and positionality

As the researcher of this study, it is essential to acknowledge the potential for bias, particularly in the influence of how data is interpreted and explored. The researcher's academic journey includes diverse educational experiences across various fields, further enriching the research. Additionally, it entails having an extensive network of individuals from various backgrounds and professions which allows access to a wide range of perspectives and experiences. While this diversity enhances the research process, it also brings the potential for bias. Moreover, the Tax Office is a widely recognized institution that has recently received significant (negative) media attention, especially in light of scandals (e.g., Childcare Allowance Affair), which may influence my perceptions and views during

data interpretation and conclusion. It is important to critically reflect on the choices made, such as contextual factors and determining saturation, to reduce these biases. Reflexivity was implemented through journaling, taking field notes, and engaging in discussions with peers during the process. Efforts were made to maintain awareness of power dynamics between the participants and the researcher. Transparency about the aims of the study will be emphasized and the anonymity of the participants ensured. This commitment to addressing biases ensured integrity and reliability of this research and fostered a collaborative research environment.

Results

The complex perceptions of trust

There is a mix of reactions to the question of whether people trust the Tax Office. Some participants are positive, such as participant I5 who owns their own business:

“Hundred percent. I am once again very grateful that everything is well organized [...] It is very easy. If you compare it to other countries, like Germany where I have family living, it is almost impossible. In the Netherlands it is easy to file returns and submit everything. They make it easy for us. So I am happy with how it all works and how simple it is.” I5.

This quote highlights that not everyone completely lacks trust. These participants, despite the negative media coverage regarding the scandals surrounding the Dutch Tax Office (e.g., Childcare Allowance Affair, ethnic profiling), and stories from surrounding influence their perception of trust.

However, some participants do not have trust: *“When we look at allowances, no. When we look at whether my taxes are currently well arranged I am suspicious. When we look at the Tax Office as an institution, not necessarily.” I14.* This participant reflected on their thoughts about the Tax Office across various aspects and exhibits little trust in multiple areas. It is important to mention that although the interviews were not focused on the Childcare Allowances Affair, this topic was often mentioned. This affair was strongly linked to citizens' perception of the Tax Office as participants associated the Tax Office early on in the conversations. Some of these participants were also on the FSV list (Fraud Alert List). This list is a tool used by the Tax Office to process tax returns and applications when the Tax Office doubts citizens their tax returns or applications. For the participants that were on the list or their parents, trust seemed to be hard to regain. One participant stated: *“I am not positive about our Tax Office, sorry, I would not know how they could make it positive again.” I6.*

A significant portion of the participants also struggled to answer this question definitively. During the interviews it became apparent that people were cautious in their responses. Despite frequently hearing negative stories from their surroundings and the news media they had personally positive experiences with the Tax Office. This makes it particularly challenging for them to express whether they fully trust, distrust or lack trust in the Tax Office. For this group there exists considerable potential for a shift in their trust perceptions:

“I find it difficult. If I had to say yes or no right now, I would say no but that is also because they have been in the negative spotlight lately. Yes, if I had to say yes or no now, okay, but maybe sometimes such a bad wind just needs some time. I think in a few years it will have recovered a bit. Trust will be regained, and people will react differently.” I18.

Due to the varying perceptions of citizens about the Tax Office, some participants, like I5, were positive and appreciated the efficiency and ease of filing tax returns. These citizens experienced a high level of procedural justice as the system was accessible and fair to them, contributing to their trust in the Tax Office. However, there are participants, such as I14, who lacked trust in the Tax Office mainly due to personal negative experiences such as the Childcare Allowance Affair. This group experienced a lack of procedural and recognition justice; they were suspicious about the correctness of their tax matters and did not feel recognized by the institution. Trust is difficult to restore for them, especially for those on the FSV list and therefore severe consequences.

Do citizens feel seen by the Tax Office?

Another important theme that stood out during the interviews and a term mentioned by many participants is that they feel like just a number: *"they just see you as a number, I feel: you are just one of the files, so to speak, one of the names that pass by"* I10. Another participant indicated feeling like a BSN number: *"because I think, yeah, I am just a BSN number"* I7. Moreover, another said: *"Numbers. Numbers. They only see people as numbers and nothing more."* I6. In today's world the digital realm is growing while the human scale is diminishing. This is also reflected in the participants' responses. The automation of systems and the disappearance of physical contact amplify this loss of the human scale. Although participants feel seen when talking to customer service employees, this feeling is lacking from an institutional perspective. Furthermore, for those who have lost trust, there was often no desire to be seen either.

The conversations reveal that citizens exhibit a paradoxical attitude towards the Tax Office regarding both procedural and recognitive justice. They trust individual Tax Office employees but have little trust in the institution. In other words, the treatment at an individual level was a positive experience, indicating a heightened sense of recognitive justice, where citizens feel heard and understood. However, there is a lack of transparency and understanding at the institutional level which can lead to a sense of procedural injustice. This is reinforced by the feeling of being treated as a number rather than an individual, indicating a lack of recognitive justice at the institutional level.

"Feeling seen and heard is always nice and I think that is also very important because it increases trust in the Tax Office and in the government in general. The Tax Office, as a government body, plays a big part in that and I personally notice this very much." I10. This quote provides a citizens' perspective that supports the paragraph by illustrating the importance of citizens feeling acknowledged and valued by governmental institutions. This sense of recognition not only contributes to an individual's perception of justice but also plays a crucial role in building trust in the institutions themselves.

Contradictory experiences highlight the importance of restoring the human scale within institutions. This is crucial not only for rebuilding and strengthening citizens' trust in the system but also for fulfilling their need for recognition and being seen.

It is time to fill out your tax returns*

Another important finding emphasized that participants made remarks about the language used in communication from the Tax Office to citizens. They perceive letters and other messages as complex due to the use of difficult concepts and jargon, which complicates their understanding of the requirements. Resulting in a notable pattern emerging from the findings, participants were reluctant to take advantage of tax benefits even when they were entitled to them. This is illustrated by remarks such as: *"If someone says you can deduct something, well, I would rather not deduct anything. I prefer to keep my tax filing as simple as possible. Gone. Gone."* I6. Participants seemed to emphasize a desire to avoid complexity and minimize involvement with the Tax Office. The fear of making mistakes seems to be further exacerbated by recent events, such as the Child Allowance Affair scandal and institutional discrimination. These have undermined trust in the Tax Office. *"Yes, and everyone is now extra cautious not to make mistakes. But on the other hand I do have a tax benefit that I do not use because there is a certain fear."* I9. This participant explained how the Childcare Allowance Affair made them more cautious, leading to the underutilization of their rights. The participant further explained:

"I sometimes make donations to, for example, Islamic institutions or mosques that have an ambi status. And then you can deduct that from the Tax Office, that certainly has something to do with it. But I just do not do it anymore because I do not want to get involved in those kinds of systems. So, that also shows that I do not want to be seen and that I do not need that tax benefit either." I9.

The reluctance to use tax benefits, even when legally allowed, suggests a possible lack of trust in the tax system and the institutions managing it. It also highlights a growing gap between citizens and government bodies causing citizens increasingly avoiding interactions with the Tax Office due to fear of possible repercussions.

People indicated that the tax return system has become easier due to the pre-filled forms. Participants who compared it to earlier experiences noted significant improvements, particularly the efficiency of the app and the reduced need for physical visits to the Tax Office. However, some comments indicated that tax filing procedures are still perceived as complicated. This is primarily due to annual changes and life events such as marriage, starting a business, or buying a house. These factors, along with changing rules and laws, contributed to an increase in fear and nervousness about making mistakes. Citizens express a need for more information about their rights and annual changes. Currently it is unclear to citizens what entitlements they have. Citizens' fear of making mistakes is compounded by language complexities, heightened alertness and anxiety. Citizens appreciate receiving more information about recent changes and wish to see this information on social media platforms as well as YouTube tutorials on completing tax returns. For those who prefer physical engagement, workshops or informational sessions were suggested as options. Additionally,

participants also recognized challenges the Tax Office may deal with when tackling these issues. They understood that many organizations, including the Tax Office, face staff shortages, that it is hard to satisfy everyone and that physical attendance at workshops or educational events may be low.

“For example, I notice at work that my colleagues, who are lawyers, find it very difficult to write in clear understandable language because the text must be legally airtight. I think this is also a challenge for the Tax Office: to formulate a tax return in such a way that it is correct but still understandable for everyone.” 19.

This participant reflected on the challenge the Tax Office may face when tackling complex language in their communication. These findings not only shed light on broader issues surrounding tax compliance and citizen participation, but also highlight the impact of recent scandals on general trust. Participants expressed frustration with the complex language used by the Tax office. This led to confusion and reluctance to claim tax benefits and was intensified by a lack of trust, amplified by previous events mentioned earlier. Despite improvements in the tax filing process citizens remain cautious and desire more accessible information.

*translation: het is weer tijd om uw belastingaangifte in te vullen, slogan used by the Tax Office

Interactions with the Tax office

The preferred form of communication was through telephone when there were issues regarding allowance. This was experienced as the most direct way to gain information. Almost all participants were positive about customer service from the Tax Office when seeking telephone contact. They felt heard, received dedicated attention, were acknowledged by the staff and their situation was met with empathy. They were satisfied with the solutions offered and found that the problems were resolved quickly. However, long waiting times were often mentioned as a point of frustration; some participants even avoided the Tax Office customer service and found answers elsewhere. Participants stated that they see a difference when asked if they trusted the institution or the people working in customer service: *“Yes, you see, when you talk about the Tax Office or the people [customer service employees], I do see a difference there.” 18.* They emphasized the importance of recognition and respectful treatment in their interactions with government bodies.

Positive experiences such as a user-friendly tax filing process and good customer service enhanced the sense of recognition and fairness, promoting willingness to comply. However, negative experiences, such as complicated procedures, led to resistance and reluctance to comply to rules. Linking effective communication and positive experience with the Tax office was crucial to strengthening compliance with tax rules and restoring citizens' trust in the government. It is clear that

citizens' perceptions of their attitude and how they are treated by the Tax Office shape their attitudes toward tax payment and compliance with rules.

Participants experienced a lack of variety to communicate. This was seen in different ways, such as prolonged waiting times. It was indicated that it would be beneficial to add other methods like chatbot, WhatsApp or an app where they could submit questions online. These resolutions would be helpful for non-urgent inquiries which would allow individuals to pose questions and await responses. Another alternative option proposed was a callback service. This would involve individuals who endure long waiting times when calling being contacted later, thus avoiding the need to wait in lengthy queues. For younger generations physical contact was not always needed; often digital contact options were sufficient. However, older generations still had a preference for physical contact. Even though video calling would be an option, having the Tax Office physically present is still valuable. While citizens show trust to individuals within the Tax Office, their trust in the institution itself remains limited.

As seen previously, it is beneficial that the Tax Office are physically accessible. This can be provided by spaces such as the library, making visits less intimidating or daunting. A participant employed at a public library emphasized the importance of having Tax Office personnel stationed there. They observed that current library employees often lack the necessary expertise. Hence, they propose that the barrier could be alleviated by establishing Tax Office branches in non-governmental or non-municipal public spaces:

"You notice that especially in the library, because we have now, let's say, such an IDO [digital government information point] [...] people who come to me, then I say: yes, I am not a legal assistant, I do not know someone is the only thing I can do is refer them, and you can tell that people do not like that. That is also a sign. [...] my colleagues are all empathetic people, so we want to help people, but we are not experts in that. So that is sometimes difficult too. So I do refer them kindly because I do not want to give someone wrong information or further complicate things for them. But apparently, they do not want to, they do not dare to contact the Tax Office after a government institution. Yes, it is still a high threshold, I15."

The findings show multiple issues faced amongst participants, showing a notable demand for transparency by the Tax Office towards its citizens. Limited communication is observed, and participants do not need reminders about tax filing deadlines; instead, they prefer transparency in order to restore trust. Transparency is sought in the decision-making processes, ongoing activities such as investigations or surveys, or their criteria for employee recruiting. Additionally, to transparency, there is a need for the Tax Office to demonstrate efforts toward improving the relationship. Previously the Tax Office has shown regret for past events, however participants showed a need for preventative measures in the future. Furthermore, there is a need to highlight positive changes. This can be by

employee training initiatives and for successful prevention of data breaches. Participants would also like to learn more about ongoing research and surveys, along with information on participant selection criteria and data utilization.

The gap between the Tax Office and the citizen

While citizens extend trust to individuals within the Tax Office, their trust in the institution itself remains limited. Many participants perceive the Tax Office as a governmental body and intermediary. Participants see the government as the creator of rules where the Tax Office is responsible for collecting money. Additionally, some participants expressed negative connotations with the government. This is primarily due to political turmoil and frequent cabinet changes which contributed to their lack of trust. The Tax Office is the institution with which people have more direct interactions compared to other governmental bodies. As one participant noted: *"That is how I see a bit with the Tax Office what you are dealing with. There you go, sort of, stick a lion on it, and there is an opinion about it. Or if I think that cannot be avoided, because just what you are dealing with you also form an image about it."* I12. This quote illustrates many people's negative associations with correspondence from the Tax Office, which features the blue lion logo that other governmental institutions use. Once this logo of the lion is seen, participants link it with the government. Thus, their perceptions of the government are linked to the Tax Office. Moreover, there are discussions about 'failing systems,' where various affairs and scandals such as the Childcare Allowance Affair and discrimination have caused participants to perceive the system as a whole as failing, not just within the Tax Office but also across other branches of government institutions. One participant stated: *"Yes, that is what the government becomes at some point, and then the government merges with the Tax Office and Allowance, I do not know what else, because it all becomes one big mess for people, it is too opaque then."* I8. As a result, many failed systems are lumped together, leading to a generalized distrust. In addition to public scandals, there is uncertainty about the duties of the Tax Office. It became apparent from the interviews that many participants did not know what the Tax Office stands for nor were they aware what its function was. As previously seen, the association with the name of the Tax Office is negatively influenced by media attention and scandals. Even participants who had personally contacted the Tax Office often did not know exactly what the Tax Office does, apart from collecting money and the allowance department. *"[...]I could not name other departments within the Tax Office [...]."* I14. The lack of understanding about the Tax Office's functions did not improve the citizens' perception of the Tax Office.

As a result, respondents often voiced a recommendation to enhance clarity regarding the identity of the Tax Office and its responsibilities. Limited information is available about who the Tax Office is and what they are accountable for. The Tax Office is perceived as an intermediary between the government and the citizens, and since citizens often have direct contact with the Tax Office, they may be perceived as the culprit when issues arise. One participant explained: *"Yes, I understand what you*

mean, but it is a bit tricky because the Tax Office acts on behalf of others, and they are the party you actually deal with. Consequently, they are likely to be seen as the scapegoat when something goes wrong." I12. Furthermore, there is a need for greater clarity regarding the functions and duties of the Tax Office. For example, many participants are unaware of the services offered by the Tax Office, such as video calling which was introduced in 2023.

"I can fill it out myself, but it would help me for the visualization. That I know that the Tax Office intends to make it more accessible, that is what it is about for me. I belong to the generation that can do it all by themselves now. I speak Dutch, and, you know, it is not about the level, but about the intention and the image of the Tax Office that need to change, and that can be achieved by showing that intention. But, yeah, you do not see that now, you cannot. I think the government, or at least the Tax Office, has a one-size-fits-all approach to taxes, which does not fit if you want to look at an equal collaboration in society." I14.

The participant further explained: *"Yes, perhaps more transparency towards the public, so that it is really clear for the citizen where, for example, a certain decision is based on, that it is made very transparent, so you also get the feeling that it is all been fair, so maybe on what basis is someone selected. And what are exactly the arguments for a certain decision? I think that would make a big difference." I14.*

These developments can be communicated through social media channels such as Instagram (preferred by a large segment of the population, as Facebook is less frequently accessed) and YouTube, as well as through the Tax Office's own channels, such as newsletters or direct mailings.

"You often hear that, for example, discrimination is an issue. In that regard, they can at least show the outside world what they are doing to be an inclusive organization and to treat people inclusively [...]. But especially, to radiate outwardly that you are a diverse organization and also open to diverse backgrounds. Yes, especially in communication, there is still work to be done." I18

This quote exemplifies a common sentiment expressed by other participants: the importance of demonstrating active efforts behind the scenes to improve the organization. Participants highlighted the need for the Tax Office to acknowledge past issues such as discrimination and to transparently communicate the measures implemented to prevent their recurrence. Moreover, participants expressed confusion about the Tax Office's functions. To address these issues, participants recommended enhancing clarity about the Tax Office's identity and increasing transparency in its communication. This could be through social media and other channels.

Conclusion

Based on the input, it can be concluded that participants' perceptions of the Tax Office are mixed. There is a nuanced balance between positive and negative experiences. The evolution of tax filing systems has made it easier and more efficient for citizens compared to previous years, rendering physical visits largely unnecessary. However, participants perceived the system as complex due to annual changes in rules and regulations. Additional factors could involve personal life events, such as buying a house, divorce or marriage. This complexity can lead to confusion. A significant number of participants expressed anxiety and nervousness when filling out their tax returns. This anxiety is partly fueled by past negative experiences and the aftermath of scandals, causing many citizens to fear making mistakes. Therefore, some choose to refrain from utilizing deductions, fearing repercussions which results in the simplification of their tax returns. This avoidant strategy can lead to citizens not being able to access financial benefits.

The communication of the Tax Office also plays a significant role in citizens' perceptions. Many participants note that the language used in letters and other communications is often difficult to comprehend due to the use of jargon. This poses as an additional barrier for those seeking to benefit from deductions but prefer to refrain from engaging directly with the Tax Office. Participants who have had contact with the Tax Office generally report positive experiences. Although long waiting times were mentioned, they felt heard and well-assisted by the staff.

A notable theme is that many citizens feel like a number in their interaction with the Tax Office. Digitization and automation of systems have contributed to a loss of the human touch. Although customer service is often positively experienced, the sense of being seen by the institution as a whole is lacking.

Despite positive experiences with individual staff members, trust in the Tax Office as an institution remains low. The Tax Office is seen as an extension of the government. Negative sentiments are associated with the government, exacerbated by political instability and scandals like the Childcare Allowance Affair. Many participants do not fully understand what the Tax Office does or its purpose, further damaging the institution's reputation. Some participants, particularly those directly affected by the scandals, have entirely lost their trust and see little chance of recovery. However, there are also participants who maintain a certain level of trust in the Tax Office, partly due to the simplified tax filing process. This group appears open to a change in their perception depending on future developments and improvements by the Tax Office.

Discussion

Revisiting the main research question: *How do citizens' perceptions of procedural and cognitive justice by the Tax office shape their trust perceptions?* The findings reveal a paradoxical attitude towards trust; individuals trust employees of the Tax Office but have limited trust in the institution. This paradox underscores the necessity for initiatives that enhance procedural and cognitive justice within the Tax Office. The research strongly advocates for transparency as a key recommendation. Transparency is not just a recommendation but a crucial element for building and maintaining trust between citizens and the Tax Office. When procedures and decision-making processes are transparent, citizens feel more informed and understood. This could reduce uncertainty and lack of trust. Transparency fosters a culture of openness and honesty, making citizens feel more valued and heard, enhancing their perceptions of cognitive justice.

To achieve transparency, the first step is to examine visibility within general communication. Even though the Tax Office is already implementing most participant recommendations (e.g., video calls and call-back requests), there is little awareness among citizens that these are enforced. Utilize social media and other channels, such as an app, where news and direct contact can be disseminated more rapidly. This demonstrates the existence of options and signifies the effort invested in improving communication.

In addition to providing information about various contact methods, there is a need for transparency regarding decision-making processes. The recommendation is to display more messages explaining the rationale behind certain decisions. Inform citizens why certain tax regulations, rules or decisions are being made and how they have come to these decisions. By investing in more open and transparent communication the institution would recognize the interests and concerns of citizens. It would acknowledge their role, allowing them to engage meaningfully and contributing to their feelings of appreciation and involvement. This not only enhances the perception of procedural justice but also may contribute to cognitive justice; addressing these issues shows citizens that their concerns are being taken seriously.

An unexpected finding was a gray area of trust: even participants who have not been victim to events that could damage trust, do not see the Tax Office in high regard. Seemingly, these participants were the most open to improving their relationship with the Tax Office. Understanding this gray area provides opportunities for interventions to improve trust and relations with the Tax Office. These findings contribute to the theory, particularly within the field of taxation. Moreover, this study demonstrates the pivotal role of cognitive justice, which involves treating individuals with respect and ensuring they feel acknowledged and valued. This recognition can be a powerful tool in transforming citizens' perceptions and reinforcing their trust in the institution.

These findings resonate with existing literature in public administration and trust studies. For instance, Tyler's (2006) research underscores the pivotal role of procedural justice in shaping citizens'

trust in governmental institutions. According to Tyler, when individuals perceive administrative processes as fair and equitable, they are more likely to trust the institution overseeing the processes.

Further, being transparent also increases the citizens' knowledge, as Musimenta et al. (2017) discussed, that tax justice begins with knowledge about tax regulations, which provides taxpayers the confidence to assess the fairness of the policy. Therefore, understanding tax regulations not only serve taxpayers with confidence to assess the fairness of the policy, but additionally contribute to the sense of being recognized and valued within the tax system.

Moreover, findings from Lewicki and Tomlinson (2006) support the notion that a healthy balance between trust and distrust is crucial in relationships, particularly within institutional contexts. It suggests that it is not ideal to trust unquestioningly without any form of distrust nor is it advisable to be suspicious without any trust. This finding connects the study findings, indicating that the individuals residing in a gray array concerning trust are the most influenced by their experiences with the Tax Office. They are open to changing their perceptions depending on positive or negative interactions with the tax authorities. This underlines the importance of building trust and addressing concerns to restore trust in the Tax Office.

In addition to contributing to both trust theories and understanding of the Dutch context, the strengths within the sample should also be highlighted. This study highlights the strengths and limitations within the sample. The Dutch population's diversity is reflected in the sampling strategy, encompassing single parents, various age groups, recent graduates, new business owners, and established entrepreneurs. This provided a rich data set, allowing to gain more in-depth insights into the complexity of the phenomena being investigated.

However, the diversity is limited by a lower representation of male participants, potentially affecting the diversity of gender perspectives. Male participants could offer unique insights into their perceptions of the Tax Office, enriching our understanding of tax compliance that may differ by gender (Kastlunger et al., 2010). Analyzing with a more male perspective would provide a more balanced understanding of citizens' experiences.

Another strength of this study is that through comprehensive data analysis. This includes thematic analysis, identifying themes and patterns through an iterative process, a meaningful contribution was made to understanding citizens' perceptions of recognitive and procedural justice in addition to their compliance behavior. These factors go beyond numbers and statistics.

Moreover, this research benefits from an interdisciplinary approach, drawing insights from the sociology, socio-economical, public administration, and psychology fields (e.g., Tyler. et al., 2006; Fraser., 2000; Feld & Frey, 2006). These fields provided a framework for broadening our understanding of institutional trust, trustworthiness, social justice and tax compliance. Understanding individual perceptions of justice requires insights not only from psychology to understand how individuals shape their values and beliefs, but also from sociology to understand the influence of social norms and cultural context. Additionally, organizational practices cannot solely be understood from

the perspective of public administration; economic and law analysis can necessitate the impact of regulations and how this influences compliance behavior. Understanding the complex framework is not attainable from a single discipline alone; an interdisciplinary approach is crucial for a comprehensive understanding. By integrating knowledge and methods from different disciplines, this study has been able to delve deeper into the complex dynamics of trust within the institutional context.

The limitations of the research include the fact that due to the sensitive nature of this topic; participants may be inclined to provide socially desirable responses rather than reflect their accurate perceptions. This was particularly suggested when they feared potential repercussions from expressing negative views about the Tax Office. For example, individuals might overstate their trust in the tax office in their responses to avoid appearing critical or negative due to the fact they may have thought this could be consequential. This overestimation of trust in the Tax Office and underrepresentation reflects real concerns or negative experiences that participants experienced.

Future potential research could focus on conducting longitudinal studies to show changes in citizens' perceptions of procedural and recognitive justice over time. This potential research would allow researchers to monitor how perceptions evolve, particularly in response to the recommendations aimed at improving transparency and communication within the Tax Office. Longitudinal studies could provide valuable insight into the effectiveness of changes and if there is a positive shift in citizens' perspectives, leading to increased (more) trust and a stronger sense of being valued and recognized by the institution.

The key takeaway of this study is that trust among citizens in the Tax Office is a multifaceted and complex concept, shaped by various factors and perceptions. There are personal (e.g., marriage, divorce, or buying a house) and institutional aspects (changing tax regulations), anxiety and apprehension about making mistakes fueled by past personal negative experiences and scandals. These aspects lead to citizens avoiding utilizing deductions, resulting in missed financial benefits. Despite positive experiences with staff members there is a sense among citizens of being treated merely as numbers, with digitization and automation contributing to a loss of human touch. Trust in the Tax Office as an institution remains low, with negative sentiments often associated with the government as a whole. Some participants maintain a certain level of trust whilst others seem to have lost this trust. However, for some there is potential for perception change, depending on future improvements. Addressing communication barriers influenced by transparency, thereby restoring a sense of recognition and dignity in interactions with the Tax Office, is an opportunity to positively influence the perceptions of individuals who are open to changing their point of view. This group represents a valuable target for efforts aimed at rebuilding trust and fostering a more positive relationship with the institution.

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Appendix 1: Topic list

1. **Achtergrondinformatie:**
 - a. Leeftijd
 - b. Opleiding/werk
 - c. Gender
 - d. Hoe ziet een gewone werkdag voor je eruit?
2. **Ervaring met de belastingdienst**
 - a. Heb je wel eens aangifte gedaan?
Was dit makkelijk of juist ingewikkeld? Waarom?
 - b. Hoe vond je de afhandeling van je aangifte?
 - c. Ben je wel eens in contact geweest met de BD? Hoe ging dat?
 - d. Hoe gingen ze met jou om?
 - e. Hoe denk je over de BD? Waarop baseer je dat?
 - f. Heb je vertrouwen in de BD? Kan je dit verder toelichten/waarom?
3. **Rechtvaardig handelen**
 - a. Hoe vind je dat de BD mensen behandelt?
 - b. In jouw ogen, behandelt de BD mensen eerlijk? Waarom?
 - c. Heb je het idee dat er naar burgers geluisterd wordt en dat zij serieus genomen worden? Waarom?
 - d. Hoe vind je dat de BD met mensen communiceert? Zien ze de behoeften en zorgen van mensen? Waar merk je dat aan?
 - e. Heb je het idee dat je gezien wordt door de BD
 - f. Welke beeld heeft de BD van mensen, denk je? (bijv adv inkomsten, mensen die regels proberen te buigen, wet ontduikers, mensen die het goed proberen te doen maar het soms moeilijk vinden)
4. **Reflecties over vertrouwen en sociale rechtvaardigheid**
 - a. Wat zou de BD moeten doen om mensen eerlijker te behandelen?
Hoe ze met mensen omgaan, hoe kunnen ze dat eerlijker maken
 - b. Welke uitdagingen zie je daarbij?
 - c. Heb je ideeën over hoe de BD hun interactie met mensen zou kunnen verbeteren?
5. **Afsluiting**
 - a. Is er verder nog iets wat je ter sprake wil brengen?
 - b. Ken je iemand die eventueel ook bereid is om geïnterviewd te worden?

Appendix 2: Code tree

Expanded

| | | |
|--|----|----|
| ▼ ● Aangifte | 4 | 6 |
| ▼ ● Afhandeling | 4 | 6 |
| ● Het duurt lang voor je antwoord krijgt | 1 | 1 |
| ● Vind het makkelijk | 6 | 10 |
| ● Vind het verwarrend of ingewikkeld | 14 | 32 |
| ● Vraagteken icoon is vaak niet voldoende informatie | 1 | 2 |
| ● Er is weinig kennis over aftrekposten | 5 | 10 |
| ● Vind controle niet eng | 1 | 2 |
| ● Voorzichtiger en vermijdend na toeslagenaffaire | 3 | 7 |
| ● Vult aangifte met andere | 10 | 31 |
| ● Zelf gedaan | 7 | 11 |
| ▼ ● Communicatie met BD | 5 | 9 |
| ● Er moeten meer talen beschikbaar gesteld worden | 2 | 4 |
| ● Fijn dat er opties zijn voor brief of mail | 1 | 2 |
| ● Herkenbaar aan blauwe envelop | 3 | 4 |
| ▼ ● Moeilijke taal | 2 | 3 |
| ● Hierdoor verliest de menselijke maat en wordt de drempel hoger | 1 | 3 |
| ● Vrij ambtelijk | 2 | 2 |
| ▼ ● Contact met de belastingdienst | 4 | 11 |
| ● Bel | 12 | 29 |
| ● Fysiek | 3 | 9 |
| ● Mail | 2 | 4 |
| ● Positieve ervaringen | 9 | 16 |
| ▼ ● De behandeling van BD | 7 | 8 |
| ● Berekening en terug betalen | 4 | 9 |
| ● Het kan beter, er wordt nog steeds etnisch geprofileerd | 3 | 3 |
| ● Je wordt gezien als een nummertje er is geen menselijke maat | 2 | 2 |
| ▼ ● Eerlijke behandeling | 6 | 11 |
| ● Erkenning verschil tussen eerlijk behandelen van de BD & klantencon... | 4 | 5 |
| ● Geen eerlijke behandeling op basis van schandalen | 3 | 4 |
| ● Geen oplossing ervoor want is overheidsorgaan | 3 | 7 |
| ● Hard werken moet beloon worden | 2 | 8 |
| ● Meer diverseiteit binnen medewerkers | 1 | 1 |

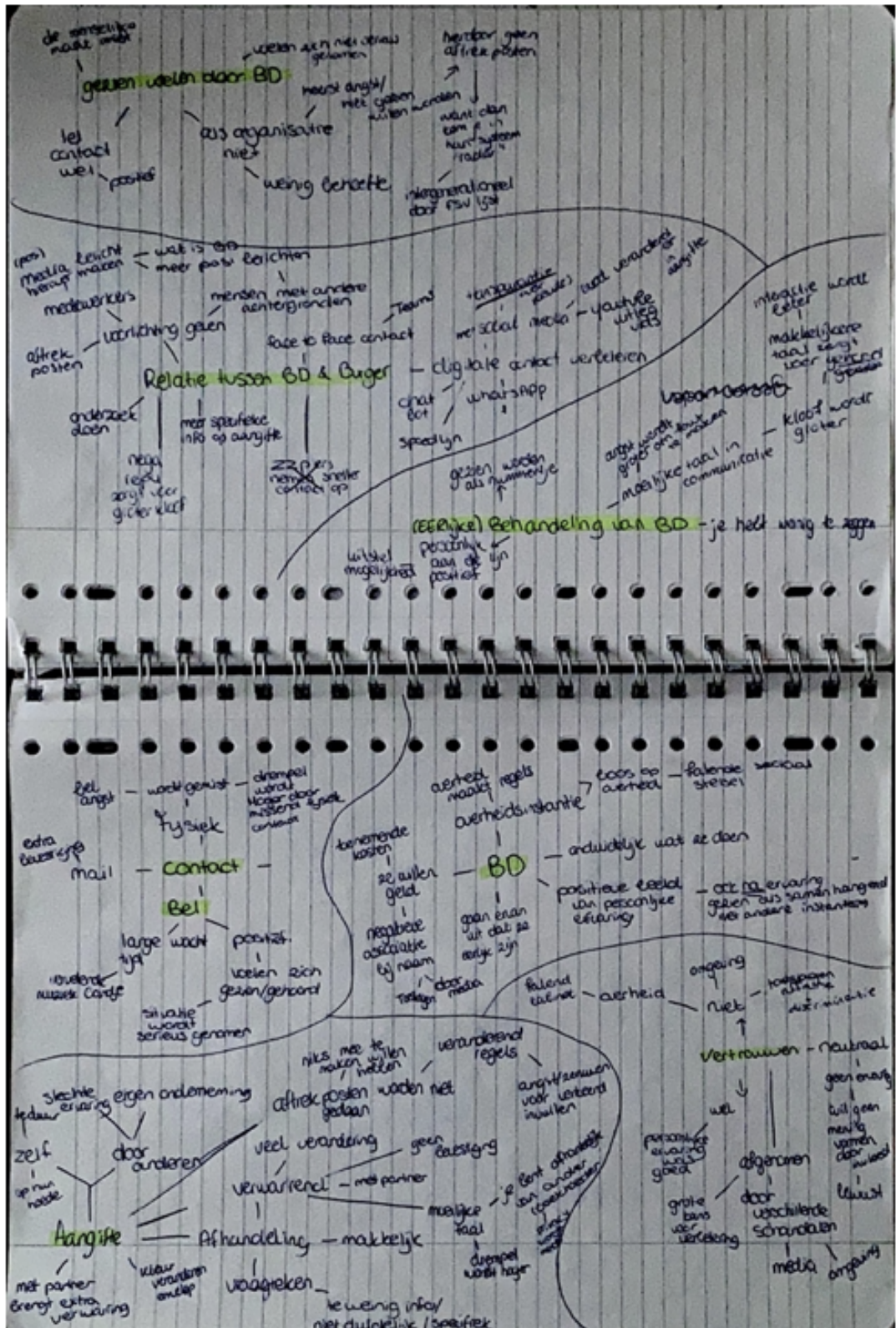
| | | |
|--|----|----|
| <input type="radio"/> Weet het niet of ze eerlijk zijn | 2 | 3 |
| ▼ <input type="radio"/> Hoe denkt BD over burgers | 7 | 17 |
| <input type="radio"/> BD heeft vooroordelen over de burgers | 5 | 6 |
| <input type="radio"/> Gaat vanuit dat BD geen beeld heeft (vooordeel) | 2 | 2 |
| <input type="radio"/> We worden gezien als belasting afdragers geen sociaal beeld | 2 | 2 |
| <input type="radio"/> Weet dat burgers niet positief over ze denkt | 1 | 1 |
| <input type="radio"/> Zowel profiteerders als goede burgers | 3 | 3 |
| ▼ <input type="radio"/> Hoe denkt burgers over BD | 11 | 37 |
| ▼ <input type="radio"/> Als overheidinstantie | 10 | 24 |
| <input type="radio"/> Falende systemen | 3 | 9 |
| <input type="radio"/> Beeld is veranderd na toeslagenaffaire | 6 | 6 |
| <input type="radio"/> Belangrijk voor de samenleving maar duur | 3 | 7 |
| ▼ <input type="radio"/> Impact van omgeving | 4 | 7 |
| <input type="radio"/> negatief beeld door omgeving | 4 | 6 |
| <input type="radio"/> We betalen teveel geld | 4 | 9 |
| ▼ <input type="radio"/> MEDIA | 6 | 9 |
| <input type="radio"/> Basseert zijn mening liever niet op media | 1 | 1 |
| <input type="radio"/> Onduidelijkheid bij wie is BD (visie en misie) | 8 | 13 |
| > <input type="radio"/> Toeslagen | 11 | 33 |
| <input type="radio"/> Uitdagingen | 7 | 16 |
| ▼ <input type="radio"/> Verbeteren van relatie BD & burgers | 8 | 14 |
| <input type="radio"/> Communicatiemiddelen (talig) toegankelijker maker | 6 | 20 |
| <input type="radio"/> Face to face contact | 10 | 12 |
| <input type="radio"/> Los staan van de overheid | 1 | 1 |
| <input type="radio"/> Medewerkers training geven die gericht zijn op diversiteit en vooroor... | 4 | 8 |
| <input type="radio"/> Onderzoek doen naar wat mensen vinden | 5 | 8 |
| ▼ <input type="radio"/> Social media | 3 | 3 |
| <input type="radio"/> Meer positief in het nieuws komen | 3 | 4 |
| <input type="radio"/> Meer transparantie | 4 | 13 |
| <input type="radio"/> Specifieke informatie aanbieden bij aangifte | 7 | 11 |
| <input type="radio"/> Voorlichting geven aan burgers | 8 | 19 |
| ▼ <input type="radio"/> Vertrouwen in de BD | 3 | 4 |
| <input type="radio"/> Geen vertrouwen | 12 | 21 |

| | | |
|--|----|----|
| ▼ <input type="radio"/> Vertrouwen in de BD | 3 | 4 |
| <input type="radio"/> Geen vertrouwen | 12 | 21 |
| ▼ <input type="radio"/> Heeft vertrouwen | 5 | 10 |
| <input type="radio"/> Geven en nemen (reciprocity) | 5 | 7 |
| <input type="radio"/> Neutraal | 4 | 7 |
| <input type="radio"/> Verminderde vertrouwen in afhandeling aangiftes | 2 | 2 |
| ▼ <input type="radio"/> Voel je je gezien door de BD | 9 | 18 |
| <input type="radio"/> Ondernemers worden erkend | 1 | 1 |
| <input type="radio"/> Voelen zich gezien bij tel contact | 3 | 3 |
| <input type="radio"/> Voelt zich een nummertje | 6 | 8 |
| <input type="radio"/> Willen liever niet gezien worden er heerst angst | 1 | 5 |
| ▼ <input type="radio"/> Worden burgers serieus genomen | 4 | 11 |
| <input type="radio"/> Alle overheidsinstanties moeten beter luisteren | 2 | 2 |
| <input type="radio"/> De menselijke maat wordt gemist | 3 | 4 |
| <input type="radio"/> Gezien worden als nummertje | 3 | 3 |
| <input type="radio"/> Impact van toeslagenaffaire, stikstof en privacy schandaal | 3 | 6 |
| <input type="radio"/> Je krijgt geld terug waar je recht op hebt | 2 | 2 |
| <input type="radio"/> Telefonisch contact | 3 | 6 |
| ▼ <input type="radio"/> Wordt er naar de burgers geluisterd | 3 | 6 |
| <input type="radio"/> De menselijke maat wordt gemist | 3 | 3 |
| <input type="radio"/> Nee we betalen teveel belasting | 1 | 1 |
| <input type="radio"/> Ziet niet terug dat er geluisterd wordt | 1 | 2 |
| ▼ <input type="radio"/> Zien zij de behoeftes en zorgen van burgers | 10 | 15 |
| <input type="radio"/> BD is niet de enige die verantwoordelijk is | 2 | 3 |
| <input type="radio"/> Het is niet duidelijk of zij rekening houden met behoeftes | 2 | 5 |
| <input type="radio"/> Ziet dat ze ermee bezig zijn | 1 | 2 |

Collapsed

| | | |
|--|----|----|
| > <input type="radio"/> Aangifte | 4 | 6 |
| > <input type="radio"/> Communicatie met BD | 5 | 9 |
| > <input type="radio"/> Contact met de belastingdienst | 4 | 11 |
| > <input type="radio"/> De behandeling van BD | 7 | 8 |
| > <input type="radio"/> Eerlijke behandeling | 6 | 11 |
| > <input type="radio"/> Hoe denkt BD over burgers | 7 | 17 |
| > <input type="radio"/> Hoe denkt burgers over BD | 11 | 37 |
| > <input type="radio"/> MEDIA | 6 | 9 |
| <input type="radio"/> Onduidelijkheid bij wie is BD (visie en misie) | 8 | 13 |
| > <input type="radio"/> Toeslagen | 11 | 33 |
| <input type="radio"/> Uitdagingen | 7 | 16 |
| > <input type="radio"/> Verbeteren van relatie BD & burgers | 8 | 14 |
| > <input type="radio"/> Vertrouwen in de BD | 3 | 4 |
| > <input type="radio"/> Voel je je gezien door de BD | 9 | 18 |
| > <input type="radio"/> Worden burgers serieus genomen | 4 | 11 |
| > <input type="radio"/> Zien zij de behoeftes en zorgen van burgers | 10 | 15 |

Appendix 3: Mindmap themes



Appendix 4: The quotes in their original language

Als iemand zegt een keer oh dat kun je aftrekken, nou trek ik liever niks af. Ik heb liever gewoon, weetje zo simpel mogelijk aangifte gedaan. Weg. Weg. I6

Ja, en iedereen is nu extra alert om geen fouten te maken. Maar aan de andere kant heb ik dus wel een belastingvoordeel wat ik niet gebruik om omdat er een bepaalde angst is. I9.

ik geef wel eens giften aan, bijvoorbeeld is islamitische instellingen of of moskee die dan een ambistatus hebben. En dat kun je dan aftrekken weer van de belastingdienst, dat, dat heeft er zeker wel mee mee te maken, maar dat doe ik gewoon niet meer, omdat ik geen zin heb om in dat soort systemen terecht te komen. Dus dat laat ook wel weer wat zien van dat ik niet gezien wil worden en dat ik dat belastingvoordeel dan ook niet hoef. I9

ik merk bijvoorbeeld op werk ook die juristen zeg van mijn collega's die vinden het stukje begrijpelijke taal, schrijven vinden zij ook heel lastig, want tekst moet wel juridische zaken water dicht zijn. En ik denk dat daar misschien ook nog wel een uitdaging kan liggen bij de Belastingdienst om bijvoorbeeld een aangifte wel zo te formuleren dat die correct is, maar wel voor iedereen begrijpelijk I9

Ja, kijk, als je het hebt over de Belastingdienst of de mensen (medewerkers klantcontact), ik zie daar wel een verschil in. I8.

Zo zie ik dan ook een beetje bij de belastingdienst hetgeen waar je mee te maken hebt. Daar ga je een soort van, daar ga je dan ook een leeuw opplakken en aan en daar een mening over vinden. Of als ik denk dat dat niet te vermijden valt, omdat gewoon hetgene waar je mee te maken hebt, daar dat, daar ga je ook een beeld over vormen. I12

Ja, dat is wel wat de overheid op een gegeven moment en dan wordt de overheid met de belastingdienst ineen en de toeslagen weet ik veel niet wat, want het is voor, het wordt gewoon allemaal één grote pot nat natuurlijk voor mensen het is ook te ondoorzichtig dan. I8

Maar ja, ik weet ook dat de belastingdienst ja, andere, ik zou geen andere afdelingen binnen Belastingdienst kunnen opnoemen waarvan ik denk van nou, ja, dit is iets waar. I14

ze zien je eigenlijk wel gewoon als ze een nummertje heb, heb ik het idee: je bent gewoon één van de dossiers, om het zo te zeggen, één van de namen die daar voorbijkomt I10.

“omdat ik denk ja, ik ben gewoon een bsn-nummer” I7.

“Cijfers. Cijfers. Ze zien mens alleen als cijfers en meer niet.” I6.

“Het is altijd fijn om gezien en gehoord te voelen en ik denk dat dat ook heel belangrijk is, omdat dat het vertrouwen ook gewoon vergroot in de Belastingdienst en ook gewoon in de overheid. Als maar de belastingdienst als overheidsorgaan en ik merk dat zelf ook gewoon heel erg terug.” I10.

“honderd procent. Ik ben nogmaals erg dankbaar dat alles wel goed geregeld is [...] Het is heel makkelijk. Als je vergelijkt met andere landen als je kijkt naar Duitsland en daarvoor ondernemen. Dat is echt heel, heel, heel irritant en lastig, want ik daar familie wonen, dat is niet te doen bijna. In Nederland, dat is het dan toch weer makkelijk om aangifte te doen, om om alles in in te leveren. Etc dus, ze maken het wel makkelijk voor ons. Ja, dus ik ben wel blij met hoe het allemaal gaat en hoe het werkt en hoe simpel het eigenlijk al is.”

“ik ik ben niet positief over onze belastingdienst sorry, zou ik niet weten hoe ze dat weer positief kunnen krijgen.” I6

Vind ik lastig. Als ik op dit moment ja of nee zou moeten zeggen, zou ik zeggen: nee, maar dat komt ook gewoon omdat ze de laatste tijd heel negatief in het daglicht staan. Ja, als ik nu ja of nee zou moeten zeggen, oké, maar misschien vaak heeft zo'n slechte wind ook gewoon even tijd nodig. Ik denk over een paar jaar is het gewoon weer een beetje hersteld. Vertrouwen wordt opnieuw gewonnen, en dan dat mensen anders reageren. I18

Ja, ik snap inderdaad wat je bedoelt, maar het is een beetje lastig, want de Belastingdienst handelt dan wel namens, en dat is en de partij waar je eigenlijk mee te maken hebt. Die ga je dan ook waarschijnlijk zien als de boosdoener wanneer iets fout gaat. I12

ik kan het zelf invullen maar het zou voor mij helpen voor de beeldvorming. Dat ik weet dat de Belastingdienst in intentie heeft om het toegankelijker te maken, daar dat is waar het om mij gaat. Ik bezit nu in de generatie die dat allemaal zelf kan doen. Ik kan Nederlands, ik ja, weet je, aan niveau ligt het niet, maar wel aan de intentie en het beeld van de Belastingdienst, die moet veranderen en dat kan door die intentie te laten zien. Maar die, ja, dat zie je nu niet terug, je kan niet. Ik vind dat de overheid heel erg of tenminste belastingdienst, één one size fits all approach heeft op de belastingen, wat niet past als je kijkt wilt kijken naar een gelijkwaardige samenwerking samenleving, I14

“Ja, misschien ook meer transparantie naar buiten toe, dus dat echt heel, dat voor de burger ook duidelijk is waar bijvoorbeeld een bepaald besluit op gebaseerd is, dat daar heel transparant over wordt gedaan, waardoor je ook wel het gevoel hebt dat het, dat het allemaal eerlijk is gegaan, dus misschien op basis waarvan is geselecteerd. En wat zijn precies de argumenten voor een bepaald besluit? Ik denk dat dat wel heel veel zou uitmaken.” I14

je hoort vaak dat bijvoorbeeld discriminatie aan de orde is. Dat vlak kunnen ze in ieder geval laten zien aan de buitenwereld wat ze doen om inclusieve organisatie te zijn en om ook mensen inclusief te behandelen [...]. Maar vooral dat uitstralen naar buiten, hè dat je een diverse organisatie bent en ook openstaat voor diverse achtergronden. Ja, vooral in communicatie zit daar nog wel werk in. I18

Dat merk je zoal in de bibliotheek, want we hebben nu, zeg maar zo'n IDO dus mensen die, ja, mensen die komen naar mij toe, dan zeg ik: ja, ik ben geen juridisch medewerker, ik weet niet, iemand is het enige wat ik kan doen het doorverwijzen en je merkt aan mensen dat ze dat niet prettig vinden. Dat is dat ook een teken van. Ook voor de gemeente Utrecht, weet je wel, eigenlijk moet ik ze doorverwijzen nou, nu werken, mijn collega's zijn allemaal van empathische mensen, dus wij willen mensen helpen, maar wij zijn niet een expert daarin. Dus dat is ook soms lastig. Dus ik doe ze toch ja, vriendelijk doorverwijzen omdat ik niet wil dat ik iemand, dat ik iemand foute informatie geef of verder in de shit helpt. Maar blijkbaar willen, durf zij niet naar de Belastingdienst na een overheidsinstelling om de contact mee te. Ja, toch een hoge drempel is I15