

*Understanding Public Officials' Perceived Role in Building
Institutional Trust: A Case Study of the Dutch Tax Office*



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Abstract

Background There is a worrying trend in decreasing institutional trust in the Netherlands. Institutional trust is critical for a functioning democratic society. The public encounter is seen as a crucial site for fostering trust between public officials and citizens. This study examined tax employees' perceptions regarding their role in building citizens' trust in the Tax Office and their trustworthiness in tax compliance.

Methods Semi-structured in-depth interviews were conducted with 18 tax office employees in contact with citizens on a daily basis. Employees from various departments and with varying years in service were interviewed to capture a wide variety of experiences. Transcripts were deductively and inductively coded using qualitative software. Thematic analysis was used to identify common themes in the data.

Results Employees experienced a certain level of distrust amongst citizens and acknowledged their role in building trust. They employ substantive (i.e. showing empathy, explaining well, thinking along, passing on signals) as well as procedural (i.e. establishing contact quickly, keeping agreements, giving updates, managing expectations) practices to build citizens' trust in the Tax Office. The interviews revealed that citizens are generally perceived as willing and honest, demonstrating benevolence and integrity in tax compliance. Employees encounter an understandable lack of citizens' competence in tax compliance due to the complexity of tax regulations. Employees perceive their role in building trust to be important, but also limited because of their limited scope, obstacles to building trust and causes of distrust out of their control. They point out the role of the government, the media and the Tax Office management in this regard.

Conclusions The findings from this study underscore the important role tax officials have in building citizens' trust. This study suggests that providing educational campaigns, accessible information and dialogue could contribute to building citizens' trust in the Tax Office by enhancing transparency and public understanding regarding tax regulations.

Key words Institutional trust, Public Officials, Trust-building practices, Trustworthiness, Competence, Benevolence, Integrity, Reciprocity

Introduction

In recent years, issues such as the governmental response to the corona crisis, the nitrogen-, housing- and energy crisis, and increasing inequality of opportunity have put increasing pressure on citizens' trust in the government and its institutions (Movisie, 2023). The public encounter, the place where officials and citizens meet, is seen as a crucial site for fostering trust, commitment, and collaboration between public officials and citizens (Bartels, 2013). The work of the public sector is thus of great value for citizens' trust in the government and essential for the functioning of the system, as the relationship of mutual trust between citizens and government is essential for the democratic constitutional state to function properly (TCU, 2021; Ministerie van Financien, 2020; Raad van State, 2021). A telling example of this is the Dutch childcare benefits scandal or "benefits affair". This involved the false accusation of thousands of parents and caregivers from mostly low-income families of defrauding the childcare benefit system. It forced many victims into financial ruin. The scandal exposed both the fierce anti-fraud practices of the Dutch tax services and their ethnic profiling of fraud suspects. Unsurprisingly, the scandal is indeed often provided as a reason for the decrease in trust in the government and its institutions (Miltenburg et al., 2022).

When institutional trust is discussed or studied, the focus is mainly on citizens' trust in the public sector (Bachmann, 2018; Van de Walle, 2017). The other side of the trust relationship generally receives less attention: the public sector's trust in citizens (for a review, see Moyson, S., Raaphorst & Van de Walle, 2018b). The public sector and the people working therein make decisions about the trustworthiness of citizens when interacting with them. This is important, because making an incorrect judgement may mean that citizens get away with benefits they are not entitled to, or that disproportionate burdens are inflicted on citizens to prove their case, as was pointed out by the benefits affair. Moreover: citizens' voluntary compliance and their trust in public administration are likely to increase when officials trust them (Van de Walle & Lahat, 2017). The main argument is that trust is a reciprocal relationship and that citizens' trust in government is connected to the level of trust that public officials have in citizens. It is therefore important to not only investigate the trust relationship between citizens and officials from the citizen's perspective, but also from the official's.

The trend of decreasing institutional trust in Dutch society makes it of importance to investigate how we can build this trust. The contribution of public officials' trust in citizens to this trust relationship is rarely covered in the literature. This study is therefore focused on

deepening our understanding of public officials' perceptions of their role in building citizens' trust and their trustworthiness. We will investigate this within the context of the Dutch Tax Office. An eminently suitable context for studying this, as the benefits affair put a visible dent in the trust citizens have in this institution and the Tax Office is now in the position where it is working on building citizens' trust in the Tax Office again. This study therefore also aims to aid policy makers and other professionals to address the issue of building institutional trust.

Decreasing institutional trust in Dutch society

There is a worrying trend in declining institutional trust visible in the Netherlands as well as worldwide (Thomassen et al., 2017; WEF, 2023). Institutional trust refers to the extent to which citizens have confidence in the reliability, competence, benevolence, integrity and fairness of institutions such as governments, corporations, and public organizations (Zmerli, 2007). This form of trust is rooted in the expectation that these institutions will act in a predictable, ethical, responsible and effective manner, adhere to established norms and regulations, and serve the public interest (Mayer et al., 1995; Tyler, 1990). Decreasing institutional trust is arguably connected to other trends in society, perhaps as both cause and effect. Increasing economic inflation, inequality, geopolitical conflicts, climate change and the COVID-19 crisis among other developments, manifest into a society in which many citizens are insecure and feel like they are losing control over their own lives (Aassve et al., 2024; Miltenburg et al., 2022; WRR, 2023). We can see a feedback effect of insecurity and institutional trust: low institutional trust increases insecurity and insecurity decreases institutional trust (Rohde, 2023; Vallier, 2021).

This is of societal concern, because trust is a critical factor for a functioning democratic society (Gilley, 2009; Pierre & Rothstein, 2016). That is because democratic societies are built on a social contract between state and citizens as it was called by classic sociologists and philosophers (Hobbes, 1651; Rawls, 1973; Rousseau, 1762). This social contract is the mutual agreement between the government and its citizens, which entails that citizens give up a part of their freedom and submit to the authority in exchange for protection of their remaining rights and maintenance of the social order. For example, when citizens pay taxes, the government can provide public goods (e.g., public transport) and certain basic needs, covering social risks of a shortage of income from work such as old age, unemployment, birth of children and illness (Taylor-Gooby, 2004).

This results in a power difference in the relationship between citizens and the government and citizens being dependent on the government's well-functioning, which makes trust essential (Rousseau, Sitkin, Burt, & Camerer, 1998). Only if citizens trust that other citizens adhere to the same rules and that the ruler acts in a reliable manner, they will honor the aforementioned social contract (Blau, 1964). When people trust and support the government, they will behave more cooperatively (Habibov et al., 2018). Those who distrust government, in contrast, will resent it more and obey it less, visible in for example declining tax morale and compliance (Cook et al., 2005; Vallier, 2021). Institutional trust is thus the key linkage between citizens and the government for creating legitimacy of the democratic welfare state (Rose-Ackerman & Kornai, 2004).

Building trust

In order to build institutional trust, it is important to understand how trust works. First, an important remark is that trust and trustworthiness are two distinct notions. Trust refers to the intention to accept vulnerability to a trustee based on positive expectations of his or her actions (Colquitt et al., 2007; Mayer et al., 1995; Rousseau et al., 1998, p. 39). In relationships, trust exists when someone (i.e. the trustor) makes decisions or choices which assume that another person (i.e. the trustee) will keep promises or behave in a given way. In other words, the trustor agrees to be vulnerable. Trust builds over time. This means that a trustor will be more prone to accept vulnerability towards a trustee when, in past interactions, this trustee behaved in a trustworthy manner, that is when his or her behaviors met the expectations of the trustor. Trustworthiness therefore refers to the trustee's tendency to behave according to what they say or promise, as well as in accordance with norms and rules (Colquitt et al., 2007). Trustworthiness is a multifaceted construct that captures the competence and character of the trustee (Gabarro, 1978). Mayer et al. (1995) distinguish between three components that allow people to behave in a trustworthy way: (1) competence (i.e. the knowledge and skills needed to do a specific job); (2) integrity (i.e. the extent to which a trustee is believed to adhere to sound moral and ethical principles); and (3) benevolence (i.e. the extent to which a trustee is believed to want to do good for the trustor, apart from any profit motives).

Looking at trust-building efforts from a broader societal framework reveals interesting dynamics, especially in the emergence of New Public Management (NPM) reforms. NPM-style reforms wanted to tackle low public trust in the public sector due to failing performance and opaqueness. Ironically, it did so by introducing distrust-based innovations (van der

Walle, 2011). Through a complex system of contracts, fragmentation, short-term explicit standards of performance, and audit and control mechanisms, NPM inadvertently institutionalized a culture of suspicion within governmental operations and between citizens and public officials (Dubnick, 2005). It has been suggested that NPM-reforms have driven trust out of traditional bureaucratic interactions, and as a result have done little to restore the legitimacy of the public sector. The question is therefore if it is reasonable that the public sector expects to be trusted by citizens, while it does not necessarily trust its citizens (Bouckaert, 2012).

The organization of the welfare state is expected to be of influence here as well. Welfare regimes vary in their degree of selectivity vs universalism of social benefits (Titmuss, 2006). Selective welfare states, as opposed to universal welfare states, are characterized by means-tested eligibility criteria and conditional benefits and place a heavy emphasis on determining individuals' deservingness of social assistance (Rothstein, 1998). While selectivity aims to target resources towards those deemed most in need, it inadvertently creates barriers that erode trust in the welfare system. Citizens must continually demonstrate their eligibility through bureaucratic procedures, documentation, and often invasive means-testing processes. This constant surveillance and scrutiny breed feelings of suspicion and resentment towards institutions perceived as intrusive and judgmental (Kumlin & Rothstein, 2005).

The Netherlands exemplifies such a selective welfare state. Although historically known for its comprehensive social security system, reforms have increasingly introduced means-tested elements and conditional benefits. Dutch welfare policies are becoming more selective, particularly in areas such as unemployment benefits, social assistance, and disability insurance (van Oorschot, 2006). These policies require beneficiaries to meet strict eligibility criteria reflecting a shift towards greater conditionality and scrutiny (Yerkes & Van der Veen, 2011). Consequently, the Dutch welfare state now mirrors the characteristics of a selective system, where trust in its institutions may be compromised by the rigorous means-testing and conditional benefits that beneficiaries must navigate.

Given the current decreasing levels of institutional trust, building institutional trust becomes crucial for a functioning and stable democratic society and welfare state. Additionally, strengthening trust in institutions can foster a more cohesive and resilient society, enhancing overall social harmony and individual quality of life by its potential spillover effects to citizens' general trust, social trust (i.e. trust among unrelated strangers) and well-being (Spadaro et al., 2020). For example, it is found that high level trust in one

institution tends to extend to other institutions (Christensen and Laegreid, 2005). Which enhances individuals' feelings of security and creates an environment in which social trust can grow as well (Herrerros, 2008; Sønderskov and Dinesen, 2016; Spadaro et al., 2020). High institutional trust can furthermore foster subjective well-being as a subjective measure of the quality of regional institutions, preventing one from feeling powerless and helpless within society (Glatz and Eder, 2020; Kroll, 2008). This can be explained by high institutional trust enabling people to stay in an environment that is predictable, stable, and under-control (Danish and Nawaz, 2022).

In short, it is important to work on building institutional trust in Dutch society, as trust levels are currently low and trust is essential for a functioning democratic society and has spill-over effects to general trust, social trust and subjective well-being.

Trust by institutions in citizens

An important component of most definitions of trust in the literature is “the intention to accept vulnerability based upon positive expectations of the intentions of the behavior of another” (Rousseau et al., 1998, p. 395). When such positive expectations are consistently confirmed in social interactions, the feeling that the other is reliable, competent and benevolent grows (Blau, 1964) and trust grows. This has the side-effect that people will feel increasingly obliged to reciprocate the other person's trust, resulting in mutual trust growing (i.e., reciprocity; Gouldner, 1960). This line of reasoning is very similar to what social exchange theory argues (Homans, 1958). Homans' key propositions framed the study of social behavior in terms of rewards and punishments. Behavior that is rewarded in general continues (Cook et al., 2013). An important outcome predicted by social exchange theory is the emergence of trust in repeated rewarding exchanges (Lioukas & Reuer, 2015). This mechanism works on both the individual level (i.e. prosocial value orientation; Van Lange, 1999) and the institutional level (i.e. social contract compliance; Blau, 1964). Arguing from this reciprocal nature of trust, therefore, if you want to build trust *by citizens in institutions*, it is also important to take the role of trust *by institutions in citizens* into account.

Moreover, the work of the public sector is of great value for citizens' trust in the government and its institutions because it allows for the personalization of institutions by providing citizens with experiences that humanize governmental entities (i.e. symbolic interactionism; Blumer, 1969). The public encounter is thus seen as a crucial site for fostering trust, commitment, and collaboration between public officials and citizens (Bartels, 2013). If

officials recognize their role in building trust, they are more likely to actively engage in actions and practices that build and maintain citizens' trust (Blind, 2007).

The perspective of trust by institutions in citizens is rarely covered in the literature. Moyson and colleagues (2016) reviewed existing studies on the determinants of public officials' trust and their perceptions of citizens' trustworthiness. Up to that point, they only found 11 studies which systematically looked at the determinants of public officials' trust toward individual citizens as well as officials' perceptions of citizens' trustworthiness. These are few as opposed to the roughly 100 studies they came across focused on determinants of citizens' trust in institutions.

They found 'interactive determinants' (i.e. determinants that result from past interactions with citizens) and the nature and amount of those interactions to be important. However, interactions between citizens and public officials are sometimes very short. Hence, public officials' trust in citizens also depends on organizational factors, for example the framing of citizens–official's interactions by supervisors or individual factors, such as public officials' general propensity to trust or their socio-demographic characteristics (Lee and Yu, 2013; Yang, 2005, 2006). Additionally, procedural orientation seems to be a conflicting factor for trusting citizens (Yang, 2005): officials focused on respecting rules and finishing cases as efficiently as possible view citizens as less trustworthy. This could be explained by two lines of argument: First, procedure-oriented officials could privilege investing their time and resources in their procedural effectiveness rather than in the quality of their interactions with citizens. Second, procedural orientation can be a manifestation of a preference for the security of respecting rules rather than running the risk of high trust perceptions to be invalidated during actual interactions with citizens.

Raaphorst and Van de Walle (2018a) elaborate on the determinants of trustworthiness by introducing the analytical framework: "the signaling perspective". They argue that public officials assess citizens' trustworthiness, which is an unobservable characteristic, by looking at observable characteristics such as citizens' demeanor and background characteristics. For example, an assessment of a citizen's motivation to change or improve was found to be central to officials' judgement of citizen trustworthiness. They assess this motivation by looking at cooperation and "trying" on the part of citizens, which then signals that officials are dealing with trustworthy citizens. The perception of who is cooperative and really trying is, however, not exempt from stereotypical beliefs regarding citizens' socioeconomic status and family history for example. An important note is therefore that whether certain signals or

cues are perceived as either warranting a trustworthy or untrustworthy citizen, depends upon the interpretive frameworks of the respective official.

Furthermore, studies seem to support the importance of the reciprocal nature of trust: It is found that factors positively impacting officials' perception of citizens' trustworthiness are their perceptions of citizens' trust in government (Lee and Yu, 2013), citizens proactively seeking assistance (Pautz and Rinfret, 2016), and citizens trying to find solutions with public officials (vs just complaining about them) (Ivacko et al., 2013). And when officials perceive that their work is criticized by politicians, media and citizens, they find citizens less trustworthy (Yang, 2005).

At the methodological level, existing research on public officials' trust is predominantly based on cross-sectional surveys (Moyson et al., 2016). Despite their strengths, cross-sectional surveys are often very dependent on the survey questions used in past studies or dependent on the questions used in the database they have to rely on. Moyson and colleagues (2016) in their review of the literature on this topic therefore call for new studies based on qualitative methods that provide a sharp understanding of officials' experiences with citizens. The current study fills this gap by using semi-structured interviews with public officials, allowing flexibility for participants to express their thoughts in detail, offering a holistic understanding of their perceptions and experiences related to trust-building and citizen trustworthiness.

Research questions

The benefits scandal has notably damaged public trust in the Dutch Tax Office, which makes the Office an eminently suitable context for exploring public officials' perceptions of their role in citizens' trust and their perceptions of citizens' trustworthiness. The research question answered in this study will be: *How do employees of the Tax Office in the Netherlands perceive their role in increasing citizens' trust in the Tax Office and their tax compliance? (R1)* Contributing to this, the following sub questions will be answered: *How do employees of the Tax Office in the Netherlands shape daily practices that can build or break down citizens' trust? (R2)* And: *How do employees of the Tax Office in the Netherlands perceive citizens' trustworthiness in tax compliance (i.e. competence, integrity, benevolence)? (R3)*

Based upon the theoretical assumption that perceptions of citizens' trustworthiness depend on interactive determinants and that various departments differ in nature and amount of interactions between tax officials and citizens, we will explore to what extent there are

differences in perceptions of citizens' trustworthiness between Tax Office employees who are contacted by citizens for help and employees who contact citizens because a check of their tax return is needed.

Methods

Design

The research design employs a qualitative approach, using semi-structured interviews to gather rich, in-depth insights from employees within the Dutch Tax Office. Given the complexity of trust dynamics within the organizational setting of the Tax Office, qualitative methods offer flexibility and depth to explore nuanced insights that quantitative methods may overlook. Through interviews, the rich narratives and diverse viewpoints of employees can be captured, providing a holistic understanding of their perceptions regarding trust-building efforts and the trustworthiness of citizens. The semi-structured nature of the interviews enables flexibility while ensuring key themes relevant to the research question are addressed.

Recruitment and characteristics of participants

Purposive sampling was used to select participants who could offer diverse perspectives and experiences relevant to the research question. Participants, all in contact with citizens on a daily basis, were selected from various departments as the nature and amount of contact with citizens varies between departments. Generally, there are two divisions: Corporate Services and Shared Service Organizations (i.e. Services) and Primary Process Management (i.e. Implementation). Within services, employees have contact with citizens who reach out to them with a question (i.e. citizen-initiated contact). Within Implementation, employees reach out to citizens as a result of tax return audit (i.e. Tax Office-initiated contact). To be able to grasp a variety of experiences, both male and female, newcomers and veterans within the organization were included in the sample. An overview of participants' characteristics can be found in **Table 1**. Participants were introduced to the study by their manager who approached them with a request for participation and an information letter about the study. When they agreed to participate, their manager shared their contact details with the researchers, who then approached them to plan an (online) meeting in which the interview could take place. Most interviews took place using the software "Webex", three interviews took place physically at the Tax Office. Prior to the interview, participants were asked to sign the informed consent form, which was sent via email.

Table 1 Characteristics participants

Participants	Sex	Department	Years in service
P1	Male	Implementation	1 - 5
P2	Female	Services	5 - 10
P3	Female	Services	10 - 20
P4	Male	Implementation & Services	> 20
P5	Female	Implementation	> 20
P6	Female	Implementation & Services	10 – 20
P7	Female	Services	1 - 5
P8	Female	Implementation	10 - 20
P9	Male	Services	5 - 10
P10	Female	Implementation	5 - 10
P11	Male	Implementation	> 20
P12	Male	Services	1 - 5
P13	Female	Services	1 - 5
P14	Female	Services	1 - 5
P15	Female	Services	< 1
P16	Male	Services	1 - 5
P17	Male	Services	< 1
P18	Female	Services	< 1

Data collection procedures

Semi-structured, in-depth interviews were used to collect data. The interview guide including all interview questions can be found in **Appendix A**. It comprises a series of open-ended questions designed to facilitate a comprehensive exploration of participants' experiences and strategies related to trust-building efforts and their perception of citizens' trustworthiness in tax compliance. First, participants were introduced to the purpose of the study and asked to provide background information about their role within the Tax Office. Second, participants were asked to reflect on the Tax Office's and their own role in building trust with citizens. Third, Participants were probed on their perceptions of citizens' trustworthiness in tax compliance, focusing on their competence, integrity, and benevolence, which was informed by the theoretical framework capturing the construct 'trustworthiness' with the components of competence, integrity and benevolence. In the end participants were thanked for their participation and given an opportunity to share any additional insights or perspectives they deemed relevant to the topic.

Data analysis and data management

Audio recordings of the interviews and participant consent forms were securely stored digitally. Recordings were transcribed verbatim and checked for accuracy, and any

identifying information was anonymized to protect participants' confidentiality. Transcripts were analyzed with NVivo using the constant comparative method to ensure consistency and rigor in data interpretation. Thematic analysis was used to identify patterns, themes, and categories within the interview data. Data was divided into fragments, which were compared and grouped into categories labeled with a code (open coding), after which categories and subcategories were related and data was reassembled to increase coherence (axial coding). Finally, connections between categories were sought (selective coding). Some coding was done using pre-existing codes (deductive coding) informed by trustworthiness literature including competence, benevolence and integrity. Other codes were new themes that emerged from the data (inductive coding) including for example trust-building strategies employed by participants. **Appendix B** displays the final code tree.

Reflection on research process and positionality.

My positionality as an outsider to the Dutch Tax Office may affect my understanding of the organizational culture, dynamics, and contextual nuances. Having conversations with a researcher working at the Tax office, who explained the structure, history and developments of the organization, helped mitigate potential biases and enhance the validity of interpretations. Furthermore, I recognize that my own perceptions of their views on the trustworthiness of citizens are likely influenced by the extensive media coverage of the benefits scandal. To ensure a fair and balanced analysis, I continuously reflected on my biases by keeping a reflexive journal throughout the research process, which helped monitor and critically assess my assumptions and interpretations. During the coding process, I also established a specific category to capture instances where respondents themselves mentioned the benefits scandal and its media attention. This approach ensured it to be evident when the topic was brought up by the participants, demonstrating that the issue was a concern for them independently and not solely an interpretation imposed by my own biases. By implementing these strategies, I aimed to produce a more nuanced analysis of Tax Office employees' perceptions of citizens' trustworthiness, reducing the risk of potential biases by taking into account the potential influence of recent media attention without allowing it to dominate the findings.

Results

Participants reflected on their work, how they perceive their role in building citizens' trust, as well as where that role is limited. They also showed insight into how they perceive

citizens' trustworthiness in tax compliance. Participants are in contact with citizens in many different ways varying from 5-minute phone calls to procedures lasting longer than a year in which there is more extensive contact on multiple occasions. Their interactions also varied in nature varying from citizen-initiated contact in Services to Tax Office-initiated contact in Implementation. Interestingly, the exploration of a possible difference in perceptions between these departments based on the differences in nature and amount of contact with citizens, did not lead to a concrete finding. Differences in perceptions were found, however those existed more within departments rather than between departments.

In order to get a complete picture of how participants perceive their role in building citizens' trust, their experience of citizens' trust in the Tax Office is described first as this can have implications for how necessary they consider building trust to be in their work in the first place.

Varying experiences of citizens' trust

A lot of participants talked about their strongly varying experiences of citizens' trust in the Tax Office. They encounter many trusting as well as many distrusting citizens.

It also depends on how someone comes in, because if they indeed come in frustrated because they have to pay, then you often hear the benefits affair coming up again. "Yes, I no longer trust that." And so it really depends on who you get on the phone, because there are also people who don't have a bad experience and even though they have to pay, but who do have confidence in it and who then call you to help with that. But then that's just fine. (P18) ⁱ

All participants explicitly mention experiencing a lack of trust amongst certain citizens. Everyone shared anecdotes about certain distrusting citizens they encountered and how they notice people having a lack of trust in the Office in their interactions.

Conversations are difficult at first. The citizen has called the tax telephone many times, you are the umpteenth person to call. So the objection handlers must first gain some kind of trust, because you notice that very often there is a loss of trust with every government. (P4) ⁱⁱ

Yes, of course you have the complaint, as it is often put on paper, so then they spill everything and it seems as if they actually expect that nothing can be settled with the complaint. (...) The expectation that we can do anything for them is quite low. (P3) ⁱⁱⁱ

However, some participants also mention that while they encounter distrusting citizens as well, they generally think that citizens actually do trust the Tax Office.

Based on the contact I have, I generally think, yes (...) I think in general there is contact in a normal way and in a constructive way. And yes, well, that most people also just assume that the Tax Office looks at their case correctly. (...) I can't remember a discussion in which someone said: "Well, dear sir you are lying and deceiving about everything you try to get me to pay something, but I wouldn't have to pay that at all." I never had that discussion, so people do understand that there are rules and that we just monitor compliance with those rules. (P1) ^{iv}

All in all, the prevailing sentiment was that citizens' trust in the Tax Office varies strongly and they acknowledged the importance of building trust as they do encounter citizens' lack of trust regularly.

Employee's substantive role in building trust

All participants emphasized that in their work it is important to enter into conversations with citizens in the right way by using the right tone of voice, listening to what they have to say, showing empathy, making personal contact, explaining well, thinking along and passing on signals. In other words, to make the citizen feel heard and understood in order for the employee to be able to help the citizen as best as they can and to retain or rebuild citizen trust in the Tax Office.

You know, it's all a very large psychological story to call the customer and speak to him properly and respectfully. (...) So I think with citizens' trust, it is up to us to treat the customer respectfully from the start. (P5) ^v

If you come in irritated, the citizen will notice that too. (...) Coincidentally, a few weeks ago I didn't feel so good and I noticed that I was a little distracted, but that person noticed that too and that they got a little frustrated about it you just notice but actually yes I always answer the phone cheerfully and then it's actually fine. (P18) ^{vi}

It was often mentioned how it is important to establish personal contact with citizens. Without it, citizens might feel like they are just a number in a system. Therefore, it was found important to show the human face of the organization and mostly telephone contact was preferred rather than written contact. This contributes to mutual understanding, which contributes to trust.

Normally you only receive letters on the doorstep and then, yeah they often have the feeling that those are just automatically sent letters, that they are not really looked at and that a decision is then automatically made or something like that, but if they actually have contact with the Tax Office employee, they really have the feeling of "Oh, I have already been listened to, I am being heard, my tax return or my objection has been looked at and actually assessed." Because by letter then, yeah, I think they get stressed quite quickly or they think: "Hey, what is written is not correct" and then they get frustrated more quickly, while if you call them, then they can actually tell their story straight away, then I can respond to it straight away, and then there is simply more understanding for each other. (P10) ^{vii}

Another crucial thing that almost every participant mentioned is the importance of good explanations. They experience that a lot of people do not actually understand why a certain decision is made, which breeds their distrust, while making sure that a citizen understands what is happening and what is expected of them, helps them to trust that the Tax Office actually does their work well.

What I find important is to enter into conversations with citizens to explain why it may be correct or incorrect. To regain trust by having conversations with citizens explaining why something is the case and not blindly accepting something because it has simply been determined by law. (...) That is what I think of trust: explaining what is happening, why something is the case and why something is not. And don't think "well we decide and you have to listen" provide trust by explaining why things happen. (P2) ^{viii}

But it is often just explaining to the customer what is incorrect, what mistake they have made, what is wrong about their evidence and my experience is that at least 80 percent leave with a comment like "oh how nice that we've had this conversation and it's all clear to me." (P11) ^{ix}

Another substantive practice mentioned being important was after helping as best as possible yourself, also showing that you really care by thinking along other solutions for their situation and offering things they might not have thought about themselves. And when you pick up signals that citizens get stuck in the system, you can pass on those signals to make sure the system gets changed or make sure the citizen gets help from another department to get through the system. This way citizens may feel really helped and you might build their trust in the Tax Office.

You know, so you always look, okay, are there parts where, yeah, citizens may not receive certain benefits that they should receive. As well as, you know, are there certain parts where no deduction is possible, so look carefully at both sides of the story, because ultimately our goal is to ensure that people file tax returns correctly and if they haven't filed the correct tax return to then still impose the assessment in such a way that it is correct. And so that for both the positive and the negative side and I think that if you show that and just do that as well, then citizens will also gain more trust like "okay, hey, the Tax Office is in favor of ensuring that the law is properly applied whether that turns out good or bad for me and for the Tax Office." (P1) ^x

(...) and also just to think along with them where I can, how some things can be tackled. I even have the tendency to, for example, if I notice that someone indeed has debt, to say well, these and these people and addresses you can go to. These are aid organizations, visit them sometime, make a call, maybe they can help you further or there is something else and I happen to know that there is an organization for that, so I will think along. That's what I personally do. (P14) ^{xi}

Employee's procedural role in building trust

In addition to building trust in conversations with citizens, participants also mentioned that the way in which the contact is established also contributes to building trust in the Tax Office. They mentioned that it is important to reach out to citizens quickly and to keep agreements. To give updates on how the settlement of the case is proceeding and to also manage citizens' expectations of what can be achieved. That way, citizens will feel respected, taken seriously and be less disappointed and therefore it will contribute to trust.

(...) so within 48 hours, we try 24 hours, the customer is called anyway, so that no customer can say: "I have not been called". (...) And that is sometimes very difficult when it is very busy. And yet we sometimes receive an email "Guys, we all have to call three more people, because that citizen needs to be called" so we try to stay out of the negativity from social media by keeping our word (...) then I think we can build a good trust relationship with the citizen and the entrepreneurs "Okay, at least we are called, we are listened to and agreements are met." (P5) ^{xii}

(...) and indeed just do as you promise. So just keep in touch a lot, give updates and just include them in the process that you are in, make your expectations clear, yeah, realistic with people. So "I can do this for you, but I'm going to try that for you, at this time I'll call back next week." Yes, you notice that people really appreciate that (P3) ^{xiii}

Employee's role in building trust is limited

While all participants acknowledge the importance of their role in building trust and try to implement the aforementioned practices in their daily work as much as possible, a common remark was that their role in building trust is however limited. This starts off with the realization that they have a limited scope in their work. Most citizens do not have direct contact with the Tax Office and therefore most people aren't impacted by the trust-building practices these employees employ.

We as handlers of tax returns and objections of course only speak to a very small part of the population. Most people don't file objections most people (...) have a fairly simple tax return, so they have no contact at all with the Tax Authorities in that regard (...) So my communication is not preventive. It's basically damage control. (P1) ^{xiv}

And we should be happy with every customer who gets a positive turn. Because we cannot reach entire groups. That doesn't work. (P11) ^{xv}

Participants also mentioned many causes of distrust that are beyond their control and they can do nothing about in their work. Rather, they feel like it is the Tax Office management or the government's job to work on those challenges. A challenge mentioned a lot was the complexity of tax regulations, which makes it hard for people to understand and adhere to the rules and increases the chance of being corrected by the Tax Office, which

erodes trust. Solutions suggested were for example to simplify tax regulations or to write better and more understandable letters.

And my personal opinion is that it is more up to the legislator, because we do not make law as the Tax Office. Choices have been made to make certain situations more fiscally attractive, but all these exceptions make it complex. And yeah then citizens make accidental mistakes which also makes it more difficult for the Tax Office to help people file the correct tax return, and then you have to correct it again, which costs a lot of time and money. So then the only thing we as the Tax Office can do is explain everything as best as possible. But the underlying problem is of course the complexity created in the first place. (P1) ^{xvi}

I think the letters should be clearer too. Some letters are very unclear and therefore they lose trust in, or at least how should I say that? Sometimes a letter is very unclear and they then call based on such a letter. But if you explain it then it is very different like "Oh, that's what you mean. But then you really have to put it differently in that letter." I think if we formulate those letters differently, it would help a lot. (P18) ^{xvii}

Furthermore, a few participants also notice that citizens don't understand the purpose of paying taxes and therefore don't understand why they should. These participants suggested that citizens should be informed about the purpose of the Tax Office, which would make them less reluctant to pay their taxes.

What you often see is that the Tax Office is of course sometimes also seen as the enemy (...) I mean not everyone has the bigger picture in mind, which is to say that we can pay for the roads, the police and the army. So yes, of course you see people (...) often more developed people who understand the system they think yes, you know, money also has to be generated to be able to pay for that. But of course not everyone has that in mind and then you get people who of course try to avoid paying taxes. (P9) ^{xviii}

So I think you have to start at the base, as it were, and perhaps also already at primary school to say: "Yes, when you have to pay taxes (...) then we get a lot in return as well. We ensure that the Netherlands remains financially healthy." (P2) ^{xix}

Unsurprisingly, the cause of distrust mentioned most was the bad reputation of the Tax Office reinforced by the media.

The media is of course focused on negativity and will never mention anything positive (P6)^{xx}

Participants experience this causing fear among citizens that they will get into trouble with the Tax Office. Participants often mentioned this as one of the signs of distrust regarding the Tax Office among citizens.

I think, the Tax Office is about collecting money and the Benefits Service¹ is about paying out money, but you see in the media that this is often confused. And when you talk about trusting the Tax Office, yeah, it sometimes saddens me that, you know that I think yeah, you know actually because of what maybe happens with the Benefits Service yeah that also has its influence on the Tax Authorities (P9)^{xxi}

Quite often I hear that they really say (..) “yes, I'm just calling because I want to make sure things go well, because I don't want to have a problem with the Tax Authorities” or “I don't want to be on a black blacklist.” You notice that in conversations every now and then. (P12)

xxii

But this was again perceived to be out of the employee's control to do anything about. Rather it was found to be a task for people higher up in the Office to work on changing their reputation and image.

Yes, I think, the tax telephone is, what I already indicated, is reported very poorly in the media and people think very poorly of it. But it is really about helping people and we are really a front end and of course the office can do much more and we are just a small cog. But I do think that the tax telephone image should also be worked on from, I don't know, the media or higher authorities or however that works (P17)^{xxiii}

Furthermore, mentioned as causes of distrust out of the employee's control were that many people have multiple problems with multiple governmental institutions which makes the threshold to pick up the phone very high. In the process people encounter multiple

¹ In Dutch: Dienst Toeslagen

employees who might give different answers and staff shortage causes citizens to have to wait longer before they are helped, for them to be helped more hurried and less thoroughly which decreases trust in the Office's competence as well. Some mention the General Data Protection Regulation (GDPR) which prevents employees for example from helping citizens and connecting them to the right governmental institution that could help them. And others mention ICT problems being an obstacle for building trust.

It is the ICT that causes a lot of problems, which also makes it difficult to regain trust and the capacity problems because yes, you run into a lot of things (P3) ^{xxiv}

A citizen is already in trouble and he just wants that when he calls, you want that as well when you want to work with an organization yourself then you actually want to be directly connected to the right department, the right person and get your answer right away. But that often doesn't work. (P4) ^{xxv}

All in all, participants acknowledged the importance of their role in building citizens' trust in the Tax Office, but also the limitations to that. They pointed out obstacles to building trust and causes of distrust out of their control and emphasized the role the Tax Office's management and the government have in this regard.

Perception of citizen's trustworthiness: competence

That it might be a good idea to simplify the tax return regulations or teach people about taxes is reinforced by the finding that most participants judged citizens as lacking the competence to fill in their tax forms correctly.

Yeah, yeah, I do actually think that more than half is not doing it correctly, yeah and what is then not doing it correctly? Incorrect to their own detriment. (...) Yes, I think that people then say "Gosh, before I fill that in (...) never mind then." Or that many people don't know as well that some things are deductible. (P16) ^{xxvi}

What we see in terms of things being corrected and that we have to revisit information they have provided, which is incorrect, is quite a lot. And filing tax returns is quite exciting for people, because you also notice, especially among young people, no attention is paid to this in schools. I never learned how to file a tax return basically. Never been talked about. You

learn a lot, but nothing about the Tax Office. And you do notice, especially among many young people, that there is a lot of unawareness as well. (P17) ^{xxvii}

However, many respondents mentioned that this lack of competence was understandable and mostly not due to citizens' skills and competences, but more to the tax forms and regulations being too complex. It was often mentioned that filing tax returns is especially difficult for low-literate people with lower capacity to act² and people who have to file their taxes after certain life events like buying a house, decease, divorce etc. Which was deemed understandable due to the complexity of the regulations in these situations.

No, because they don't get it. And they is very general (...) if you are dealing with people with low capacity to act, they just don't understand the letter (P4) ^{xxviii}

In general, yes [people are competent]. It is more like if there are particularities that they find it difficult, but in general I think yes, I think so, especially because the tax returns are mostly filed in advance. (P10) ^{xxix}

But yeah, well, you can't expect the citizens, we, we always assume that they have to know all the rules. Well, before I came to work here 'no way' and even now, because there are just so extremely many of them. (P7) ^{xxx}

An uncommon sentiment, yet expressed by a few, was the feeling that citizens don't want to understand and don't take the time to read up on how the tax system works and therefore make unnecessary mistakes.

People want to get rid of it quickly. That's more what I think, right? Because it's made so easy, people click through more easily. (P16) ^{xxxi}

Perception of citizen's trustworthiness: benevolence and integrity

Perceptions of citizens' trustworthiness regarding benevolence and integrity in tax compliance appeared to be very closely related. This makes sense, for when people are honest

² *In Dutch: Doenvermogen.* A term that has no direct translation, but means so much as to not only know how to survive as a citizen in the 21st century, but also act accordingly (WRR, 2022). Original quotes in Dutch can be found in **Appendix C**.

in the filing of their tax return (i.e. with integrity), they are apparently willing to pay taxes (i.e. benevolent), while if they are dishonest and knowingly commit fraud (i.e. without integrity), they are apparently unwilling to pay taxes (i.e. not benevolent).

While participants thus doubted citizen's competence regarding their tax returns for multiple reasons, the predominant sentiment was that most people do try to honestly file their tax return to the best of their knowledge. Most participants believed mistakes to be most often made out of unawareness, but not because they deliberately try to avoid taxation.

I also see a willingness among a large group of citizens to do things correctly and to do them on time and that people sometimes also report: "Hey, I have this, or I have that, would you please include that in the tax return?" And "Yes, I know I have to pay back, but just do it." So there are people who are open about it and want to correct any mistakes or things. (P14)

xxxii

Yes, especially when you hear that this year, in the first week of the tax return period, there have never been as many tax returns filed as in previous years. Yes, then I think that those citizens are really very aware of their rights and obligations towards the Tax Office. So I think that the majority of people actually follow the rules on their own accord. (P13) xxxiii

However, almost every participant also acknowledged that there are always exceptions to the rule and so that there are citizens who are less willing to be honest in their tax returns which they also encounter in their work. A few even mentioned that nobody actually really wants to pay taxes and only does so because they have to.

I think that a lot, the vast majority, I think, really want to do good. But yeah, there will always be a few bad apples who just really don't feel like it and who really try on all accounts to just grab as much as they can. And that's human (laughter), yes, that comes with the territory. (P7) xxxiv

Everyone is actually forced to file a tax return. That's just how the system is in the Netherlands, so they do it, they are willing to do it, but because they have to. (P5) xxxv

The following remark stood out as it somewhat contrasted with the prevailing sentiment and seemed to assume that a lot of people are dishonest deliberately:

But you can always try and that is also somewhat the moral at the moment, in politics and in the country, in society: If I can have an advantage by not being honest, then I will do so. And then it is our job to inspect that. (P11) ^{xxxvi}

However, while they thus encounter unwilling and dishonest people in their work, some also deliberately mention that their starting point is that people behave honestly. And that again made mistakes are caused by lack of competence rather than unwillingness.

Everyone is always honest. Yes, I don't think so, no, I'm sure it isn't. However, see what I'm saying: tax regulations are quite complex. So I, I, I always try to give people the benefit of the doubt (...) and I assume that if someone has filled in something incorrectly, I assume that they, initially I assume, that that person just didn't know how it should be filled out. (P1) ^{xxxvii}

Well, so many tax returns are filed every year and we only check a small percentage of course, because we assume that most of the information is correct that is filled in. So yes, I think, I do have confidence in the citizens. (P10) ^{xxxviii}

Discussion

Dutch Tax Office employees acknowledged encountering citizens lacking trust in the Tax Office and felt like it is important to build citizens' trust substantively and procedurally in their interactions. Substantively, they mentioned approaching citizens with the right tone of voice, making them feel heard by really listening to them and showing empathy, giving good explanations, having personal contact, thinking along in solutions and passing on signals as important practices. Procedurally, they mentioned establishing contact quickly, keeping agreements, giving updates and managing expectations as important factors. They suggested these elements to be important, because they notice that citizens generally respond positively to these practices and are willing to listen to the employee and to file their tax returns correctly accordingly. With regards to benevolence and integrity, citizens' tax compliance was therefore generally perceived as trustworthy. However, citizens were also found to be lacking competence in filing tax returns as they encounter many mistakes and questions about it in their work. But many participants also mentioned that this lack of competence was mostly not due to citizens' skills and competences, but more to the tax forms and regulations being too complex. They found explaining these to citizens in their work important, as they

feel like it increased compliance as well as trust in the Tax Office, but also stressed that it was up to the government to simplify them, which would have more effect. This also exemplifies how participants perceived their role in building trust to be important, but also limited. They notice causes of distrust among citizens and obstacles to building trust in their work that their trust-building effort will not solve or take away. Rather, they feel like it is up to the Tax Office's management or the government to work on these challenges (i.e. the complexity of tax regulations, the Tax Office's bad reputation, unawareness of the purpose of taxes, ICT challenges, labor shortage).

The findings from this study contribute to existing research by its interdisciplinary nature that enriched its theoretical foundation and enhanced its capacity to explore trust dynamics comprehensively. This study is firmly grounded in established theories of trust and trustworthiness from fields such as psychology, sociology, political philosophy, and organizational behavior (e.g., Mayer et al., 1995; Blau, 1964; Rousseau et al., 1762; Van Lange et al., 1997). This grounding provides a robust framework for interpreting the findings and situating them within the broader literature on trust dynamics. Psychology contributed understanding of individual cognitive processes and emotional responses related to trust, while sociology provided insights into social norms, interactions, and institutional structures shaping trust within organizations and society. Social contract theory, embedded in political philosophy, emphasized the mutual obligations between citizens and institutions and how fulfilling these obligations fosters trust. Additionally, organizational behavior literature offered valuable insights into the role of communication and organizational culture in fostering trust. This interdisciplinary approach allowed for a nuanced examination of trust-building practices and their impact on citizens' trust in the tax office, enriching the interpretation of findings and facilitating a deeper understanding of the complex interplay between individual, organizational, and societal factors influencing trust dynamics.

This study found that Tax Office employees recognize the necessity of building trust through their interactions with citizens, indicating that trust-building efforts in the public encounter are indeed critical to fostering a positive relationship between citizens and the institution (Bartels, 2013). Employees' trust-building practices align with Mayer et al. (1995)'s components of trustworthiness: competence, integrity, and benevolence. Their efforts to communicate clearly, empathize, and provide timely updates reflect a commitment to these principles, aiming to enhance perceived trustworthiness among citizens.

In line with the notion of reciprocity in trust-building, as highlighted by Blau (1964) and Gouldner (1960), participants' experience of citizens' positive responses to these

practices indicate a reciprocal relationship where trust-building efforts are rewarded with increased trust from citizens.

Furthermore, the findings from this study add in-depth insight into interactive determinants and signaling of trustworthiness. Raaphorst and Van de Walle's (2018a) framework - the signaling perspective - is evident in employees' reliance on observable characteristics to judge citizens' trustworthiness. For instance, employees consider citizens' efforts to comply with tax regulations as signals of trustworthiness (i.e. benevolence and integrity), despite occasional incompetence in accurately filing tax returns. Consistent with Moyson et al. (2016), this study finds that past interactions significantly influence trust perceptions. Tax Office employees' perceptions of citizens' trustworthiness are shaped by their experiences, highlighting the importance of positive, constructive interactions in building mutual trust. Interestingly, while the amount and nature of citizen contact differs between employees of services and implementation, this did not seem to affect the level of trustworthiness perceived. This suggests that other factors, beyond the amount and nature of contact, play a critical role in shaping trust perceptions among Tax Office employees. These could for example be the organizational culture, training and professional development, public perception and media influencing values, norms, and practices within the Tax Office which may impact how employees perceive their role in building trust and citizens' trustworthiness in tax compliance.

By integrating these insights from multiple disciplines, the study was better equipped to address the multifaceted nature of trust phenomena and provide comprehensive recommendations for enhancing trust within institutional contexts.

Recommendations for practice

The findings of this study have several implications for practice to enhance trust-building strategies within the Dutch Tax Office and improve citizens' trust in the institution. Firstly, it is important to prioritize communication strategies that inform citizens about the purpose and operation of the Tax Office, and the importance of taxes for funding essential public services. It was found that citizens' lack of understanding the regulations causes citizens to fear and distrust the Tax Office. This also causes a lack of competence in filing their tax returns correctly. Employees' personal contact and clear explanations of the Tax Office's letters and regulations seem to contribute to citizens' trust in the Tax Office and their understanding of their rights and obligations regarding tax regulations. Therefore, it could help to make the Tax Office's information on the website and in letters more accessible, clear

and personal and to provide educational campaigns and resources. This could help increase public understanding, willingness, and competence regarding tax obligations, thereby reducing misconceptions and distrust and increasing tax compliance.

Our findings also showed that Tax Office employees are aware of their role in building trust and try their best to effectuate this. They however question whether this has the desired effect, because citizens generally aren't aware of the effort being made to build trust as most people don't have direct contact with the Tax Office. Therefore, the Tax Office should proactively engage with citizens through various channels to foster transparency and dialogue. By demonstrating a commitment to serving the public interest and building trust, the Tax Office can enhance its credibility and legitimacy in the eyes of the public. This may involve highlighting initiatives aimed at improving service delivery, building trust and addressing citizen concerns.

Ultimately, by implementing these recommendations the Tax Office can cultivate a more positive relationship with citizens, leading to increased compliance with tax regulations and trust in the Tax Office.

Evaluation of the study

The use of semi-structured interviews allowed for the collection of comprehensive and nuanced data. This method provided flexibility for participants to express their thoughts in detail, offering a holistic understanding of their perceptions and experiences related to trust-building and citizen trustworthiness. The preparation for this study, including thorough familiarization with the organization led to a more nuanced research question. And by employing purposive sampling including participants from various departments, the study captured a wide range of perspectives enhancing the representativeness and generalizability of the findings within the context of the Dutch Tax Office.

However, while the findings offer deep insights into the Dutch Tax Office, the specific organizational and cultural context may limit the applicability of the results to other public institutions or countries. The benefits scandal has inevitably influenced trust perceptions within the organization, which might be less important for other institutions. Also, the way in which the organization interacts with citizens may be very different for other institutions or countries. Therefore, it is recommended that more similar studies in different institutional contexts are conducted, to strengthen the evidence base and the applicability of the results and conclusions to other organizations.

There may also have been a potential response bias, particularly given the sensitive nature of trust issues and the benefits scandal with its extensive media coverage, which might have caused social desirability bias. Employees might have presented their roles and perceptions in a more positive light to align with perceived expectations. These expectations might also have influenced the researcher's interpretations, despite efforts to mitigate this bias by keeping a reflexive journal and taking it into account while analyzing the data. On the other hand, the study's focus on the Dutch Tax Office, especially in the context of recent trust-related challenges, provides valuable insights that can inform practical strategies for enhancing trust between public institutions and citizens.

Additionally, selection bias may have also been at play in the sampling process. The voluntary nature of participation may have led to a sample consisting of individuals more willing or motivated to discuss trust issues, possibly skewing the results towards more engaged viewpoints. To mitigate this bias in future research, a more randomized sampling method or broader recruitment strategy could be employed to capture a wider range of experiences and perceptions within the Tax Office.

Lastly, while participants may believe their trust-building efforts to have a positive effect on citizens' trust, there cannot be reported any 'hard facts' about this. However, this study aimed to document their *experienced and perceived* role in trust-building, rather than any *actual effects* of this. It is recommended for future research to study the effects of the trust-building efforts using more suitable (quantitative) methods.

Conclusions

This study provides valuable insights into the trust dynamics between citizens and the Dutch Tax Office. It contributes to existing research by exploring this from the tax officials' perspective, rather than the citizens'. It was found that Tax Office employees recognize their role in building citizens' trust and employ multiple strategies, substantively and procedurally, to foster positive interactions, such as giving good explanations, showing empathy, and keeping agreements. Despite these efforts, employees perceive the impact of their trust-building practices as limited due to the limited scope of their work and various causes of distrust out of their control, for example the inherent complexity of tax regulations.

The complexity of the tax system also contributes to a perception among employees that many citizens lack competence in filing tax returns correctly, albeit in certain situations or among a certain population. This complexity also erodes trust among citizens who, reinforced by the benefits affair, fear making mistakes and getting into trouble with the Tax

Office. This fear signals a lack of trust in the institution. However, employees experience that most citizens strive to comply with tax regulations. Consequently, citizens are generally perceived as willing and honest, demonstrating benevolence and integrity.

Overall, this study highlights the significant, albeit limited, role Tax Office employees have in building citizens' trust and underscores the need for educational campaigns, accessible information, dialogue and systemic changes to enhance transparency and public understanding regarding tax regulations to continue building citizens' trust in the Tax Office.

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Appendix A: Topic list

Introduction

Can you tell me something about what you do within your work?

What exactly is your position?

How long have you been doing that?

In what way are you in contact with citizens?

How do you experience that contact?

What kind of conversations/contact do you experience as positive/negative?

Role of the tax authorities in building trust

What are the most important goals of the Tax Authorities for you?

“Building trust” was an important spearhead in the 2022 Annual Plan of the Tax Office.

Are you familiar with this goal?

If not I briefly introduced what this entailed.

Do you think that taxpayers you speak to generally trust the Tax Office?

Can you tell me why/why not?

How do you experience this in your work?

How do you think that the Tax Office could contribute to this trust?

What interventions do you think work best to increase trust in the Tax Office?

In what ways do you think the Tax Office can further build taxpayer’s trust?

Employee's role in building trust

How do you see your role in building trust with taxpayers?

How do you think your interactions with citizens influence their perception of the Tax Office?

Perception of citizens' trustworthiness

Do you think that citizens generally comply with tax rules well?

If so: How do you notice that?

If not: Why is that? Is that a matter of lack of knowledge or insight or is it something else?

How can you tell whether taxpayers are doing their best to comply with the rules?

Do you sometimes notice that this is not the case?

How do you know whether taxpayers find it difficult to understand the rules?

Do you think taxpayers are always honest in the information they provide in your dealings with them?

How do you notice that?










Do you sometimes notice that this is not the case?

Wrapping up














Thank you very much, I almost ran out of questions. Is there anything else I haven't asked about yet that you think is important to bring up in relation to the topic of this conversation?

Appendix B: Code tree

Collapsed

Codes			
 Name	 Files	References	
 <input type="radio"/> Aard van het contact	1	1	
 <input type="radio"/> Bouwen aan vertrouwen	1	1	
<input type="radio"/> Er gebeurt al heel veel	8	18	
 <input type="radio"/> Rol is beperkt	6	13	
<input type="radio"/> Obstakels bouwen aan vertrouwen	0	0	
<input type="radio"/> Oorzaak wantrouwen door burgers	0	0	
<input type="radio"/> Taak voor de Belastingdienst	0	0	
<input type="radio"/> Taak voor de overheid	4	6	
 <input type="radio"/> Rol voor werknemer	3	4	
<input type="radio"/> Inhoudelijk	0	0	
<input type="radio"/> Procesmatig	0	0	
<input type="radio"/> Doel van het werk	6	10	
 <input type="radio"/> Ervaren vertrouwen door burgers	6	10	
<input type="radio"/> Inhoudelijk	0	0	
<input type="radio"/> Procesmatig	0	0	
<input type="radio"/> Doel van het werk	6	10	
 <input type="radio"/> Ervaren vertrouwen door burgers	6	10	
 <input type="radio"/> Vertrouwen in burgers	3	4	
<input type="radio"/> Competentie	0	0	
<input type="radio"/> Integriteit	0	0	
<input type="radio"/> Welwillendheid	0	0	
<input type="radio"/> Werkzaam bij de Belastingdienst	18	18	

Expanded

Codes			
 Name	 	Files	References
 <input type="radio"/> Aard van het contact		1	1
 <input type="radio"/> Duur		0	0
<input type="radio"/> Kort contact		13	17
<input type="radio"/> Lang contact		5	8
<input type="radio"/> Meermalig contact		9	15
 <input type="radio"/> Ervaring medewerker		0	0
<input type="radio"/> Goed contact		12	20
<input type="radio"/> Moeilijk contact		7	12
 <input type="radio"/> Initiatief		0	0
<input type="radio"/> Belastingdienst geïnitieerd contact		4	4
<input type="radio"/> Burger geïnitieerd contact		16	16
 <input type="radio"/> Medium		0	0
<input type="radio"/> Fysiek contact		7	12
<input type="radio"/> Online videocall contact		2	2
<input type="radio"/> Schriftelijk contact		10	17
<input type="radio"/> Telefonisch contact		16	31
 <input type="radio"/> Bouwen aan vertrouwen		1	1
<input type="radio"/> Er gebeurt al heel veel		8	18
 <input type="radio"/> Rol is beperkt		6	13
 <input type="radio"/> Obstakels bouwen aan vertrouwen		0	0
<input type="radio"/> AVG		1	3
<input type="radio"/> ICT problemen		1	2
<input type="radio"/> Personeelstekort		6	12
 <input type="radio"/> Oorzaak wantrouwen door burgers		0	0
<input type="radio"/> Complexe regelgeving		8	21
 <input type="radio"/> Imago BD		10	21
<input type="radio"/> Media		9	22
<input type="radio"/> Moeten betalen		8	13
<input type="radio"/> Multiproblematiek		3	5
<input type="radio"/> Onduidelijkheid doel BD		4	5
<input type="radio"/> Verschillende antwoorden		3	4
<input type="radio"/> Verschillende contactpersonen		4	8

<input type="checkbox"/>	<input type="radio"/>	Taak voor de Belastingdienst	0	0
	<input type="radio"/>	Digitaliseren	1	2
	<input type="radio"/>	Een menselijke maat toepassen	5	16
	<input type="radio"/>	Engelse informatie geven	2	3
	<input type="radio"/>	Goede brieven schrijven	6	13
	<input type="radio"/>	Imago BD veranderen	6	11
	<input type="radio"/>	Informereren doel BD	8	12
	<input type="radio"/>	Kwaliteit BelTel en Balie	5	7
	<input type="radio"/>	Organisatiecultuur veranderen	2	3
	<input type="radio"/>	Pro-actief contact met burgers	2	10
	<input type="radio"/>	Samenwerken met de politiek	2	4
	<input type="radio"/>	Stella uitbouwen	1	1
	<input type="radio"/>	Vaste en rechtstreekse contactpers	2	8
<input type="checkbox"/>	<input type="radio"/>	Taak voor de overheid	4	6
	<input type="radio"/>	Handelen n.a.v. de affaire	1	1
	<input type="radio"/>	Imago BD verbeteren	2	3
	<input type="radio"/>	Open en transparant zijn	1	2
	<input type="radio"/>	Wetgeving versimpelen	3	4
<input type="checkbox"/>	<input type="radio"/>	Rol voor werknemer	3	4
<input type="checkbox"/>	<input type="radio"/>	Inhoudelijk	0	0
	<input type="radio"/>	Empatisch zijn	10	24
	<input type="radio"/>	Goede uitleg geven	17	56
	<input type="radio"/>	Luisteren	14	33
	<input type="radio"/>	Meedenken	10	19
	<input type="radio"/>	Met de juiste toon spreken	11	31
	<input type="radio"/>	Persoonlijk contact hebben	12	29
	<input type="radio"/>	Signalen doorgeven	6	7
<input type="checkbox"/>	<input type="radio"/>	Procesmatig	0	0
	<input type="radio"/>	Aan afspraken houden	5	12
	<input type="radio"/>	Snel contact leggen	7	14
	<input type="radio"/>	Updates geven	4	5
	<input type="radio"/>	Verwachtingen stellen	3	4

<input type="radio"/>	Doel van het werk	6	10
<input type="radio"/>	Ervaren vertrouwen door burgers	6	10
<input type="radio"/>	Geen vertrouwen door burgers	17	44
<input type="radio"/>	Wel vertrouwen door burgers	12	26
<input type="radio"/>	Vertrouwen in burgers	3	4
<input type="radio"/>	Competentie	0	0
<input type="radio"/>	Niet competent	17	61
<input type="radio"/>	Wel competent	8	13
<input type="radio"/>	Integriteit	0	0
<input type="radio"/>	Niet integer	14	36
<input type="radio"/>	Wel integer	16	45
<input type="radio"/>	Welwillendheid	0	0
<input type="radio"/>	Niet welwillend	12	18
<input type="radio"/>	Wel welwillend	16	39
<input type="radio"/>	Werkzaam bij de Belastingdienst	18	18

Appendix C: Original Quotes

- ⁱ Het ligt er ook aan hoe iemand binnenkomt want als ze inderdaad gefrusteerd binnenkomen, omdat ze moeten betalen, dan vaak hoor je die toeslagenaffaire komt dan weer naar boven. "Ja, daar heb ik toch geen vertrouwen meer in." En dus ligt er echt aan wie je aan de lijn krijgt, want je hebt ook mensen die niet geen nare ervaring hebben en ook al moeten die betalen, maar die daar wel gewoon de vertrouwen in hebben en die jou dan bellen om daarmee te helpen. Maar dan dan is dat gewoon goed
- ⁱⁱ Gesprekken zijn in in het begin wel lastig. Burger heeft toch al vaak gebeld naar de belastingtelefoon, jij bent de zoveelste die belt. Dus de behandelaars moeten eerst een soort vertrouwen inwinnen, want dat merk je wel dat ja toch heel vaak het vertrouwen kwijt is bij de, richting elke overheid
- ⁱⁱⁱ Ja, je hebt natuurlijk de klacht, want vaak wordt dat op papier gezet, dus dan dan lopen ze helemaal leeg en ja, het lijkt alsof ze dan eigenlijk verwachten dat er met de klacht niks geregeld kan worden. (...) De verwachting dat we iets voor ze kunnen doen, is vrij laag.
- ^{iv} Op basis van het contact wat ik heb, denk ik over het algemeen wel, ja (...) ik denk dat over het algemeen gewoon op een normale manier en een constructieve manier contact is. En ja, nou ja, goed dat dat de meeste mensen ook gewoon ervanuit gaan dat de belastingdienst op een correcte en juiste manier naar hun zaak kijkt. (...) ik kan me niet herinneren dat ik een discussie heb gehad, dat iemand zegt: Nou ja he, beste meneer u liegt en bedriegt de hele boel bij mekaar en u probeert mij iets te laten betalen, maar dat dat zou ik helemaal niet hoeven te betalen.
- ^v Weet je, het is allemaal, het is een heel groot psychologisch verhaal om de klant te bellen en hem goed en respectvol te woord te staan. (...) Dus ik denk met het vertrouwen van de burger dat het bij ons wel aan onze kant ligt, vanaf het begin af aan de klant respectvol behandelen.
- ^{vi} Als je er zelf ook geïrriteerd inkomt dat merkt zo'n burger merkt dat ook (...) toevallig een paar weken terug dat ik iets minder in m'n vel zat en dan merk ik dat ik een beetje afgeleid ben, maar dat dat die persoon dat ook merkt en dat die daar een beetje gefrustreerd over raakt (...) maar eigenlijk ja ik neem altijd de telefoon heel vrolijk op en dan is het eigenlijk al wel goed.
- ^{vii} Normaal gesproken krijg je alleen brieven op de op de deurmat en dan, ja, vaak hebben ze het gevoel dat het gewoon automatisch gestuurde brieven zijn, dat er niet echt naar gekeken wordt en dat dan automatisch een beslissing wordt genomen of iets dergelijks, maar als ze echt contact hebben met de medewerker van de Belastingdienst dan, hebben ze wel echt het gevoel van "Oh, er is al naar naar me geluisterd ik word wel gehoord, er is naar mijn aangifte of naar mijn bezwaar gekeken en ook echt beoordeeld. Want per brief dan, ja, volgens mij raken ze dan best wel snel in de stress of denken ze van: hé, dat klopt niet wat er staat en dan raken ze sneller gefrustreerd, terwijl als je met ze belt, dan is het toch wel dat ze ook gelijk hun verhaal kunnen doen, dat ik daar gelijk op kan reageren, dat dan ook gewoon veel vaker meer begrip voor elkaar is
- ^{viii} wat ik belangrijk vind, is om in gesprek te gaan met de burger om aan te geven waarom het misschien klopt of niet klopt, om het vertrouwen terug te krijgen door het in gesprek gaan met de burgers. Uitleggen waarom iets zo is en niet klakkeloos iets aannemen, omdat het nog eenmaal bij de wet bepaald is (...) Dat vind ik dus het vertrouwen uitleggen wat er gebeurt, van waarom iets is en waarom iets niet zo is. En niet denken van "nou wij bepalen wel en jij moet luisteren" vertrouwen geven door uitleg geven waarom dingen gebeuren.

^{ix} Maar het is vaak toch wel uitleggen aan de klant wat er niet goed is, wat ze niet goed gedaan hebben, wat er niet goed is aan hun bewijsvoering en mijn ervaring is dat zeker 80 procent wel met een opmerking weggaat van "oh wat fijn dat dat we dit gesprek hebben gehad en het is me allemaal duidelijk."

^x Hè, dus dat je altijd kijkt oké, zijn er onderdelen waarbij de burger dus, ja, mogelijk bepaalde voordelen niet krijgt die die zou moeten krijgen. Als wel, hè, zijn er bepaalde onderdelen, waar geen aftrek mogelijk is, dus beide kanten van het verhaal goed bekijken, want uiteindelijk is natuurlijk het doel van ons om ervoor te zorgen dat mensen op een juiste manier aangifte doen en als ze niet de juiste aangifte hebben gedaan om dan toch de aanslag op te leggen op zodanige manier dat het klopt. En dat dus zowel voor de positieve als voor de negatieve kant en ik denk dat als je dat laat zien en dat ook gewoon doet, dan burgers ook meer vertrouwen krijgen van "oké hè, de Belastingdienst is er dus voor dat de wet goed wordt toegepast of dat nou goed of slecht uitpakt voor mij en voor de Belastingdienst."

^{xi} En ook gewoon met hun mee te denken waar ik kan, hoe sommige aangepakt kunnen worden. Ik heb zelfs de neiging om bijvoorbeeld, als ik merk dat iemand inderdaad schuld heeft, om te zeggen van nou nou deze en deze, deze personen en adressen kun je naartoe. Dit zijn hulpverleningsorganisaties, ga eens een keer langs, doe een belletje, misschien dat zij je verder kunnen helpen of er is iets anders en ik weet toevallig dat daar een organisatie voor is, dat ik dan meedenk. Dat is wat ik persoonlijk doe.

^{xii} (...) dus binnen 48 uur, wij proberen 24 uur, de klant sowieso gebeld te worden, zodat geen klant kan zeggen: "ik ben niet gebeld." (...) en dat is soms heel moeilijk als het heel druk is. En toch krijgen we wel eens een mailtje van "Jongens we moeten allemaal nog even drie berichten op ons, belberichten op ons naam zetten, want die burger moet gebeld worden", dus we proberen uit die negativiteit van de van social-media te blijven door ons aan ons woord te houden. (...) dan denk ik dat we daardoor wel een goede vertrouwensband met de burger en de en de ondernemers op kunnen bouwen. Van "Oké, we worden in ieder geval gebeld, er wordt naar ons geluisterd en er wordt, er wordt aan het woord gehouden."

^{xiii} (...) en inderdaad gewoon doen wat je wat je belooft. Dus gewoon wel veel contact houden, updates geven en ze gewoon meenemen in het proces waar je mee bezig bent, duidelijk je verwachtingen, ja, reëel krijgen bij de mensen. Dus van "dit kan ik voor je doen, maar dat ga ik voor je proberen, zo laat, hè, volgende week bel ik weer terug." Ja, je merkt dat mensen dat wel gewoon heel prettig vinden

^{xiv} (...) wij als als behandelaars van aangiftes en en bezwaren spreken natuurlijk maar een heel klein deel van van de mensen, de meeste, de meeste mensen die dienen geen bezwaren in. De meeste mensen (...) die hebben een vrij simpele aangifte, hebben dus helemaal geen contact wat dat betreft met met de Belastingdienst (...) die communicatie is dus is, is niet preventief die ik doe. Dus mijn communicatie is niet preventief. Het is zeg maar damage controle.

^{xv} En we moeten wel blij zijn met iedere klant die een positieve wending krijgt. Want hele groepen kunnen we niet bereiken. Dat lukt niet.

^{xvi} En mijn persoonlijke mening is dat dat ook meer aan de wetgever ligt, want wij maken geen wet als Belastingdienst. Er zijn allemaal keuzes gemaakt om bepaalde situaties dan fiscaal wat aantrekkelijker te maken, maar door al dat soort uitzonderingen wordt het complex. En ja, dan maak je als burger onbewust fouten. Is het voor de Belastingdienst ook moeilijker mensen te helpen de juiste aangifte te doen, en dan moet je weer corrigeren, kost heel veel tijd en geld. Dus dan het enige wat wij als Belastingdienst dan nog kunnen doen, is zo goed mogelijk dat allemaal uitleggen.

Maar het onderliggende probleem is uiteraard de complexiteit die in de eerste instantie is gecreëerd.

^{xvii} Ik denk dat de brieven ook duidelijker moeten zijn. Sommige brieven, die zijn heel onduidelijk en dat ze daardoor dan ook het vertrouwen in verliezen, of in ieder geval dan hoe moet ik dat zeggen? Soms is een brief heel onduidelijk en naar aanleiding van zo'n brief bellen ze dan. Maar als je het dan uitlegt dan is het al heel anders dan "Oh dat bedoelen jullie. Maar dan moet je dat echt wel anders in die brief zetten." Denk, als we die brieven al anders formuleren, dat dat dat al wel heel erg helpt.

^{xviii} Ik bedoel niet iedereen, die heeft het grotere doel voor ogen, namelijk dat we de wegen, de politie en het leger kunnen betalen, zal ik maar zeggen. Dus ja, je ziet natuurlijk mensen (...) vaak wat meer ontwikkelde mensen die snappen het systeem die denken van ja weet je er moet gewoon ook geld worden gegenereerd om dat te kunnen betalen. Maar niet iedereen heeft dat natuurlijk voor ogen en dan krijg je dus mensen die natuurlijk proberen onder belastingbetaling uit te komen.

^{xix} Dus ik denk dat je wel bij de basis als het ware moet beginnen en misschien ook wel op de lagere school om te zeggen: ja, op het moment als je belasting moet gaan betalen, gaan we, dan krijgen we ook heel veel voor terug. Wij zorgen dat Nederland financieel gezond blijft.

^{xx} de media zit natuurlijk gericht op de negativiteit en die zal nooit iets positiefs ook noemen.

^{xxi} Ik denk, de Belastingdienst die gaat over het geld innen en toeslagen gaat over het uitkeren van het geld, maar je ziet in de media dat dat heel vaak door elkaar wordt gehaald. En als je het hebt over vertrouwen van de belastingdienst, ja, dan betreurt mij dat wel eens, hè dat ik denk van ja, weet je eigenlijk door, want misschien bij de dienst toeslagen gebeurt ja, dat heeft ook zijn uitstraling op de Belastingdienst

^{xxii} Best wel vaak hoor ik dat ze echt van die dat ze terugvallen van ja ik bel even want ik wil zeker dat het goed gaat, want ik wil niet ik wil geen probleem krijgen met met de Belastingdienst of ja, ik wil niet dat dat ik op een zwarte zwarte lijst terechtkom.

^{xxiii} Ja, ik vind kijk, belastingtelefoon is wat ik al aangaf wordt heel slecht in de media gezet en mensen denken er heel laag over. Maar het is echt om de mensen te helpen en we zijn echt een voorkant en natuurlijk kantoor kan veel meer en wij zijn maar spelt in de hooiberg. Maar ik vind wel dat de belastingtelefoon imago dat daar ook aan gewerkt mag worden vanuit weet ik niet media of hogere hand of hoe dat ook gaat.

^{xxiv} het is de ICT wat heel veel problemen veroorzaakt het ook bemoeilijkt om het vertrouwen terug te winnen en de capaciteitsproblemen want ja, je loopt tegen echt heel veel dingen aan.

^{xxv} een burger zit al plat gezegd in de shit en die die wil gewoon als ik bel, heb je zelf ook als je zelf met een organisatie wilt, dan wil je eigenlijk direct doorverbonden worden met de juiste afdeling, de juiste persoon en gelijk je antwoord krijgen. Maar dat lukt vaak niet.

^{xxvi} Ja, ja, ik denk toch wel dat meer dan de helft het niet goed doet, ja hè en en en ja, wat is dan niet goed, niet goed ten nadele van henzelf. (...) Ja, ik denk toch dat mensen dan zeggen van "Goh voor ik dat invul (...) laat dan maar zitten" of dat heel veel mensen ook niet weten dat sommige dingen aftrekbaar zijn.

^{xxvii} Wat we zien qua dingen wat hersteld wordt en dat wij weer terug moeten komen op informatie, wat hun hebben aangeven, wat niet klopt, is dat toch best wel veel. En aangifte is voor mensen toch best wel spannend, want je merkt ook vooral bij jongeren, op scholen wordt daar geen aandacht aan besteed. Hoe moet je een aangifte doen, heb ik nooit geleerd op de basis. Is nooit over gepraat. Je leert heel veel, maar niks over de Belastingdienst. En je merkt toch wel dat vooral veel bij veel jongeren ook dat daar echt wel veel onwetendheid zit.

^{xxviii} Nee, want ze snappen het niet. En ze is wel heel erg generaal (...) als je te maken hebt, met mensen met een laag doenvermogen die snappen de brief gewoon niet.

^{xxix} Over het algemeen wel, het is het is meer van als er bijzonderheden zijn, dat ze het, dat ze het lastig vinden, maar over het algemeen denk jawel denk het wel, voor, vooral omdat de aangiftes veel vooraf zijn ingevuld.

^{xxx} Maar ja, goed, je kan niet verwachten van de burgers, we, we gaan er altijd vanuit dat ze alle regels moeten kennen. Nou ja, voordat ik hier kwam werken, 'nou echt niet', en nu nog steeds niet, want er zijn er gewoon zó ontegenwoordig veel.

^{xxxi} Mensen willen er snel vanaf zijn. Dat denk ik dan meer, hè, omdat het zo makkelijk is gemaakt, klikken mensen makkelijker door.

^{xxxii} Ik denk over het algemeen wel ja. Ik zie ook wel bij een grote groep burgers een bereidwilligheid om dingen goed te doen en op tijd te doen en dat mensen soms ook wel melden van "Joh ik heb dit, of ik heb dat, wil je dat alsjeblieft in de aangifte verwerken?" En "ja, ik weet dat ik moet terugbetalen maar doe het maar." Dus er zijn mensen die daar wel gewoon open over zijn en tot hun eventuele fouten of dingen willen corrigeren.

^{xxxiii} Ja, ik denk over het algemeen wel. Ja, vooral als je dan ook hoort dat dit jaar, in de eerste week van de aangifteperiode er nog nooit zoveel aangiftes zijn geweest als eerdere jaren ja dan denk ik toch dat die burgers zich er echt wel heel erg van bewust zijn wat hun rechten en plichten zijn ten opzichte van de Belastingdienst. Dus ik denk dat het grootste gedeelte echt wel ja, zich uit zichzelf aan de regels houdt.

^{xxxiv} Ik denk dat een heel, het overgrote deel willen, denk ik, wel echt goed doen. Maar ja, er blijft altijd een paar rotte appels tussen zitten die er gewoon echt geen zin in hebben en die echt aan alle kanten proberen om om maar gewoon lekker te vangen zoveel als ze kunnen. En dat is mens (gelach) ja, dat hoort erbij.

^{xxxv} Iedereen wordt ook eigenlijk gedwongen om een aangifte in te dienen. Zo is het systeem nou eenmaal in Nederland, dus het is, ze zijn wel, ze willen het wel, maar omdat het moet.

^{xxxvi} Maar je kunt het altijd proberen en dat is ook een beetje de moraal op het moment, in de politiek en in het land, in de maatschappij: Als ik een voordeeltje kan hebben door niet eerlijk te zijn, dan doe ik dat.

^{xxxvii} Iedereen is altijd eerlijk. Ja, dat denk ik niet, nee, dat weet ik wel zeker dat het niet zo is. Maar goed, kijk wat ik al zeg, de belastingwetgeving is best wel complex. Dus ik, ik, ik probeer altijd wel mensen benefit of de doubt te geven, dus het voordeel van de twijfel, hè, en ik ga ervanuit als als iemand iets fout heeft ingevuld, ga ik ervanuit dat die, in eerste instantie ga ik ervanuit, dat die persoon gewoon niet wist hoe het ingevuld moest worden.

^{xxviii} Maar ja, goed, er komen ook elk jaar zoveel aangiftes binnen en we doen maar een klein percentage controleren we natuurlijk, omdat we ervanuit gaan dat de meeste informatie dat die wel gewoon klopt, die die ingevuld wordt. Dus ja, ik denk, ik heb wel vertrouwen in de burgers.