Introduction

Street-level bureaucrats require substantial discretion to do their job. We expect them to use their discretion to deliver a public service that is tailored and responsive to situational demands and the needs of individual citizens. These expectations make public service strongly dependent on street-level bureaucrats' professional judgments. Having to rely on their own judgments creates room for bureaucrats' personal attitudes to protrude their work, in service and regulatory street-level bureaucracies alike. To come to their decisions, street-level bureaucrats have to assess their clients. The necessity of client assessments makes street-level bureaucrats' attitude towards clients the most defining attitude in their work. That personal attitude is the topic of this dissertation. More specifically, this dissertation studies the components of this attitude and the factors that shape it. It posits that street-level bureaucrats' social context forms the main arena in which forces of attitude formation and change materialize.

1.1 AN INTRODUCTION TO STREET-LEVEL BUREAUCRATS' ATTITUDE TOWARDS CLIENTS

"THAT STUPID BUREAUCRAT!" With this exclamation Peter Blau (1956) opens his classic book 'Bureaucracy in modern society'. It captures the frustrations with bureaucracy many of us have endured at one point or another (Hummel, 2015; King & Stivers, 1998). Oftentimes, these frustrations are conjured up in our encounters with the faces of government (Katz & Danet, 1973a). In these encounters, social welfare officers, teachers, police officers, tax officials, and other government representatives decide on the government benefits we get and the administrative sanctions that are imposed on us (Lipsky, 2010).

Because many of the decisions these street-level bureaucrats make can have a profound impact on our lives, bureaucracies since long impose on bureaucrats "a set of norms which are supposed to govern interpersonal relationships within the organization and between the organization and its clientele" (Katz & Danet, 1973a, p. 4). In the heydays of the Weberian bureaucracy, an ideal type bureaucracy in which many modern-day administrations have their roots (Olsen, 2005), these norms prescribed that bureaucrats should hold office 'sine ira et studio'—without anger and fondness (Weber, 1946, cited in Blau, 1956, p. 30). Weberian bureaucracies require bureaucrats to display "an orientation of action to formal rules and laws" that substantiates bureaucratic decisions with "universalism and calculation in reference to enacted regulations" (Kalberg, 1980, p. 1158). Against this background, 'sine ira et studio' means that bureaucrats' personal involvement and emotional considerations are eliminated from administrations to protect citizens against arbitrariness in bureaucratic decision-making (Dubois, 2010; Blau, 1956).

In this traditional discourse, bureaucrats' personal attitudes—defined as "a psychological tendency that is expressed by evaluating a particular entity with some degree of favor or

disfavor" (Eagly & Chaiken, 1993, p. 1)—were supposed not to matter. After all, as neutral representatives of the state these bureaucrats were mere 'cogs in the bureaucratic machine' whose personal dispositions were detached from their administrative work (e.g., Blau, 1956; Hummel, 2015). It is implicit therein that bureaucracies prescribed a norm of impartial attitudes to citizens to bureaucrats (Bartels, 2013, p. 470). As time progressed, however, it became increasingly clear that separating bureaucrats' personal attitudes from administration is nearly impossible (e.g., Hasenfeld & Steinmetz, 1981; Goodsell, 1981a; Winter, 2002; Oberfield, 2014a; Van Kleef, Schott, & Steen, 2015; Zacka, 2017).

For street-level bureaucrats, their interactions with clients are the most distinctive feature of their work (Maynard-Moody & Musheno, 2003). Against this background, it is not surprising that the literature on street-level bureaucracy consistently underlines that street-level bureaucrats are aware of who their clients are and ground decisions in their evaluations of clients (Maynard-Moody & Musheno, 2003; Jilke & Tummers, 2018; Van Kleef et al., 2015). These dynamics have led multiple scholars to suggest that street-level bureaucrats' attitude towards clients is a defining feature of their work (Baviskar & Winter, 2017; Keiser, 2010; Lipsky, 2010; Stone, 1981; Winter, 2002).

Frontline work conditions simultaneously open up avenues for street-level bureaucrats' attitude to clients to protrude their work *and* pressure these bureaucrats to fall back on this attitude. It permeates their work by the discretion street-level bureaucrats have. The cases street-level bureaucrats process are oftentimes too complex to be sufficiently delineated in bureaucratic frameworks (Evans & Harris, 2004). Their complexity calls for responsiveness to the human dimension in public service (Lipsky, 2010, p. 15): ignoring case specificities and sticking to standardized formats would obstruct effective public service delivery and impair the legitimacy of public service (Lipsky, 2010). As a result, the effectiveness of frontline operations often stands or falls with the professional judgments street-level bureaucrats make (Hupe & Hill, 2007; Evans & Harris, 2004). The discretion they have to this end grants street-level bureaucrats freedom (Vinzant & Crothers, 1998). This freedom permits street-level bureaucrats' attitude towards clients to protrude bureaucratic processes (e.g., Maynard-Moody & Musheno, 2003).

Street-level bureaucrats are pressured to fall back on this attitude by the strenuous character of their work conditions (Baviskar & Winter, 2017). Street-level bureaucracies are known for their insufficient resources, constraints of time and information, and high levels of ambiguity (Hupe, Hill, & Buffat, 2016a). These conditions pressure street-level bureaucrats to develop mental shortcuts and simplifications of the client world that facilitate their tasks (Lipsky, 2010). These shortcuts are, inter alia, developed through "attitudinal developments that redefine […] the nature of the clientele to be served" (Lipsky, 2010, p. 141).

Not only frontline work conditions but also policy discourses have created opportunities for street-level bureaucrats' attitude towards clients to affect their work. Changes in public management philosophies, such as the advent of the New Public Management and New

Public Governance, were accompanied by changing perspectives on the bureaucratic encounter (Bartels, 2013). New perspectives, for instance, stressed that this encounter should become a "more collaborative, deliberative, and participatory" process between bureaucrats and citizens (Bartels, 2013, p. 475). As these management reforms brought an altered outlook on the bureaucratic encounter, they entailed a gradual move away from Weberian ideals of an impartial attitude to clients (Bartels, 2013). Instead of impartial attitudes, these reforms tend to prescribe specific attitudes to clients to street-level bureaucrats, such as an attitude of trust (Van de Walle & Lahat, 2016). As a consequence, these management reforms incorporate deliberate policy discourses that increased the role attitudes to clients play in frontline operations.

The centrality of attitudes towards clients in current-day bureaucratic encounters raises the question of how these attitudes come into being. Prior research in social psychology has taught us that social context is critical for attitude formation and change (Prislin & Wood, 2005; Eagly & Chaiken, 1993; Briñol & Petty, 2005). Although research on the bureaucratic encounter has boomed in recent years (e.g., Andersen & Guul, 2019; Baviskar, 2018; Harrits, 2018; Barnes & Henly, 2018; Pedersen, Stritch, & Thuesen, 2018; Zacka, 2017; Bruhn & Ekström, 2017), inquiries tend to neglect the social context of the frontlines still (Raaphorst, 2017). This dissertation brings together these two streams of research to explore how elements of street-level bureaucrats' social context shape them in their attitude towards clients. This means that this thesis takes a social psychological approach to the study of bureaucrats' attitude to clients.

The remainder of this chapter is structured as follows. The next section (1.2) will give an overview of the current state of the art of research into street-level bureaucrats' attitude towards clients, culminating in the general research question of this dissertation. In section 1.3, I will provide a discussion of what it means to integrate social psychology and public administration research. In section 1.4, this focus is narrowed down by providing a discussion of what a social psychological approach to the study of street-level bureaucrats' attitude towards clients entails. I then draw from this approach to introduce each of the empirical chapters of this dissertation. In section 1.5, I introduce the research setting of this dissertation. This is followed by a discussion of its methodological approach, in section 1.6. The academic and practical contributions of this thesis are discussed in section 1.7. This chapter ends with an overview of this dissertation, provided in section 1.8.

1.2 CURRENT STATE OF THE ART AND GENERAL RESEARCH QUESTION

The crucial role attitudes have in shaping our social world warrant their study in street-level bureaucracy scholarship. Attitudes determine how individuals process information

(Eagly & Chaiken, 1993; Baron & Byrne, 1997). More specifically, they affect which pieces of information we pay attention to, how we interpret these pieces of information, and which pieces of information we tend to remember (Maio & Haddock, 2015). As a result, attitudes can lead us to perceive the world around us in a biased manner (Eagly & Chaiken, 1993). For the bureaucratic encounter, these insights imply that street-level bureaucrats' attitude to clients affects how they process client-related information, allowing this attitude to protrude street-level judgments (Keiser, 2010; Baviskar & Winter, 2017; Lipsky, 2010).

Despite the importance of this attitude to frontline operations, the literature on street-level bureaucrats' attitude towards clients is scattered and disparate. Starting with matters of conceptualization and definition, it stands out that substantive interpretations of the attitude concept are broad and diverse in this literature. To illustrate, for Stone and Feldbaum (1976, p. 86) 'attitudes relating specifically to clients' entail "whether or not respondents looked favorably upon the inclusion of clients in the planning and implementing of agency programs." Stone (1981, p. 45) equals 'client-related attitudes' to "whether clients are viewed in a moralistic light" and "whether the reference rating of clients is high or low", while Winter (2002) and Baviskar and Winter (2017) conceptualize 'attitudes towards the target group' in terms of bureaucrats' aversion towards and tolerance of the target group under study.

Oberfield (2014a, 2019) and Keiser (2010) take a somewhat different approach. They depart from bureaucrats' general attitude to clients, to subsequently narrow their substantive focus down to specific aspects of this concept. For instance, Keiser (2010, p. 251) narrows her assessment of attitude to clients down to "whether examiners feel that claimants are honest about needing benefits." Oberfield (2014a, pp. 13–14) equates "bureaucrats' attitudes about the people whom their agencies serve and the social problems they encounter in their work" to bureaucrats' attitudes towards the causes of clients' problems and attitudes to "race, racism, and racial inequality."

In addition, attitude definitions often remain implicit (e.g., Stone & Feldbaum, 1976; Scherer & Scherer, 1980; Stone, 1981; Liou & Cruise, 1994; Soydan, 1995; Van Kleef et al., 2015; Baviskar & Winter, 2017). This means that scholars tend to leave open what they understand by 'attitude' (for exceptions, see Oberfield, 2014a, 2019; Wilson, 1989). The literature also reveals that concepts are not distinguished well enough. In street-level bureaucracy scholarship, there appears to be conceptual overlap between 'attitude' and adjacent concepts like 'values', 'orientations', 'perceptions', 'assessments'. These concepts are used interchangeably to denote one's evaluation of the other party—that is, the client or the street-level bureaucrat—in the bureaucratic encounter (e.g., Winter, 2002; Blau, 1960; Nelson, 1981; Borgatta, Fanshel, & Meyer, 1960; Berman, 1997).

Naturally, this state of affairs is reflected in measurements of street-level bureaucrats' attitude to clients. In addition to diversity therein, efforts to measure this concept are primarily unidimensional in nature (e.g., Winter, 2002; Liou & Cruise, 1994). They also tend

to tap into the cognitive elements of this attitude only (e.g., Oberfield, 2019; Borgatta et al., 1960; Winter, 2002). This status quo is in contrast with social psychology scholarship, which tends to advocate a multicomponent foundation of attitudes (Breckler, 1984; Maio & Haddock, 2015).

These observations illustrate that we have little substantive knowledge of the concept of street-level bureaucrats' attitude towards clients, nor of the elements to include in its measurement. In light of this state of the art, the first objective of this dissertation is to advance the conceptual understanding and measurement of street-level bureaucrats' attitude towards clients.

If we look at *how* scholars use this general attitude construct in their work, it first stands out that it is generally studied in relation to bureaucratic or discretionary behavior (e.g., Keiser, 2010; Winter, 2002; Baviskar & Winter, 2017; Kroeger, 1975; Scherer & Scherer, 1980). Examples include the association between this attitude and eligibility decisions (Keiser, 2010) or bureaucrats' general coping behaviors (Baviskar & Winter, 2017; Winter, 2002). These works allude to a primary research interest in the effects of this attitude, rather than its antecedents (for an exception, see Stone, 1981).

As a second trend, scholarship on street-level bureaucrats' attitude to clients displays a primary interest in bureaucrats' evaluation of individual clients or specific client groups, rather than their general attitude towards clients (e.g., Maynard-Moody & Musheno, 2003; Vinzant & Crothers, 1998; Dubois, 2010). In this stream of literature, accumulated evidence suggests that street-level bureaucrats' discretionary actions are informed by their categorizations of clients. Common categorizations are evaluations in terms of clients' 'worthiness', 'deservingness', or perceived need (Maynard-Moody & Musheno, 2003; Jilke & Tummers, 2018). The research interest in these categorizations have made empirical analyses of the use of stereotypes (e.g., Harrits, 2018; Raaphorst, 2017; Pedersen et al., 2018) and discrimination of specific client groups (Andersen & Guul, 2019; Jilke, Van Dooren, & Rys, 2018; Goodsell, 1981b) ubiquitous in this subfield of study.

Although these scholarly efforts were particularly successful in generating rich, in-depth descriptions of bureaucratic encounters and bureaucrats' discretion use (Bartels, 2013; Gofen, Sella, & Gassner, 2019), this narrow focus has had two negative consequences for the study of street-level bureaucrats' general attitude to clients. First, bureaucrats' general attitude to clients is mostly neglected as a topic of inquiry in this case-specific orientation. This neglect alludes to a disregard for the likely coexistence of street-level bureaucrats' general evaluation of clients and their case-specific client evaluations (cf. Van de Walle, 2004). In this coexistence, bureaucrats' general attitude to clients is argued to form an abstract-level prototype that can guide their case-specific categorizations of clients (Oberfield, 2014a).

Second, a focus on how street-level bureaucrats evaluate specific clients has caused the majority of analyses to focus on *characteristics of the client*, often inquiring how these characteristics affect bureaucrats' discretion use (e.g., Soss, Fording, & Schram, 2011;

Goodsell, 1976). An overemphasis on client characteristics implicitly converts street-level bureaucrats' attitude to clients into a phenomenon that is external to the street-level bureaucrat. Attitudes, however, are unobservable, internal mental constructs, the formation of which hinges on internal psychological processes (Eagly & Chaiken, 1993). Furthermore, an external outlook on attitudes ignores the psychological functionalities attitudes have (see Maio & Haddock, 2015). The psychological needs attitudes fulfill draw the attitude construct further into the inner world of the individual.

A primary research interest in characteristics of the client furthermore elicits a reductive perspective on the forces that shape street-level bureaucrats (Gofen et al., 2019). This is, inter alia, apparent from the tendency in street-level bureaucracy research to neglect the social context of the bureaucrat (Raaphorst, 2017). And studies that do address this social context (e.g., Maroulis, 2017; Nisar & Maroulis, 2017) tend to leave out how forces therein affect street-level bureaucrats in their attitude towards clients.

This state of the art brings me to the second aim of this dissertation: to add to the understanding of the factors that shape street-level bureaucrats' attitude towards clients. To this end, this dissertation views bureaucracy as a social context that shapes bureaucrats in their bureaucratic attitudes (cf. Dahl, 1947). Two eminent components of the individual's social context are others and the self (see Baron & Byrne, 1997; Prislin & Wood, 2005). For that reason, this dissertation studies how key social others in that bureaucratic setting and the bureaucrats' self-concept—i.e., the "organized collection of beliefs and feelings about oneself" (Baron & Byrne, 1997, p. 152)—shape this core attitude; rather than adding to existing explanations of how clients and their attributes affect street-level bureaucrats' attitude to clients. The two objectives of this thesis are summarized in the following general research question:

> *Wat are the components and antecedents of street-level bureaucrats' attitude towards clients?*

The answer to this general research question is provided in the conclusions and reflections chapter of this thesis (chapter six). The empirical chapters of this thesis address sub-questions to this research question. The first empirical chapter, **chapter two**, inquires the attitude components by addressing the conceptualization and measurement of the attitude construct under study. The sub-question it answers is: 'How can the construct of street-level bureaucrats' attitude towards clients be conceptualized and measured?' This chapter is preparatory to the subsequent empirical chapters, which aim to deepen our understanding of this attitude's antecedents.

Turning to the antecedents, **chapters three and four** focus on key others in the social context of bureaucracy who may shape street-level bureaucrats in their attitude to clients. The selection of these actors will be grounded in theories of social psychology. The sub-

question these two chapters address is: 'How do key social others in the bureaucratic setting shape street-level bureaucrats' attitude towards clients?' Bureaucrats' self-concept is addressed in **chapter five**. It focusses on the question: 'How does street-level bureaucrats' self-concept affect street-level bureaucrats in their attitude towards clients?' To select the elements of the self-concept to explore, I again integrate insights from social psychology and street-level bureaucracy scholarship. In the next paragraph, I will first elaborate on what an integration of these two fields entails.

1.3 AN INTEGRATION OF SOCIAL PSYCHOLOGY AND PUBLIC ADMINISTRATION

This dissertation strongly draws from insights from social psychology. In public administration, the relatedness of public administration and social psychology has long been recognized. As early as 1947, Robert Dahl viewed the contextual specificity of public administration—i.e., its focus on government services—as the main distinction between these fields. His classic article centers on three problems that, according to him, made it difficult to establish public administration as a science. In light of these problems, he (1947, p. 7) contended that:

> "We cannot achieve a science by creating in a mechanized 'administrative man' a modern descendant of the eighteenth century's rational man, whose only existence is in books on public administration and whose only activity is strict obedience to universal laws of the science of administration."

This conviction led Dahl (1947, p. 7) to ponder "if we know precious little about 'administrative man' as an individual, perhaps we know even less about him as a social animal." His argument culminates in a call to not ignore the social setting of administration; a plea that inevitably draws public administration into the domains of social psychology and sociology.

A more explicit advocate of building on social psychology to forward public administration was Herbert Simon. Simon (1997) viewed the bureaucratic organization as a psychological environment that inevitably affects the decision-making processes of the individuals therein. His argument turns administrative decision-making into a psychological process. In Simon's commentary (1947) on Dahl's (1947) paper, Simon goes beyond framing these processes as inherently psychological and positions social psychology and public administration as adjacent fields that greatly overlap. He (1947, p. 203) even claims that "the research worker in administration must consider himself not merely a person whose work is related to social psychology, but a person who is a social psychologist concentrating in a particular special area of human behavior."

These classic works demonstrate that an interest in social psychology is not new to public administration. Nevertheless, recent years have witnessed a renewed interest in their integration, predominantly voiced through the 'behavioral public administration' movement (e.g., Grimmelikhuijsen, Jilke, Olsen, & Tummers, 2017; Jilke & Tummers, 2018). This movement calls to advance the understanding of individual behavior and attitudes in public administration by incorporating insights from psychology. In practice, a behavioral focus dominates this movement, as well as a focus on (quasi-) experimental research methods from the psychology field.

Although human behavior is a central tenet of social psychology (Baron & Byrne, 1997), how we evaluate and construct the social world around us (i.e., our attitudes) is just as core to social psychology as its behavioral focus (Albarracín, Johnson, & Zanna, 2005; Baron, Byrne, & Griffit, 1974). An overrepresentation of behavioral research in efforts to integrate public administration and psychology thus risks that we miss out on the advances social psychological knowledge can bring to our understanding of attitudes relevant to public administration.

An overemphasis on experimental research ignores that social psychology builds on two main research pillars: the experimental pillar *and* the correlational pillar (Baron & Byrne, 1997; Baron et al., 1974). In experimental research "one or more factors […] are systematically changed to determine whether such variations affect one or more other factors" (Baron & Byrne, 1997, p. 20). In correlational research scientists "observe naturally occurring changes in the variables of interest to learn if changes in one are associated with changes in the other" (Baron & Byrne, 1997, p. 24).

Its popularity does not preclude that the experimental method—just like any other method—has its own drawbacks. For instance, its prerequisite of an artificially controlled setting strongly confines the number of constructs researchers can include in their studies. Hence, real world situations are generally more complex than can be captured with an experimental design (Baron & Byrne, 1997). This drawback compromises the ecological validity of this method. This certainly holds true for the domain of public administration, in which context and ambiguity are defining features of most research subjects (e.g., see discussions on the multiple accountabilities of street-level bureaucrats, Hupe & Hill, 2007; Thomann, Hupe, & Sager, 2018). Also, the decisions studied in experiments often constitute hypothetical decisions still, rather than real life behaviors. This characteristic has implications for the validity of the causal inferences drawn from experiments. Consequently, experimental research does not obviate correlational research.

Lastly, a disproportional methodological focus in efforts to integrate social psychology and public administration will result in a partial integration that lags behind in *theoretical* integration. By employing a social psychological approach to the study of street-level bureaucrats' attitude towards clients, this dissertation aims to add to the theoretical integration of the two fields. In this process, it applies the correlational method. The next section

elaborates on what a social psychological approach to the study of street-level bureaucrats' attitude to clients entails. Building on this approach, the remainder of the subsequent section introduces the empirical chapters of this thesis.

1.4 A SOCIAL PSYCHOLOGICAL APPROACH TO THE STUDY OF ATTITUDE TOWARDS CLIENTS

Social psychology aims to unravel "the nature and causes of individual behavior and thought in social situations" (Baron & Byrne, 1997, p. 6). Attitudes are a dominant feature of the thought pillar this definition refers to (e.g., Maio & Haddock, 2015; Albarracín et al., 2005). Transposing this definition to the study of attitudes implies a research interest in how these evaluative tendencies form and change in the social context of the individual. It is self-evident that other individuals constitute a distinctive element of one's social context (Baron et al., 1974). Others in the social context exert social influences that trigger attitudinal development (Prislin & Wood, 2005; Eagly & Chaiken, 1993). Therefore, social others are this thesis' first focus in its exploration of how social context shapes street-level bureaucrats in their attitude towards clients.

Second, the center of one's social universe is the self (Baron & Byrne, 1997, p. 152). In our social universe, we strongly desire to be ourselves and uphold favorable self-evaluations in social influence settings (Prislin & Wood, 2005, p. 672). As a result, an individual's self-concept is a defining feature of her or his social context; a feature that has been theorized to constitute a strong force of attitude formation and change (Prislin & Wood, 2005). That is why the self-concept is the second feature of the bureaucrat's social context this dissertation explores (cf. Baron & Byrne, 1997).

Conceptualization and measurement

Prior to identifying which social others and aspects of the self-concept matter, this thesis addresses how street-level bureaucrats' attitude towards clients can be conceptualized and measured, in **chapter two**. In this chapter, a measurement instrument for this construct is developed and validated. Applying a social psychological approach to this objective entails that this instrument is grounded in psychological theory of attitude measurement. More specifically, it draws from Breckler's (1984) multicomponent model of attitude. Although not uncontested (e.g., Fazio & Olson, 2003), this tripartite view of attitudes has dominated attitude research in social psychology (Maio & Haddock, 2015). It posits that attitudes have three components: a cognitive component, an affective component, and a behavioral component (Breckler, 1984). According to this model, an attitude thus manifests itself through cognition, affect, and behavior (Maio & Haddock, 2015): the cognitions, affective sentiments, and behaviors we associate with an attitude object inform us of our attitude to that

object, making the unobservable attitude observable (see Haddock & Huskinson, 2004; Eagly & Chaiken, 1993).

Building on this model allows for the multidimensional measurement of attitude to clients. It also enables me to give substantive body to this concept in a street-level bureaucracy context. As a result, it allows for a synergy of social psychological research and public administration research as it brings together psychological insights into attitude measurement and the rich, in-depth descriptions of bureaucratic encounters in street-level bureaucracy scholarship. Empirical chapters three to five employ the measurement instrument developed in chapter two.

Social others and the self-concept

From attitude theory it was derived that social others and bureaucrats' self-concept are likely to affect street-level bureaucrats in their attitude to clients. I use street-level bureaucracy literature to identify which frontline social others (actors) and aspects of the self-concept matter. To guide this exploration, I build on Oberfield (2014a) who proposes two perspectives on how street-level bureaucrats acquire the attitudes they need to function as bureaucrats: the institutional perspective and the dispositional perspective.

The institutional perspective

Bureaucracies are institutions (Hummel, 2015). Institutions form the "regulative, normative, and cultural-cognitive elements that, together with associated activities and resources, provide stability and meaning to social life" (Scott, 2014, p. 56). In line with Dahl's (1947) outlook on bureaucracy, institutionalism converts bureaucracy into a social setting. The institutional perspective hence predicts that bureaucrats acquire their attitudes through intra-organizational social forces (Oberfield, 2014a, p. 31). Support for the institutional perspective in street-level bureaucracy scholarship is inter alia provided by Maynard-Moody and Musheno (2003). They (2003, p. 20) uncovered that street-level bureaucrats "define their work and to a large extent themselves in terms of relationships more than rules", adding that their "social relations […] shape, guide, and give meaning to their judgments." I build on the institutional perspective to identify the social actors most likely to affect street-level bureaucrats' attitude to clients.

The organizational socialization literature has identified the relationships individuals build with peers and supervisors as key in shaping their attitudes (Griffin, Colella, & Goparaju, 2000; Cooper-Thomas & Anderson, 2006). Drawing from this literature, this dissertation examines how work group colleagues and the frontline supervisor shape street-level bureaucrats in their attitude towards clients.

How work group colleagues affect this attitude is explored in **chapter three**. In street-level bureaucracy scholarship, it has long been acknowledged that peers shape street-level bureaucrats in their dispositions (e.g., Sandfort, 2000; Zacka, 2017). For instance, the social

processes that unfold between street-level bureaucrats are argued to give rise to collective knowledge and shared belief systems (Sandfort, 2000; Riccucci, 2005). Yet, how these social processes shape street-level bureaucrats' attitude towards clients is quite a black box still. In addition, inquiries of social processes tend to ignore the boundaries posed thereon by the formal structure of the work group (see Foldey & Buckley, 2010). This status quo contrasts with scholarship that identifies work groups as the strongest source of organizational socialization (Moreland & Levine, 2006; Argyle, 1989). For these reasons, chapter three focusses on street-level bureaucrats' work group colleagues as the first source of social influence in bureaucrats' attitude to clients.

Chapter four explores how the frontline supervisor shapes subordinate street-level bureaucrats in their attitude to clients. The frontline supervisor as a source of social influence has largely been ignored in the street-level bureaucracy literature (cf. Sandfort, 2000). Supervisor influence has been problematized because it is believed that street-level bureaucrats are difficult to subject to top-down control incentives, due to their autonomy and discretion (Hupe & Hill, 2007). This perspective surpasses that, even in their autonomy, discretion is a relational construct that is negotiated between street-level bureaucrats and their supervisors (Evans, 2013). Also, the complexity of frontline work may trigger street-level bureaucrats to seek supervisor support and feedback on how to use their discretion (e.g., Vinzant & Crothers, 1998; cf. Northouse, 2018). These circumstances create soft-steering opportunities that convert the social relation between supervisors and subordinate street-level bureaucrats to a key source of attitudinal influence. Consequently, the frontline supervisor is the second social actor this dissertation studies.

The dispositional perspective

The dispositional perspective suggests that street-level bureaucrats' psychological traits form them in their attitudes and behaviors (Oberfield, 2014a). This perspective offers an individual-level, extra-organizational outlook on bureaucratic dispositions. I draw from the dispositional perspective to identify aspects of street-level bureaucrats' self-concept that may shape their attitude towards clients.

The psychological characteristics bureaucrats bring to work are plentiful (cf. Argyle, 1989). In the street-level bureaucracy literature, bureaucrats' attitude towards clients is primarily depicted as a coping mechanism for the psychological pressures of frontline work (Baviskar & Winter, 2017; Lipsky, 2010). These strains are argued to entice street-level bureaucrats to develop a negative attitude to clients, as such attitudinal developments protect bureaucrats' ego and enable them to maintain a favorable self-image (Blau, 1960; Katz, 1960).

The conception of attitude to clients as a coping mechanism suggests that selected aspects of the self-concept should appeal to this trigger for attitude change. A most likely trait in this regard is street-level bureaucrats' general self-efficacy. General self-efficacy refers

to one's general sense of personal competence to deal with potentially adverse and stressful events (Scholz, Gutiérrez-Doña, Sud, & Schwarzer, 2002). This functionality suggests that general self-efficacy makes street-level bureaucrats more resilient against the strains of frontline work, hence obviating a need to deal with them through attitudinal developments that alter how they perceive the client world. That is why **chapter five** explores how street-level bureaucrats' general self-efficacy shapes their attitude to clients.

Chapter five is the only empirical chapter that takes a dispositional perspective on street-level bureaucrats' attitude to clients. It furthermore differs from the other empirical chapters in that it is the only chapter that connects attitude towards clients to a common outcome in street-level bureaucracy research: street-level bureaucrats' rule-following identity. Rule-following identity refers to bureaucrats' "understandings of themselves vis-à-vis their organization's rules" (Oberfield, 2014a, p. 12). Thus, this chapter first studies the relation between general self-efficacy and attitude to clients and then explores whether attitude towards clients relates to bureaucrats' rule-following identity.

Bureaucrats' rule-following identity has been a primary research subject in the study of bureaucracy (e.g., Foster & Jones, 1978; Bozeman & Rainey, 1998; DeHart-Davis, 2007; Borry et al., 2018). The street-level bureaucracy literature has repeatedly grounded street-level bureaucrats' stance to rules in their evaluation of individual clients or specific client groups (e.g., Maynard-Moody & Musheno, 2003; Musheno & Maynard-Moody, 2016; DeHart-Davis, 2007; Schram, Soss, Fording, & Houser, 2009). This literature tends to view rule-bending as a manifestation of bureaucrats' will to help clients (e.g., Tummers, Bekkers, Vink, & Musheno, 2015), which suggests that a positive attitude to clients may underlie a weak orientation to rules. Rule-rigidity, on the other hand, is commonly, though not exclusively (Evans, 2013), perceived as harmful to the interests of a client (e.g., Bruhn, 2015). The latter suggests that a strong rule-following identity may be consequential to a negative attitude to clients. In sum, I expect that street-level bureaucrats low in general self-efficacy are more likely to develop a negative attitude to clients which subsequently sparks a stronger rule-following identity.

1.5 RESEARCH SETTING: THE DUTCH AND BELGIAN TAX ADMINISTRATION

The unit of analysis central to this dissertation is the individual street-level bureaucrat in her or his social context as it is provided by the bureaucratic organization. The concept of 'street-level bureaucracy', however, forms a common denominator for a broad range of street-level bureaucrats (Lipsky, 2010). Classes of street-level bureaucrats, inter alia, include primary school teachers, police officers, welfare workers, agricultural inspectors, vocational rehabilitation counsellors, public lawyers, and health workers. The case that was selected

for this dissertation is the tax administration. Case selection was further demarcated by a research focus on the Dutch and Belgian tax administration. These organizations are regulatory street-level bureaucracies that are charged with collecting tax revenues from citizens. The revenues they collect form a critical source of government income (e.g., Leviner, 2009).

To provide an answer to the general research question, street-level tax bureaucrats who audit small and medium sized enterprises [SME] were selected as the unit of observation for this doctoral thesis. These auditors meet up with entrepreneurs to check the entrepreneurs' bookkeeping records and evaluate the operational practices of their enterprise, discuss their tax declarations, ask for clarifications when necessary, decide on the truthfulness of the explanations entrepreneurs provided for found inconsistencies or revenue gaps, and decide on the consequences of their findings (also see Raaphorst, 2017).

This unit of observation represents street-level bureaucrats in the classic sense of Lipsky's (2010) influential work. Core to his (2010) classification of street-level bureaucrats is that these bureaucrats have direct contact with citizens and exercise substantial discretion over the allocation of government benefits and sanctions. Their public service is commonly characterized by resource constraints (Hupe et al., 2016a) and they can strongly impact the lives of citizens, through their decisions (Goodsell, 1981a).

These elements characterize the work of street-level tax auditors in the following ways: their discretion is extensive, and is exercised in how they approach their audits, as well as in the decisions they make (Raaphorst, 2017). Face-to-face encounters with clients are still critical to their work (Cohen & Gershgoren, 2016). Resource strain predominantly takes the form of constraints of time, information, and available means: audits are, for instance, expected to be completed in a predetermined number of hours, although auditors can ask their superiors for extensions. Information is always incomplete (e.g., Belastingdienst, 2016). And their administration generally lacks the staff required to follow up on all audit signals (e.g., Boll, 2015). Their decisions have impact, as corrections on tax returns directly affect the livelihood of the entrepreneur. Cases of bankruptcies or shut down enterprises, as a consequence of an auditor's decisions, are not uncommon.

An advantage of having tax auditors as the unit of observation is that their clients come from all walks of life. As a result, the auditors' client group is less confined to specific types of citizens, like the poor, than the client groups processed by other classes of street-level bureaucrats (cf. Dubois, 2010; Borgatta et al., 1960). The entrepreneurial status of their clients furthermore suggests that their target group is relatively resourceful, in terms of knowledge and economic means (Nielsen, 2016, p. 119). This adds to the diversity and power position of the clients they interact with (Nielsen, 2011, 2016).

In turn, these auditors themselves also constitute a powerful class of street-level bureaucrats: they are invested with legal authority, by which they can force entrepreneurs to disclose information and cooperate with their audit. Their authority makes it difficult for entrepreneurs to withdraw from the bureaucratic encounter (Raaphorst, 2017, p. 20).

These characteristics enable a study of street-level bureaucrats' attitude towards clients as the relatively large leeway these auditors have, the high complexity that imbues their work, the ambiguous standards against which they have to check the cases they process, and the dependency on their professional judgments these circumstances generate create ample room for their attitude towards clients to protrude their work.

In addition, the relatively high power position of their clients and the oftentimes involuntary nature of clients' engagement in interactions with the auditor, makes their clients more likely to overpower auditors' personal and emotional spaces than other client groups would (see Keiser, 2010, p. 250). This invasiveness may render it difficult for tax auditors to cast their client-related sentiments aside (cf. Keiser, 2010, p. 251; Maynard-Moody & Musheno, 2003). The confluence of these characteristics makes the tax administration a relevant case for the study of street-level bureaucrats' attitudes towards clients.

Lipsky (2010) positioned street-level bureaucrats as an analytically distinct category of government official, bound by their structurally similar work conditions. Overarching similarities do not preclude that different classes of street-level bureaucrats have distinctive features that set them apart from the other classes, as the preceding discussion has illustrated. Distinctiveness does not abate theoretical generalizability, though. Theoretical generalizability entails whether the findings of this dissertation will apply to the broader universe of street-level bureaucrats "on the basis of both structural similarity and logical argumentation" (Hillebrand, Kok, & Biemans, 2001, p. 653).

In street-level bureaucracy scholarship, the distinctive features of different bureaucrat classes, and the differentiated effects they may have on outcomes relevant to public administration, are oftentimes portrayed as refinements to theories of street-level bureaucracy (e.g., Maynard-Moody & Musheno, 2003; Oberfield, 2014a; Hupe et al., 2016b). From this it follows that the structural similarities that bind these classes are commonly thought to outweigh their differences, thus rendering them comparable (e.g., Oberfield, 2014a; Maynard-Moody & Musheno, 2003). Their comparability supports claims of theoretical generalizability.

Yet, theoretical generalizability does not equal a claim of empirical generalizability. I postulated that the theoretical arguments made in this dissertation can be generalized to a variety of street-level bureaucrat classes due to the structural similarities that bind them. However, whether the results will empirically generalize to a broader selection of street-level bureaucrats, or tax administrations, should be tested empirically. A common refinement to the similarity assumption is the distinction between regulatory and service bureaucracies (e.g., Hupe et al., 2016b). This refinement stems from the different core tasks street-level bureaucrats perform in these bureaucracy types: service provision versus regulation (Jensen, 2018). As a result, a retest of the findings of this dissertation in a service bureaucracy would provide the most compelling setting for tests of empirical generalizability.

The fieldwork for this dissertation was first conducted in the Dutch tax administration. The research setting was later expanded to include the Belgian tax administration. These two countries are characterized by similar tax systems and the SME-tax auditors within them are charged with similar tasks. Including the Belgian administration consequently allowed for a more thorough test of the hypotheses of this dissertation. Given this data collection procedure, case descriptions are first provided for the Dutch setting followed by a description of the Belgian setting.

The Dutch tax administration

The SME-segment of the Dutch tax administration is subdivided into three main topic areas: 1) labor and service provision; 2) real estate, agriculture, and construction; 3) hospitality industry and transport. The auditor's subdivision determines the type of enterprises she or he will audit. For instance, while an auditor in hospitality and transport will be sent out to, inter alia, audit restaurants and bars, an auditor working in labor and service will audit a local temp agency or a car dealer.

Dutch tax auditors are assigned audits from three major sources: the majority of audits are selected at the central level, where computerized risk-assessment models evaluate tax returns on a number of indicators. Not meeting these indicators can indicate errors due to ignorance, negligence, or intent. Centrally selected cases are assigned to individual tax auditors by local control coordinators, who will try to match cases to an auditor's expertise. Second, the Dutch tax administration selects a percentage of its audits through a random sampling procedure of the enterprises in its database. National and local projects provide a third source of audits. These projects focus on specific industries or specific types of taxes. A hypothetical example of a local project is a project on fisheries. This project would be applicable to tax regions with big waters only and would inevitably have a local character. A national level example is provided by a project that specifically targets enterprises' private use of company cars, a tax deduction scheme that is sensitive to fraud. Lastly, a small percentage of audits is selected by the tax auditors themselves; for instance, to follow up on a letter sent in by a whistle-blower.

After a case is assigned to an auditor, the auditor will contact the entrepreneur to announce the audit and set a date for a preliminary meeting. This first contact is often initiated over the phone. After this initial contact, an official announcement letter that contains the agreed upon date is sent to the enterprise. Before the actual on-site visit, the auditor prepares her or his audit as thoroughly as possible. To this end, auditors will use the information on the enterprise that is available in the tax administration's internal database. Sometimes, auditors will also gather information from other sources, such as company websites or newspaper articles. This preparation phase not only serves to ensure the quality of the audit but also aims to minimize the burden of the audit on the entrepreneur (Belastingdienst, 2016).

Customarily, the first meeting takes place at the site of the enterprise, with the entrepreneur present. Although most entrepreneurs employ a fiscal advisor or bookkeeper, the entrepreneur's presence is often required as auditors not just audit the enterprise's bookkeeping but also its operational practices. Fiscal advisors commonly lack knowledge of the latter. During this first meeting, the auditor explains the reason for the audit and talks to the entrepreneur about the daily operations of the enterprise. This approach enables the auditor to gain insight into operational practices and identify potential avenues for fiscal risks.

After this meeting, the auditor will obtain the bookkeeping records of the enterprise. Any inconsistencies, mistakes, missing data, or other issues the auditor finds are presented to the entrepreneur in a final meeting. In this meeting, the entrepreneur gets a chance to provide an explanation for the auditor's findings. The auditor will judge the plausibility of the explanations provided. If these explanations are implausible or do not fully account for, for instance, differences between the numbers in the bookkeeping records and the auditor's theoretical calculations of what the enterprise's revenues should be, the auditor will proceed to implement corrections.

The height of the final correction is often the result of negotiations between the auditor and the entrepreneur. Although tax auditors are bound by the law, incomplete information will render it impossible to know exactly how high a correction should be. This means that auditors often operate amidst ambiguity. Against this background, negotiation is a technique that is employed to enhance future tax compliance and prevent the entrepreneur from filing an appeal. If an entrepreneur is unwilling to negotiate on corrections or obstructs the audit, the auditor can choose to employ the maximum correction for the violations she or he found.

After this final meeting, the tax auditor will write a report on her or his findings, decisions, and their consequences, such as the penalties that will be imposed on the entrepreneur or the agreements made to enhance future compliance. First, a draft report will be sent to the entrepreneur, who then has three weeks to respond if she or he wants to. After those three weeks, the entrepreneur will receive the auditor's final report.

As these auditors operate in a context too complex to be fully delineated in rules and regulations, and factual knowledge is always incomplete, they have discretion in how they approach their audits and come to their decisions. Nevertheless, a number of checks and balances are built in to safeguard the uniformity of the auditing process. For instance, before an audit report is sent out to an entrepreneur, an audit manager reviews the auditor's audit file and report to check the auditor's findings and audit approach. In addition, a fine specialist rather than the auditor decides on the actual height of a fine. The auditor can write an advice to the fine specialist in which the auditor expresses how high she or he thinks the fine should be. In this advice, auditors usually weigh-in factors like repeated infringements or honest mistakes.

From a policy perspective, the Dutch tax administration gradually introduced a tax philosophy of horizontal control (Gribnau, 2007; Stevens, Pheijffer, Van den Broek, Keizer, & Van der Hel-van Dijk, 2012). As a result, this administration moved away from a vertical control philosophy that emphasized deterrence, command, and control (Gribnau, 2007). Rather, horizontal control aims to enhance compliance through cooperation, trust, and transparency (Belastingdienst, 2012, 2016). It is inherent to this soft law and taxation philosophy (Gribnau, 2007) that tax auditors' professional judgments become ever more important to attain the administration's organizational objectives (Belastingdienst, 2012; Raaphorst, 2017). Horizontal control heavily relies on the norm of 'acceptable tax returns' (Belastingdienst, 2016). For tax auditors, this norm entails that they are predominantly required to evaluate entrepreneurs' tax returns on their acceptability. Acceptability standards are met when a tax return is 'good enough' (Belastingdienst, 2016). As 'good enough' is a standard that is open to interpretation, the shift towards horizontal control is highly likely to have expanded tax auditors' discretion; hence, strengthening their position as street-level bureaucrats along the way.

The Belgian tax administration

Prior to deciding to include the Belgian tax administration in this dissertation, multiple conversations and interviews were held with representatives of this administration, such as policy actors, frontline supervisors, and street-level tax auditors. Through these efforts, it was confirmed that Belgian tax auditors represent the unit of analysis of this dissertation. For instance, it was verified that these auditors had face-to-face client-contact; a crucial prerequisite to come to a valid answer to the general research question. Furthermore, it was ensured that the work practice of the Belgian auditors is equivalent to that of the Dutch auditors.

As in the Netherlands, Belgian audit cases are often selected at the central level, in Brussels. Recent years have seen a rise of audit assignments that target specific industries or specific taxes, which shows similarities to the Dutch project approach. Once a case has been assigned to the auditor, she or he will contact the entrepreneur to plan the preliminary face-to-face meeting. After this meeting, the auditor will examine the entrepreneur's bookkeeping records. As is the case in the Netherlands, Belgian auditors are mostly in contact with the entrepreneur and her or his tax advisor. Once the audit is finished, the auditor will schedule another appointment to discuss her or his findings with the entrepreneur. If auditors encounter unforeseen problems during their audit, they too can ask for additional hours to conduct their audit.

Although the audit work of the Belgian and Dutch tax auditors is largely similar in the SME-segment, some differences do exist. Contrary to the Dutch tax administration, the Belgian tax administration does not employ thematic subdivisions by types of enterprises. Second, teams of auditors are composed differently in each administration: Dutch teams

comprise tax auditors in the sense of the unit of analysis of this thesis, as well as desk audi-
tors who have no face-to-face contact with clients. As of a 2016 reorganization, Belgian
teams are assembled according to this functional distinction, meaning that the Belgian
tax administration has control teams that consist of frontline tax auditors only. Both ad-
ministrations train new recruits internally. And in both organizations, auditors are often
specialized in one or multiple types of taxes.

At the organizational level, the administrations differ in where they stand on the in-
troduction of horizontal monitoring. The Dutch tax administration introduced this form
of soft law and taxation in 2005 (Stevens et al., 2012). The Belgian tax administration has
conducted multiple trials with horizontal monitoring (FOD Financiën, 2016, 2017, 2018),
taking the Dutch model as its example. These trials were initiated in the large companies
segment and were later expanded to the SME-segment (FOD Financiën, 2018). Currently,
the Belgian tax administration is accelerating its efforts to introduce a philosophy of hori-
zontal control. Despite their different uptake of horizontal monitoring, both countries have
undergone developments towards responsive regulation (e.g., OECD, 2013; Van de Walle
& Raaphorst, 2019). In the domain of tax bureaucracies, responsive regulation entails that
cooperative compliance is motivated through trust-based and horizontal relationships
between auditor and auditee (OECD, 2013; Loyens, Schott, & Steen, 2019).

1.6 METHODOLOGICAL APPROACH

In this paragraph, the main research strategy and methodological design of this dissertation
are elaborated upon.

Main research strategy: survey research

Survey research constitutes the main research strategy of this dissertation (e.g., Majumdar,
2008). In total, five surveys were conducted. Three of those surveys were undertaken in the
Netherlands. In the summer of 2015, a pilot survey of street-level tax auditors was conducted
in one Dutch tax region. The aim of this survey was to test and validate the measurement
instrument for street-level bureaucrats' attitude towards clients that was developed as part
of this dissertation. Thereafter, in the summer of 2016, I conducted two large-N surveys
in the remaining four Dutch tax regions. The first large-N survey was again conducted
among street-level tax auditors charged with the audit of enterprises in the SME-segment.
This survey served two purposes: first, it was used to further test and validate the new
survey instrument. Second, it was employed to test the hypothesized relationships between
street-level bureaucrats' attitude towards clients, its potential antecedents, and one effect
extrapolated from theory. The second large N-survey had a different research population
and was conducted among the frontline supervisors of the street-level bureaucrats under

study. This survey enabled me to explore how street-level bureaucrat-supervisor relations work to shape street-level bureaucrats in their attitude to clients.

Two large-N surveys were conducted in Belgium, both in the summer of 2016. As in the Netherlands, the first large N-survey was conducted among street-level tax auditors to test the hypothesized relationships of this study. As all auditors who belonged to the sample population were invited to participate, this survey did not require a sampling procedure. The second large N-survey was, too, conducted among their frontline supervisors to research the relations between supervisors, street-level bureaucrats, and attitude towards clients. As Belgium is divided in multiple language regions, both surveys were set out in Dutch and French. Respondents could select their language of preference prior to commencing the surveys.

Table 1.1 presents an overview of the surveys of this dissertation, as well as the size of their sample populations and their response rates.

Table 1.1. Overview surveys

Country	Survey	Sample population	Response rate N	Response rate %
The Netherlands	Pilot survey	433	292	67.4
	Large-N survey of street-level bureaucrats	2257	1245	55.2
	Large-N survey of frontline supervisors	248	147	59.3
Belgium	Large-N survey of street-level bureaucrats	2382	714	30.0
	Large-N survey of frontline supervisors	167	96	57.5
Total		5487	2494	45.5

A mixed methods design

Although the surveys were used to gather quantitative data, the methodological approach of this dissertation as a whole classifies as a mixed methods approach, rather than a quantitative approach. Johnson, Onwuegbuzie, and Turner (2007, p. 123) define mixed methods research as a research type that "combines elements of qualitative and quantitative research approaches (e.g., use of qualitative and quantitative viewpoints, data collection, analysis, inference techniques) for the purposes of breadth and depth of understanding and corroboration." In this mix, a qualitative research approach has "its intent and focus […] on interpretation and understanding rather than explanation and prediction" (Gabrielian, Yang, & Spice, 2008, p. 143).

This description discloses core elements of a quantitative research approach. Quantitative research approaches aim to "establish causal relationships generalizable to a wider population" (Gabrielian et al., 2008, p. 142). Although the ability to draw causal inferences from public administration research has been heavily debated (e.g., James, Jilke, & Van Ryzin, 2017), quantitative research in public administration is preoccupied still with "lay-

ing down law-like patterns of phenomena under investigation that will apply in the future and similar situations as well" (Gabrielian et al., 2008, p. 143). To unravel these patterns, quantitative research builds on numerical data (Toshkov, 2016).

The mixed methods characterization of this thesis follows from the methodological approach of the first empirical chapter, chapter two. In this chapter, qualitative research methods are used to develop the measurement instrument for street-level bureaucrats' attitude towards clients. Thereafter, quantitative methods are applied to test and validate this instrument. As a result, this chapter employs a mixed methods design, while chapters three to five build on a quantitative research design. Because this dissertation builds on qualitative data prior to designing multiple quantitative studies, its mixed methods design is sequential in nature (Yang, Zhang, & Holzer, 2008, p. 39).

The measurement instrument developed in chapter two was designed for use in survey research. This choice was made because attitudes are latent psychological constructs that are commonly inferred from readily observable indicators, generally survey items (Himmelfarb, 1993, p. 23; Lee, Benoit-Bryan, & Johnson, 2012). Although survey research is mostly associated with quantitative data collection (e.g., Majumdar, 2008), *designing* such an instrument can tremendously benefit from a mixed methods design that incorporates qualitative research methods (Devellis, 2017).

First, good scale development builds on theory (Devellis, 2017). The scale developed in this thesis was grounded in social psychological attitude theory and literature on the bureaucratic encounter. The latter body of literature provides rich descriptions of the cognitive, affective, and behavioral pieces of information relevant to how street-level bureaucrats experience their interactions with clients. Consequently, this literature was an important source of scale items. To deepen the substantive understanding of the concept under study, these insights from the literature were supplemented with insights from fifteen in-depth qualitative interviews held with Dutch street-level tax bureaucrats. These interviews specifically addressed the cognitive, affective, and behavioral information these bureaucrats associated with clients.

Other qualitative methods were applied to increase the content validity of the measurement instrument. First, three cognitive interviews were held with Dutch tax bureaucrats to review the initial item pool drawn from the literature study and qualitative interviews.[1] In the cognitive interviews, individuals belonging to the research population were asked to read the preliminary survey text out loud and speak aloud all thoughts the text called to mind. This allowed me to infer the street-level bureaucrats' understanding of the items and their applicability to their work context. Second, a focus group with academics specializing

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1 Prior to the data collection in Belgium, this exercise was repeated with three Belgian tax bureaucrats. These cognitive interviews served two purposes: first, to adjust the jargon in the survey texts to the jargon used in the Belgian tax administration; second, to make sure that the survey content corresponded with the Belgian auditors' daily work practice.

in survey research and/or street-level bureaucracy research was held. The resulting measurement instrument is tested and validated through the large N-surveys of Dutch street-level tax auditors. The quantitative methods of analysis for this data include exploratory factor analysis [EFA] and confirmatory factor analysis [CFA] (e.g., Field, 2013; Byrne, 2010).

Chapters three to five have a different objective than chapter two. Chapter two predominantly aims to deepen our conceptual understanding of street-level bureaucrats' attitude towards clients. Chapters three to five focus on how this construct relates to other constructs, to unravel its antecedents. Unravelling relational patterns between constructs is generally, but not exclusively, the objective of quantitative inquiries (Gabrielian et al., 2008). Consequently, in these chapters the large N-surveys are used to generate quantitative data that allowed for an exploration of the relations between street-level bureaucrats' attitude towards clients, its potential antecedents, and one potential outcome. To explore these relations, these chapters build on quantitative methods of analysis. Chapter three builds on a series of hierarchical multiple regressions. Chapter four builds on a series of multi-level models using the maximum likelihood estimation method. Chapter five uses structural equation modelling, performed in AMOS.

Table 1.2 provides an overview of the data sources of each of the empirical chapters. In chapter four, the large N-survey data of street-level tax bureaucrats and frontline supervisors are merged to explore how the frontline supervisor shapes street-level bureaucrats in their attitude to clients.

Table 1.2. Data sources of the empirical chapters

	The Netherlands				Belgium	
	Qualitative	Quantitative			Quantitative	
Empirical Chapter	Literature study, in-depth interviews, cognitive interviews, focus group	Pilot survey	Large-N survey of street-level bureaucrats	Large-N survey of frontline supervisors	Large-N survey of street-level bureaucrats	Large-N survey of frontline supervisors
2.	X	X	X			
3.			X		X	
4.			X	X	X	X
5.			X		X	

1.7 RELEVANCE OF THE DISSERTATION

This section provides a discussion of the academic relevance and practical relevance of this dissertation.

Academic relevance

Taking a social psychological approach to the study of street-level bureaucrats' attitude towards clients adds to current street-level bureaucracy literature in multiple ways. First, by positioning street-level bureaucrats' work setting as a context that is inherently social in nature, it allows for the study of how formerly neglected social and psychological processes shape bureaucrats in their dispositions and interactions with citizens. By this approach, this dissertation empathetically addresses Dahl's (1947) call to acknowledge and include the social setting of administration and generates a more in-depth understanding thereof.

Taking a social psychological approach furthermore helps transcend current too one-sided or simplistic outlooks on this specific attitude in public administration. In this chapter, I illustrated how the current status quo, with its focus on characteristics of the client, implicitly attributes how street-level bureaucrats' views of the client world come into being to external factors beyond the control of the bureaucrat. A social psychological approach broadens this outlook to include bureaucrats' inner world and the psychological processes intertwined therewith. In doing so, a social psychological perspective does not refuse that street-level bureaucrats' attitude towards clients is influenced by external factors, but stresses that such a narrow perspective may create a blind spot for other dynamics that affect it. From a conceptual perspective, a social psychological approach enables scholars to transcend current too simplistic depictions of this attitude construct.

Second, this introductory chapter has illustrated that street-level bureaucracy scholarship is dominated by a focus on how street-level bureaucrats evaluate *individual* clients or client groups (e.g., Maynard-Moody & Musheno, 2003; Hasenfeld & Steinmetz, 1981; Jilke & Tummers, 2018; Zacka, 2017). This dissertation adds to that a more in-depth understanding of street-level bureaucrats' *general* evaluation of clients, a neglected construct in the in-depth narratives of the bureaucratic encounter that is likely to inform these more case-specific considerations (see Oberfield, 2014a).

Third, my interest in this general-level disposition inspired a dominant use of quantitative research methods. The case-specific focus that prevails in street-level bureaucracy research has caused qualitative inquiries to dominate this subject area (cf. Van Engen, 2019). Although these inquiries—that inter alia draw from storytelling methods (e.g., Maynard-Moody & Musheno, 2003), participant observations (e.g., Zacka, 2017), and in-depth interviews (e.g., Raaphorst, 2017)—provide crucial insights into frontline operations, these insights are often difficult to generalize to a bureaucrat population beyond their research sample (Van Engen, 2019). Although I cannot claim the empirical generalizability of the findings of this dissertation, its focus on street-level bureaucrats' general attitude and the development of a standardized instrument for its measurement enable the systematic study of this construct. As a consequence, this dissertation facilitates cross-case comparisons and cross-national comparisons that will contribute to generating knowledge that is generalizable.

Lastly, because this thesis strongly builds on social psychological theories, it provides an example of how theoretical integration of public administration and social psychology can be established to advance public administration scholarship.

Practical relevance

Management reforms have put the bureaucratic encounter to the forefront of current governance arrangements (Bartels, 2013). An increasing desire to make the bureaucratic encounter more deliberative, collaborative and responsive in nature (Bartels, 2013; Vigoda, 2000, 2002) turned street-level bureaucrats' attitude towards clients into a key concern for frontline managers, policy makers, recruiters, and citizens. From a practical perspective, the insights into this attitude and its antecedents, provided by this thesis, can be used in efforts to stimulate a specific attitude to clients among frontline personnel.

This dissertation postulates that the social context of the street-level bureaucrat is the main arena in which forces of attitude formation and change materialize. To explore these forces, I take a dual perspective. On the one hand, I employ an institutional perspective to explore how intra-organizational social forces exerted by the work group and frontline supervisor form street-level bureaucrats in their attitude to clients. On the other hand, I take a dispositional perspective and explore how extra-organizational forces in the form of bureaucrats' general self-efficacy shape this attitude. Each perspective can yield new insights into street-level bureaucrats' attitude towards clients, with different practical implications.

If this dissertation reveals that intra-organizational social forces shape street-level bureaucrats in their attitude towards clients, it will have immediate practical implications for managerial leadership at the frontlines. For decades, leadership opportunities at the frontlines have been contested (Riccucci, 2005; Lipsky, 2010). These pessimistic assessments should not surpass that the number of leadership styles that an individual can adopt are ample (e.g., Northouse, 2018) and should acknowledge that different leadership styles can have different effects on street-level bureaucrats (cf. Yukl, 2010).

For instance, while some leadership styles aim to appeal to bureaucrats' extrinsic motivations, like monetary rewards (e.g., Jensen et al., 2019), other styles stress the social relationships leaders build with subordinates (Northouse, 2018). The existence of a broad array of leadership profiles suggests that different leadership styles may be required to steer work group-oriented versus supervisor-related attitudinal influences on the individual bureaucrat. If, for instance, this dissertation finds that work group level social dynamics shape street-level bureaucrats in their attitude to clients, it will call for a leadership approach that appeals to these group dynamics. To make this appeal, supervisors could employ steering tactics that target collectively held work norms or work practices embedded in the group (e.g., Sandfort, 2000; Foldy & Buckley, 2010).

If the social relation between the frontline supervisor and street-level bureaucrats proves key, frontline supervisors should aim to capitalize on the social dynamics that unfold

in their own social relation with bureaucrats, in order to obtain a leader position. They may do so by grounding their leadership in soft-steering tactics that prioritize street-level bureaucrats' personal well-being.

If this dissertation finds that extra-organizational forces matter for street-level bureaucrats' attitude towards clients, it will have stressing practical implications for recruiters and policy makers. In this case, these actors should pay careful attention to who is hired into bureaucracy (Oberfield, 2019). Drawing from representative bureaucracy theory and continuity theory (Van Ryzin, Riccucci, & Li, 2017; Oberfield, 2012), it may be assumed that bureaucrats' extra-organizational identities are little subject to change pre- and post-organizational entry (Oberfield, 2019). This would entail that who bureaucrats are prior to their entry into bureaucracy determines the attitude towards clients they will acquire after entry (Oberfield, 2019). It goes without saying that such forces of attitude formation are difficult to modify by policy makers. In this case, recruiters and policy makers should be attentive to the patterns of attraction and self-selection that characterize their recruitment practices and strive for insight into how bureaucrats' pre-organizational identities predisposition them to developing a certain attitude to clients (cf. Oberfield, 2010, 2012; Moyson, Raaphorst, Groeneveld, & Van de Walle, 2018).

On a more general level, this introductory chapter has pointed out that current governance arrangements strive for more responsiveness in bureaucracy (Vigoda, 2000, 2002). With responsiveness comes more discretion for street-level bureaucrats (Raaphorst, 2017). The desire for a more tailored public service makes the human factor in bureaucracy ever more omnipresent than in the heydays of the traditional Weberian bureaucracy. A stronger reliance on this human factor is likely to increase the number of avenues in which street-level bureaucrats' attitude to clients can protrude. As citizens are the main recipients of the public services provided, the findings of this thesis are also relevant to them: bureaucrats' attitude towards clients is likely to determine how information on the client is understood. As a result, this attitude can affect the bureaucrat's decisions on the client and the manner in which the street-level bureaucrat approaches the client. Citizen awareness of this attitude and its role in the bureaucratic encounter can deepen citizens' understanding of the bureaucratic encounters they willingly or unwillingly participate in.

A critical note on the practical relevance of this thesis is provided by the rise of digital technology in street-level bureaucracies (e.g., Bovens & Zouridis, 2002). Developments in information and communication technology [ICT] have been argued to either replace face-to-face interactions between citizens and the state (Bush & Henriksen, 2018) or curtail street-level bureaucrats' discretion (see Buffat, 2015). If either argument holds true, it would imply less room for bureaucrats' personal attitudes to permeate bureaucracy.

It is undeniable that digital technology has altered the bureaucratic encounter (Bovens & Zouridis, 2002; Bruhn, 2015). The complexity of public service work, however, makes it improbable that ICT-developments will obviate the human factor therein (Schuppan, 2016;

Zacka, 2017). Studies that highlight that ICT-developments can also work to sustain or increase frontline discretion subscribe to this idea (Schuppan, 2016; Hansen, Lundberg, & Sylvetik, 2018). As a result, digital technology is more likely to present bureaucracies with new challenges that need to be addressed (see Bovens & Zouridis, 2002) than diminish the relevance of the bureaucratic encounter. That these challenges are likely to change the nature of the social processes in public service provision underlines the relevance of the current thesis.

1.8 OVERVIEW OF THE DISSERTATION

Table 1.3 provides a summary of the dissertation chapters, the sub-questions they address, the research setting of the empirical chapters, the methodological approach opted for, and the academic outlet of the individual studies.[2,3]

Table 1.3. Overview of dissertation

Chapter	Sub-question addressed	Research setting	Method	Academic outlet
1. Introduction				
2. Understanding street-level bureaucrats' attitude towards clients: Towards a measurement instrument	Conceptualization and measurement	Dutch tax administration	Mixed methods. Qualitative: in-depth interviews; cognitive interviews; focus group Quantitative: pilot survey; large-N survey of street-level tax bureaucrats	Published in *Public Policy and Administration*

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2   The empirical chapters that have been published in international peer-reviewed journals are included in this dissertation without any substantive alterations to their original texts. For consistency purposes alterations have been made, however, to their language and reference style: language was set to American English. References were adjusted to the APA citation format.

3   The individual studies listed in Table 1.3 are the result academic collaborations. This means that the author of this dissertation is not the sole contributor to these works. Chapter two (Keulemans & Van de Walle, 2020) was developed jointly. For this chapter, I took the lead in the literature review, field work, empirical analysis, and writing-up the paper. For chapter three (Keulemans & Van de Walle, 2020), I was leading in all sections. For chapter four (Keulemans & Groeneveld, 2020), theory development was the primary result of a concerted effort; yet, I was leading in the development of this paper as a whole. Although chapter five is single-authored, the co-authors of the other empirical chapters also inspired this work.

Table 1.3. Overview of dissertation (*continued*)

Chapter	Sub-question addressed	Research setting	Method	Academic outlet
3. Street-level bureaucrats' attitude towards clients: A study of work group influence in the Dutch and Belgian tax administration.	Antecedents: institutional perspective	Dutch and Belgian tax administration	Quantitative: large-N survey of street-level tax bureaucrats	Published in *Public Performance and Management Review*
4. Supervisory leadership at the frontlines: Street-level discretion, supervisor influence, and street-level bureaucrats' attitude towards clients.	Antecedents: institutional perspective	Dutch and Belgian tax administration	Quantitative: large-N survey of street-level tax bureaucrats and frontline supervisors	Published in *Journal of Public Administration Research and Theory*
5. Rule-following identity at the frontlines: A personal insecurity perspective.	Antecedents: dispositional perspective	Dutch and Belgian tax administration	Quantitative: large-N survey of street-level tax bureaucrats	Revised and resubmitted to an international peer-reviewed journal.
6. Conclusions and reflections				