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Rule-following identity at the frontlines: A personal insecurity perspective

ABSTRACT

Street-level bureaucrats are confronted with a paradox. While rules confine them, discretion grants them freedom of action. We take a personal insecurity perspective to examine if and how general self-efficacy shapes street-level bureaucrats' rule-following identity. Bureaucrats with higher general self-efficacy are expected to experience less personal insecurity in their work role, and we hypothesize that general self-efficacy suppresses a strong rule-following identity. Second, as clients constitute a primary frontline source of personal insecurity, we consider street-level bureaucrats' attitude towards clients as a potential mediator of this relation. Contrary to our hypotheses, survey data ($n = 1380$) show that rule-following identity strengthens when general self-efficacy beliefs increase. This relation is not explained by street-level bureaucrats' attitude towards clients. These findings suggest that rule-following identity reflects bureaucrats' confidence in their abilities to work complex rule sets to fulfil task requirements, rather than an outlet for their personal insecurity.

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5.1 INTRODUCTION

At the frontlines of government, rules strongly permeate and delineate every aspect of street-level bureaucrats' jobs while their discretion grants them considerable freedom of action (Maynard-Moody & Musheno, 2003; Lipsky, 2010). As a consequence, rules are critical for street-level bureaucrats' professional lives but constrict their judgments to a limited extent (Maynard-Moody & Musheno, 2003, p. 10). This contrast provides insight into the factors that contribute to street-level bureaucrats' rule-following identity—"their understandings of themselves vis-à-vis their organization's rules" (Oberfield, 2014a, p. 12)—crucial for understanding frontline operations and how public service delivery takes shape (see Evans, 2013; Portillo, 2012; DeHart-Davis, 2007; Portillo & DeHart-Davis, 2009; Borry et al., 2018).

Bureaucracy scholarship has long aimed to unravel the factors that explain bureaucrats' rule-following identity. Classic works mainly sought their explanations in a 'bureaucratic personality' (e.g., Foster & Jones, 1978; Foster, 1990; Baker, Etzioni, Hansen, & Sontag, 1973; Gordon, 1970), assuming that the pressures of the bureaucratic organization produced and attracted a distinctive personality type often portrayed as a risk-averse, conformist individual drawn to bureaucracy's rules and predictability (Merton, 1940; Wilson, 1989). More contemporary perspectives tend to build on dispositional and institutional explanations of bureaucrats' rule-following identity (e.g., DeHart-Davis, 2007; Oberfield, 2010, 2014a). In this distinction, the dispositional perspective explores how bureaucrats' psychological dispositions shape rule-following identity (Oberfield, 2014a, 2019), such as risk propensity and nonconformity (DeHart-Davis, 2007). Institutional explanations focus on how organizational factors, such as training, organizational culture, and rule attributes affect this identity (Oberfield, 2010, 2019; DeHart-Davis, 2007; Borry et al., 2018).

Although both perspectives provide valuable insights into bureaucrats' rule-following identity (Borry et al., 2018), recent studies have suggested that organizational factors have a limited impact on bureaucratic dispositions. For instance, in his 10-year study of police socialization, Oberfield (2019) showed that new police officers' rule-following identities hardly changed post-organizational entry. And more broadly, in their review of bureaucratic socialization studies, Moyson et al. (2018) stress the limited contribution organizational socialization processes may have on the homogenization of employee attitudes in public sector organizations. Such studies redirect attention to extra-organizational factors, such as the psychological dispositions street-level bureaucrats' bring to work that determine how they function as bureaucrats (Oberfield, 2019; Schaufeli, 2013).

The current paper adds to the dispositional perspective on street-level bureaucrats' rule-following identity by exploring the relations between general self-efficacy and this critical disposition. To this end, it builds on Thompson's (1961/2013) personal insecurity hypothesis. This hypothesis views bureaucrats' rule-following identity as the product of their

personal insecurity; a personal need for uncertainty reduction and control that determines how bureaucrats handle the characteristic traits of bureaucracy. We posit that street-level bureaucrats' general self-efficacy—"the belief in one's competence to tackle novel tasks and to cope with adversity in a broad range of stressful or challenging encounters" (Luszczynska, Gutiérrez-Doña, & Schwarzer, 2005, p. 80)—determines the extent to which street-level bureaucrats will experience the strenuous frontline work conditions (Maynard-Moody & Musheno, 2003; Lipsky, 2010) as a source of personal insecurity.

Drawing from the works of Bandura (1977, 1982, 1994), we posit that bureaucrats with higher general self-efficacy are less likely to experience personal insecurity in their work role and consequently experience less need to harbor a strong rule-following identity as a means of dealing with their personal insecurity. We furthermore expect street-level bureaucrats' attitude towards clients to mediate this relation as clients are a primary source of personal insecurity at the frontlines and the main object to which frontline rules apply (e.g., Dubois, 2010; Lipsky, 2010; Bruhn & Ekström, 2017). To test these assumptions, this study brings together scholarly efforts on street-level bureaucracy, organization theory, and social psychology.

Using a survey of Dutch and Belgian street-level tax bureaucrats ($n = 1380$), we test our hypotheses using structural equation modelling. Contrary to the personal insecurity hypothesis, we find that street-level bureaucrats' general self-efficacy and rule-following identity are positively associated, rather than negatively. And although general self-efficacy and street-level bureaucrats' attitude towards clients are associated as hypothesized, this core attitude does not mediate the relation between general self-efficacy and rule-following identity. We explain these results as indicative that street-level bureaucrats' rule-following identity is not the result of personal insecurity experienced in their professional life, but rather reflects their confidence in them knowing how to work the complex system of rules to fulfil situational demands, even under the constraints of the street-level environment.

This paper is structured as follows. We first construct a conceptual framework that elaborates the relations between street-level bureaucrats' rule-following identity, general self-efficacy, and attitude towards clients. Subsequently, we describe our research design, measures used, and study results. After a discussion of those results, we end with study limitations, implications for the understanding of street-level practice, and avenues for further research.

5.2 GENERAL SELF-EFFICACY AND RULE-FOLLOWING IDENTITY

General self-efficacy refers to a general sense of personal competence to deal with potentially adverse and stressful events (Scholz et al., 2002). This construct constitutes a generalization

of Bandura's self-efficacy theory (Ebstrup, Falgaard, Pisinger, & Jørgensen, 2011). While self-efficacy represents task-specific beliefs (Sherer et al., 1982), general self-efficacy has a dispositional, trait-like nature (Chen, Gully, & Eden, 2004, p. 376). Their different level of generality notwithstanding, both concepts build on similar causal mechanisms (cf. Chen et al., 2001; Luszczynska et al., 2005; Ebstrup et al., 2011; Scholz et al., 2002). Consequently, we draw from the more established self-efficacy theory to explore the relations between general self-efficacy and rule-following identity.

Self-efficacy is a motivational self-evaluation construct that is rooted in cognitive processes (Chen et al., 2004; Bandura, 1977). How individuals judge their self-efficacy determines whether they will engage in coping behaviors in order to deal with challenging situations (Bandura, Adams, Hardy, & Howells, 1980). Individuals will expend coping efforts on situational demands that perceptually fall within their range of coping skills. Situational demands which exceed these perceived abilities are often experienced as a potential threat and will arouse avoidance behaviors and anxiety (Bandura, 1977, 1994). As a result, self-efficacy is closely intertwined with affective psychological processes (Bandura, 1994).

Self-efficacy works to reduce anxiety in adverse situations by establishing a sense of control over them (Bandura et al., 1980; Bandura, 1982, 1994). This sense of control can be internal, external, behavioral or cognitive in nature. Internal control concerns control over one's own performance, while external control refers to control over external situations that may affect the individual (Bandura, 1994). Behavioral control arises from individuals' actual actions that tackle or prevent challenging situations and cognitive control refers to their confidence in their ability to undertake those actions when necessary (Bandura, 1982, p. 136).

As it affects individuals' stance to challenging tasks, self-efficacy is directly related to performance (Bandura, 1994; Walsh, 2004): lower self-efficacy makes individuals more likely to view difficult tasks as threats to circumvent, while those with higher self-efficacy will perceive such events as challenges to overcome (Bandura, 1994, p. 2). As a result, individuals with higher self-efficacy are more likely to display approach behaviors to potentially adverse situations, show perseverance, be less vulnerable to setbacks, and strive for more challenging goals (Bandura, 1994; Walsh, 2004). They deliver higher quality performance as a consequence, mainly because these individuals are less afflicted by self-doubt (Bandura, 1994, p. 4). Taken together, self-efficacy theory suggests that those individuals with higher self-efficacy are better equipped to deal with and adaptively react to strains and pressures, hence lessening their impact on the individual (Jex & Bliese, 1999, p. 350).

The frontlines of bureaucracies are commonly depicted as a particularly demanding work environment (e.g., Maynard-Moody & Musheno, 2003; Katz & Danet, 1973c; Lipsky, 2010). Although Weber's model of bureaucracy advocated strong rule-orientations among bureaucrats to eliminate personal involvement and emotional considerations from bureaucratic decision-making (Kalberg, 1980; Dubois, 2010), frontline reality is characterized by

“a strong undercurrent of emotional engagement” amidst “these mundane bureaucratic settings saturated with layers of rules” (Maynard-Moody and Musheno, 2003, p. 41; cf. discussions on emotional labor in public service, Guy, Newman, & Mastracci, 2008; Mastracci, Newman, & Guy, 2006). From this perspective, it is not surprising that rule-following identity has been conceptualized as consequential to bureaucrats’ emotional needs (e.g., Thompson, 1961/2013; Downs, 1967).

A prevailing emotional needs theory in bureaucracy scholarship is Thompson’s (1961/2013) personal insecurity hypothesis. In this hypothesis, a strong rule-following identity is attributed to bureaucrats’ personal insecurity. In his classic text on the problems modern organizations face, Thompson (1961/2013) set out to explain the malfunctions of bureaucracy. He classifies these malfunctions, such as excessive detachment and a habitual devotion to rules, as ‘bureaupathologies’. Bureaupathologies are behavioral patterns of individual bureaucrats that “exaggerate the characteristic qualities of bureaucratic organization” (Thompson, 1961/2013, p. 152). Bureaucrats develop these patterns as a defense against perceived personal threats. These threats are brought about by experienced ambivalence and uncertainty and the anxiety these sentiments arouse in the individual (Hummel, 2015). From this line of reasoning it follows that bureaucrats seize the traits of bureaucracy to fulfill their own emotional needs (Hummel, 2015). Thompson (1961/2013) appoints the bureaucrat’s personal insecurity as the dominant driver behind these bureaupathologies.

Thompson (1961/2013) posits that bureaucrats’ personal insecurity will culminate in a need to control those with less authority, be they clients or subordinate bureaucrats.²⁵ To minimize insecurity and anxiety, bureaucrats will therefore try to control clients by forcing them to approach bureaucratic frameworks in a meticulous manner (Thompson, 1961/2013). A way to exercise control over clients is through a strong rule-following identity (Tummers et al., 2015). A strong attachment to rules and regulations allows bureaucrats to divert personal responsibility for their decisions to the impersonal organization (Thompson, 1961/2013; Bruhn & Ekström, 2017). Moreover, it helps bureaucrats in dealing with disagreeable interactions with clients by depersonalizing their reactions and creating a sense of psychological detachment from them (see Thompson, 1961/2013; Foster, 1990; Zacka, 2017; Dubois, 2010).

Rather than test Thompson’s (1961/2013) personal insecurity hypothesis, we build on the causal mechanisms it posits that relate general self-efficacy to rule-following identity. Taking a personal insecurity perspective on this relation suggests that general self-efficacy, with its dispositional character, captures differences in how street-level bureaucrats respond to the situational demands of frontline work. It anticipates that bureaucrats with lower general self-efficacy are more likely to experience frontline sources of personal insecurity—

25 Thompson’s (1961/2013) use of the term ‘subordinates’ refers to both hierarchal relations within bureaucracies and bureaucrat-client relations. Given our focus on street-level bureaucracy, we use the term ‘clients’ where references to subordinates are concerned.

i.e., high-stake decisions, ambiguous standards, and potential threats to bureaucrats' physical and psychological safety (Lipsky, 2010; Prottas, 1978; Dubois, 2010; cf. Thompson, 1961/2013; Blau, 1969; Scott & Davis, 2016)—as a personal threat. If frontline work conditions are perceived as threatening to the bureaucrat's ego, they are likely to arouse anxiety in the bureaucrat. The anxiety these circumstances induce may subsequently cause street-level bureaucrats to develop a strong rule-following identity in an attempt to establish a sense of control over the situational demands frontline work imposes on them. These psychological mechanisms lead us to expect a negative association between general self-efficacy and street-level bureaucrats' rule-following identity. These expectations are summarized in hypothesis 1:

H1: Street-level bureaucrats with higher general self-efficacy will display a weaker rule-following identity than street-level bureaucrats with lower general self-efficacy.

5.3 THE MEDIATING ROLE OF STREET-LEVEL BUREAUCRATS' ATTITUDE TOWARDS CLIENTS

The nature of their jobs prescribes that street-level bureaucrats are also the ones who have to deal with clients' personal reactions to their decisions (Lipsky, 2010). Because clients' conduct is not as bound by bureaucratic rules and regulations as that of the bureaucrat, their reactions can be unpredictable, threatening, and form a source of uncertainty (Prottas, 1978; Dubois, 2010; Raaphorst, 2017). As a result, clients form a critical source of personal insecurity to street-level bureaucrats (e.g., Dubois, 2010; Lipsky, 2010). In addition, as street-level bureaucrats constitute the interface between government and citizens, the regulatory frameworks street-level bureaucrats work with primarily pertain to the clientele they serve (Bruhn & Ekström, 2017). That is why we expect that how street-level bureaucrats evaluate clients mediates the association between general self-efficacy and rule-following identity. This evaluation is captured by the attitude construct (Keulemans & Van de Walle, 2018).

From self-efficacy theory it was derived that individuals with lower general self-efficacy are more likely to perceive situational demands as a potential threat. Social psychology theories have taught us that individuals hold attitudes for a variety of psychological functionalities (Katz, 1960). A primary attitude function is to protect one's ego. Katz (1960, p. 170) argues that ego-defensive attitudes serve to guard the individual "from acknowledging the basic truths about himself or the harsh realities in his external world." Ego-protective attitudes help individuals cope with anxieties triggered by perceived external threats and emotional discord (Katz, 1960, p. 172). This process enables the individual to uphold a more favorable self-representation (Katz, 1960).

Consolidating self-efficacy theory with the ego-protective functionality of attitudes suggests that street-level bureaucrats with high general self-efficacy are less likely to experience clients as a psychological threat because they feel they can handle whatever situational demands their clients will pose on them. As a result, there is less need for them to cope with this potential source of insecurity through attitudinal developments that culminate in a negative attitude towards clients (for an example of the latter, see Blau, 1960).

The street-level bureaucracy literature repeatedly grounds street-level bureaucrats' stance to rules in their evaluation of clients. For instance, in their path-breaking work, Maynard-Moody and Musheno (2003) illustrate how efforts to pro-social rule bending or breaking are reserved for worthy or deserving clients. And Musheno and Maynard-Moody (2016, p. 172) postulate that "cops, teachers, and counsellors first make normative judgments about offenders, kids and clients and then apply, bend or ignore rules and procedures." Along similar lines, Tummers et al. (2015) claim that rule-rigidity is particularly applied to demanding or manipulative clients. And DeHart-Davis (2007, p. 894) posits that "agents rigidly comply with rules when clients do not merit rule bending or deserve punishment that can be achieved by rigid rule application", while Oberfield (2014a, p. 117) noticed that "they [police officers, red.], as authority figures, could reward the deserving and punish the underserving."

Street-level bureaucrats' attitude towards clients forms a general psychological disposition from which such particularistic client-categorizations are drawn (Keulemans & Van de Walle, 2018, 2019; Oberfield, 2014a). Consequently, beneficial client-categorizations like 'worthy' or 'in need' are likely less often bestowed upon clients by street-level bureaucrats with a negative attitude to clients (Keulemans & Van de Walle, 2018; for an example, see Kroeger, 1975). As inflexibility with regard to rules is commonly assumed to be harmful to the interests of clients (e.g., Bruhn, 2015; Bruhn & Ekström, 2017) and rule-bending is commonly depicted as the result of street-level bureaucrats' desire to help clients (e.g., DeHart-Davis, 2007; Tummers et al., 2015; Evans, 2013), street-level bureaucrats' attitude towards clients can inform their subsequent rule-following identity in such a way that those with a positive attitude to clients are less likely to have a strong rule-following identity.

A lack of perceived capabilities to deal with potentially adverse events—i.e., general self-efficacy—is presumed to trigger street-level bureaucrats' perceptions of clients as a potential threat. These perceptions are argued to accumulate in a negative attitude towards clients that functions as a defense against these ego-threats. As rule-following identity is a coping mechanism for the personal insecurity and anxiety such threats generate, this specific attitude is likely to mediate the relation between general self-efficacy and rule-following identity. These expectations are summarized in the second hypothesis of this study:

H2: Street-level bureaucrats' attitude towards clients mediates the relationship between street-level bureaucrats' general self-efficacy and their rule-following identity.

5.4 METHODS

Research setting

We surveyed street-level tax auditors from the Dutch and Belgian tax administration. These auditors are regulatory street-level bureaucrats; a class of street-level bureaucrats that is confronted with complex regulatory frameworks, ambiguous cases, and high impact decisions that stem from their responsibility to deliver government sanctions rather than benefits (Nielsen, 2016). To make these decisions, they exercise wide discretion (Nielsen, 2016).

We focus on street-level tax bureaucrats who audit entrepreneurs who hold small- to medium sized enterprises (1 to 50 employees). Dutch and Belgian tax auditors face relatively similar tasks, circumstances, and regulatory frameworks. Rules are pivotal to their work (Raaphorst, 2017). Their job includes visiting entrepreneurs on site to discuss their administrations, ask for clarifications, judge the truthfulness of their stories, and decide on the consequences of their findings, such as issuing warnings or fines, or advising entrepreneurs on how to enhance their tax compliance. To perform these tasks they have ample discretion (Raaphorst, 2017). They commonly received some form of internal training. The main advantage to selecting the tax administration as a street-level case is that their interactions are not confined to a specific client group, like the poor (Keulemans & Van de Walle, 2018).

Data

The entire population of SME-tax auditors with face-to-face client-encounters in the Belgian and Dutch tax administration was invited to fill out a mail questionnaire in 2016.²⁶ The primary sample was drawn from the tax administrations' internal databases and contained 4639 street-level tax bureaucrats. The response rate was 42.2% ($n = 1959$). Tax auditors' classification as sample respondents was verified through two screening questions in the survey. Respondents included in the final sample were confirmed tax auditors with face-to-face client-contact who gave valid responses to the study variables. The latter included inspections of response sets. These criteria resulted in a final sample of 1380 street-level tax bureaucrats. Their mean age was 51.5 years. 70.4% were male, indicative of a male-dominated setting.

Since this study drew on multiple attitudinal variables from a single data source, i.e., a mail survey, two checks for common method variance were conducted. First, we performed a Harman one-factor test on the final item set for the measures of rule-following identity, general self-efficacy, and the affective attitude components (see Podsakoff & Organ, 1986). The extracted factor only accounted for 24.9% of the total variance, suggesting that CMV was not a significant concern. Second, we tested for CMV through an unmeasured latent

²⁶ In the Netherlands, one of five tax regions was excluded from participation due to its earlier involvement in a pilot study (see Keulemans & Van de Walle, 2018).

factor analysis performed in AMOS version 24 (see Podsakoff et al., 2012). The common variance percentage was only 3.61%.

Measures

Rule-following identity

Rule-following identity was assessed using Oberfield's (2010) four-item measure of bureaucrats' rule-following identity. Since this original measure was validated through exploratory factor analysis only (see Oberfield, 2010, 2014a), one item by Baker et al. (1973; cited by Portillo & DeHart-Davis, 2009) and a self-constructed item were added to increase its content validity.^{27, 28} An EFA that assessed the dimensionality of this adjusted measure indicated that the sole item without any reference to rules required omission ('people and situations are unique and should be treated on a case-by-case basis'). The α of the remaining five items was .79. Responses were given on seven-point Likert scales ranging from 1 = 'totally disagree' to 7 = 'totally agree'.

General self-efficacy

Chen et al.'s (2001) 'new general self-efficacy' [NGSE] scale was used to measure general self-efficacy. This eight-item measure was developed to overcome problems of multidimensionality and content validity of the previously often employed general self-efficacy scale by Sherer et al. (1982). The NGSE demonstrated factorial, content, and discriminant validity (Chen et al., 2001). In the current study, the α for this instrument was .90. Items were measured using seven-point Likert scales that ranged from 1 = 'totally disagree' to 7 = 'totally agree'.

Attitude towards clients

Street-level bureaucrats' attitude towards clients refers to their "summary evaluation of clients along a dimension ranging from positive to negative that is based on the street-level bureaucrats' cognitive, affective, and behavioral information on clients" (Keulemans & Van de Walle, 2018, p. 5). Pieces of information of the same type classify as attitude components (Maio & Haddock, 2015). The cognitive component consists of the character traits street-level bureaucrats attribute to clients (see Breckler, 1984). Affect falls in a negative affective and positive affective attitude component (Keulemans & Van de Walle, 2018). These affective components refer to emotional responses clients induce in street-level bureaucrats during bureaucratic encounters (see Breckler, 1984; Keulemans & Van de Walle, 2018). The

²⁷ All measures are listed in Appendix 1.

²⁸ EFA and a reliability analysis furthermore showed that Oberfield's (2010) four items did not add up to a valid measure.

behavioral component refers to the voluntary behaviors street-level bureaucrats' display to clients (see Breckler, 1984).

We focus on attitudinal mediation by the two affective attitude components. Self-efficacy theory emphasizes the emotional arousal that follows potentially aversive events (Bandura et al., 1980), while Thompson's (1961/2013) bureaupathologies originate from feelings of insecurity and anxiety. In addition, Foster and Jones (1978, p. 350) suggest that strong rule-orientations serve to decrease bureaucrats' emotional involvement (also see Dubois, 2010). Consequently, the causal mechanisms intertwined with these concepts appear primarily affective in nature.

Specifying our hypotheses to the affective attitude components, we expect general self-efficacy to be negatively associated with negative affect and positively related to positive affect (cf. Ebstrup et al., 2011; Luszczynska et al., 2005). Furthermore, as insecurity and anxiety were theorized to strengthen rule-following identity (see Thompson, 1961/2013), we expect a negative association between positive affect and street-level bureaucrats' rule-following identity and a positive association between rule-following identity and negative affect.

These components were assessed with the four-item positive affective component and five-item negative affective component of Keulemans & Van de Walle's (2018) measure for street-level bureaucrats' attitude towards clients.²⁹ Items were measured with seven-point Likert scales that ranged from 1 = 'never' to 7 = 'always'. Their dimensionality was assessed through an EFA and CFA. Both analyses showed that two negative affective items ('upset' and 'nervous') required removal.³⁰ The CFA furthermore revealed that one error term correlation needed to be introduced.³¹ The alphas of the remaining items were .72 for negative affect and .77 for positive affect, indicative of their reliability (DeVellis, 2003).

Table 5.1 shows the items' means [M], standard deviations [SD], inter-item correlations, standardized regression weights [SRW], and their standard errors [S.E]. The SRW tells how well an item represents the component it is supposed to measure. All SRWs are significant at the $p < .001$ level, indicative of these measures' convergent validity (Vermeeren et al., 2014). Both the inter-item correlations and the χ^2 of the constrained (i.e., the covariance between the two components constrained to equal 1) versus the unconstrained model (i.e., freely estimated covariance) are supportive of the distinctness of the components (Bagozzi & Philips, 1982): items correlate more strongly with items representing the same component and the χ^2 of the constrained model (984.125/df13) is significantly higher than that of the unconstrained model (163.651/df 12, $\Delta\chi^2(1) 820,474, p < .01$).

29 As we surveyed street-level tax bureaucrats, Keulemans & Van de Walle's (2018) references to 'clients' were replaced with references to 'taxpayers'.

30 Prior research (Keulemans & Van de Walle, 2019) revealed that these two negative affect items did not resonate well with the Belgian tax bureaucrats.

31 The error correlation between the positive affective items 'alert' and 'determined' was .304.

Table 5.1. Affective attitude items: M, SD, correlations, SRW, and S.E. ($n = 1380$)

Items	M	SD	1.	2.	3.	4.	5.	6.	7.	SRW	S.E.
'Taxpayers make me feel...'											
1. ...alert (PA)	4.33	1.23	1							.577	.034
2. ...inspired (PA)	3.32	1.42	.373**	1						.690	.039
3. ...determined (PA)	4.19	1.16	.474**	.338**	1					.451	.033
4. ...active (PA)	4.09	1.34	.527**	.624**	.400**	1				.632	.022
5. ...afraid (NA)	1.71	.761	-.096**	-.178**	-.093**	-.107**	1			.732	.023
6. ...uncomfortable (NA)	2.23	.763	.017	-.004	-.089**	-.084**	.466**	1		.904	.038
7. ...insecure (NA)	2.21	.832	-.088**	-.198**	-.066*	-.076**	.437**	.519**	1	.705	.025

* $p < 0.05$, ** $p < 0.01$.Table 5.2. Study variables: M, SD, and correlations ($n = 1380$)

Variables	M	SD	1.	2.	3.	4.	5.	6.	7.
1. Rule-following identity	4.32	1.04	1						
2. General self-efficacy	5.45	.73	.149**	1					
3. Positive affective attitude comp.	3.98	.99	.037	.235**	1				
4. Negative affective attitude comp.	2.05	.63	-.045	-.361**	-.123**	1			
5. Gender (1=female)	.30	.46	.040	-.077**	-.085**	.217**	1		
6. Organizational tenure	25.18	13.11	-.123**	.025	.074**	-.143**	-.224**	1	
7. Country (1=Belgium)	.41	.49	.025	-.193**	-.235**	.364**	.223**	-.227**	1

* $p < 0.05$, ** $p < 0.01$.

Control variables

The associations in this study were controlled for street-level bureaucrats' gender, organizational tenure, and country of residence. Literature on bureaucrats' rule-following identity has repeatedly identified women as stronger rule-followers than men (Portillo & DeHart-Davis, 2009; Portillo, 2012). Scholars have also proposed that bureaucrats with longer tenure have a stronger rule-following identity because they have been exposed to the constraints of bureaucracy longer (Foster, 1990; Foster & Jones, 1978); by contrast, a study of welfare bureaucrats found that newcomers were more strongly preoccupied with eligibility procedures than more tenured bureaucrats (Blau, 1960). Country of residence was included as team compositions differed so that members of Belgian audit teams were all charged with audit tasks while Dutch teams also harbored desk auditors with no face-to-face client-encounters (the latter were not included in the sample). Gender and country of residence were coded as dummy variables (1 = female; 1 = Belgian). Organizational tenure was included as a continuous variable that ranged from 0 to 47 years.

5.5 FINDINGS

Descriptive statistics, correlations, and common method variance

The descriptives reveal that street-level bureaucrats generally held a modest rule-following identity, illustrating that a strong rule-following identity was not a common feature among them (Table 5.2). Their general self-efficacy beliefs were quite high. Street-level bureaucrats experienced client-related positive affect on a regular basis, while they rarely held negative affect against them. Their average tenure illustrates that most street-level bureaucrats had been working for their respective administration for a long time.

The direction of the correlation between general self-efficacy and rule-following identity went against our hypotheses. Although general self-efficacy and the affective attitude components were related as expected, the weak correlations between rule-following identity and affect suggest a limited mediation effect.

Hypothesis testing

The hypotheses of this study were tested with multiple structural equation models built in AMOS. We estimated two models. First, we estimated the causal model without the control variables. In the second model, the demographics were included. As the index of multivariate kurtosis suggested that the data were non-normally distributed, we applied a bootstrapping procedure to each model to check for potential bias in our results. Bootstrapping entailed that multiple subsamples were drawn from the original sample (Byrne, 2010). The bootstrapping procedure estimated the parametric values for each of these subsamples, allowing for the assessment of their stability across samples and a more accurate report of

these values (Byrne, 2010). The bootstrap procedure was performed on 200 samples using the maximum likelihood estimator.³²

Figure 5.1 depicts the significant causal paths ($p < .01$), excluding the demographics. The SRWs (β) are given on the arrows, while the explained variances are presented in parentheses. Model fit was assessed using multiple fit indices: the ratio of the minimum discrepancy to degrees of freedom [CMIN/DF], the goodness-of-fit index [GFI], the comparative fit index [CFI], and the root mean square error of approximation [RMSEA]. CMIN/DF values between 1 and 3 indicate a good fit (Vermeeren et al., 2011), but values up to 5.0 are reasonable (Marsh & Hocevar, 1985). For the GFI and CFI, values over .9 are indicative of a good model fit (Vermeeren et al., 2011), as are RMSEA values below .05. However, RMSEA values up to .08 are reasonable (Byrne, 2010). The parameters of this model supported its fit: CMIN/DF=4.452, GFI=.948, CFI=.946, RMSEA=.050.

Hypothesis 1 postulated that street-level bureaucrats with higher general self-efficacy will display a weaker rule-following identity than street-level bureaucrats with lower general self-efficacy beliefs. Contrary to our hypothesis, figure 5.1 illustrates that street-level bureaucrats with higher general self-efficacy were more likely to hold a stronger rule-following identity ($\beta = .183, p < .01$). As a result, we found no support for H1. Hypothesis 2 predicted that street-level bureaucrats' attitude towards clients mediates this relationship. Figure 5.1 illustrates that general self-efficacy displayed a positive association with the positive affective attitude component of this specific attitude ($\beta = .222, p < .01$). This means that street-level bureaucrats with higher general self-efficacy were more likely to hold positive affect towards clients. Vice versa, general self-efficacy was negatively related to the negative

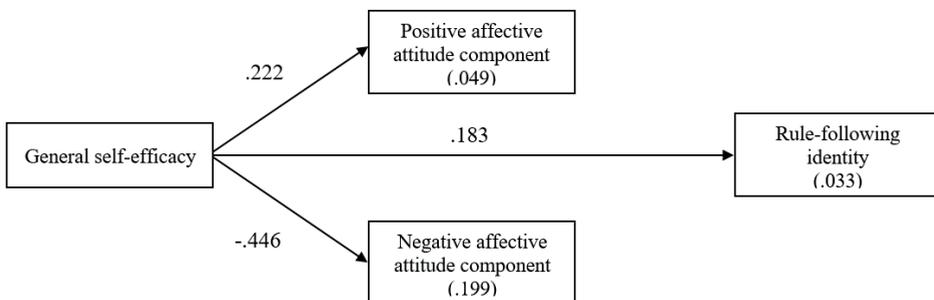


Figure 5.1. Partial structural equation model

32 An exploration of the intraclass correlation coefficients for the study variables showed some team-level clustering of the two attitude components (15.8% and 14.4%, respectively). Clustering may result in an underestimation of the standard errors of the mediated effects in single-level models (Krull & MacKinnon, 2001). Using the MLmed macro for SPSS by Rockwood and Hayes (2017), we performed a multilevel mediation analysis that allowed the intercepts of the attitude components and rule-following identity to vary by team. Taking this clustering into account did not affect the significance of the relations under study, supporting the robustness of our findings.

affective attitude component ($\beta = -.446, p < .01$). Although general self-efficacy related to both attitude components as hypothesized, it displayed a stronger association with negative affect.

Figure 5.1 also shows that the affective attitude components were unrelated to street-level bureaucrats' rule-following identity. As a direct effect of the mediator on the dependent variable is a prerequisite for mediation, H2 is rejected too.

Table 5.3 shows the results of the bootstrapping procedure for this causal model. The discrepancies between the maximum likelihood standard errors and their bootstrap estimates were very small (between .017 and -.006, respectively), as were the differences between the mean SRW estimates computed across the 200 bootstrap samples and the SRW estimates of the original sample (between -.005 and .002, respectively). These findings supported the accuracy and stability of the parameter estimates obtained with the maximum likelihood estimation.

Table 5.3. Results bootstrapping procedure: partial model

Effect	Original sample		Bootstrap samples (n = 200)					90% bias-corrected confidence intervals		
	SRW	S.E.	S.E.	SE-SE	Mean SRW	Bias	SE-Bias	Lower	Upper	P
GSE → Rule-following ID	.183	.049	.032	.002	.179	-.004	.002	.136	.241	.006
GSE → Positive affect	.222	.035	.037	.002	.224	.002	.003	.151	.278	.014
GSE → Negative affect	-.446	.027	.033	.002	-.451	-.005	.002	-.491	-.383	.026

GSE, general self-efficacy; ID, identity.

Table 5.4. Results bootstrapping procedure: full model

Effect	Original sample		Bootstrap samples (n = 200)					90% bias-corrected confidence intervals		
	SRW	S.E.	S.E.	SE-SE	Mean SRW	Bias	SE-Bias	Lower	Upper	P
GSE → Rule-following ID	.187	.048	.031	.002	.183	-.004	.002	.141	.242	.007
GSE → Positive affect	.176	.034	.036	.002	.177	.001	.003	.119	.238	.007
GSE → Negative affect	-.375	.025	.032	.002	-.380	-.005	.002	-.416	-.311	.036
Tenure → Rule-following ID	-.132	.002	.029	.001	-.132	-.001	.002	-.181	-.084	.012
Gender → Negative affect	.155	.031	.028	.001	.155	.000	.002	.105	.201	.010
Country → Positive affect	-.265	.045	.039	.002	-.265	-.001	.003	-.335	-.209	.007
Country → Negative affect	.315	.031	.028	.001	.315	.000	.002	.274	.372	.009

Table 5.4 shows that controlling for the effects of gender, organizational tenure, and country of residence did not alter the relations between the study variables, although the demographics did somewhat weaken the associations between general self-efficacy and affect ($\beta = .176, -.375, p < .01$, respectively). The indices of this full model supported its fit: CMIN/DF=4.761, GFI=.936, CFI=.927, RMSEA=.052. Table 5.4 furthermore illustrates that more tenured street-level bureaucrats were less likely to hold a strong rule-following identity than their less tenured colleagues. Women were more likely to experience negative affect than men and Belgian street-level bureaucrats experienced less positive affect and more negative affect than Dutch bureaucrats. These demographics increased the explained variances to .052 for rule-following identity, .118 for positive affect, and .329 for negative affect. The results of the bootstrapping procedure again supported the robustness of these parameter estimates.

5.6 DISCUSSION

This paper built on Thompson's (1961/2013) personal insecurity hypothesis to add to the understanding of street-level bureaucrats' rule-following identity. This hypothesis holds that bureaucrats' rule-following identity constitutes the product of their personal insecurity that has culminated in a need for uncertainty reduction and control. Following this line of reasoning, we explored the relations of street-level bureaucrats' general self-efficacy, attitude towards clients, and rule-following identity. We hypothesized that a stronger rule-following identity serves to compensate for lower general self-efficacy as bureaucrats with lower self-efficacy are more likely to experience frontline work conditions as a source of personal insecurity. Street-level bureaucrats' attitude to clients was argued to mediate this relation: we expected that low general self-efficacy caused bureaucrats to perceive clients as a psychological threat that is dealt with by developing a strong rule-following identity.

Survey data of Dutch and Belgian street-level tax bureaucrats contradicted both expectations. This study first revealed a positive rather than negative association between general self-efficacy and rule-following identity. An explanation for this finding resides in the specificity of frontline regulatory frameworks. These frameworks are complex in nature (Evans, 2013; Lipsky, 2010). Complexity stems from multiple sources: on a regular basis, street-level bureaucrats are confronted with cases too complex to be fully delineated in regulatory frameworks (Zacka, 2017). This contextual feature calls for rules that provide a level of abstraction that allows for their application to a wide variety of situations (Blau, 1969). In addition, many street-level bureaucracies have experienced a proliferation of rules (see Priore, 2011). Rule-proliferation has been found to confront street-level bureaucrats "with conflicting, confusing and over-elaborate procedures that had to be prioritized, interpreted or ignored in practice" (Evans, 2013, p. 746). By extension, street-level bureaucrats

regularly find themselves confronted with situations to which more rules apply than can be enforced at once (Piore, 2011). As a result, frontline rules provide street-level bureaucrats with ambiguous standards that require their interpretation (Evans, 2013; Wilson, 1989; Bruhn, 2015). These features are particularly salient in regulatory street-level bureaucracies (Nielsen, 2016) and tax administrations in particular (Raaphorst, 2017). This is *inter alia* due to the complexity of tax rules (Gribnau, 2007).

These contextual features imply that meeting task requirements at the frontlines requires considerable professional skill and knowledge of rules from street-level bureaucrats (e.g., Nielsen, 2016). From this perspective, a strong rule-following identity could be an expression of street-level bureaucrats' confidence in their abilities to work the complex system of rules to fulfil job demands, rather than a prevarication for their personal insecurity. As frontline regulatory frameworks allow for ample room for maneuver within the boundaries of the rules, these abilities may obviate a need for rule-bending and rule-breaking. This explanation does not contradict personal insecurity as a causal mechanism connecting general self-efficacy to rule-following identity. Instead, it alters the nature of the causal link it provides, implying that personal insecurity culminates in bureaucrats distancing themselves from frontline regulatory frameworks and the challenges their nature confronts them with.

Along similar lines, this finding does not provide a falsification of Thompson's (1961/2013) hypothesis. First, we did not aim to test the personal insecurity hypothesis but rather built on Thompson's (1961/2013) theory to advance the understanding of street-level bureaucrats' rule-following identity. As a result, we only included one—i.e., rule-rigidity—of multiple consequences of personal insecurity identified by Thompson (1961/2013). Second, the contextual specificities of frontline regulatory frameworks imply that frontline rules simultaneously function as a source and consequence of personal insecurity. As a result, the current study cannot be perceived as a test of the personal insecurity hypothesis because such a test would require a regulatory framework uncharacterized by these ambiguous properties.

This study was characterized by high levels of general self-efficacy. This implies that self-selection may have occurred. Individuals with higher self-efficacy are often drawn to demanding environments (Luszczynska et al., 2005) and settings that allow them to “exercise personal judgment and function relatively independently” (Jex & Bliese, 1999, p. 350). Both characteristics are inherent to working at the frontlines (e.g., Lipsky, 2010; Zacka, 2017). This implies that individuals with higher general self-efficacy may be more likely to enter this line of work and less likely to turnover as their tenure increases (cf. Walsh, 2004); hence drawing attention to processes of attraction and selection of new frontline personnel (see Oberfeld, 2019).

A second conclusion that results from this study is that street-level bureaucrats' attitude towards clients does not mediate the association between general self-efficacy and rule-following identity. Two explanations may account for this finding. First, the mediation hy-

pothesis and its theoretical foundations differ in their generality: the mediation hypothesis was grounded in studies that primarily focus on individual clients or classes of clients, such as those whose moral character is deemed 'deserving' (e.g., Maynard-Moody & Musheno, 2003), while the mediation hypothesis pertains to general psychological dispositions. Consequently, it may be that the causal mechanisms these more particularistic studies forward are less applicable to street-level bureaucrats' general stance to rules.

An alternative explanation is that we theorized that personal insecurity accumulates in a desire to control clients. Exerting control over clients, however, is particularly difficult at the frontlines (cf. Thompson, 1961/2013): first, most citizens are involuntary clients of street-level bureaucracies, which can render their actions unpredictable (Lipsky, 2010; Prottas, 1978). Second, rules are not the sole ground for resource allocations at the frontlines (Katz & Danet, 1973b). As long as the street-level bureaucrat possesses discretion to that end, clients will try to influence the bureaucrat's decisions (Katz & Danet, 1973b, p. 175). By means of these features, clients can become a volatile element of frontline work that undermines bureaucrats' efforts to establish a sense of control (e.g., Maynard-Moody & Musheno, 2003; Dubois, 2010; Raaphorst, 2017).

This study has a number of limitations. First, we lack insight into the attributes of organizational rules. Rule attributes might determine whether street-level bureaucrats will experience rules as an impediment or aid to their work (e.g., Borry et al. 2018; Bozeman and Rainey 1998; cf. discussions on red tape and green tape, e.g., DeHart-Davis, Davis, & Mohr, 2014; DeHart-Davis, 2009). As a result, rule-attributes may impact the relations under study here. For instance, bureaucrats have been argued to undermine the rules when regulatory frameworks do not fit their professional practice (Wilson, 1989, p. 338). By contrast, Borry et al. (2018) found rule formalization and rule consistency to foster rule-following.

Second, this study equals a stronger rule-following identity to a negative view on clients and vice versa. Although this line of reasoning is dominant in street-level scholarship (e.g., DeHart-Davis, 2007; Tummers et al., 2015), it represents a simplification of street-level practice: empirical evidence has suggested that street-level bureaucrats can perceive both rule-following and rule-bending as beneficial to clients (Evans, 2013). A third limitation is provided by the contextual setting of this study. The control philosophy of the tax administrations under study has gradually shifted from an emphasis on vertical control and deterrence to a more trust-based approach of horizontal control (e.g., Gribnau, 2007). A move away from strict command and control may resonate in the emphasis these street-level bureaucracies place on rule-following among frontline employees.

Lastly, our assessment of rule-following identity is based on an abstract definition based on Oberfield (2010, 2014a, 2019) that is open to interpretation. The accompanying measurement instrument harbors a risk of bias towards too strong rule-following identities because frontline rules provide room for maneuver, meaning that breaking or bending rules is no longer needed. In addition, this measure incorporates elements of self-efficacy—e.g.,

stating ‘even if I don’t agree with them’ assumes the bureaucrats’ ability to assess a rule’s added value—that make it prone to a confounding of rule-following identity and its predictors. An assessment of scholarship on rule-following identities (e.g., Gordon, 1970; Baker et al., 1973; Foster & Jones, 1978; DeHart-Davis, 2007; Borry et al., 2018) paints a portrait of conceptual ambiguity and scattered measurement efforts. Consequently, our understanding of street-level bureaucrats’ rule-following identity would strongly benefit from scholarly efforts aimed at advancing conceptual clarity and sound scale development measurement efforts.

5.7 CONCLUSION

Knowledge of how street-level bureaucrats relate to rules is key for understanding how street-level bureaucracies operate. This paper demonstrated that street-level bureaucrats’ general self-efficacy contributes to their rule-following identity. The main practical implication it provides is that recruiters aiming to hire frontline personnel should pay careful attention to who they hire and strive for awareness of the psychological dispositions these individuals adhere to (also see Oberfield, 2019); especially as general self-efficacy reflects a rather stable psychological disposition (Chen et al., 2001) that is unlikely to change after organizational entry (cf. Oberfield, 2019). Second, both hypotheses of this study were grounded in causal mechanisms argued to protect the individual bureaucrat against perceived psychological threats. The positive associations of general self-efficacy with rule-following identity and street-level bureaucrats’ attitude to clients suggests that frontline management should invest in the enhancement of street-level bureaucrats’ resilience to frontline stressors.

This study gives way to multiple avenues for further research: first, interpreting the positive relation of general self-efficacy and rule-following identity as indicative of street-level bureaucrats’ confidence in their abilities to work the complex frontline regulatory framework raises questions on how street-level bureaucrats value the rules that so strongly permeate their work; a valuation that requires further exploration. Along similar lines, the potential importance of rule attributes for how street-level bureaucrats evaluate frontline rules leads us to we invite scholars to take a broader approach to rule-following identity and explore if and how rule attributes shape the association of general self-efficacy and rule-following identity. This endeavor would simultaneously provide insight into whether and how rule-following is valued in practice. Third, as our findings suggest that street-level bureaucrats may derive a sense of control from sources other than clients, we encourage a qualitative research design that aims to unravel the elements that grant bureaucrats a sense of control over their work. In addition to furthering our knowledge of rule-following identity, such efforts would allow for a more comprehensive exploration of Thompson’s (1961/2013) personal insecurity hypothesis. Lastly, street-level bureaucrats can interpret

a strong rule-following identity as both beneficial and detrimental to a client's case, future research is invited to explore this differentiated perspective on the relation of rules and clients to deepen our understanding of frontline rule-following identity.