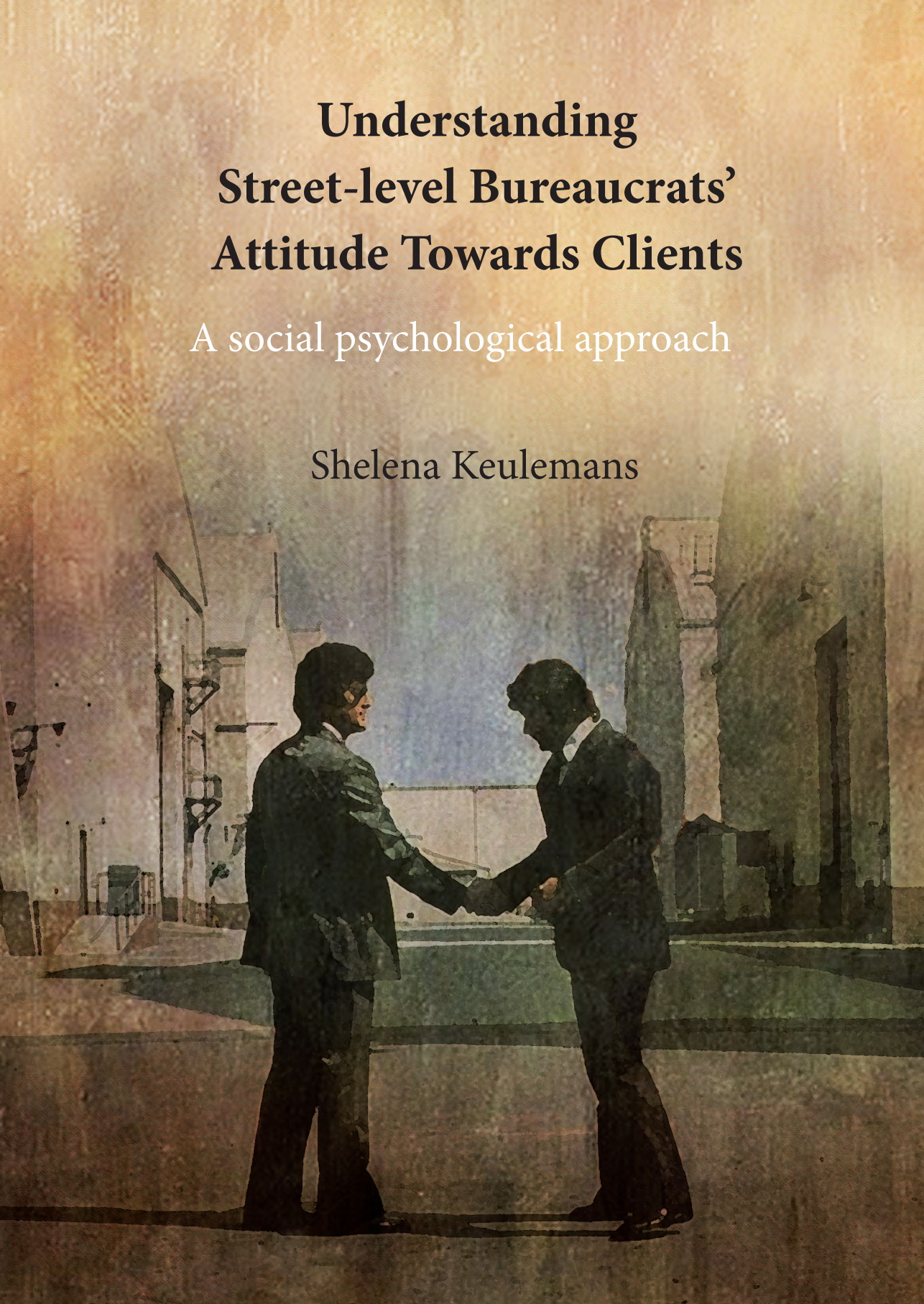
Understanding Street-level Bureaucrats' Attitude Towards Clients

A social psychological approach

Shelena Keulemans



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De houding van contactambtenaren ten aanzien van cliënten:
Een sociaal-psychologische benadering

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Chapter 1

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 auditors 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 administrations 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 introduction 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 horizontal 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

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*

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				

Chapter 2

Understanding street-level bureaucrats' attitude towards clients: Towards a measurement instrument

ABSTRACT

The attitude of street-level bureaucrats towards their clients has an impact on the decisions they take. Still, such attitudes have not received much scholarly attention, nor are they generally studied in much detail. This article uses Breckler's psychological multicomponent model of attitude to develop a scale to measure street-level bureau-crats' general attitude towards their clients. By means of a test study (n = 218) and a replication study (n = 879), the article shows that street-level bureaucrats' attitude towards clients consists of four different components: a cognitive attitude component, a positive affective attitude component, a negative affective attitude component and a behavioral attitude component. It also establishes a conceptual and empirical distinction from related attitudes, such as prosocial motivation, work engagement, bureau-crats' rule-following identities and self-efficacy, and suggests avenues for application and further validation among different groups of street-level bureaucrats. This instrument opens up opportunities for theory testing and causality testing that surpasses case-specific considerations.

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2.1 INTRODUCTION

The Weberian model portrays bureaucratic encounters as characterized by impersonality and affective neutrality to prevent bureaucrats' personal attitudes from permeating these encounters (Katz & Danet, 1973a; Merton, 1940). In reality, however, it is impossible to separate street-level bureaucrats' attitudinal dispositions and their interactions with clients (Baviskar & Winter, 2017; Lipsky, 1980; Oberfield, 2014a). Bureaucrats rely on their attitudinal dispositions to process clients to cope with complex cases, ambiguous rules and resource strain (Lipsky, 1980). By means of these attitudinal dispositions, psychological simplifications of clients emerge that "redefine [. . .] the nature of the clientele to be served" (Lipsky, 1980, p. 141). As a result, street-level bureaucrats' attitude towards clients introduces bias to the bureaucratic encounter and its outcomes (e.g., Baviskar & Winter, 2017; Kroeger, 1975; Oberfield, 2014a; Prottas, 1979; Stone, 1981), making this attitude key to understanding bureaucratic decision-making, street-level performance and official-client relations.

Attitudes are among the most studied phenomena in survey research in the field of public administration [PA] (Lee et al., 2012) and current developments in this field, such as the emergence of the behavioral PA movement (e.g., Grimmelikhuijsen et al., 2017), triggered a revived interest in this phenomenon. Despite renewed attention for the study of attitudes, the concept of street-level bureaucrats' attitude towards clients is still plagued by conceptual unclarity and unsound measurement efforts (e.g., see Lee et al., 2012). Poor measurement bears a risk of generating faulty data (DeVellis, 2003) and, subsequently, reaching erroneous conclusions (Lee et al., 2012). Despite multiple calls to improve measurement quality in our field (e.g., Perry, 2012), scale development is still scarce in PA (Grimmelikhuijsen et al., 2017; for examples, see Perry, 1996; Tummers, 2012; Tummers & Musheno, 2015).

The aim of this article is to develop a measurement instrument for street-level bureaucrats' attitude towards clients, based on material collected among one specific type of bureaucrat. Grounded in psychological attitude theory, such a scale will allow for a multidimensional measurement of attitudes towards clients, at a sufficiently abstract level as to exclude case-specific considerations. The instrument also allows to conceptually distinguish bureaucrats' attitude towards clients from other related attitudes. More in particular, we consider street-level bureaucrats' prosocial motivation, work engagement, rule-following identities and self-efficacy—all attitudes that have been studied in a public work context but that are theoretically different. The use of the psychological multicomponent model of attitudes (see Breckler, 1984) furthermore allows to move beyond current practice to rely on one-dimensional scales when measuring bureaucrats' attitudes towards clients.

Developing a measurement instrument for street-level bureaucrats' general attitude towards clients has merit for multiple reasons. First, it opens up opportunities for the quantification of bureaucrats' general assessment of clients, aiding scholars to draw in-

ferences that surpass study and context specificities (see Grimmelikhuijsen et al., 2017), which is especially challenging for street-level attitudes (Winter, 2002). Second, a validated measurement instrument of street-level bureaucrats' client-attitude with sound theoretical foundations enables theory testing and the study of causality in the bureaucratic encounter (see Pandey & Scott, 2002; Perry, 2012).

The results of a series of statistical tests among a specific sample of street-level bureaucrats show that bureaucrats' attitude towards clients consist of four distinct components: a cognitive attitude component, a positive affective attitude component, a negative affective attitude component and a behavioral attitude component. Furthermore, it establishes that this attitude is conceptually and empirically distinct from related attitudes such as prosocial motivation, work engagement or rule-following identities.

In the next section, we position street-level bureaucrats' general attitude towards clients in the bureaucratic encounter and within the broader literature. We then introduce the concept of attitude and its components as used in social psychological scholarship. This is followed by a description of methods and the sample used to develop and test the new scale. First, a scale is developed following an elaborate item generation phase. Second, the preliminary measurement instrument is tested in a survey. The new scale's psychometric properties are assessed using exploratory and confirmatory factor analysis, followed by an assessment of its construct validity. Then, the resulting measurement instrument is tested and cross-validated in a replication study. We conclude with a discussion of the research findings and the applicability of the new scale for the study of bureaucratic encounters.

2.2 WHY BUREAUCRATS' ATTITUDE TOWARDS CLIENTS MATTERS

During their interactions with clients, street-level bureaucrats exercise a vast amount of discretion (Hupe & Hill, 2016). Decisions made in this discretionary space can greatly impact citizens' lives (e.g., Lipsky, 1980; Maynard-Moody & Musheno, 2003). Consequently, how bureaucrats exercise their discretion has always been carefully scrutinized (e.g., Goodsell, 1976; Prottas, 1979). Bureaucrats' use of discretionary space is based on their categorization of clients (Lipsky, 1980; Jilke & Tummers, 2018), such as based on clients' 'worthiness' or 'deservingness' (Maynard-Moody & Musheno, 2003), whether they are deemed 'desirable' or 'undesirable' (Hasenfeld & Steinmetz, 1981) or their perceived need (Kroeger, 1975). These categorizations subsequently inform the courses of action bureaucrats take (e.g., Maynard-Moody & Musheno, 2003). For instance, Lineberry's (1977) 'underclass hypothesis' posits that "clients who are perceived by bureaucrats as less worthy or desirable (e.g., the minorities and poor) are discriminated against in delivery manner and output" (Goodsell, 1981b, p. 763). Bureaucrats can, however, differ in their classifications and reactions thereto. For

example, clients' perceived need can trigger bureaucrats to put in extra effort to benefit a client's case (Kroeger, 1975; Maynard-Moody & Musheno, 2003), but can also trigger them to 'cream' clients, meaning that they are inclined to favor clients whose cases are most likely to be brought to a successful outcome anyway instead of those who are in most need (Jilke & Tummers, 2018; Lipsky, 1980).

How bureaucrats react to cues like perceived need depends on how they assess and interpret information on clients (e.g., Oberfield, 2014a; Raaphorst & Van de Walle, 2017). These interpretations are informed by their general attitude towards clients (e.g., Eagly & Chaiken, 1993). This general attitude is an abstract-level prototype that guides bureaucrats' assessments and categorizations of clients, as well as their subsequent courses of action (Baviskar & Winter, 2017; Oberfield, 2014a). Bureaucrats do not always have very positive views of their clients (Van de Walle &Lahat, 2016), and early studies on bureaucratic encounters have already found that bureaucrats with different general orientations towards clients react differently to the cues they receive from them. For instance, Kroeger (1975, p. 191) showed that client-oriented bureaucrats use greater discretion to benefit clients and were more prone to manipulation by clients. Stone (1981, p. 45) argues that bureau-crats with "a condemnatory moralistic view of clients", that is, a negative attitude towards clients, are more inclined to respond punitively to clients. And Billingsley (1964, p. 406) found that client-oriented bureaucrats are more willing to disregard policy in order to help clients. Despite this early evidence, scholars have mainly studied how bureaucrats categorize clients during decisions, but have looked less into the general attitudes bureaucrats hold towards their clients. Furthermore, current work does not generally distinguish between attitudes towards clients and other related attitudes of bureaucrats. This article attempts to unravel the general attitude of bureaucrats towards clients into its different dimensions and give substantive body to this concept in a street-level context.

2.3 WHAT ARE ATTITUDES? THE MULTICOMPONENT ATTITUDE MODEL

To elaborate a scale for measuring street-level bureaucrats' attitude towards clients, we rely on insights from social psychology which treats attitudes as a summary evaluation. Social psychology has a long tradition of studying attitudes. In this field, the attitude concept is commonly understood as an object's evaluation on a continuum (Ajzen, 2001; Eagly & Chaiken, 1993; Fabrigar, MacDonald, & Wegener, 2005; Katz, 1960). This evaluation is often believed to incorporate the cognitive, affective and behavioral pieces of information that are called into one's memory upon confrontation with an attitude object (Haddock & Huskinson, 2004; Maio & Haddock, 2009; Olson & Kendrick, 2008). Incorporating these

pieces of information is crucial to come to a full understanding of attitudes (Fabrigar et al., 2005; Fazio & Olson, 2003).

A definition of street-level bureaucrats' attitude towards clients should thus contain three elements: bureaucrats' general evaluation of clients, an index on which to place this evaluation (e.g., a bipolar continuum) and the pieces of information that constitute this evaluation. To this end, we fuse the attitude definitions by Maio & Haddock (2009) and Petty et al. (1997) and define street-level bureaucrats' attitude towards clients as: *their summary evaluation of clients along a dimension ranging from positive to negative that is based on the bureaucrats' cognitive, affective and behavioral information on clients*.

Such a detailed definition of street-level bureaucrats' attitudes is rare in studies of the bureaucratic encounter, where the attitude concept is frequently characterized by conceptual ambiguity: scholars rarely make explicit what they understand by 'attitude' (e.g., Baviskar & Winter, 2017; Liou & Cruise, 1994; Scherer & Scherer, 1980; Soydan, 1995; Stone, 1981; Stone & Feldbaum, 1976) or they conceptualize it by referring to related concepts, such as 'values' (e.g., Winter, 2002). They also tend to use different concepts to measure similar phenomena (i.e., views of the other party in the bureaucratic encounter), suggesting conceptual overlap and the interchangeable use of concepts. For instance, authors refer to 'orientations' (Blau, 1960), 'assessments' (Nelson, 1981), 'perceptions' (Berman, 1997; Borgatta et al., 1960), 'views' (Oberfield, 2012) and 'attitudes' (Baviskar & Winter, 2017; Oberfield, 2012; Stone, 1981; Wilson, 1989). Some exceptions among bureaucracy scholars are Wilson (1989) and Oberfield (2012), who both refer to 'evaluation' in their attitude conceptualizations, which closely links to attitude conceptualizations in the field of psychology. Furthermore, this attitude has generally been considered to be a one-dimensional construct, mostly tapping into the cognitive dimension of bureaucrats' assessment of clients (e.g., see Borgatta et al., 1960; Scherer & Scherer, 1980; Winter, 2002).

Pieces of information belonging to the same type are commonly referred to as *attitude components* (Fazio & Olson, 2003; Maio & Haddock, 2009). Smith (1947) was the first to formally distinguish among three attitude aspects in his use of the attitude concept (Breckler, 1984, p. 1192). The multicomponent model of attitude took flight in the 1960s and has since been recurrent in attitude theory (Breckler, 1984, p. 1192; e.g., see Eagly & Chaiken, 1993; Haddock & Huskinson, 2004; Maio &Haddock, 2009; Olson & Kendrick, 2008; Rosenberg & Hovland, 1960). In this study, we use the multicomponent model as depicted by Breckler (1984, p. 1196). In this model, there are three attitude components: the cognitive, the affective and the behavioral one. The *cognitive attitude component* refers to the beliefs and attributes that bureaucrats associate with clients (see Fabrigar et al., 2005; Fazio & Olson, 2003). For instance, juvenile probation officers might perceive their clients as disrespecting order and authority. That belief links clients to the attribute 'disrespect'. Subsequently, this piece of information contributes to a negative assessment of clients.

The *affective attitude component* refers to bureaucrats' emotional responses evoked in the bureaucrat by confrontations with the attitude object 'clients' (see Breckler, 1984; Haddock & Huskinson, 2004). This confrontation thus acts as a stimulus that brings the feelings and emotions bureaucrats associate with clients to the forefront (see Maio & Haddock, 2009). This affect subsequently informs their general evaluation of clients. An example is provided by Blau (1960) who found that new employees of a public welfare agency experience a reality shock when they realize that clients are dishonest. This 'shock' can make the bureaucrat feel threatened. These feelings subsequently pressure the bureaucrat to change his attitude towards clients.

The *behavioral attitude component* refers to past behavioral responses to clients (see Haddock & Huskinson, 2004; Maio & Haddock, 2009) and is best explained by Bem's (1972) self-perception theory. Self-perception theory posits that individuals infer their attitudes from their past behaviors, as long as they were not impelled to undertake those behaviors (Bem, 1972). Following this theory, bureaucrats are argued to (subconsciously) reflect on their chosen past behaviors towards clients—which exclude behaviors prescribed by bureaucratic rules and regulations—and infer their attitude towards clients from these observations (Bem, 1972). If these behaviors have been mostly negative, they can inform a bureaucrat of his negative client-attitude (see Eagly & Chaiken, 1993). Thus, a bureaucrat who observes that he is always rude to clients might acquire that he must have a negative attitude towards them from this behavioral piece of information.

For conceptual clarity, it is necessary to distinguish between behavior as an attitude component and as a consequence of attitude. In PA research, attitudes have mostly been explored as antecedents of behaviors relevant to bureaucratic decision-making (Oberfield, 2012), rather than as an attitude component. Behavior can both function as an attitudinal indicator and as an attitudinal consequence (Eagly & Chaiken, 1993; Fazio & Olson, 2003). Attitudes itself are unobservable mental constructs (Fazio & Olson, 2003). They become observable by means of the cognitive, affective and behavioral pieces of information linked to the attitude object in the mind of the individual (Himmelfarb, 1993). All information types can subsequently work to elicit behavioral responses (Eagly & Chaiken, 1993). Even though behavior can both serve as an attitudinal indicator and consequence thereof, behaviors can only be an attitudinal indicator if they "relate to the dimension of favorability-unfavorability towards the attitude object" (Himmelfarb, 1993, p. 63) and thus harbor evaluative properties.

2.4 METHODS

Measurement of scale development

The efforts to develop a measurement instrument for bureaucrats' general attitude towards clients were based on the scale development guidelines of DeVellis (2003). We first generated a pool of items for each of the three components. The item-generation procedure consisted of multiple steps: a literature study; a series of qualitative interviews; multiple cognitive interviews with street-level bureaucrats and a brainstorm session with academic experts. Subsequently, this item pool was subjected to a test among a sample of bureaucrats to establish whether the three attitude components existed using EFA, followed by CFA. This resulted in the inclusion or exclusion of individual items. Finally, the construct validity of the therewith obtained scale was further assessed: after a test of convergent validity, discriminant validity was tested by exploring the relations within the new attitude construct (bureaucrats' general attitude towards clients) and between this new construct and three related constructs (prosocial motivation, work engagement and bureaucrats' rule-following identities). To further validate the resulting measurement instrument, we conducted a replication study in which discriminant validity was tested using bureaucrats' rule-following identities and self-efficacy.

Case selection and test sample

For our scale development purposes, we focused on one single type of bureaucrat. Tax bureaucrats are a classic example of street-level bureaucrats (see Finer, 1931). They work in a classic bureaucratic framework yet have ample discretionary space that enables attitudes to affect their work (Aberbach & Christensen, 2007). The main advantage of using the tax administration as a case is that all citizens are its potential clients. This differentiates it from many other street-level bureaucracies whose bureaucrats tend to deal with very specific types of clients, with very specific characteristics, such as poor people or criminals (e.g., Dubois, 2010). The latter could bias the development of a measurement instrument. Another advantage is the rather similar design and tasks of tax administrations across (capitalist) countries (see Campbell, 2005), which facilitates future cross-case comparison.

We develop and test the multicomponent model in the Dutch tax administration, among bureaucrats who have face-to-face interactions with clients. Their task is to audit tax filings of entrepreneurs in the small and medium-sized enterprises segment (1–50 employees). They typically meet with small entrepreneurs to discuss tax declarations, ask for clarifications and make decisions about deductions or fines, often in confined settings. They experience a range of client actions and reactions ranging from joy, over fear and suspicion, to threats and violence.

The final item pool was tested in a cross-sectional survey of Dutch tax bureaucrats. We selected one of the five Dutch tax regions. All bureaucrats in this tax region who fit our

research population were invited to participate (n = 433). Data were collected using an email survey with two reminders, sent to the bureaucrats' work address in the summer of 2015. Seven-point Likert scales ranging from 'never' to 'always' were used. The response rate was 67.4% (n = 292). We included only those respondents who confirmed that they actually had contact with citizens and had valid replies on the attitude items, resulting in a sample of 218 valid observations. The respondents' mean age was 52.4, which is representative of the Dutch tax administration's workforce (Belastingdienst, 2012). Of the respondents, 19.7% were female and 75.2% were male.

2.5 ITEM GENERATION

Item generation for the scale was based on the literature on bureaucratic encounters and in-depth interviews with tax bureaucrats. This literature offers rich descriptions of official-client interactions (e.g., Dubois, 2010; Maynard-Moody & Musheno, 2003; Prottas, 1979). In these studies, scholars, for example, describe critical incidents between bureaucrats and clients (Savaya, Gardner, & Stange, 2011) or show how bureaucrats cope with clients (Lipsky, 1980). These accounts hold crucial pieces of cognitive, affective and behavioral information relevant to the bureaucratic encounter. For our literature search, we used Google Scholar so both relevant articles and books could be selected. To collect literature, we searched for (combinations of) the following terms: 'bureaucratic encounter', 'civil servant', 'official', 'public official', 'public servant', 'front-line official', 'street-level bureaucrat', 'administrator', 'attitude', 'orientation', 'perception', 'evaluation', 'interaction', 'citizen', 'citizen-client', 'client' and 'the public'. A study was deemed relevant if it described cognitive, affective and/or behavioral elements in the encounter between officials and the public. Studies mostly stemmed from the field of PA, but also studies from the field of psychology were included since the multicomponent model stems from this discipline. Whenever a publication was selected, we checked the publications citing that piece for relevance. Search results were checked until saturation occurred.

To increase the validity of the item generation, we validated and complemented the pieces of information from the literature study with those from 15 interviews with tax bureaucrats who work in the SME-segment. In these interviews, bureaucrats were first administered an open-ended measure of the three components—as illustrated by Maio and Haddock (2009): they were asked to name all characteristics, feelings and chosen behaviors that they associate with clients in general. Second, respondents were invited to tell the story of one memorable negative and positive experience with clients. Follow-up questions targeted the clients' characteristics in those interactions, emotions that they evoked in the bureaucrat, and the courses of action that the respondent took. The interviews were transcribed afterwards.

Pieces of information were coded on whether they stemmed from literature from the PA field or psychology (literature study only); which party in the bureaucratic encounter was evaluated (i.e., the bureaucrat or the client); and the component a piece of information represented. Items were selected based on their recurrence in the literature and the interviews. Each resulting preliminary item pool was refined by means of feedback from three cognitive interviews with street-level tax bureaucrats and a brainstorm session with a group of academics who specialize in survey research and/or street-level bureaucracy. The cognitive interviews inquired about the bureaucrats' understanding of the items and their applicability to their work context.

These efforts resulted in three initial item pools that contained 15 items for each attitude component (see Appendix 1). Since the aim of this study is to develop a measurement instrument with potential applicability across different types of street-level bureaucrats, all items were constructed as templates. This means that the attitude object the items refer to can be adapted from 'clients' to a term befitting the type of street-level bureaucrat being surveyed (see Tummers, 2012). In the current case, using templates meant that the term 'clients' was replaced by 'taxpayers'. The pieces of information central to each component are described below.

The cognitive attitude component

Central pieces of information to the cognitive component are clients' honesty and cooperativeness, how clients approach the street-level bureaucrat, and clients' knowledgeability. Clients' honesty and cooperation are critical for successful bureaucratic encounters. To decide on the allocation of government benefits and sanctions, bureaucrats often depend on input from clients (Lipsky, 1980); for instance, determining whether clients are eligible for welfare requires that clients honestly report their income. Such (monetary) incentives can cause clients to seek to influence the bureaucrat to alter the outcomes of the bureaucratic encounter to their advantage, for example, by offering bribes or emphasizing their destitution (Hasenfeld & Steinmetz, 1981; Katz & Danet, 1973b). Such tactics can force bureaucrats to put more effort into these cases and are hence more burdensome for them (see Wilson, 1989).

The second recurring element is the way clients approach bureaucrats. Many bureaucratic encounters are non-voluntary (Lipsky, 1980). Citizens do not want to get arrested by the police. They interact with social welfare bureaus because they depend on their services for their livelihood, and they pay taxes because the government obliges them to do so (see Lipsky, 1980). This non-voluntary nature can cause clients to approach bureaucrats with resistance and hostility (e.g., Dubois, 2010; Savaya et al., 2011; Worden, 1989). On the other hand, accounts of bureaucratic encounters also link clients to, for instance, gratitude for the benefits that they receive or the efforts that bureaucrats invest in their cases (Blau, 1960; Lipsky, 1980), and being sympathetic (Finer, 1931), or mild-mannered (Borgatta et

al., 1960). The latter types of traits are frequently recurring in descriptions of how clients should behave (e.g., Finer, 1931).

The last piece of information we identified encompasses clients' knowledgeability. Knowledge is often a requirement for successful bureaucratic encounters; clients applying for welfare must know where to apply, which documents to bring, and how to fill in certain forms (see Dubois, 2010; Gordon, 1975; Lipsky, 1980). Insufficient knowledge can cause clients to give improbable explanations for their situation or make inappropriate appeals to bureaucrats (Katz & Danet, 1973b). Clients can also use their knowledgeability to manipulate the bureaucratic encounter to their advantage (Hasenfeld & Steinmetz, 1981; Prottas, 1979, p. 40).

The affective attitude component

Because affect has been the focus of much prior research, we used the well-established Positive and Negative Affect Schedule (PANAS) scales by Watson, Clark, and Tellegen (1988) as the foundation for this attitude component. These scales consist of "two 10-item mood scales that comprise the PANAS" (Watson et al., 1988, p. 1063). These scales, however, do not encompass the object inducing those moods, whereas we focus on moods specifically evoked by clients. To ensure the content validity of the affective attitude component, we revised the PANAS scales in three steps, based on the literature study, substantive interviews and cognitive interviews.

First, we identified PANAS items that were not suitable for the street-level work context. To identify these poorly fitting items, we administered the Dutch translation of the PANAS scales (Peeters, Ponds, & Vermeeren, 1996) to the respondents of the cognitive interviews. Items had a poor fit because their meaning was ambiguous to them (e.g., 'proud'), they did not fit their work context (e.g., 'guilty'), they showed content overlap (e.g., 'scared' and 'afraid') or they were not interpreted as affect (e.g., 'strong').

Second, to decide which items to discard, we combined these insights from the cognitive interviews with insights from previous research on the PANAS scales: Crawford and Henry (2004) found covariation among the PANAS items, suggesting item redundancy in the PANAS scales (Thompson, 2007). To not jeopardize the validity of the PANAS foundation of the affective attitude component, we ensured that each covarying item group was represented in the final PANAS item selection. This resulted in the selection of the PA items of alert, active, determined and inspired and the NA items of upset, afraid, irritable, ashamed and nervous.

Third, having refined the PANAS scales for our research purposes, we then complemented the remaining PANAS items with observations from the literature study and the substantive interviews. One piece of affective information complementing the PANAS items is a feeling of threat (see Blau, 1960; Savaya et al., 2011). This threat can be either physical or psychological. A feeling of physical threat may result from client aggression; hostility; anger and actual,

attempted, or threatened physical violence by clients (Savaya et al., 2011, p. 65). Psychological threats result from stimuli that affect bureaucrats' mental well-being, such as feeling inexperienced or unable (Blau, 1960; Lipsky 1980); guilt or embarrassment (Prottas, 1979, p. 107); or frustrated, unappreciated or uncertain (Savaya et al., 2011). As a form of protection against these threats, bureaucrats might emotionally distance themselves from their clientele and hence become emotionally detached from them (Blau, 1960; Dubois, 2010).

Another piece of affective information is a desire to help that characterizes many street-level bureaucrats upon entering the public sector (Blau, 1960). Bureaucrats have a tendency to show concern for their clients (Stone & Feldbaum, 1976). Consequently, client-encounters can "provide workers with their greatest sense of accomplishment" (Maynard-Moody & Musheno, 2003, p. 21).

The behavioral attitude component

At the core of the behavioral attitude component are the past behaviors towards clients that street-level bureaucrats engaged in by choice (see Bem, 1972). Pieces of information central to this component are the 'fair' treatment of clients, the way bureaucrats approach clients and bureaucrats' helpfulness.

Despite its recurrence (e.g., Almond & Verba, 1973; Lipsky, 1980), an unequivocal understanding of what is meant by 'fair treatment' is yet to emerge. Bureaucracies are traditionally designed to treat clients equally (Gastelaars, 2006); however, many emphasize the need for a personal approach and responsive services (e.g., Almond & Verba, 1973; Brenninkmeijer, 2013). Lipsky (1980, p. 22) even refers to "the apparent unfairness of treating people alike." Perceived unfairness can motivate bureaucrats to manipulate rules for clients (e.g., Maynard-Moody & Musheno, 2003).

The second piece of behavioral information concerns bureaucrats' approach to clients. Here, accounts of how bureaucrats should behave are prominent (e.g., Brenninkmeijer, 2013; Gastelaars, 2006). Scholars argue that bureaucrats should be courteous (Nelson, 1981), polite (Finer, 1931), civil (Katz & Danet, 1973a) and respectful (Brenninkmeijer, 2013). Scholars also regularly criticize bureaucrats' behavior, accusing them of the inhumane, abusive, unreflective and apathetic treatment of clients (Bartels, 2013, p. 473; Goodsell, 1981b, p. 763).

The third piece of behavioral information relates to bureaucrats' helpfulness (e.g., Blau, 1960; Finer, 1931; Wilson, 1989). Many behaviors can be categorized as such, like being accessible and responsive; disseminating information; showing concern and empathy (King and Stivers, 1998, p. 66); being deliberative (Bartels, 2013); listening to clients attentively and considerately (Almond & Verba, 1973, p. 43) and "making application easy, volunteering unsolicited information, providing prompt responses" (Hasenfeld & Steinmetz, 1981, p. 88). On the opposite end of this spectrum, one can find behaviors that obstruct clients' cases, such as "making application difficult, withholding information, evading questions, and applying stigmatizing labels" (Hasenfeld & Steinmetz, 1981, p. 88).

2.6 TESTING AND VALIDATING THE MULTICOMPONENT MODEL

We now test the multicomponent model by means of EFA and CFA and assess the construct validity of this measure.

Analyzing dimensionality: EFA

Principal axis factoring with oblique rotation was used as the extraction method (direct oblimin). Conditions for arriving at a stable, reliable factor solution were present. Because all items were designed to measure one specific component, groups of items were expected to cluster together (see DeVellis, 2003). Upon inspecting the correlation matrix, we omitted six items (see Appendix 1) that had no or almost no correlations above the .3 threshold (Field, 2013).

We used the scree test and the theoretical interpretability of factors to determine the number of factors to retain. This resulted in a four-factor solution that diverged from the hypothesized three-factor solution by its distinction between the positive and negative affective attitude items. This finding is consistent with prior research: the PANAS scales in which the affective component was grounded were found to represent two orthogonal (i.e., distinctive) dimensions of affect (Watson et al., 1988), suggesting that affective items are unipolar in nature. This means that, if affective items are placed on a measurement continuum, its endpoints do not pertain to each other's opposite—as they would for a bipolar item—but to "different degrees of the presence of the same attribute" (Schwarz, 2008, p. 43). Thus, if we placed 'clients make me feel active' on a continuum, the endpoints would represent 'very active' and 'not active at all' (unipolar) instead of 'very active' and 'passive' (bipolar).

To determine the most optimal, parsimonious four-factor solution, we deleted 22 additional items (see Appendix 1) on multiple grounds: they had factor loadings under .4 (Field, 2013), had cross-loadings greater than .3, had low communalities (close to .3 or under) and/or were judged to lack clarity from a theoretical point of view. As a result, we obtained a four-factor model that explained 59.5% of the variance in the remaining 17 items. The Cronbach's alphas were respectable for all dimensions (see DeVellis, 2003), ranging from .70 to .83. No items could be removed to increase the reliability of the subscales, thus showing no sign of item redundancy. Table 2.1 shows the EFA results.

The correlations between the four attitude subscales are listed in Table 2.2. They show that the components are sufficiently distinctive (e.g., no multicollinearity). The positive and negative affective components are uncorrelated to each other, affirming that the affective items are indeed unipolar. A similar distinction is found between the cognitive and positive affective items.

Table 2.1. Summary of EFA results for the final item pool

	Rotated Factor Loadings							
	Test study (n = 218)				Replication study (n = 879)			
Item	F1	F2	F3	F4	F1	F2	F3	F4
Cognitive attitude component								
Taxpayers are manipulative	-.720				.628			
Taxpayers are hostile	-.547				.644			
Taxpayers are unpredictable	-.575				.570			
Taxpayers are stubborn	-.508				.487			
Taxpayers are dishonest	-.703				.593			
Positive affective attitude component								
Taxpayers make me feel alert		.681				.645		
Taxpayers make me feel inspired		.674				.682		
Taxpayers make me feel determined		.559				.687		
Taxpayers make me feel active		.809				.808		
Negative affective attitude component								
Taxpayers make me feel upset			.585				.530	
Taxpayers make me feel afraid			.514				.570	
Taxpayers make me feel nervous			.765				.679	
Taxpayers make me feel insecure			.705				.646	
Taxpayers make me feel uncomfortable			.814				.830	
Behavioral attitude component								
I explain things to taxpayers				.662				.758
I make taxpayers feel at ease				.710				.739
I help taxpayers				.610				.739
Eigenvalues	4.35	2.66	1.67	1.43	3.65	2.90	1.78	1.58
% of variance	25.59	15.64	9.83	8.44	21.46	17.06	10.49	9.27
α	.77	.77	.83	.70	.73	.80	.79	.79
M	2.86	3.98	1.78	5.35	2.79	4.17	1.81	5.06
SD	.61	.92	.48	.89	.59	.93	.48	1.01

EFA, exploratory factor analysis; SD, standard deviation.

Confirmatory factor analysis

To test the hypothesized structure that resulted from the EFA, we conducted a CFA using AMOS version 24. In the CFA, all the items from one hypothesized component are constrained to freely load on that component but to have zero loadings on the other attitude components (Byrne, 2010). The fit indices of the multicomponent model are: χ^2 = 217.18 (df = 113, p =.000), the ratio of the minimum discrepancy to degrees of freedom (CMIN/DF) = 1.92, the goodness-of-fit index (GFI) = .90, the comparative fit index (CFI) = .91, the root mean square error of approximation (RMSEA) = .065. The χ^2 is significant, which

means there is no perfect fit between the hypothesized model and the data. However, the χ^2 assumption of perfect fit has limitations that are offset by other goodness-of-fit indices, such as the CMIN/DF (Byrne, 2010). CMIN/DF values between 1 and 3 represent a good model fit (Vermeeren, Kuipers, & Steijn, 2011). The GFI and CFI indicate a good fit if their value is close to 1 (Byrne, 2010). A generally used cut-off point in the social sciences is .9 (Vermeeren et al., 2011). These fit parameters thus support the hypothesized fit of the multicomponent model. The RMSEA value is indicative of reasonable model fit (Byrne, 2010).

Table 2.2. Intercorrelations between the attitude subscales

		Cog.	**PosAff.**	**NegAff.**	**Behav.**
Test study (n = 218)					
Cognitive att. comp.	Pearson Correlation	1			
	Sig. (2-tailed)				
Positive affective att. comp.	Pearson Correlation	.085	1		
	Sig. (2-tailed)	.212			
Negative affective att. comp.	Pearson Correlation	.408	-.011	1	
	Sig. (2-tailed)	.000	.875		
Behavioral att. comp.	Pearson Correlation	-.216	.194	-.306	1
	Sig. (2-tailed)	.001	.004	.000	
Replication study (n = 879)					
Cognitive att. comp.	Pearson Correlation	1			
	Sig. (2-tailed)				
Positive affective att. comp.	Pearson Correlation	.107	1		
	Sig. (2-tailed)	.002			
Negative affective att. comp.	Pearson Correlation	.324	-.068	1	
	Sig. (2-tailed)	.000	.043		
Behavioral att. comp.	Pearson Correlation	-.112	.229	-.165	1
	Sig. (2-tailed)	.001	.000	.000	

Construct validity tests

To further validate the new scale, we assessed the multicomponent model's construct validity by means of multiple tests that evaluate its convergent validity, discriminant validity and reliability.

Convergent validity

To assess the convergent validity of the multicomponent model, we first examined how well the items measure the component that they are hypothesized to represent. Significant construct loadings are indicative of convergent validity (Vermeeren, Kuipers, & Steijn, 2014). The construct loadings range from .565 to .795 (Table 2.3) and are all significant at the p = 0.001 level, supporting the claim of convergent validity.

As a second assessment of convergent validity, we calculated the average variance extracted (AVE) for each component. The AVE is calculated by averaging the squared correlation estimates of the individual items that represent the same component (Farrell and Rudd, 2009). AVEs over .5 indicate that the amount of variance captured by a component is greater than the amount of variance due to measurement error (Fornell & Larcker, 1981, p. 46). The AVEs are .39 (cognitive component), .47 (positive affective component), .50 (negative affective component) and .45 (behavioral component), somewhat under the .5 threshold. The AVEs are listed in Appendix 2.

Table 2.3. Means, standard deviations (SD), standardized estimates, R^2

	Test study (*n* = 218)				**Replication study (*n* = 879)**			
	M	SD	Stand. Regression Weights (S.E.)	R^2	M	SD	Stand. Regression Weights (S.E.)	R^2
Cognitive component								
…are manipulative	2.93	.88	.645 (.060)	.416	2.88	.88	.616 (.031)	.379
…are hostile	2.23	.79	.594 (.055)	.353	2.14	.71	.644 (.025)	.412
…are unpredictable	2.92	.90	.620 (.062)	.384	2.81	.87	.504 (.032)	.254
…are stubborn	3.15	.84	.584 (.059)	.341	2.96	.88	.628 (.031)	.394
…are dishonest	3.08	.81	.705 (.054)	.497	3.16	.89	.589 (.032)	.347
Positive affective comp.								
…make me feel alert	4.19	1.16	.690 (.078)	.476	4.38	1.15	.684 (.038)	.468
…make me feel inspired	3.62	1.18	.668 (.080)	.447	3.78	1.24	.504 (.041)	.254
…make me feel determined	3.97	1.16	.565 (.081)	.319	4.21	1.13	.647 (.037)	.419
…make me feel active	4.16	1.26	.795 (.083)	.632	4.31	1.19	.798 (.038)	.637
Negative affective comp.								
…make me feel upset	1.59	.55	.681 (.035)	.464	1.62	.64	.565 (.022)	.319
…make me feel afraid	1.55	.58	.655 (.037)	.430	1.50	.57	.613 (.347)	.376
…make me feel nervous	1.90	.67	.761 (.042)	.579	1.89	.65	.750 (.021)	.563
…make me feel insecure	1.86	.62	.690 (.040)	.477	1.97	.68	.659 (.023)	.434
…make me feel uncomfortable	2.00	.66	.741 (.041)	.548	2.09	.68	.713 (.022)	.508
Behavioral component								
I explain things to taxpayers	5.97	.99	.743 (.073)	.551	5.62	1.07	.766 (.036)	.587
I make taxpayers feel at ease	5.24	1.14	.690 (.084)	.476	5.05	1.23	.749 (.041)	.561
I help taxpayers	4.86	1.22	.571 (.090)	.326	4.50	1.30	.723 (.043)	.523

Divergent validity

Discriminant validity is achieved when items representing the same component are more strongly correlated with one another than with items measuring either the other components or different constructs (Farrell & Rudd, 2009). This assumption was first tested by comparing the χ^2 of the unconstrained measurement model with the χ^2 of the constrained

model, in which the covariance between the four components is constrained to equal 1. The constrained model equals a one-factor representation of the multicomponent model. If the unconstrained model has a significantly lower χ^2 than the constrained model, discriminant validity is established (Bagozzi & Philips, 1982). The χ^2 of the constrained model is 670.41 (df = 119).[4] The resulting $\Delta\chi^2(6)$ is 453.23, which is significant at $p < .001$ and supportive of the discriminant validity of the multicomponent model.

For the second test of discriminant validity, we again used the AVEs. If the AVEs for any two constructs are both larger than the variance that these two constructs share discriminant validity is established (Farrell & Rudd, 2009, p. 5). For this test, we assessed the relations *within* the attitude construct (i.e., between the attitude components only) and *between* the four attitude components and three similar constructs from the social sciences: prosocial motivation, work engagement and the bureaucrats' rule-following identities, all measured in the same survey.

Prosocial motivation is defined as "the desire to benefit other people" (Grant, Parker, & Collins, 2009, p. 48). High prosocial motivation has previously been linked to positive perceptions of others in the work environment (Grant et al., 2009). We therefore classify high prosocial motivation as a positive attitude. To measure prosocial motivation, we used the four-item scale developed by Grant et al. (2009). In our study, this instrument exhibited high reliability ($\alpha = .87$).

Schaufeli, Bakker, and Salanova (2006, p. 701) define work engagement as "a positive, fulfilling work-related state of mind that is characterized by vigor, dedication, and absorption." We perceive high work engagement as a positive attitude and measured this construct using the one-factor, nine-item short version of the Utrecht Work Engagement Scale developed by Schaufeli et al. (2006). In our study, the α for this instrument was .95.

Reliability

Finally, we turn to the reliability. The R^2 in Table 2.3 indicates "how consistently the observed variable measures the latent dimension" (Perry, 1996, p. 14). R^2 values range between 32.6% and 63.2%. This finding shows that although there is some variability in the reliabilities, the components generally explain an adequate portion of the variance in their items (see Perry, 1996).

4 The other fit parameters of the constrained model are: CMIN/DF = 5.63, GFI = .69, CFI = .50, RMSEA = .146.

2.7 REPLICATION STUDY

A common practice in scale development is to split samples for scale validation purposes (DeVellis, 2003). This practice is problematic for multiple reasons: first, "two subsamples are likely to be much more similar than two totally different samples" (DeVellis, 2003, p. 99); second, performing EFA and CFA on two subsamples does not allow the cancelling out of effects the omitted items had on respondents' replies to the final scale items (DeVellis, 2003). For these reasons, we conducted a replication study that followed the same steps as the test study. The replication sample and the results of the cross-validation efforts are discussed below.

Replication sample

The test survey was administered in one of the five Dutch tax regions. The replication survey was conducted in the other four tax regions, in the summer of 2016. The selection- and sample procedures were the same for both studies. The sample for the replication study contained 2257 street-level tax bureaucrats. The response rate was 55.2% (n = 1245). Again, we only included tax bureaucrats who confirmed to be tax auditors with client-contact and valid replies on the attitude items. This resulted in a final sample of 879 street-level tax bureaucrats. The respondents' mean age was 53.7 and the gender division was 78.8% male versus 21.2% female.

Exploratory- and confirmatory factor analysis

An EFA identified four factors with an Eigen Value over 1, together explaining 58.3% of the variance. Table 2.1 shows that no cross-loadings above .3 were found and the factor loadings indicate that all items contribute substantially to their respective component (Field, 2013). The Cronbach's alphas varied between .73 and .80, all well within the respectable range, and showed no signs of item redundancy. The correlations support the distinctness of the components (see Table 2.2). However, they do imply that a distinction based on the orthogonality of the components is less prominent in this sample.

The CFA supported the hypothesized fit of the model. The fit indices are: χ^2 = 394.32 (df = 113, p = .000), CMIN/DF = 3.49, GFI = .95, CFI = .93, RMSEA = .053. Only the CMIN/DF is somewhat above the 3.0 threshold. However, since this parameter is affected by sample size authors frequently suggest that values below 5.0 can be deemed reasonable (Marsh & Hocevar, 1985).

Construct validity tests

Significant construct loadings and AVEs over .5 are indicative of convergent validity. Table 2.3 shows that all construct loadings are significant at the p = 0.001 level, indicative of the multicomponent model's convergent validity. The AVEs are .36 (cognitive component),

.51 (positive affective component), .44 (negative affective component) and .56 (behavioral component), similar to those of the test study.

Discriminant validity is assessed through a comparison of the unconstrained measurement model with the constrained model, an AVE-analysis of the within-construct and between-construct shared variance, and the reliability of the measured items. The χ^2 of the unconstrained model was 394.32 (df=113). The χ^2 of the constrained model is 2749.69 (df=119). The resulting $\Delta\chi^2(6)$ of 2355.37 is significant at $p < .001$ and affirms the model's discriminant validity.[5]

For the AVE-analysis of discriminant validity, we use one construct from the test survey, that is, workers' rule-following identities[6] ($\alpha = .78$), and introduce one new construct from the social sciences: bureaucrats' self-efficacy. Self-efficacy refers to the "belief in one's capabilities to organize and execute the courses of action required to produce given attainments" (Bandura, 1997, p. 3). We view self-efficacy as a positive attitude towards the self and assess this construct using Chen, Gully, and Eden's (2001) eight-item new general self-efficacy scale ($\alpha = .88$).

Appendix 2 shows that the AVE-analysis of both the within-construct and between-construct shared variances endorse the discriminant validity of the multicomponent model: the AVEs for the four components were substantially higher than the variance shared by either any combination of the attitude components or by the components and bureaucrats' rule-following identities and self-efficacy.

Lastly, the reliabilities of the measured items vary between 25.4% and 63.7% (see Table 2.3). Although some variability in the reliabilities can be observed between the test study and the replication study, the general tendencies of the replication study's reliabilities are similar to those of the test study.

2.8 DISCUSSION AND CONCLUSION

Based on the psychological multicomponent model of attitude, we developed a measurement instrument for street-level bureaucrats' attitude towards clients that was tested and validated in two surveys among Dutch street-level tax bureaucrats. This study revealed four different attitude components—rather than the expected three—measured by seventeen items: the cognitive attitude component, the positive affective attitude component, the negative affective attitude component and the behavioral attitude component. This measurement instrument demonstrated factorial and construct validity.

5 The other fit parameters of this constrained model are: CMIN/DF = 23.10, GFI = .67, CFI = .38, RMSEA = .159.

6 EFA and reliability analysis again showed that the item without any reference to rules needed to be removed.

In addition to a substantive distinction according to the attitude components, we found that a distinction following the positive and negative connotation of items is inherent to the multicomponent model: the positively and negatively worded affective items were shown to form two orthogonal dimensions of affect, rather than loading on a single affective dimension. The cognitive and behavioral attitude components are also characterized by this positive–negative distinction, although in a different manner: like the affective attitude components, the cognitive component and behavioral attitude component only hold *either* positively worded *or* negatively worded items. However, in contrast to the affective items, the positively and negatively worded cognitive and behavioral items did not form separate dimensions of cognition and behavior in the test study. An explanation therefore can be found in the unipolar versus bipolar nature of the items: where the affective items are *unipolar*, the cognitive and behavioral items are *bipolar* in nature. Their bipolarity allows these items to grasp the relevant spectrum of information, regardless of their unidirectional wording. For example, whereas the endpoints of a measurement continuum for the positive affective item 'clients make me feel active' are 'very active' and 'not active at all' (unipolar), the endpoints are 'very honest' and 'very dishonest' (bipolar) for the cognitive item 'clients are dishonest'. Thus, one cannot characterize a bureaucrat who does not feel active as feeling passive, whereas a client who is not honest can be classified as being dishonest.

At first sight, the orthogonal distinction between the positive and negative affective items, and the positive affective items and the cognitive items seemingly moves to the background in the replication study: in this study, we do find significant correlations between these components. An explanation therefore can be found in the contextual factors of both studies: the test study had a lower data to respondent ratio than the replication study. A small data to respondent ratio combined with a small sample size can cause distortions to correlation values (DeVellis, 2003). Since EFA and CFA tests of factorial validity in the replication study support the orthogonal nature of the affective items, these results mainly indicate that the four attitude components are indeed related, but distinct components.

This study has some limitations. First, the aim of this study was to develop and validate a measurement instrument for street-level bureaucrats' attitude towards clients. In general, the fit parameters of the multicomponent model indicate a good model fit. Nevertheless, the model parameters are somewhat ambivalent with regard to the AVE assessment of convergent validity, mainly for the cognitive attitude component. A possible explanation for this observation might be that this AVE application is a relatively conservative measure for assessing convergent validity (Fornell & Larcker, 1981, p. 46). Nevertheless, the AVEs allude to the added value of further model testing.

Second, for the test study, these parameters were obtained using the same data for both the EFA and CFA. Performing EFA and CFA on the same sample of respondents can inflate model fit indices. CFA parameters obtained under these circumstances do not suffice as a stand-alone test of factorial validity. However, they can be used as an assessment of model

validity when their parameters are used for a comparison with CFA parameters derived from an entirely different sample of street-level bureaucrats. Moreover, that the replication study was totally unaffected by distortions from the items omitted in the test study strongly offsets this initial limitation.

Third, there is a risk of survey distortions resulting from social desirability bias and the use of cognitive measures to capture affective and behavioral attitudinal information. Social desirability bias incentives are deemed small in anonymous, self-administered survey research in PA, the more since most topics under inquiry in this academic field are not personally sensitive (Lee et al., 2012). Moreover, given the scale-development purposes of this study, social desirability is less of an issue due to our interest in how the scale items relate to each other, rather than their absolute values—assuming that social desirability bias would affect all four attitude items equally.

Also, cognitive measures may not have full access to an individual's affective and behavioral information (Breckler, 1984, p. 1193). Despite this reservation, the measurement instrument developed in this study was specifically designed for use in survey research. Survey research largely confines scholars to using cognitive measures only. Due to this restriction, it is commonly accepted to assess affective and behavioral information with cognitive measures (e.g., Eagly & Chaiken, 1993).

Fourth, the multicomponent model discerns different types of attitude content, but attitudes can also differ in their formation process: attitudes can form through implicit, subconscious or explicit, conscious processes (Olson & Kendrick, 2008, p. 118). In the literature on street-level bureaucracies, cues and information on clients are often assumed to be processed implicitly (e.g., Jilke & Tummers, 2018). And previous research has shown that attitudes that form through implicit processes tend to be more strongly grounded in an affective attitudinal base (Olson & Kendrick, 2008). Even though surveys are believed to make implicit attitudes explicit through their recall function (see DeVellis, 2003), the next steps to advance the understanding of street-level bureaucrats' attitude towards clients lie in exploring how this attitude is formed by unravelling the content and process drivers of this attitude.

Lastly, a precondition for any such instrument is its applicability across different types of street-level bureaucrats. The measurement instrument discussed here was mainly developed based on data gathered among street-level tax bureaucrats. Although bureaucrats' tasks differ depending on the type of bureaucracy they work for, they find common ground in their assessment of clients underlying their client-related activities. Consequently, seemingly different street-level work contexts can be compared due to structural similarities across all types of street-level bureaucracies (Lipsky, 1980). Nevertheless, before claims about applicability across cases can be made, this instrument requires testing beyond the tax administration to verify its external validity.

Despite some limitations, this study has merit for multiple reasons. Knowledge of core PA concepts "can be achieved only through more systematic attention to concept development and measurement specification" (Pandey & Scott, 2002, p. 578). The current study answers a loudly voiced call to PA scholars to use insights from other fields to advance PA theory and measurement (Grimmelikhuijsen et al., 2017; Perry, 2012).

This article showed that studies exploring street-level bureaucrats' attitude towards clients often merely touch upon some elements thereof, and that thorough conceptualizations of this construct are scarce. Building on psychological attitude theory, this study brought the cognitive, affective and behavioral attitudinal elements interwoven with the rich descriptions and narratives of the bureaucratic encounter together in one cohesive conceptual framework of street-level bureaucrats' attitude towards clients. This conceptual framework served as the foundation of a measurement instrument with sound psychometric qualities that showed that the multicomponent model of bureaucrats' attitude towards clients measures a new, distinctive construct in PA. It also showed that, to fully capture this attitude, four components should be used in future measurements thereof. By means of these merits, the multicomponent assessment of bureaucrats' attitude towards clients allows scholars to move beyond current practices that mainly tap into the cognitive dimension of this attitude. As a result, this study is exemplary of how introducing psychological insights to PA attitude theory and measurement can advance our understanding of core PA concepts.

In addition to avenues for future testing, a future research agenda should include exploring the applicability of the multicomponent measurement instrument for bureaucrats' attitude towards clients. A main use of PA research lies in identifying causal relationships (Lee et al., 2012). Examples of causal relations to be explored include those between bureaucrats' attitude towards clients and a variety of bureaucratic behaviors, such as the coping strategies they employ to deal with pressures inherent to working in a street-level bureaucracy (see Baviskar & Winter, 2017; Tummers & Musheno, 2015). A second avenue lies in the link between bureaucrats' general client attitude and their categorizations of clients, such as their perceived deservingness (see Jilke & Tummers, 2018).

Chapter 3

Street-level bureaucrats' attitude towards clients: A study of work group influence in the Dutch and Belgian tax administration

ABSTRACT

Classic street-level bureaucracy literature has suggested that individual bureaucrats are shaped by their work group. Work group colleagues can impact how bureaucrats perceive clients and how they behave towards them. Building on theories of work group socialization, social representation, and social identification, we investigate if and how the attitude of individual street-level bureaucrats towards clients is shaped by the client-attitude of the bureaucrat's work group colleagues. We also test whether this relation is dependent on conditions of attitudinal homogeneity and perceived cohesion of the work group. Results of a survey among street-level bureaucrats in the Dutch and Belgian tax administration (1245 respondents from 210 work groups) suggest that different mechanisms underlie the work group's impact on the individual street-level bureaucrat in this specific attitude. The analysis furthermore reveals that work groups have a limited impact on the individual's client-attitude. Theoretical and practical implications of these findings are discussed.

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3.1 INTRODUCTION

Street-level bureaucracies are largely bound by formal bureaucratic rules and regulations (Lipsky, 2010). Yet looking at small units of people within these bureaucracies reveals "patterns of activities and interactions that cannot be accounted for by the official structure" (Blau, 1956, p. 53; also see Moreland & Levine, 2006). These patterns result from normative standards that are constructed at the work group level and enforced on its group members (Blau, 1956, also see Barker, 1993; Wright & Barker, 2000). Such patterns can be so strong that it has led scholars like Herbert Simon (1997) to hypothesize the existence of a 'group mind'.

In his seminal work, James Wilson (1989, p. 33) claimed that "to understand a government bureaucracy one must understand how its front-line workers learn what to do." What distinguishes these so-called street-level bureaucrats from other government workers is the ample discretion they exercise over their work (Zacka, 2017; Henderson, Țiclău, & Balica, 2018). Their discretion allows street-level bureaucrats' personal attitudes and preferences to permeate and bias public service delivery (Lipsky, 2010; Keiser, 2010). As a result, understanding government bureaucracies requires insight into how the personal dispositions that guide street-level bureaucrats in their professional operations come into being (Zacka, 2017; Oberfield, 2014a).

The idea that work groups shape individuals in their attitudes and behaviors is now commonly accepted (e.g., Bettenhausen, 1991; Moreland & Levine, 2006; Feldman, 1981). At the frontlines, the work group level is crucial to unravelling how street-level modes of practice come into being (Foldy & Buckley, 2010). Although calls to include the work group in street-level bureaucracy research have been loudly voiced (Foldey & Buckley, 2010), this field still displays a tendency to focus on the individual bureaucrat or organizational level influences (e.g., Gofen et al., 2019; Oberfield, 2014a, 2019). Furthermore, studies of frontline group dynamics tend to explore peer relations in the social or professional network of the individual street-level bureaucrat (e.g., Siciliano, 2017; Zacka, 2017; Maroulis, 2017). This narrow focus neglects the boundaries the formal structure of the work group may impose on these spheres of influence (Foldey & Buckley, 2010; also see Moreland & Levine, 2006; Wright & Barker, 2000; Miller & Rice, 1967).

Building on a sample of Dutch and Belgian street-level tax administrators, this study examines how the work group affects a core attitude that informs street-level bureaucrats' judgments and subsequent actions: their attitude towards clients (see Lipsky, 2010; Keulemans & Van de Walle, 2018; Keulemans & Groeneveld, 2019; Oberfield, 2014a; Baviskar & Winter, 2017). Drawing from theories on work group socialization, we explore the association between the client-attitudes held by one's work group colleagues and the individual bureaucrat. Informed by theories of social representation and social identification, we expect this relation to be dependent on conditions of attitudinal homogeneity and group

cohesion. As social representation theory posits that groups can differ in the uniformity with which patterns of thought are shared (Moscovici, 1988), we expect greater pressure on individuals to conform their client-attitude to that of their work group if one's colleagues display attitudinal homogeneity. Group cohesion triggers a sense of social identification with the group that pressures the individual to conform to that group (Levi, 2011), leading us to speculate a stronger attitudinal link between the individual bureaucrat and her work group for cohesive work groups.

This paper is structured as follows. In the next section, we discuss the interrelations of discretion, attitudes, and work groups. We then develop a theoretical framework for work group influence and elaborate on the hypotheses of this study. After a description of the study sample, measures, and methods, the results are presented. We end with a discussion of the results, study limitations, and implications for the understanding of street-level practice and theory, as well as suggestions for future research.

3.2 DISCRETION, ATTITUDES, AND THE WORK GROUP

Street-level bureaucrats exercise wide discretion that opens up avenues for their personal preferences to protrude their work (e.g., Lipsky, 2010; Zacka, 2017; Maynard-Moody and Musheno, 2003; Keulemans & Groeneveld, 2019). Their attitude towards clients is a critical personal disposition that facilitates client-processing requirements and serves as a coping response to the strenuous job demands street-level bureaucrats face (Lipsky, 2010; Baviskar & Winter, 2017 Kallio, Blomberg, & Kroll, 2013).

As attitudes affect how we process information (Maio & Haddock, 2015), street-level bureaucrats' client-attitude can bias public service delivery (Keiser, 2010). For instance, Kroeger (1975) revealed that client-oriented street-level bureaucrats granted more benefits to clients than agency-oriented workers did. And Baviskar and Winter (2017) found a stronger reliance on coping behaviors among street-level bureaucrats with an aversive attitude to clients. Stone (1981, p. 45) suggested that a punitive outlook on clients is more common among bureaucrats with a "condemnatory moralistic view of clients." Lastly, Keulemans and Van de Walle (2018) forward that street-level bureaucrats' attitude towards clients forms an abstract disposition that guides more concrete client-categorizations that center on clients' 'worthiness', 'need', or 'deservingness' (see Maynard-Moody & Musheno, 2003; Kroeger, 1975).

Scholarship on attitude formation and change predominantly builds on studies of social influences and social context (e.g., Ottati, Edwards, & Krumdick, 2005). Groups provide a social context in which individuals express and merge their views, giving rise to group attitudes and altering individual members in the process (Ottati et al., 2005, pp. 724–725). Work groups form a pivotal social context in the organizational setting (see Blair-Loy &

Wharton, 2002). This suggests that studying the social spheres of influence in work groups is critical to understanding how the work group affects street-level bureaucrats in their attitude towards clients. In the next section, we construct a conceptual framework for work group influence.

3.3 WORK GROUP SOCIALIZATION AND THE 'GROUP MIND'

Socialization theory is dominated by a focus on organizational socialization (Moreland & Levine, 2006). Organizational socialization is the process through which individuals acquire the attitudes, behaviors, and knowledge required to become successful members of an organization (Van Maanen & Schein, 1979; Morrison, 1993). Although socialization studies tend to focus on the organizational socialization of individuals (e.g., Wanberg, 2012; Oberfield, 2014a), multiple scholars forward the critical role of work groups in socialization processes (e.g., see Feldman, 1981; Barker, 1993; Wright & Barker, 2000; Moreland & Levine, 2006).

Work groups are organizational units that are "part of the organization's hierarchical system"; led by "supervisors or managers who control the decision-making process"; whose "group members typically work on independent tasks that are linked by the supervisors or work system" (Levi, 2011, p. 7). Moreland and Levine (2006, p. 480) attribute the importance of work group socialization to individuals' stronger commitment to the work group. Moreover, individuals primarily interact with direct colleagues. This provides the work group with greater opportunities to control members. Also, individuals who do not adjust to the work group risk rejection by the other members, making them more prone to failing their task requirements. Consequential to their dominant position, work groups can dictate which attitudes and behaviors they expect from their members (see Morrison, 1993; Feldman, 1981; Miller & Rice, 1967), more so than the organization (Moreland & Levine, 2006).

Knowledge on how these spheres of influences unfold at the frontlines is particularly scarce (Foldey & Buckley, 2010; Gofen, 2014). However, early studies of bureaucracy suggest that normative standards emerge at the work group level which are then enforced by the group (Blau, 1956, 1960). In his seminal works, Blau (1956, pp. 55–56) concluded that nonconformity to work group norms could lead to ostracization and exclusion, providing the work group with a powerful tool to attitudinal assimilation since "the extremely disagreeable experience of feeling isolated while witnessing the solidarity of others constitutes a powerful incentive to abandon deviant practices lest this temporary state become a permanent one." And in his 1960 inquiry of street-level bureaucrats' orientation to clients, Blau found the work group to be a dominant factor in shaping individual bureaucrats' attitude towards clients: more tenured bureaucrats generally had less considerate attitudes towards clients than their less seasoned group members did. These more tenured bureaucrats were

often dominant work group members. Their dominant position put pressure on less tenured group members to also express anti-client sentiments in order to become accepted and integrated members of the work group (Blau, 1960, p. 357). This work is exemplary for how processes at the work group level can pressure individual bureaucrats into attitudinal adjustment to the work group.

Contemporary insights from related areas of research suggest that Blau's conclusions still hold today. For instance, Sandfort (2000) illustrates how social processes give rise to collectively held knowledge and beliefs among street-level bureaucrats. Gofen (2014, p. 485) forwards that "street-level divergence may not stay on the individual level but may involve collective action that legitimizes and even encourages it", while Maroulis (2017) asserts that street-level bureaucrats rely on their subgroup of peers for social and emotional support. And Zacka (2017, p. 187) elaborates that "peers observe, assess, and question each other's perception of incoming clients, and […] intervene to shape the dispositional states that undergird such perception." Although these inquiries do not take the boundaries of the work group into account, they subscribe to the idea that collective schemas arise among groups of street-level bureaucrats.

Summarizing, the socialization process equips street-level bureaucrats with what they need to function as bureaucrats (Oberfield, 2014a); more in particular, their attitudes towards their clients and ways of behaving towards them. Socialization pressures at the work group level entice individual street-level bureaucrats to adjust their attitude towards clients to the client-attitude held by their work group colleagues. This expectation results in the first hypothesis of this paper:

> H1: *Individual bureaucrats whose work group colleagues have a more positive attitude towards clients are more likely to have a positive attitude towards clients themselves.*

If we find evidence for mechanisms of attitudinal assimilation of the individual bureaucrat to the work group, it might indicate the existence of a group mind. A group mind refers to a group level mental state that is shared by its members and determines how information is represented in the minds of individual group members (Klimoski & Mohammed, 1994). In this paper, we focus on two group-defining processes that might bring about a group mind: social representation and social identification.

Social representation theory

Social representations "concern the contents of everyday thinking and the stock of ideas that gives coherence to our religious beliefs, political ideas and the connections we create" (Moscovici, 1988, p. 214). These contents are constructed through a process of collective meaning-making (Höijer, 2011). Consequently, social representations reflect perceptions

of reality as they are shared by a group (Lahlou, 1996, p. 159). Attitudes are one of those elements of reality (Höijer, 2011).

At the frontlines, street-level bureaucrats are motivated to partake in sense-making processes with peers to reduce the uncertainty and complexity inherent to their job (Siciliano, 2017). According to Bruhn (2009, pp. 08–09), social representations at the frontlines capture social knowledge on objects relevant to the street-level bureaucrats' contextual setting. These representations result from the synergy of the individual bureaucrat, the group, and the practice of street-level work.

Social representations can differ in the extent to which they are collectively shared (Moscovici, 1988). The similarity of the schemas and beliefs held by individual group members directly impacts how a common understanding of reality emerges at the group level (Bettenhausen, 1991). Building on these insights, we expect that the extent to which bureaucrats' social representations of clients are shared among work group members determines how much pressure one's work group colleagues can impose on the individual bureaucrat to adjust her client-attitude to theirs. In other words, if a bureaucrat's work group colleagues are not uniform in their social representation of clients, there will be no shared norm system on clients for them to pressure the individual bureaucrat to adjust her client-attitude to. That is why we expect the link between the individual bureaucrat's attitude and that of her work group to be stronger for work groups in which the bureaucrat's direct colleagues have a strong shared social representation of clients.

The extent to which work group members share a social representation of clients is reflected in the homogeneity of their attitudes towards clients. The more homogenous those attitudes are, the stronger the social representation that is shared by them. This brings us to the second hypothesis of this study:

> H2: *The relation between the individual bureaucrats' attitude towards clients and that of their work group colleagues is stronger for bureaucrats whose work group colleagues have a more homogenous attitude towards clients.*

Social identification theory

Social identity refers to "those aspects of an individual's self-image that derive from social categories to which he perceives himself as belonging" (Tajfel & Turner, 1986, p. 16). Although references to social identity theory are often implicit in bureaucracy scholarship, they can be found in institutional accounts of bureaucratic socialization (Oberfield, 2014a). Social identity theory is often used as a denominator for two interlinked theories: social identity theory and self-categorization theory (Turner & Haslam, 2001). The emphasis of the former lies on intergroup relations; the latter is mainly concerned with in-group interpersonal relations, presenting the group as a psychological entity (Turner & Haslam, 2001). In this paper, both elements are addressed.

Core to social identity theory is how individuals classify themselves as belonging to different groups in society (Hogg, 2001). This process is referred to as social categorization (Turner & Haslam, 2001). A group consist of "individuals who perceive themselves to be members of the same social category, share some emotional involvement in this common definition of themselves, and achieve some degree of social consensus about the evaluation of their group and of their membership in it" (Tajfel & Turner, 1986, p. 15). Groups derive their properties and meaning in relation to other groups (Hogg, 2001). This process gives rise to the notion of in-groups and out-groups (Stets & Burke, 2000). Categorizations of in-groups and out-groups evokes in-group bias, enabling group attitudes to emerge (Hogg, 2001; Turner & Haslam, 2001).

A main process that enables the emergence of group attitudes is that of self-categorization (Stets & Burke, 2000; Turner & Haslam, 2001). The extent to which individuals categorize themselves in terms of a social category varies along a continuum from personal identity to social identity. If self-categorization in terms of a specific social identity is dominant, individuals perceive themselves as representatives of that social category over being a unique individual (Turner & Haslam, 2001). Although organizations hold many social categories individuals can identify with, self-definitions in terms of the work group tend to be dominant due to group member proximity and interdependency (Ashforth & Mael, 1989).

Group cohesion is indicative of a shared social identity among group members (Levi, 2011, p. 62). Cohesion is the "dynamic process that is reflected in the tendency for a group to stick together and remain united in the pursuit of its instrumental objectives and/or for the satisfaction of member affective needs" (Carron, Brawley, & Widmeyer, 1998, p. 213). Members of cohesive groups have been linked to efforts to seek consensus of in-group members' views (Ottati et al., 2005). We view strong group cohesion as indicative of strong self-categorization in terms of work group membership.

Drawing from social identity theory, we expect a positive association between the extent to which individual bureaucrats categorize themselves in terms of their work group membership—and thus perceive their work group as cohesive—and the pressures they experience to adjust their client-attitude to that of their work group colleagues. These expectations are summarized in the third hypothesis of this study:

> H3: *The relation between the individual bureaucrats' attitude towards clients and that of their work group colleagues is stronger for bureaucrats who belong to more cohesive work groups.*

The three hypotheses are summarized in figure 3.1:

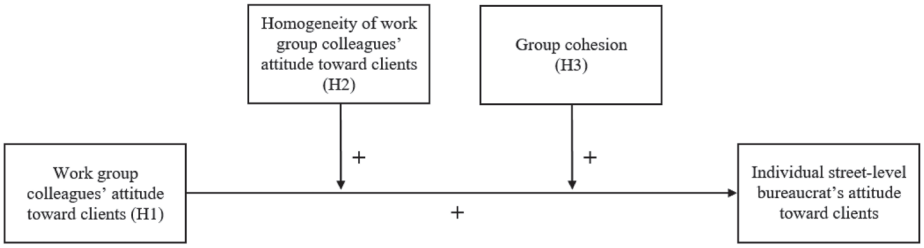


Figure 3.1. Conceptual model

3.4 METHODS

Research Setting

For this study, survey data were collected among street-level tax bureaucrats who audit small and medium sized enterprises in the Dutch and Belgian tax administration. The bulk of the audits these street-level bureaucrats conduct are selected at the central level, where computerized risk-assessment models evaluate tax returns on a variety of indicators that may indicate noncompliance or fraud. Once a case is assigned to the auditors, they prepare their audit as much as possible using information on the enterprise that is available from the tax administration's internal databases. This preparation phase serves to burden the auditee as little as possible (Belastingdienst, 2016). Thereafter, auditors commonly plan multiple on-site visits to audit the bookkeeping and operational practices of the enterprise. Their main task is to evaluate the acceptability of the entrepreneur's tax return (Belastingdienst, 2016).

If the auditors encounter mistakes, they have to assess the intentions of the entrepreneur: are the mistakes intentional, the consequence of negligence, or plain ignorance (Raaphorst, 2017)? Their job can be quite individualistic in nature, but prior research has shown that case deliberations with colleagues play an important role in their work (Raaphorst, 2017).

These tax auditors are street-level bureaucrats in terms of Lipsky's (2010) classic work: they exercise extensive discretion and engage in face-to-face encounters with clients (Cohen & Gershgoren, 2016). Their decisions are made under constraints of time and resources (Cohen & Gershgoren, 2016) and greatly affect citizens' lives (Raaphorst, 2017). Moreover, the regulatory nature of their job and the large stakes involved therein tend to amplify the street-level character of their work as these traits confront auditors with a relative high degree of uncertainty in their professional operations (Raaphorst, 2017).

The Dutch and Belgian tax systems are fairly similar and the tax auditors within them perform analogous tasks. The main difference between these two administrations resided in their team make-up: Belgian work groups consisted of tax auditors. Dutch work groups also included desk auditors who lack face-to-face contact with clients. Even though these desk auditors were not invited to participate in this study, selecting administrations with a

different work group composition allowed us to take task unity in work groups into account, which increased the validity of the analyses.

Both administrations experienced reorganizations in recent years. Consequently, the work group structures were relatively new at the time of data collection. In addition, most street-level tax auditors had been working for their administration for a long time, so their average organizational tenure was high. These conditions did not limit our opportunities to explore processes of work group socialization as organizational socialization is a continuous process that lasts for the duration of one's career (Ashforth, Sluss, & Harrison, 2007; Wanberg, 2012). Consequently, it applies to organizational newcomers and veterans alike (Ashforth et al., 2007). Moreover, socialization influences become particularly effective when individuals' organizational roles change (see Wanberg, 2012). This perspective resonates in bureaucratic socialization scholarship which tends to focus on the first two years of socialization processes only (e.g., Oberfield, 2019).

For this study, the entire population of SME-tax auditors was invited to participate. They were identified using the tax administrations' internal databases.[7] As we targeted the entire population, no sampling procedure was necessary. In the Netherlands, this resulted in a sample of 2257 tax bureaucrats from 165 work groups. For Belgium, it was 2382 street-level tax bureaucrats from 172 work groups.

Data

An electronic survey was conducted in 2016. The response rate was 55.2% (n = 1245) for the Netherlands and 30.0% (n = 714) for Belgium. For the analysis, we only included those street-level tax bureaucrats who confirmed that they belonged to the sample population and had valid replies on key variables. Second, we only included respondents from work groups from which at least four tax auditors filled in the survey. This resulted in a final sample of 800 respondents for the Netherlands, from 123 work groups. For Belgium, 445 respondents from 87 work groups remained. Work group sizes varied from four to sixteen members in the Netherlands and four to nine members in Belgium. The mean sample age was 54 years in the Netherlands and 49 years in Belgium, indicative of an aging working population. Of the Belgian street-level bureaucrats, 84% had obtained a high level of education, versus 45% of the Dutch bureaucrats.

7 In the Netherlands, the survey was administered in four out of five tax regions. The fifth region was not included because a pilot survey had been conducted in this region (see Keulemans & Van de Walle, 2018).

Measures

Dependent variable: street-level bureaucrats' attitude towards clients

We define street-level bureaucrats' attitude towards clients as 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). This construct was assessed with Keulemans and Van de Walle's (2018) multicomponent model of street-level bureaucrats' client-attitude; a measurement instrument that consists of four attitude components: the cognitive attitude component, the positive affective attitude component, the negative affective attitude component, and the behavioral attitude component.[8]

The cognitive component refers to the characteristics bureaucrats attribute to clients (see Maio & Haddock, 2015). Affect refers to the emotional responses evoked in bureaucrats when they interact with clients (see Breckler, 1984). The behavioral component refers to street-level bureaucrats' past voluntary behaviors towards clients. These are believed to (subconsciously) communicate one's client-attitude to the individual as individuals can infer their attitudes from past courses of action (Bem, 1972; Maio & Haddock, 2015). For the behavioral component it is critical to differentiate between behaviors that represent an attitude component and behaviors that are consequential to street-level bureaucrats' attitude towards clients (Keulemans & Van de Walle, 2018): the spectrum of potential behavioral consequences to an attitude are wide-ranging, while only behaviors with evaluative implications for the attitude object 'clients' are potential attitudinal indicators (see Himmelfarb, 1993).

For the Netherlands, a confirmatory factor analysis (performed in AMOS version 24) supported the fit of this model (CMIN/DF=3.16, CFI=.94, GFI=.95, RMSEA=.05). For Belgium[9], its fit (CMIN/DF=3.86, CFI=.91, GFI=.87, RMSEA=.08) was acceptable. All component measures demonstrated reliability (see Field, 2013) (see Table 3.1). Using the multicomponent model resulted in four separate attitude scores for each bureaucrat. All items were measured using seven-point Likert scales ranging from 'never' to 'always'.[10]

8 Prior research showed the affective attitude component to represent two distinctive dimensions of affect, suggesting that affective items are unipolar in nature (see Keulemans & Van de Walle, 2018).

9 For Belgium, two items were omitted from the negative affective component ('nervous' and 'upset'). These items stem from the PANAS-scales (Watson et al., 1988) and have been translated differently for the Dutch context and Flemish context (Engelen, De Peuter, Victoir, Van Diest, & Van den Bergh, 2006). Out of consistency considerations the Dutch translation was used in both settings. The analysis showed that these two Dutch NA-items did not fit the Belgian tax administration.

10 All survey items are included in Appendix 1.

Independent variable: work group colleagues' attitude towards clients

To compose a measure of the client-attitude held by a bureaucrat's work group colleagues, we averaged the scores for all group members *excluding* the reference person, on each of the four attitude components. This resulted in a group level score that differed for each individual work group member. For example, for a work group consisting of five members the group score was calculated five times per component. For each individual group member, this score consisted of the average component score of the *other* four group members.

Moderating variables

Homogeneity of the work group colleagues' attitude towards clients

To assess attitudinal homogeneity, we used the standard deviation of a bureaucrat's work group colleagues' attitude to clients—again by calculating a separate group level score for each individual through exclusion of the reference person. This caused the homogeneity scores to also differ for each work group member. Here, a small standard deviation meant that one's work group colleagues were homogenous in their client-attitude. These standard deviations were calculated separately for each of the attitude components.

Group cohesion

Group cohesion was assessed using the 'social cohesion' and 'individual attraction to the group' dimensions of Carless and De Paola's (2000) revised cohesion scale.[11] Social cohesion refers to "the degree to which work group members like socializing together" (Carless & De Paola, 2000, p. 79). Individual attraction is "the extent to which individual work group members are attracted to the group" (Carless & De Paola, 2000, p. 79). Social cohesion was measured using three items (α = .75, .80, respectively).[12] Individual attraction was inquired with two items (α = .63, .65, respectively). Both dimensions were measured at the individual level of analysis, using seven-point Likert scales ranging from 'totally disagree' to 'totally agree'.

Control variables

Time enables bureaucrats to learn and internalize organizational norms. Consequently, more tenured bureaucrats may be more strongly socialized into their client-attitude and organizational contexts than less tenured bureaucrats (e.g., Kallio et al., 2013). We con-

11 The third dimension, 'task cohesion', implies a shared responsibility for a group task (see Carless & De Paola, 2000). This condition does not apply to work groups of street-level tax auditors. Hence, this dimension was unsuitable for our purposes and therefore omitted.

12 An EFA of the cohesion items showed that the social cohesion item 'our team would like to spend time together outside of work hours' had more in common with the items assessing individual attraction to the group, indicating a lack of conceptual clarity. It was therefore removed.

trolled for two types of tenure that can differ in duration: average work group tenure and organizational tenure. If average work group tenure is short, group patterns might not yet have come into existence (e.g., Barker, 1993). To determine organizational tenure respondents were asked when they started working for the tax administration. Average work group tenure was assessed by averaging the self-reported work group tenure of all participating work group members.

Bureaucrats' gender and education have been linked to street-level bureaucrats' client-attitude and outcomes of organizational socialization (e.g., Kallio et al., 2013; Keulemans & Groeneveld, 2019; Oberfield, 2019). Level of education was inquired by having respondents indicate their highest completed level of education, which was recoded into low to mid-high education and high education due to a small portion of low educated street-level bureaucrats in the samples (14% and 0%, respectively). Gender categories were male and female. Lastly, as it may be indicative of different social dynamics in work groups, we controlled for the number of participating individuals from the same group.

Method of analysis

First, we assessed the descriptives and bivariate correlations of the study measures. Second, we addressed the issue of common method variance [CMV] using Harman's one-factor test and the unmeasured latent method factor technique. Lastly, the hypotheses of this study were tested through a set of hierarchical multiple regressions (blockwise entry). In this type of regression, blocks of variables are entered in a predetermined order that is grounded in theoretical expectations on their respective contribution (Field, 2013). Even though we focus on work groups, we refrained from a multilevel analysis as the group context multilevel analyses serve to include was targeted by the main predictor of this study.

Three models were estimated for each attitude component, using SPSS version 25. First, we assessed the effects of the control variables. Second, we added the predictors of this study to explore their direct effects on street-level bureaucrats' attitude towards clients. Inquiring the relation of the work group's client-attitude and that held by the individual enabled us to test hypothesis 1. Lastly, the moderation from homogeneity and group cohesion was added to test hypotheses 2 and 3. As our analyses included interaction effects all non-binary variables were mean centered (see Field, 2013). Since a cross-country comparison was not the purpose of this study, we treated the two tax administrations as separate cases and reported them accordingly.

Table 3.1. Descriptives

	The Netherlands						Belgium					
Variables	α	Mean	SD	Min	Max	Obs	α	Mean	SD	Min	Max	Obs
Street-level bureaucrats' client-attitude												
Cognitive attitude componenta	.73	5.20	.59	2.20	6.80	800	.72	4.97	.68	2.20	6.80	445
Positive affective attitude component	.80	4.17	.93	1.00	7.00	800	.73	3.70	1.00	1.00	7.00	445
Negative affective attitude component	.79	1.82	.48	1.00	4.00	800	.70	2.34	.70	1.00	5.33	445
Behavioral attitude component	.79	5.05	1.02	2.33	7.00	800	.83	5.22	1.12	2.00	7.00	445
Work group colleagues' client-attitude												
Cognitive attitude component		5.20	.25	4.07	5.93	800		4.97	.33	3.40	5.75	445
Positive affective attitude component		4.17	.42	2.85	5.81	800		3.70	.64	2.36	5.25	445
Negative affective attitude component		1.82	.19	1.20	2.40	800		2.34	.37	1.44	3.89	445
Behavioral attitude component		5.05	.45	3.33	6.56	800		5.22	.60	3.33	6.89	445
Attitudinal homogeneity												
Cognitive attitude component		.54	.23	.00	1.51	800		.61	.29	.00	1.33	445
Positive affective attitude component		.85	.34	.00	1.78	800		.80	.39	.00	2.18	445
Negative affective attitude component		.46	.16	.00	1.22	800		.61	.32	.00	2.22	445
Behavioral attitude component		.97	.32	.17	2.14	800		1.01	.41	.00	2.60	445
Group cohesion												
Individual attraction to the group	.63	2.81	1.33	1.00	7.00	780	.65	3.33	1.28	1.00	6.50	427
Social cohesion	.75	3.29	1.25	1.00	7.00	780	.80	3.13	1.26	1.00	6.33	427
Control variables												
Average work group tenure (years)		3.20	2.62	.25	14.17	800		1.55	2.47	.00	11.40	445
Organizational tenure (years)		27.92	13.99	.00	47.00	800		21.94	10.67	.00	44.00	445
Gender (1=female)		.22	.41	.00	1.00	747		.41	.49	.00	1.00	405

Table 3.1. Descriptives (*continued*)

	The Netherlands						Belgium					
Variables	α	Mean	SD	Min	Max	Obs	α	Mean	SD	Min	Max	Obs
Education (1=high)		.45	.50	.00	1.00	742		.84	.37	.00	1.00	404
Group size in survey		7.41	2.83	4	16	800		5.39	1.29	4	9	445

[a] The cognitive attitude items are negatively framed (see Appendix 1). To facilitate their interpretation, the direction of these items was reversed in all analyses.
SD, standard deviation; Min, minimum; Max, maximum; Obs, observations.

Table 3.2. Pearson's correlations, Dutch tax administration (n = 780)

		1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.
1.	SLB: Cognitive attitude component	1													
2.	SLB: Positive affective attitude component	-.110**	1												
3.	SLB: Negative affective attitude component	-.319**	-.061	1											
4.	SLB: Behavioral attitude component	.100**	.234**	-.146**	1										
5.	WGC: Cognitive attitude component	.006	.010	-.003	.057	1									
6.	WGC: Positive affective attitude component	.009	.078*	.015	.027	-.091*	1								
7.	WGC: Negative affective attitude component	-.009	.015	-.055	.015	-.333**	-.023	1							
8.	WGC: Behavioral attitude component	.065	.023	.013	-.011	.206**	.240**	-.149**	1						
9.	AH: Cognitive attitude component	.037	-.024	.002	-.039	-.437**	.030	.034	-.049	1					
10.	AH: Positive affective attitude component	.004	.008	.015	.041	.067	.013	-.214**	.132**	.107**	1				
11.	AH: Negative affective attitude component	.016	.008	-.008	.009	.009	-.067	.124**	.056	.114**	.126**	1			
12.	AH: Behavioral attitude component	.063	.026	-.003	-.014	.194**	.017	-.038	.086*	-.161**	.071*	.006	1		
13.	Individual attraction to the group	.057	.021	-.013	.079*	-.014	-.016	.002	.007	.023	.029	.018	.086*	1	
14.	Social cohesion	.061	-.016	-.025	.018	.001	.058	.032	-.059	-.033	-.021	-.023	-.010	.302**	1

Note: * $p < 0.05$, ** $p < 0.01$ (2-tailed).

SLB, street-level bureaucrat; WGC, work group colleagues; AH, attitudinal homogeneity.

Table 3.3. Pearson's correlations, Belgian tax administration (n = 427)

		1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.
1.	SLB: Cognitive attitude component	1													
2.	SLB: Positive affective attitude component	-.216**	1												
3.	SLB: Negative affective attitude component	-.353**	.012	1											
4.	SLB: Behavioral attitude component	-.029	.112*	-.052	1										
5.	WGC: Cognitive attitude component	.012	-.074	-.001	.017	1									
6.	WGC: Positive affective attitude component	-.058	.325**	-.108*	-.173**	-.275**	1								
7.	WGC: Negative affective attitude component	-.002	-.135**	.060	.085	-.308**	-.136**	1							
8.	WGC: Behavioral attitude component	.029	-.217**	.061	.080	.006	-.172**	.043	1						
9.	AH: Cognitive attitude component	.010	.046	.014	-.088	-.396**	.206**	.104*	-.090	1					
10.	AH: Positive affective attitude component	-.042	.212**	.019	-.179**	-.127**	.359**	-.004	-.188**	.238**	1				
11.	AH: Negative affective attitude component	.012	-.202**	-.023	-.013	-.160**	-.251**	.503**	.036	.078	-.019	1			
12.	AH: Behavioral attitude component	.063	.027	-.047	-.112*	.191**	.111*	-.177**	-.278**	.061	.091	-.127**	1		
13.	Individual attraction to the group	.092	.098*	-.101*	.096*	-.019	-.001	-.021	.038	-.015	-.061	-.060	-.012	1	
14.	Social cohesion	.101*	.014	-.023	.033	.027	-.064	.057	-.003	-.052	-.044	.002	-.059	.361**	1

Note: * $p < 0.05$, ** $p < 0.01$ (2-tailed).

SLB, street-level bureaucrat; WGC, work group colleagues; AH, attitudinal homogeneity.

3.5 FINDINGS

Descriptive statistics, correlations, and common method variance

Table 3.1 displays the descriptive statistics of the study variables. They show that street-level bureaucrats held a fairly positive attitude to clients: they often associated clients with positive attributes and clients regularly evoked positive affect in them. They rarely experienced client-induced negative affect and often displayed positive behaviors towards them on a voluntary basis. Across and within the two administrations street-level bureaucrats were relatively homogenous in their attitude to clients. They did not have a strong sense of group cohesion. The bivariate correlations provided in Tables 3.2 and 3.3 show relatively weak associations between the variables of interest.

Building on survey data can result in a common source bias that may produce biased estimates (Podsakoff, MacKenzie, & Podsakoff, 2012). We first reduced the risk of CMV by having different actors, i.e., street-level bureaucrats and their colleagues, provide the data for the main predictor and dependent variables. Second, CMV was assessed using two tests. A Harman's one-factor test was performed on the cohesion measures and the dependent variables as these measures relied on survey responses provided by the same individual (see Podsakoff & Organ, 1986). The extracted factor accounted for a small portion of the total variance only (13.1% and 12.6%, respectively). Second, we controlled for CMV using the unmeasured latent method factor technique (Podsakoff et al., 2012), performed in AMOS. The common variance was low (0% and 2.3%, respectively). Both tests indicate that CMV was not substantial in this study.

Regressions

Tables 3.4 and 3.5 present the findings of the hierarchical multiple regressions. Robust standard errors were obtained using the bootstrap procedure in SPSS.[13] Columns 1, 4, 7, and 10 of these tables indicate that some control variables affected street-level bureaucrats' attitude towards clients in a similar way across both administrations. It shows that women were more likely to hold client-induced negative affect than men (β = .106, .216, $p < .01$, respectively). Also, higher educated street-level bureaucrats were less likely to display positive behaviors to clients than their less educated colleagues (β = -.170, -.126, $p < .01$, $p < .05$, respectively).

Hypothesis 1 stated that individual bureaucrats whose work group colleagues have a more positive attitude towards clients are more likely to have a positive attitude towards clients themselves. After controlling for the effects of tenure, gender, education, and group size, columns 2, 5, 8, and 11 show that this hypothesis holds for the positive component of this attitude only (β = .065, .273, $p < .10$, $p < .01$, respectively). It shows that clients

13 All bootstrapped estimates were based on 500 bootstrap samples.

were more likely to induce positive affect in street-level bureaucrats when their work group colleagues held these sentiments more often. This positive association was stronger in the Belgian administration. In the Dutch sample, we additionally found a negative association between the street-level bureaucrat and work group colleagues negative affect (β = -.060, $p < .05$). It shows a tendency to diverge from the work group: individual bureaucrats were less likely to experience client-induced negative affect when their colleagues experienced these sentiments with a higher frequency. Based on these findings, hypothesis 1 cannot be confirmed.

Hypothesis 2 predicted that attitudinal homogeneity moderates the association between the attitude towards clients held by street-level bureaucrats and their work group colleagues. Interpreting columns 3, 6, 9, and 12 of Tables 3.4 and 3.5, evidence supporting this hypothesis was only found in the Belgian sample, for the cognitive and positive affective attitude component (β = -.075, -.113, $p < .10$, $p < .05$, respectively). These effects are plotted in figure 3.2. In this figure, low values represent minimum values. High values represent maximum values. Figures 3.2A and 3.2B show that street-level bureaucrats from homogeneous work groups were more likely to attribute positive traits to clients and experience positive affect towards clients when their work group colleagues held such positive cognitions and positive affect with a higher frequency, and vice versa.

For the behavioral attitude component, we found a positive moderation effect of attitudinal homogeneity in both administrations (β = .077, .199, $p < .10$, $p < .01$, respectively). As figures 3.2C and 3.2D illustrate, these effects go against hypothesis 2: homogeneity in client-oriented behaviors among one's work group colleagues incentivized individual street-level bureaucrats to diverge from the behaviors of their group. Again, this association was stronger for the Belgian administration. These mixed findings lead us to reject hypothesis 2.

Lastly, hypothesis 3 postulated that the association between the street-level bureaucrats' and their work group colleagues' attitude towards clients is moderated by the cohesiveness of the work group. Columns 3, 6, 9, and 12 of Tables 3.4 and 3.5 provide no evidence in support of this hypothesis. It is therefore rejected.

Table 3.4. Hierarchical regressions, Dutch tax administration (n = 742)

	Dependent variable											
	Cognitive attitude component			Positive affective attitude component			Negative affective attitude component			Behavioral attitude component		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Control variables												
Average work group tenure	-.102**	-.113***	-.107**	-.032	-.030	-.033	-.017	-.021	-.029	-.058	-.067*	-.071*
	(.010)	(.010)	(.010)	(.014)	.014)	(.014)	(.006)	(.006)	(.006)	(.014)	(.014)	(.014)
Organizational tenure	-.078**	-.078**	-.077**	-.011	-.022	-.022	.017	.013	.011	.025	.023	.020
	(.002)	(.002)	(.002)	(.003)	(.003)	(.003)	(.001)	(.001)	(.001)	(.003)	(.003)	(.003)
Gender (1=female)	.056*	.058*	.057*	-.037	-.033	-.032	.106***	.110***	.113***	.025	.029	.035
	(.045)	(.045)	(.045)	(.083)	(.083)	(.083)	(.045)	(.045)	(.045)	(.098)	(.097)	(.097)
Education (1=high)	-.091**	-.087**	-.087**	-.003	-.006	-.009	.037	.038	.037	-.170***	-.168***	-.172***
	(.045)	(.045)	(.048)	(.076)	(.076)	(.076)	(.037)	(.037)	(.037)	(.079)	(.080)	(.081)
Group size in survey	-.046	-.058	-.063	-.001	-.003	-.003	.033	.042	.037	-.016	-.019	-.024
	(.008)	(.008)	(.008)	(.013)	(.013)	(.013)	(.007)	(.007)	(.007)	(.012)	(.012)	(.012)
Predictors												
Cognition: WGC		.015	.013									
		(.095)	(.096)									
Cognition: AH		.070*	.077*									
		(.100)	(.105)									
Positive affect: WGC					.065*	.064*						
					(.078)	(.080)						
Positive affect: AH					.004	.005						
					(.092)	(.092)						
Negative affect: WGC								-.060*	-.073**			
								(.081)	(.082)			

Table 3.4. Hierarchical regressions, Dutch tax administration (n = 742) (*continued*)

	Dependent variable											
	Cognitive attitude component			Positive affective attitude component			Negative affective attitude component			Behavioral attitude component		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Negative affect: AH								-.021	.004			
								(.115)	(.137)			
Behavior: WGC											-.016	.003
											(.090)	(.090)
Behavior: AH											-.029	-.022
											(.120)	(.121)
Individual attraction to the group		.059	.058		.039	.041		-.003	-.004		.084**	.089**
		(.019)	(.019)		(.028)	(.028)		(.015)	(.015)		(.029)	(.029)
Social cohesion		.033	.033		-.046	-.045		-.032	-.034		-.012	-.009
		(.020)	(.021)		(.029)	(.029)		(.015)	(.015)		(.034)	(.034)
Moderators												
Cogn: WGC x AH			.036									
			(.425)									
Cogn: WGC x Ind_attr			-.031									
			(.073)									
Cogn: WGC x Soc_coh			.015									
			(.082)									
PA: WGC x AH						.012						
						(.189)						
PA: WGC x Ind_attr						.018						
						(.060)						
PA: WGC x Soc_coh						.032						
						(.064)						

Table 3.4. Hierarchical regressions, Dutch tax administration (n = 742) (*continued*)

	Dependent variable											
	Cognitive attitude component			Positive affective attitude component			Negative affective attitude component			Behavioral attitude component		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
NA: WGC x AH									-.055 (.594)			
NA: WGC x Ind_attr									-.051 (.067)			
NA: WGC x Soc_coh									-.018 (.080)			
Beh: WGC x AH												.077* (.291)
Beh: WGC x Ind_attr												-.004 (.078)
Beh: WGC x Soc_coh												.066 (.084)
Intercept	5.244*** (.030)	5.240*** (.030)	5.249*** (.032)	4.195*** (.053)	4.196*** (.053)	4.196*** (.053)	1.783*** (.027)	1.782*** (.028)	1.784*** (.027)	5.195*** (.051)	5.189*** (.051)	5.188*** (.051)
R2	.024	.033	.035	.002	.009	.010	.014	.019	.025	.034	.041	.050
F-value	(5, 736) 3.608***	(9, 732) 2.813***	(12, 729) 2.227***	(5, 736) .347	(9, 732) .704	(12, 729) .634	(5, 736) 2.076*	(9, 732) 1.599	(12, 729) 1.541	(5, 736) 5.126***	(9, 732) 3.468***	(12, 729) 3.201***
R2 change	.024	.010	.002	.002	.006	.002	.014	.005	.005	.034	.007	.009
F change	(5, 736) 3.608***	(4, 732) 1.800	(3, 729) .486	(5, 736) .347	(4, 732) 1.150	(3, 729) .430	(5, 736) 2.076*	(4, 732) 1.002	(3, 729) 1.359	(5, 736) 5.126***	(4, 732) 1.382	(3, 729) 2.343*

Note: Robust standard errors in parentheses.

* $p < 0.10$, ** $p < 0.05$, *** $p < 0.01$ (2-tailed).

Table 3.5. Hierarchical regressions, Belgian tax administration (n = 404)

	Dependent variable											
	Cognitive attitude component			Positive affective attitude component			Negative affective attitude component			Behavioral attitude component		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Control variables												
Average work group tenure	-.006	-.013	-.012	-.131**	-.071	-.080	.054	.065	.069	.096*	.080*	.093*
	(.014)	(.014)	(.014)	(.023)	(.023)	(.023)	(.014)	(.015)	(.015)	(.022)	(.023)	(.022)
Organizational tenure	-.027	-.032	-.039	.010	-.013	.002	-.114**	-.102*	-.104*	.039	.029	.030
	(.004)	(.004)	(.004)	(.005)	(.005)	(.006)	(.004)	(.004)	(.004)	(.006)	(.006)	(.006)
Gender (1=female)	-.039	-.044	-.037	-.034	.006	.005	.216***	.209***	.210***	.015	.011	-.010
	(.066)	(.066)	(.065)	(.102)	(.100)	(.098)	(.073)	(.072)	(.073)	(.109)	(.108)	(.108)
Education (1=high)	-.037	-.032	-.028	-.091	-.067	-.065	-.025	-.019	-.019	-.126**	-.128**	-.131**
	(.100)	(.098)	(.099)	(.153)	(.143)	(.140)	(.090)	(.090)	(.090)	(161)	(.164)	(1.61)
Group size in survey	-.002	-.021	-.020	.008	.003	-.016	-.067	-.063	-.061	.037	.025	-.013
	(.025)	(.026)	(.025)	(.043)	(.040)	(.040)	(.026)	(.026)	(.026)	(.041)	(.041)	(.041)
Predictors												
Cognition: WGC		.021	.012									
		(.129)	(.133)									
Cognition: AH		.038	.024									
		(.135)	(.146)									
Positive affect: WGC					.273***	.277***						
					(.082)	(.082)						
Positive affect: AH					.107*	.111**						
					(.142)	(.134)						
Negative affect: WGC								.056	.052			
								(.122)	(.132)			

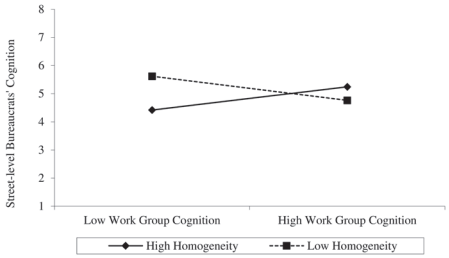
Table 3.5. Hierarchical regressions, Belgian tax administration (n = 404) (*continued*)

	Dependent variable											
	Cognitive attitude component			Positive affective attitude component			Negative affective attitude component			Behavioral attitude component		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Negative affect: AH								-.082	-.085			
								(.135)	(.131)			
Behavior: WGC											.016	.082
											(.102)	(.107)
Behavior: AH											-.092*	-.049
											(.151)	(.147)
Individual attraction to the group		.075	.077		.116**	.119**		-.104*	-.098*		.082	.080
		(.031)	(.031)		(.044)	(.043)		(.030)	(.031)		(.047)	(.046)
Social cohesion		.093*	.085		-.017	-.001		-.013	-.016		-.013	.000
		(.030)	(.030)		(.042)	(.042)		(.028)	(.029)		(.047)	(.046)
Moderators												
Cogn: WGC x AH			-.075*									
			(.320)									
Cogn: WGC x Ind_attr			-.062									
			(.099)									
Cogn: WGC x Soc_coh			.036									
			(.088)									
PA: WGC x AH						-.113**						
						(.206)						
PA: WGC x Ind_attr						.049						
						(.070)						
PA: WGC x Soc_coh						.043						
						(.065)						

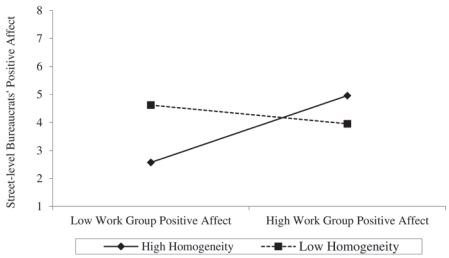
Table 3.5. Hierarchical regressions, Belgian tax administration ($n = 404$) (*continued*)

	Dependent variable											
	Cognitive attitude component			Positive affective attitude component			Negative affective attitude component			Behavioral attitude component		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
NA: WGC x AH									.016 (.276)			
NA: WGC x Ind_attr									.062 (.102)			
NA: WGC x Soc_coh									-.030 (.083)			
Beh: WGC x AH												.199*** (.219)
Beh: WGC x Ind_attr												-.006 (.070)
Beh: WGC x Soc_coh												.021 (.076)
Intercept	5.041*** (.089)	5.035*** (.090)	5.004*** (.092)	3.958*** (.152)	3.868*** (.146)	3.911*** (.140)	2.266*** (.086)	.262*** (.085)	2.260*** (.085)	5.542*** (.153)	5.553*** (.155)	5.634*** (.155)
R2	.003	.022	.031	.027	.140	.159	.069	.085	.088	.034	.049	.081
F-value	(5, 398) .206	(9, 394) .999	(12, 391) 1.035	(5, 398) 2.200*	(9, 394) 7.138***	(12, 391) 6.141***	(5, 398) 5.901***	(9, 394) 4.051***	(12, 391) 3.144***	(5, 398) 2.768**	(9, 394) 2.243**	(12, 391) 2.870***
R2 change	.003	.020	.008	.027	.113	.018	.069	.016	.003	.034	.015	.032
F change	(5, 398) .206	(4, 394) 1.987*	(3, 391) 1.142	(5, 398) 2.200*	(4, 394) 12.979***	(3, 391) 2.850**	(5, 398) 5.901***	(4, 394) 1.686	(3, 391) .472	(5, 398) 2.768**	(4, 394) 1.567	(3, 391) 4.567***

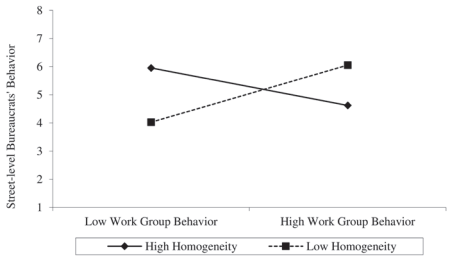
Note: Robust standard errors in parentheses.
* $p < 0.10$, ** $p < 0.05$, *** $p < 0.01$ (2-tailed).



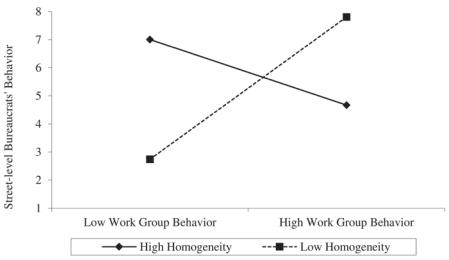
A. Belgium: Interaction Street-level Bureaucrat Cognition, Work Group Cognition, and Attitudinal Homogeneity.



B. Belgium: Interaction Street-level Bureaucrat Positive Affect, Work Group Positive Affect, and Attitudinal Homogeneity.



C. The Netherlands: Interaction Street-level Bureaucrat Behavior, Work Group Behavior, and Attitudinal Homogeneity.



D. Belgium: Interaction Street-level Bureaucrat Behavior, Work Group Behavior, and Attitudinal Homogeneity.

Figure 3.2. Interaction effects between street-level bureaucrats' attitude to clients, the work group colleagues' attitude to clients, and attitudinal homogeneity

3.6 DISCUSSION

This paper examined if and how the work group shapes the individual street-level bureaucrat in her attitude towards clients. Grounded in theories of work group socialization, social representation, and social identification, it explored the association between the work group colleagues' attitude to clients and that of the individual, expecting assimilation of the individual to the group attitude. It furthermore inquired whether this relation is dependent on conditions of attitudinal homogeneity and group cohesion.

Before discussing the findings of this study, some study limitations require consideration. First, this study implicitly assumed that work group members were aware of each other's client-attitude. Second, the street-level tax bureaucrats of this study did not share a responsibility for team outcomes, while this trait may foster the formation of group level normative frameworks (e.g., Barker, 1993; Wright & Barker, 2000). Future research is invited to target a frontline setting that includes this group feature. A third limitation pertains to the generalizability of this study. The Netherlands and Belgium were selected because their tax systems are relatively similar. They gradually moved from a vertical control philosophy to a practice of horizontal control, trust, and fostering compliance among clients (e.g., Belastingdienst, 2016). We cannot claim the empirical generalizability of this contextual setting to other tax

systems. Consequently, we welcome future studies in tax regimes that are still orientated to deterrence and vertical control. Lastly, we examined attitudinal adjustment of the individual bureaucrat to the work group, while socialization refers to the mutual adjustment of actors (Moreland & Levine, 2006). To unravel the directionality of these influences, future research is welcomed that builds on a longitudinal research design.

To test its hypotheses, this study distinguished between four attitude components: the cognitive, positive affective, negative affective, and behavioral component (see Keulemans & Van de Walle, 2018). Building on this multicomponent model and a sample of Dutch and Belgian street-level tax bureaucrats, we could draw three main conclusions: first, the impact of the work group on the individual bureaucrat's attitude towards clients is limited. Second, clients are more likely to evoke positive affect in street-level bureaucrats when their work group colleagues hold these sentiments with a higher frequency. Third, conditions of group homogeneity trigger behavioral divergence from the work group, rather than assimilation. Stronger associations between the individual and the group were found in the Belgian sample. While Belgian work groups consisted of tax auditors only, Dutch groups held individuals with diverse functionalities. This suggests that task uniformity may function as a conduit for group influence (e.g., Campbell, 2016).

Our expectations of attitudinal assimilation of the individual to the work group were grounded in theories of the group mind. This paper shows little evidence for the existence of this group level mental state among frontline tax bureaucrats. A possible explanation therefore resides in that the group mind has predominantly been linked to cognitive factors. For instance, Klimoski and Mohammed (1994, p. 404) equal team mental models to a state of socially shared cognition. And both social representation theory and social identification theory build on cognitive elements (e.g., Ashforth & Mael, 1989; Höijer, 2011). Consolidating that our findings were differentiated by the four attitude components with the cognitive foundations of the group mind suggests that mechanisms other than the group mind underlie how the work group shapes the individual bureaucrat in her attitude towards clients.

One such alternative mechanism may reside in the social and emotional support systems that emerge among frontline peers (Maroulis, 2017) and work groups (Feldman, 1981). Such systems lessen the strains of frontline work on the street-level bureaucrat (Maroulis, 2017). From this perspective, the positive association of the individual and work group positive affect may be indicative of a functioning emotional support system at the work group level, rather than a group mind. This system may, then, simultaneously operate to protect the individual bureaucrat against the experience of negative affect, which could account for the low negative affect among the bureaucrats in this study.

This support system could simultaneously explain the behavioral divergence sparked by group homogeneity. Hurst, Kammeyer-Mueller, and Livingstone (2012, p. 130) suggest that conditions of poor social support and exclusion can make individuals feel like outsiders. These conditions can cause an individual to feel dissimilar to colleagues, motivating her to

display behavioral divergence (Hurst et al., 2012, p. 130). As a result, tendencies towards behavioral divergence under conditions of group homogeneity may reflect that an individual bureaucrat is declined social support from her colleagues, while this support system is in effect for other work group members. This process seemingly represents the ostracizing process that was described by Blau (1956). Given the importance these explanations attach to work group support systems, we welcome future research efforts aimed at unraveling how such support systems affect the street-level bureaucrat client-attitude.

Alternatively, deviant behaviors could result from a refusal of group norms by the individual bureaucrat (see Levi, 2011). Even if a bureaucrat self-categorizes herself in terms of the social category of the work group, she can still disagree with the attitudes held by that group (see Ashforth & Mael, 1989) and consequently refrain from behaviors that are in accordance with these attitudes. Attitudinal homogeneity, in turn, could be indicative of a strongly enforced norm system at the work group level. If these norms reflect the extremes of the attitudinal continuum, a bureaucrat could be more likely to disagree with and thus diverge from her work group's client-attitude. More in-depth, qualitative inquiries of bureaucrats' self-categorizations and group level norms are needed to advance our understanding of frontline divergence from the work group.

Lastly, the street-level bureaucrats of this study displayed considerable homogeneity in their attitude towards clients, within and between work groups. This suggests that the surveyed tax administrations are holographic organizations. In holographic organizations organizational identities are adopted and shared by all organizational units, causing work groups to be alike (Moreland & Levine, 2006). A holographic nature, however, does not imply that institutional forces are exempt from affecting street-level attitudes. For instance, Keulemans and Groeneveld (2019) found that frontline supervisors function as attitudinal role models to street-level tax bureaucrats. Consequently, a holographic nature does not direct attention away from institutional explanations of street-level attitudes. Rather, it draws attention to the homogenizing effects of extra-organizational influences, such as attraction and selection processes (Moyson et al., 2018).

3.7 CONCLUSION

This study has demonstrated the modest impact of the work group on street-level bureaucrats' attitude towards clients. The impact the work group did have on the individual was differentiated by the four attitude components of this study. This suggested that different mechanisms underlie the association between the work group and the individual bureaucrat in this specific attitude; the emotional and social support systems that may arise within these groups providing the most prominent example. Although this research specifically targeted work group level dynamics, its findings of limited impact are congruent with evidence from

studies of frontline organizational socialization (Oberfield, 2014a, 2019; Moyson et al., 2018). For instance, a recent 10-year study of police socialization alludes to the attitudes of new recruits being hardly altered by post-entry organizational forces, directing attention to dispositional and pre-entry attitudinal influences (Oberfield, 2019)

Our study has multiple practical implications. First, it highlights the importance of a careful selection process of new employees. If bureaucratic dispositions are predominantly formed before entering the organization, recruiters should think about who they want as organizational members. Second, it suggests that individual bureaucrats' client-attitude need not be a factor of major consideration to those actors charged with designing the formal structures of street-level work groups. Lastly, as our study suggests that the work group's impact on street-level bureaucrats' client-attitude originates from the social dynamics that unfold within these groups, frontline managers seeking to steer subordinate bureaucrats in this attitude should capitalize on these dynamics. In particular, the social and emotional support systems these work groups may give rise to.

Chapter 4

Supervisory leadership at the frontlines: Street-level discretion, supervisor influence, and street-level bureaucrats' attitude towards clients

ABSTRACT

Steering street-level bureaucrats is utterly complex due to their discretion and professional status which grant them relative autonomy from supervisory directives. Drawing from transformational leadership theory, this article explores the opportunities these work conditions provide for supervisory leadership at the frontlines. Looking at street-level bureaucrats' attitude towards clients, we analyze how the frontline supervisor affects this core perception that protrudes the human judgments street-level bureaucrats are required to pass in their use of their discretion. Using a survey dataset of 971 street-level bureaucrats and their 203 frontline supervisors, this study shows that frontline supervisors function as an attitudinal role model to street-level bureaucrats. Moreover, their supportive leadership behaviors are crucial to them upholding a positive attitude towards clients. Supportive leadership does not unequivocally strengthen the supervisor's position as an attitudinal referent, though. These findings challenge pessimistic assessments of the potential for supervisory leadership at the frontlines. Theoretical and practical implications are discussed.

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4.1 INTRODUCTION

While studies of leadership are ubiquitous in bureaucracy scholarship (e.g., Fernandez, 2005; Wright & Pandey, 2010), steering street-level bureaucrats is often perceived as an inherently complex matter due to the discretion that is inherent to their work (see Gassner & Gofen, 2018). Discretion is often believed to provide street-level bureaucrats with autonomy from management and supervisor directives (Lipsky, 2010; Maynard-Moody & Musheno, 2003; Riccucci, 2005). Their autonomous position is strengthened by street-level bureaucrats' professional status that is derived from the occupational ideology that guides them and grants them control over their work (Hupe & Hill, 2007; Prottas, 1978).

The premise of this article is that street-level discretion and professionalism not merely grant street-level bureaucrats autonomy from superior directives (e.g., Brehm & Gates, 1999), but also open up opportunities for frontline leadership. By displaying leadership properties, frontline supervisors are able to shape street-level bureaucrats' tacit convictions and perceptions that inevitably guide the human judgments they pass in their use of their discretion (see Hupe & Hill, 2007). Consequently, frontline supervisors constitute a critical management layer in government administrations (see Brewer, 2005).

Street-level discretion is commonly perceived as an individual-level practice mainly under the control of street-level bureaucrats (e.g., Brehm & Gates, 1999; Prottas, 1978). Lipsky (2010) argues that street-level bureaucrats employ their discretion to pursue their own interests, which may run counter to those of their superiors. In his account, Lipsky (2010) further draws a sharp distinction between street-level bureaucrats and superiors, in which the superior layers in street-level bureaucracies are viewed as a homogenous group, devoted to achieving organizational goals (Evans, 2011, 2016).

Conceptualizations like these ignore that discretion is a relational construct that is negotiated between street-level bureaucrats and their supervisors (Evans, 2013, p. 750). They also don't do justice to the complexity and uncertainty that pervade street-level work practice (see Maynard-Moody & Musheno, 2003; Raaphorst, 2017; Vinzant & Crothers, 1998; Zacka, 2017); circumstances which can cause street-level bureaucrats to seek feedback from superiors on their use of discretion (e.g., see Northouse, 2018; Vinzant & Crothers, 1998), instead of merely applying it as a tool to advance their autonomy (Lipsky, 2010). Lastly, it neglects the actual fragmentation of superior layers in street-level bureaucracies (Gassner & Gofen, 2018): in these organizations, most frontline supervisors are former street-level bureaucrats who got promoted into supervisory positions (Evans, 2016), causing bureaucrats and their frontline superiors to find common ground in their professional background (Evans, 2011, 2016).

These circumstances have multiple implications for frontline supervisors' opportunities to lead street-level bureaucrats. Lipsky (2010) once argued that superiors in street-level bureaucracies are "best placed to make decisions about legitimate and illegitimate discre-

tion" (Evans, 2011, p. 371). The relational basis of discretion enables supervisors to regulate street-level bureaucrats' use of discretion and potentially set the marks for which values and perceptions can legitimately protrude street-level bureaucrats' work (e.g., see Brewer, 2005; Keiser, 2010; Oberfield, 2014b; Sandfort, Ong, & McKay, 2019; Vinzant & Crothers, 1998; Zacka, 2017). In addition, their common professionalism causes street-level bureaucrats and their supervisors to adhere to similar values on how the former should use their discretion (Evans, 2011). This agreement could narrow the hypothesized gap between the interests street-level bureaucrats and frontline supervisors pursue (see Brehm & Gates, 1999; Lipsky, 2010); hence increasing the supervisor's opportunities to steer street-level bureaucrats' use of discretion and impact the perceptions that permeate it (see Evans, 2013).

The current article aims to explore the potential for supervisory frontline leadership in street-level bureaucracies by examining how the frontline supervisor affects a personal disposition that guides how street-level bureaucrats use their discretion: their attitude towards clients. This specific attitude is a core perception that has been argued to inform and bias street-level bureaucrats' discretionary judgments and therewith the outcomes of the bureaucratic encounter (see Baviskar & Winter, 2017; Keulemans & Van de Walle, 2018; Keulemans & Van de Walle, 2019; Kroeger, 1975; Lipsky, 2010; Stone, 1981; Winter, 2002). Drawing from transformational leadership theory, we focus on the attitudinal responses brought about by the supervisors' role model function and the supportive leader behaviors they display.

Building on a survey dataset of 971 street-level bureaucrats and their 203 frontline supervisors from the Dutch and Belgian tax administration, this study adds to the field of public administration in three ways: first, how leaders can shape and steer subordinates is one of the core questions in organizational theory (Fernandez, 2005). This study contributes to the understanding thereof by examining this issue in a context where the potential for leadership is often contested: the frontlines of bureaucracies. Second, it provides new insights into the practice of public service delivery by exploring how street-level bureaucrat-supervisor relations work to shape street-level bureaucrats' core perceptions that permeate their use of discretion. Third, to achieve these aims, insights from psychology and organizational theory are applied to advance the standing of these core public administration issues—as is called for by several scholars (e.g., Foldy & Buckley, 2010; Grimmelikhuijsen et al., 2017; Simon, 1997).

After constructing a conceptual framework that links discretion, attitudes, and frontline leadership, we introduce the notion of transformational leadership and explore its potential for supervisor impact on street-level bureaucrats' attitude towards clients. This will result in several hypotheses which are tested through a series of multi-level regressions that control for dependencies between bureaucrats led by the same supervisor. We then describe the sample of this study, the measures and methods used, and the study results. We end this

article with a discussion of those results, study limitations, and its implications for street-level theory and practice, as well as avenues for future research.

4.2 DISCRETION, ATTITUDES, AND FRONTLINE LEADERSHIP

Discretion is a necessity for effective public service delivery that simultaneously permits street-level bureaucrats' personal preferences and favoritism to permeate their decisions (see Dubois, 2010; Maynard-Moody & Musheno, 2003; Vinzant & Crothers, 1998). A street-level paradox is that frontline work conditions pressure street-level bureaucrats to fall back on these personal dispositions to fulfil their tasks, as the strains of public service work necessitate client-processing based on routines and stereotypes (Lipsky, 2010; also see Zacka, 2017). These mental simplifications of the client world correspond with street-level bureaucrats' "attitudinal developments that redefine […] the nature of the clientele to be served" (Lipsky, 2010, p. 141). Redefinitions like these impose bias on street-level bureaucracy as street-level bureaucrats "are conspicuously prone to scan their environment for empirical validation of their views" (Lipsky, 2010, p. 115; also see Keiser, 2010).

As a result, street-level bureaucrats' attitude towards clients can introduce bias to public service delivery (Keiser, 2010). For instance, Winter (2002) and Baviskar and Winter (2017) found that street-level bureaucrats with an aversion towards clients more strongly resorted to coping behaviors than those without such negative perceptions. In addition, Kroeger (1975) illustrates that client-oriented bureaucrats are more likely to use their discretion to benefit clients, while Stone (1981, p. 45) posits that street-level bureaucrats with "a condemnatory moralistic view of clients" are enticed to take a punitive stance to clients. Lastly, Keulemans and Van de Walle (2018) postulate that street-level bureaucrats' general attitude towards clients underlies their subsequent categorization of clients in terms of, for instance, their perceived 'need' or 'deservingness' (e.g., Jilke & Tummers 2018; Maynard-Moody & Musheno, 2003). From this perspective, street-level bureaucrats with a positive attitude towards clients are deemed more likely to categorize clients as, for instance, deserving of their help.

A dominant driver of attitude development and change are the social relations individuals form with others (Briñol & Petty, 2005; Ledgerwood & Wang, 2018; Prislin & Wood, 2005). In the street-level bureaucracy literature, ample evidence for the importance of relationships to street-level bureaucrats exists (e.g., Keiser, 2010; Maynard-Moody & Musheno, 2003; Raaphorst, 2017). For example, in their ground-breaking work, Maynard-Moody and Musheno (2003, p. 20) found that street-level bureaucrats "define their work and to a large extent themselves in terms of relationships more than rules. Their judgments are rendered more in the context of social relations, and less […] in the context of formal duties and responsibilities." The relational basis of discretion converts the social relation between

street-level bureaucrats and their supervisor into one of crucial importance for bureaucrats' attitudinal developments and change.

It is also in this social relation that frontline supervisors can position themselves as leaders (see Van Knippenberg & Van Kleef 2016). Leadership refers to "the process of providing direction and influencing" (Banai & Reisel, 2007, p. 466). Frontline supervisors are assigned leadership through their formal authority to assess street-level bureaucrats' performance and control resource allocations and task assignments (Vinzant & Crothers, 1998). Street-level scholarship, however, tends to subscribe to the view that frontline work conditions complicate the exercise of this formal leadership mandate (e.g., Brodkin, 2011; Maynard-Moody & Musheno, 2003; Riccucci, 2005).

As frontline conditions require street-level bureaucrats to function rather autonomously (Vinzant & Crothers 1998), the social relations supervisors build with subordinates enable them to establish legitimate authority over bureaucrats and hence capitalize on their formal leadership mandate (Blau & Scott, 1963; also see Magee & Smith, 2013). Hence, the interplay between their social relation with subordinate bureaucrats and their legitimate authority over them enables frontline supervisors to display leadership properties that allow them to impact the attitudes that permeate street-level bureaucrats' use of discretion, such as their attitude towards clients. In the next section, we explain how supervisor leadership properties can work to impact this specific attitude.

4.3 TRANSFORMATIONAL LEADERSHIP AND ITS POTENTIAL FOR ATTITUDINAL IMPACT AT THE FRONTLINES

Public management scholars predominantly build on the distinction between transactional and transformational leadership (see Jensen et al., 2019; Oberfield, 2014b). In this leadership conceptualization by Burns (1978), transactional leaders motivate subordinates to attain organizational objectives by appealing to subordinate self-interest (Jensen et al., 2019). Under transactional leaders, the supervisor-subordinate relation is mainly instrumental, characterized by a value exchange of resources for rewards (Northouse, 2018; Yukl, 2010).

Contrastingly, transformational leaders "motivate behavior by changing their followers' attitudes and assumptions" (Wright & Pandey, 2010, p. 76). Through their leader behaviors, transformational leaders appeal to subordinates' higher order needs to increase their work motivation (Jensen et al., 2019), by altering subordinates' attitudes, values, and beliefs in that process (Rafferty & Griffin, 2004; Shamir, House, & Arthur, 1993). Their preoccupation with subordinate needs causes transformational leaders to heavily invest in their relation with subordinates (Northouse, 2018). By means of this investment, transformational leaders establish legitimate leadership over them (Vinzant & Crothers, 1998). As transformational

leaders become legitimate leaders for attitude change by capitalizing on the supervisor-subordinate social relation, we draw from transformational leadership theory.

Bass (1985, 1990) identified four transformational leadership dimensions: idealized influence; inspirational motivation; intellectual stimulation; and individualized consideration. Transformational leaders with idealized influence are strong role models to subordinates (Northouse, 2018; Wright & Pandey, 2010). Subordinates trust them and believe that the leaders can be counted on to do what is right (Northouse, 2018, p. 169). Inspirational motivation is aimed at leader efforts to motivate subordinates by communicating an appealing organizational vision and high performance expectations (Van Knippenberg & Sitkin, 2013). Intellectual stimulation entails motivating subordinates to take an innovative stance to organizational issues in their efforts to solve them (Yukl, 2010). Individualized consideration refers to leader efforts to create a supportive work environment in which subordinates' personal individual needs are prioritized, enabling them to reach their full potential (Northouse, 2018).

Even though transformational leadership is one of the most popular leadership theories in the public management literature (Oberfield, 2014b), it represents an umbrella term for a variety of leader-induced motivational effects, rather than a well-developed configurational theory (Van Knippenberg & Sitkin, 2013). It is consequential to its theoretical standing that its different dimensions should not be treated as additive to a unitary model of transformational leadership (Van Knippenberg & Sitkin, 2013). Rather, as empirical findings suggest that each leadership dimension relates to different outcomes through different causal mechanisms, an analytical focus on the dimensional level is key (see Van Knippenberg & Sitkin, 2013). The current study aims to assess what happens in the transformational process that enables frontline supervisors to impact street-level bureaucrats' attitude towards clients, rather than to test the impact of transformational leadership on this specific attitude. In addition to taking a dimensional approach to transformational leadership, we, therefore, explore only those dimensions to which causal mechanisms have been attributed that are likely to bring about supervisory impact of this sort.

Because the causal processes through which leader behaviors generate transformational effects remain quite of a black box still (Shamir et al., 1993; Van Knippenberg & Sitkin, 2013), we turn to general attitude theory to identify these dimensions. General attitude theory distinguishes four general human motives for individual-level attitude development and change: knowledge, consistency, self-worth, and social inclusion and approval (Briñol & Petty, 2005, p. 575). Affiliation with others is core to the social approval motive (Briñol & Petty, 2005). Since we explore frontline leadership opportunities that arise from street-level bureaucrats' social affiliation with their supervisor, included transformational leadership dimensions should activate this motive.

A dominant motivational process through which transformational leaders are enabled to affect subordinates is that of role modelling (Shamir et al., 1993). Role modelling mecha-

nisms are predominantly attributed to the idealized influence dimension of transformational leadership (e.g., Northouse, 2018). Leaders with idealized influence are often claimed to set a behavioral example supportive of an espoused organizational vision (Wright & Pandey 2010). However, they may also occupy a role model position by means of their strong moral principles and values (see Northouse, 2018). The latter suggests that their role model position has spill-over effects to attitudinal matters beyond that vision. Moreover, subordinates identify with these leaders (Yukl, 2010), which implies that idealized influence appeals to street-level bureaucrats' sense of affiliation with their supervisor.

In addition, the support and encouragement that are intrinsic to the individualized consideration factor (Yukl, 2010) are likely to appeal to street-level bureaucrats' basic human need for caring and approval—a key driver of individual-level attitude change (see Briñol & Petty, 2005). Consequently, we focus on idealized influence and individualized consideration—and more specifically, on the role model and support mechanisms inherent to them—in our exploration of supervisor impact on street-level bureaucrats' attitude towards clients.

The frontline supervisor as an attitudinal role model

Idealized influence causes subordinates to identify with the transformational leader (Northouse, 2018). In the work context, personal identification with the leader is present "when an individual's belief about a person (a leader) becomes self-referential or self-defining" (Kark, Shamir, & Chen, 2003, p. 247). In these instances, transformational leaders are able to influence subordinates by activating motivations that are intertwined with subordinates' self-concept: their self-expression, self-esteem, self-worth, and self-consistency (Shamir et al., 1993). Personal identification appeals to subordinates' self-concept either through their conviction that they adhere to the same values as their leader or a will to alter their self-concept to increase the congruence between their own beliefs and values and those of the leader (Kark et al., 2003).

According to Shamir et al. (1993, pp. 584–585), role model mechanisms are crucial in activating these motivational effects because role modelling enables the leader to communicate which beliefs, traits, and behaviors are preferable and legitimate. If leaders fulfil a role model position, subordinates are likely to emulate the leader's dispositions and attributes (Kark et al., 2003), including their attitudes (see Yukl, 2010). In these cases, the leader becomes a source of reference (Kark et al., 2003); a form of social power that triggers attitudinal change (Eagly & Chaiken, 1993).

Frontline supervisors have discretion of their own which they can use to navigate between the street-level and higher management tiers (Brewer, 2005). Equal to that of the street-level bureaucrat (see Lipsky, 2010), the supervisor's discretion "is not random, but rather, an integration of personal beliefs, shared organizational values, and a strategic assessment of the context" (Sandfort et al., 2019, p. 155). Superiors aim to create attitude and

value consistency among bureaucrats because these personal dispositions determine how street-level bureaucrats process information (Keiser, 2010). If the supervisors' discretion use is shaped by their own personal beliefs and they aim to create attitudinal consistency among subordinates, they are likely to pass their own attitude towards clients on to the street-level bureaucrats they supervise (e.g., see Brewer, 2005).

Whether this supervisory attitudinal influence has a role model functionality depends on how street-level bureaucrats position themselves to such influences. Theories from the field of social psychology have taught us that individuals have affiliative and epistemic needs that cause them to strive for a shared reality with others (Ledgerwood & Wang, 2018; Sinclair, Huntsinger, Skorinko, & Hardin, 2005). This shared reality "serves the critical epistemic function of verifying one's evaluation of events and objects in the world" (Rossignac-Milon & Higgins, 2018, p. 67). Shared reality development thus constitutes a process of sense-making that is grounded in the social bonds individuals form with others (Rossignac-Milon & Higgins, 2018; Sinclair et al., 2005).

Ledgerwood and Wang (2018, p. 62) argue that attitude alignment is a core contributor to the construction of a shared reality. In these cases, the strive for a shared reality is a social force that causes one's attitudes to change (Ledgerwood & Wang, 2018, p. 62). Davis and Rusbult (2001) explain that a misbalance in the attitudes held by two individuals can evoke negative sentiments and physical tension in them, as well as alter their relation. How strongly these effects emerge depends on how close two individuals are and how important the attitude object is to either of them. Resultantly, the interdependence of individuals is likely to foster the negative effects attitudinal imbalance may arouse.

Attitude alignment can be a process of mutual influence (Davis & Rusbult, 2001). However, the social distance theory of power predicts that lower-power individuals are more likely to assimilate their attitudes to those of higher-power individuals as "low-power individuals' dependence increases their motivation to affiliate with their high-power counterparts" (Magee & Smith, 2013, p. 160). Conversely, having power decreases individuals' sensitivity to the social influences others exert that may evoke attitude change (Magee & Smith, 2013).

As frontline supervisors affect street-level bureaucrats' access to resources (Vinzant & Crothers, 1998), they are most likely to fulfil the high-power position in the social relation between them. Their higher-power position implies that street-level bureaucrats will experience a stronger need to affiliate with their supervisor than vice versa, causing street-level bureaucrats to align their attitude towards clients to that of the supervisor. Consequently, the here described psychological processes are likely to convert the supervisor into a role model to the street-level bureaucrat for attitudinal matters. These expectations are summarized in the first hypothesis of this article:

H1: *Individual street-level bureaucrats whose supervisor has a more positive attitude towards clients are more likely to have a positive attitude towards clients themselves.*

Supportive leader behaviors and upholding a positive attitude towards clients

The individualized consideration dimension is commonly broken up into supportive and developmental leader behaviors (Yukl, 1999). In this distinction, supportive leadership refers to "expressing concern for followers and taking account of their individual needs" (Rafferty & Griffin, 2004, p. 333). Developmental leadership aims to stimulate subordinates' abilities and self-efficacy (Yukl, 1999). While developmental leadership is predominantly concerned with coaching and mentoring subordinates (Rafferty & Griffin, 2006), supportive leadership "includes being friendly, helpful, considerate, and appreciative of individual subordinates" (Yukl, 1999, p. 288). It consequently constitutes a source of subordinate well-being, self-confidence, self-efficacy, and social satisfaction (Banai & Reisel, 2007; House, 1996; Rafferty & Griffin, 2006). As a result, supportive leadership appears more likely to appeal to street-level bureaucrats' social approval motive for attitude change. This leads us to focus on the supportive leadership dimension of individualized consideration.

Supportive leadership has consistently been linked to positive attitudinal outcomes among subordinates (e.g., Banai & Reisel, 2007; Rafferty & Griffin, 2006). These positive effects have predominantly been attributed to its potential to relieve job stress (House, 1996; Rafferty & Griffin, 2006). Leader support may operate as a buffer that protects individuals against the negative outcomes induced by such stressors (Rafferty & Griffin, 2006).

Since Lipsky's (2010) path-breaking work, the frontlines have consistently been identified as a strenuous and challenging work environment (e.g., Dubois, 2010; Maynard-Moody & Musheno, 2003; Zacka, 2017). These work conditions can lead street-level bureaucrats to seek support from their supervisors (Anshel, 2000; also see Evans, 2011). Zacka (2017) appoints these managers as the key actor to prevent street-level bureaucrats from falling into 'reductionist dispositions' that serve as a coping mechanism for the psychological strains that originate from frontline work conditions, such as insufficient resources and demanding interactions with clients.

Attitudes are held to satisfy multiple psychological needs, one of which is ego-protection (Katz, 1960). Ego-protective attitudes serve to decrease the influence of threatening external forces and internal emotional conflicts (Katz, 1960, p. 172). At the frontlines, many such threats are primarily intertwined with street-level bureaucrats' encounters with clients (e.g., Lipsky, 2010; Dubois, 2010). Consequently, the strains of street-level work can pressure street-level bureaucrats into altering their attitude towards clients into a 'bitter and callous' one (Blau, 1960, p. 348; Lipsky, 2010). Such ego-protective attitudes allow street-level bureaucrats to maintain a positive self-image under these pressures (see Katz, 1960).

As supportive leaders are concerned with subordinates' well-being and needs, frontline supervisors who display supportive leadership behaviors are likely to relieve street-level

bureaucrats from the psychological strains of frontline work. By reducing their stress and frustrations, supportive supervisors enable street-level bureaucrats to uphold a positive attitude towards clients. This brings us to the second hypothesis of this study:

> H2: *Individual street-level bureaucrats whose supervisor displays more supportive leadership behaviors towards them are more likely to have a positive attitude towards clients.*

Lastly, we posit that supportive leader behaviors also work to strengthen the supervisor's position as an attitudinal referent. Supportive leadership triggers subordinates' affiliation with their supervisor (Rafferty & Griffin, 2006, p. 42), thereby appealing to their motivation to achieve a shared reality with them (see Sinclair et al., 2005). Increased affiliation with the leader works to convert supervisors into a referent to the street-level bureaucrat, strengthening their position as an attitudinal influencing agent (see Eagly & Chaiken, 1993). We therefore propose that street-level bureaucrats who work under supervisors who display supportive leadership behaviors are more likely to adjust their attitude towards clients to that held by their supervisor:

> H3: *The relation between the individual street-level bureaucrats' attitude towards clients and that of their supervisor is stronger for bureaucrats whose supervisor displays more supportive leadership behaviors.*

4.4 METHODS

Research setting

Lipsky (2010) treats street-level bureaucrats as an analytically distinct category whose similar work conditions give rise to similar coping and client-processing mechanisms, irrespective of the specificities of the type of street-level bureaucracy they work for (Baviskar & Winter, 2017; Prottas, 1978). The face-to-face interactions with clients they engage in is a critical precondition for their common ground (see Lipsky, 2010). Surveys were therefore conducted in two regulatory street-level bureaucracies whose street-level bureaucrats still have regular face-to-face contact with citizens: the Dutch and Belgian tax administration. The survey population consisted of street-level tax bureaucrats charged with auditing entrepreneurs in the small and medium-sized enterprises segment (1 to 50 employees) and their frontline supervisors.

The Dutch and Belgian tax systems are relatively similar, as are the tasks the street-level tax auditors within them perform. They meet up with small entrepreneurs to check their administration, discuss tax declarations, ask for clarifications, decide on the truthfulness of

the accounts and explanations clients provide, and decide on tax deductions or fines. Their daily work practice is imbued with uncertainty (Raaphorst, 2017). To make these calls, they have ample discretion (Boll, 2015).

Most supervisors come from a professional background, meaning that they were street-level tax auditors who got promoted into supervisory positions. Although cases can be assigned to street-level bureaucrats by audit managers, frontline supervisors need to ensure that organizational objectives are attained and standards on the quality and quantity of inspections are met (Raaphorst, 2017). All cases need to be handled in the number of hours assigned to them beforehand, although tax bureaucrats can ask their supervisors for extensions. Their direct supervisor is street-level bureaucrats' first resort for problems they encounter with either a specific case or the clients involved.

Data

Two electronic mail surveys were conducted in the summer of 2016.[14] No sampling procedure was administered since the entire population of tax auditors and supervisors in the SME-segment was included in the study.[15] Respondents were identified using the tax administrations' internal databases. This resulted in a sample of 4639 street-level tax bureaucrats and 415 supervisors. To assure that respondents belonged to the sample population, two screening questions were included in the survey. Among street-level bureaucrats the response rate was 42.2% (n = 1959). Among their supervisors it was 58.6% (n = 243).

We employed multiple selection criteria for respondents' inclusion in the final sample. First, we only included those street-level bureaucrats who confirmed to be tax auditors with client-contact and had valid replies on key variables. Second, we excluded all street-level tax bureaucrats whose supervisor did not participate in the supervisor survey.[16] Vice versa, supervisors of whom no subordinates participated were discarded. Lastly, supervisors who did not carry full responsibility for a specific team were excluded, thus excluding all teams with multiple supervisors. These circumstances would prevent the attribution of observed effects to specific frontline supervisors. Supervisors who solely supervised multiple (i.e., two) teams were duplicated in the dataset.[17] Because they were the single supervisor-influence

14 Survey texts (in Dutch, French, and English) and further information on the survey procedure are provided in the Supplementary Appendix.

15 In the Netherlands, the surveys were administered in four out of five tax regions as a pilot survey was conducted in the fifth region (see Keulemans & Van de Walle, 2018).

16 To rule out the presence of a positive selection bias caused by supportive leaders being more inclined to fill out the survey, we examined whether street-level bureaucrats of whom the supervisor participated in the survey (n = 922) differed in their supportive leadership perceptions from the street-level bureaucrats whose supervisor did not partake therein (n = 507). The results of an independent samples t-test showed no such bias (t = -1.445, *ns*).

17 All data cleaning steps are accounted for in the Supplementary Appendix.

on the street-level bureaucrats in those teams, found effects could be directly regressed to them.

This resulted in a final sample of 971 street-level bureaucrats supervised by 203 supervisors. On average, 3.6 street-level bureaucrats participated per supervisor. The number of bureaucrats supervised varied between 1 and 12. The mean age in our sample was 52.1 years for the street-level bureaucrats and 53.3 years for their supervisors.

Measures

Dependent variable: Street-level bureaucrats' attitude towards clients

Attitudes are a main topic of inquiry in social psychology (Eagly & Chaiken, 1993). A widely recognized conceptualization from this field views attitudes as an object's general evaluation, derived from an individual's cognitive, affective, and behavioral pieces of information thereon (Breckler, 1984; Huskinson & Haddock, 2006; Maio & Haddock, 2015). We therefore define street-level bureaucrats' attitude towards clients as 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).

To assess this construct we used the cognitive component and affective components of Keulemans and Van de Walle's (2018) measure for street-level bureaucrats' attitude towards clients.[18] This resulted in three separate attitude scores for each bureaucrat.[19] In this distinction, the cognitive attitude component represents the traits street-level bureaucrats assign to clients (see Huskinson & Haddock, 2006). Affect refers to the emotional responses clients elicit in bureaucrats upon their confrontations with them (see Breckler, 1984). The behavioral component was omitted since supervisors did not have current behavioral experiences with clients that could inform their general evaluation of them. These circumstances did not allow the assessment of role model mechanisms for this specific attitude component.

Because only three out of four attitude components were used for the attitude assessment, an EFA was performed to assess the dimensionality of the remaining three components. This analysis showed that one positive affect item ('clients make me feel inspired') and one negative affect item ('clients make me feel uncomfortable') required omission.[20] The alphas of the remaining twelve items ranged from .73 for the cognitive attitude component,

18 To have our attitude measures befit the class of bureaucrats being surveyed, i.e., tax bureaucrats, Keulemans & Van de Walle's (2018) measure was adapted in such a way that their references to 'clients' were substituted by the term 'taxpayers'.

19 Previous research indicated that the affective component of street-level bureaucrats' attitude towards clients represents two orthogonal (i.e., distinctive) dimensions of affect, which implies that affective items are unipolar in nature (Keulemans & Van de Walle, 2018).

20 For all study variables, further information on measure construction is provided in the Supplementary Appendix.

.73 for positive affect, and .78 for the negative affective component, supporting the internal consistency of these measures (Devellis, 2003). All items were measured using seven-point Likert scales that ranged from 1 = 'never' to 7 = 'always' (see Appendix 1).[21]

The supervisors' attitude towards clients

The supervisor's client-attitude was also measured using the cognitive and affective attitude components of Keulemans and Van de Walle's (2018) multicomponent model. As supervisors do not have face-to-face interactions with clients, the question formulation for their attitude assessment differed from that of the street-level bureaucrats: in the survey, street-level bureaucrats' cognition and affect were tapped in reference to the clients they interact with; supervisors were questioned about client-cognitions and affect evoked in them when they talked or thought about clients.

The attitude measures were kept constant between the bureaucrats and their supervisors. This means that, if an item required omission for either actor, it was deleted from both the supervisor and street-level bureaucrat attitude measure—providing that any item omission resulted in measures that displayed factorial validity and reliability for both actors. Resultantly, following an EFA, the same twelve attitude items were kept for both supervisors and street-level bureaucrats. This resulted in alphas of .74 for the cognitive attitude component, .70 for positive affect, and .80 for the negative affective component; indicative of measure reliability.

Supportive leadership

This construct was assessed using Rafferty and Griffin's (2004) three-item measure of supportive leadership. We inquired the supervisor's supportive leadership behaviors as perceived by the street-level bureaucrats. This individual-level construct was measured using seven-point Likert scales that ranged from 1 = 'totally disagree' to 7 = 'totally agree' (α = .93). The items are included in Appendix 1.

Control variables

Multiple control variables were included in this study. We first controlled for three forms of tenure: bureaucrat and supervisor organizational tenure, and the bureaucrats' tenure under their current supervisor.[22] Time in the form of tenure enables bureaucrats and supervisors to learn and internalize organizational norms and values (see Rollag, 2004). In addition, as the duration of the bureaucrat-supervisor relation increases, so does the likelihood of supervisors affecting street-level bureaucrats' value system (see Krishnan, 2005). Bureaucrats and supervisors' organizational tenure was assessed by asking them when they started working

21 Full response categories are listed in the Supplementary Appendix, for all study variables.

22 The correlations between these variables showed no indication of multicollinearity.

for the tax administration. To assess bureaucrats' tenure under their current supervisor, bureaucrats were asked to list since when they were supervised by her/him.

Cooper-Thomas and Anderson (2006) imply that a high frequency of supervisor-subordinate interactions is associated with a stronger transmission of values and norms onto new employees. We therefore controlled for the frequency of team meetings initiated by the supervisor, using a five-point response scale (1= 'never'; 2 = 'yearly'; 3 = 'monthly'; 4 = 'weekly'; 5 = 'daily').

General attitude theory suggests that women may be more sensitive to attitudinal influences than men (Briñol & Petty, 2005). And a study by Keulemans and Van de Walle (2019) alludes that highly educated street-level bureaucrats harbor less positive client-attitudes than their lower educated colleagues. Resultantly, we controlled for both demographics. Educational attainment was obtained by inquiring respondents' highest completed form of education, which was later binary coded into low to mid-high education and high education.[23] Gender categories were male and female.

Lastly, because the Dutch and Belgian tax administrations have a different team make-up—whereas Belgian teams consist of tax auditors only, Dutch teams also include desk auditors with no face-to-face client contact—country of residence was included as a control measure.

Analysis

First, the descriptive statistics were calculated, the association strength of the study scales assessed in the form of their bivariate correlations, and the issue of common method variance addressed through Harman's one-factor test. Second, the hypothesized relationships were tested in a series of multi-level models using the maximum likelihood estimation method—as implemented in SPSS Statistics version 25. Multi-level analysis techniques allowed for the modelling of potential dependencies between street-level bureaucrats managed by the same supervisor as they estimated the extent to which street-level bureaucrats' attitude towards clients varied within teams versus between teams (see Field, 2013).

We treated each attitude component as a separate dependent variable. For each component, we subsequently estimated three models. In the first model, we explored the proportion of within-team and between-team variance to provide a benchmark against which the fit of the consecutive explanatory models could be compared. To the second model the predictors were added to test the first and second hypotheses of this study. It did so by exploring the interrelations between street-level bureaucrats' and their supervisor's attitude towards clients, and supportive leadership. In the third model, the moderation from

23 Education was included as a binary variable due to the low number of low educated street-level bureaucrats (9%) and frontline supervisors (3%) in the sample.

supportive leadership was added to test hypothesis 3. As our analyses included interaction effects, all non-binary variables were centered using grand mean centering (see Field, 2013).

4.5 RESULTS

Descriptive statistics, correlations, and common method variance

The descriptives listed in Table 4.1 show that both street-level bureaucrats and their supervisors generally held a fairly positive attitude towards clients: they often attributed positive cognitions to clients and clients regularly evoked positive affect in them. Client-induced negative affect was held on a rare basis. Also, bureaucrats and supervisors held very similar client-attitudes.

On average, street-level bureaucrats displayed a moderate tendency to attribute supportive leadership behaviors to their supervisor. Team meetings were primarily initiated on a monthly basis, and, on average, both bureaucrats and supervisors had been working for their administration for a long time. The 3 to 1 gender ratio shows that the frontlines of the tax administrations were male-dominated.

For the most part, the correlations between the study scales (see Table 4.2) were consistent with our hypotheses, in statistical significance and direction. For the cognitive attitude component, though, the association between the street-level bureaucrat and supervisor was limited.

Lastly, measuring predictors and outcomes using the same data source, i.e., a cross-sectional survey, harbors a risk of CMV that can result in inflated correlations between study variables (George & Pandey, 2017). We adverted this risk by having street-level bureaucrats and supervisors list their own client-attitude, in separate surveys. For the measures that were self-reported by street-level bureaucrats, i.e., their client-attitude and supportive leadership perceptions, we assessed this risk by performing a Harman one-factor test on the unreversed final item set of both constructs (Podsakoff & Organ, 1986). The one factor extracted only accounted for 17.76% of the total variance, suggesting that CMV was not significant (George & Pandey, 2017).

Table 4.1. Descriptives

	Street-level bureaucrats					Frontline supervisors				
Variables	Mean	SD	Min	Max	Obs	Mean	SD	Min	Max	Obs
Cognitive attitude component[a]	5.11	.64	2.20	6.80	971	5.13	.57	2.40	6.40	195
Positive affective attitude component	4.26	.99	1.00	7.00	971	4.20	.92	1.33	6.67	195
Negative affective attitude component	2.04	.73	1.00	5.25	971	1.93	.76	1.00	4.75	195
Supportive leadership	4.91	1.31	1.00	7.00	922					
Tenure under current supervisor (years)	1.23	2.31	0	21	971					
Organizational tenure (years)	26.09	13.04	0	47	971	29.14	10.15	0	47	203
Frequency of team meetings	2.91	.61	1	4	950					
Gender (1=female)	.27	.44	0	1	900	.27	.45	0	1	187
Education (1=high)	.58	.49	0	1	896	.79	.41	0	1	185
Country (1=Belgium)	.36	.48	0	1	971	.46	.50	0	1	203

[a] Because the cognitive attitude items were negatively framed (see Appendix 1), the direction of these items was reversed to facilitate the interpretation of the results.
SD, standard deviation; Min, minimum; Max, maximum; Obs, observations.

Table 4.2. Pearson correlations between study scales (n = 888)

	Variables	1.	2.	3.	4.	5.	6.	7.
1.	SLB: Cognitive attitude component	1						
2.	SLB: Positive affective attitude component	-.130	1					
		(.000)						
3.	SLB: Negative affective attitude component	-.278	-.156	1				
		(.000)	(.000)					
4.	Supervisor: Cognitive attitude component	.025	.024	-.074	1			
		(.454)	(.483)	(.028)				
5.	Supervisor: Positive affective attitude component	-.035	.119	-.129	-.027	1		
		(.299)	(.000)	(.000)	(.422)			
6.	Supervisor: Negative affective attitude component	-.035	-.131	.413	-.184	-.076	1	
		(.298)	(.000)	(.000)	(.000)	(.024)		
7.	Supportive leadership	.151	.139	-.117	-.015	-.018	-.077	1
		(.000)	(.000)	(.000)	(.650)	(.582)	(.022)	

Note: p-values are in the parentheses.
SLB, street-level bureaucrat.

Regressions

Table 4.3 reports the findings of the regression analyses. Models 1, 4, and 7 show that the intraclass correlation coefficients [ICCs] were low for the cognitive component and positive affective component (2.2% and 5.6%, respectively). This means that most of the variability in these attitude components existed across individual bureaucrats, rather than across bureaucrats supervised by the same superior. This conclusion did not apply to the negative affective component. For this attitude component, 50.5% of its variability could be attributed to the team-level.

Models 2, 5, and 8 in Table 4.3 show that some of the control variables displayed associations with street-level bureaucrats' attitude towards clients. Most notably, street-level bureaucrats whose supervisor initiated team meetings with a higher frequency were more likely to hold positive client-cognitions (b = .096, $p < .01$). Also, gender related to all three attitude components, but in a differentiated manner: women were more likely to hold positive client-cognitions (b = .096, $p < .10$), while simultaneously being more likely to experience client-induced negative affect (b = .104, $p < .05$). Lastly, Belgian street-level tax bureaucrats were less likely to hold positive client-cognitions and more likely to hold negative affect than Dutch tax bureaucrats (b = -.273, .575, $p < .01$, respectively).

Grounded in role-model mechanisms, hypothesis 1 predicted that street-level bureaucrats whose supervisor has a more positive attitude towards clients are more likely to have a positive attitude towards clients themselves. After controlling for the effects of tenure, team meeting frequency, gender, education, and country of residence, models 2, 5, and 8 in Table 4.3 indicate no such association for the cognitive attitude component (b = -.016, *ns*). This shows that street-level bureaucrats were not inclined to adjust the characteristics they attributed to clients to those their supervisor assigned to them. The two affective attitude components were positively related to their corresponding component of the supervisor's client-attitude (b = .135, .227, $p < .01$, respectively), though. This reveals that clients were more likely to evoke positive affect and negative affect in street-level bureaucrats when their frontline supervisor held these affective sentiments with a higher frequency. This effect was stronger for negative affect. These findings provide partial support for hypothesis 1.

Table 4.3. Multi-level regressions

	Dependent variable								
	Cognitive attitude component								
	Model 1			Model 2			Model 3		
	b	SE	P	*b*	SE	P	*b*	SE	P
Control variables									
Tenure under current supervisor				-.017	.009	.075	-.015	.009	.103
SLBs' organizational tenure				-.001	.002	.551	-.001	.002	.560
Supervisor's organizational tenure				-.001	.002	.566	-.001	.002	.566
Frequency of team meetings				.096	.036	.009	.100	.036	.007
Gender (1=female)				.096	.049	.052	.096	.049	.051
Education (1=high)				-.080	.051	.119	-.078	.051	.130
Country (1=Belgium)				-.273	.052	.000	-.276	.052	.000
Predictors									
Supervisor's cognitive component				-.019	.040	.631	-.016	.040	.689
Supervisor's positive affective component									
Supervisor's negative affective component									
Supportive leadership				.067	.016	.000	.066	.016	.000
Moderators									
Supervisor_COG × SL							-.047	.032	.142
Supervisor_PA × SL									
Supervisor_NA × SL									
Constant	5.116	.022	.000	5.246	.037	.000	5.245	.037	.000
ICC	2.15%			.12%			.15%		
-2LL[a]	1879.36			1584.06		< .01	1581.90		*ns*
Observations	971			864			864		

Table 4.3. Multi-level regressions (*continued*)

	Dependent variable								
	Positive affective attitude component								
	Model 4			Model 5			Model 6		
	b	SE	P	*b*	SE	P	*b*	SE	P
Control variables									
Tenure under current supervisor				.016	.015	.269	.016	.015	.271
SLBs' organizational tenure				-.002	.003	.471	-.002	.003	.470
Supervisor's organizational tenure				.001	.003	.733	.001	.003	.743
Frequency of team meetings				.038	.061	.529	.038	.061	.527
Gender (1=female)				-.133	.077	.086	-.133	.077	.087
Education (1=high)				-.060	.081	.458	-.061	.081	.455
Country (1=Belgium)				-.109	.084	.194	-.108	.084	.196
Predictors									
Supervisor's cognitive component									
Supervisor's positive affective component				.135	.039	.001	.135	.039	.001
Supervisor's negative affective component									
Supportive leadership				.097	.025	.000	.098	.026	.000
Moderators									
Supervisor_COG × SL									
Supervisor_PA × SL							-.004	.028	.876
Supervisor_NA × SL									
Constant	4.249	.036	.000	4.387	.060	.000	4.387	.060	.000
ICC	5.58%			3.82%			3.15%		
-2LL	2720.84			2366.94		< .01	2366.91		*ns*
Observations	971			864			864		

Table 4.3. Multi-level regressions (*continued*)

	Dependent variable								
	Negative affective attitude component								
	Model 7			Model 8			Model 9		
	b	SE	P	*b*	SE	P	*b*	SE	P
Control variables									
Tenure under current supervisor				-.007	.009	.421	-.008	.009	.408
SLBs' organizational tenure				.000	.002	.898	.000	.002	.968
Supervisor's organizational tenure				-.001	.003	.740	.000	.003	.877
Frequency of team meetings				-.035	.047	.447	-.033	.047	.491
Gender (1=female)				.104	.045	.022	.110	.045	.015
Education (1=high)				.061	.048	.200	.066	.048	.167
Country (1=Belgium)				.575	.070	.000	.567	.071	.000
Predictors									
Supervisor's cognitive component									
Supervisor's positive affective component									
Supervisor's negative affective component				.227	.044	.000	.248	.045	.000
Supportive leadership				-.034	.015	.028	-.033	.015	.031
Moderators									
Supervisor_COG × SL									
Supervisor_PA × SL									
Supervisor_NA × SL							.059	.020	.004
Constant	2.109	.042	.000	1.750	.044	.000	1.752	.045	.000
ICC	50.50%			20.22%			22.21%		
-2LL	1866.65			1483.63		< .01	1475.42		< .01
Observations	971			864			864		

[a] The significance of the -2LL indicates whether that model has a significantly better fit to the data than its predecessor (Field 2013).

Note: Unstandardized estimates are reported.

SE, standard error; P, p-value; SL, supportive leadership; *ns,* not significant.

Hypothesis 2 stated that street-level bureaucrats whose supervisor displays more supportive leadership behaviors towards them are more likely to have a positive attitude towards clients. Interpreting models 2, 5, and 8, all three attitude components displayed associations with supportive leadership in the anticipated direction, thus supporting hypothesis 2. It shows that street-level bureaucrats whose supervisor displayed more supportive leadership behaviors towards them were more likely to hold positive cognitions and positive affect towards clients (b = .066, .097, $p < .01$, respectively), and less likely to experience client-induced negative

affect (b = −.034, $p < .05$).[24] Although supportive leadership relates to all three attitude components, these effects were stronger for cognition and positive affect than for negative affect.

Regarding supportive leadership as a moderator, hypothesis 3 postulated a stronger relation between the street-level bureaucrats' and their supervisor's attitude towards clients for bureaucrats who more strongly view their supervisors as supportive leaders. From models 3, 6, and 9 it can be derived that no such relations were found for the cognitive component and positive affective component (b = −.051, −.004, *ns*, respectively). However, supportive leadership did alter the association between the negative component of their client-attitudes (b = .059, $p < .01$). To facilitate its interpretation, this effect is plotted in figure 4.1. In this figure, the low values of the supervisor's negative affect and supportive leadership represent their minimum values. The high values represent their maximum values. It shows that this effect is supportive of hypothesis 3: street-level bureaucrats whose supervisor often held negative affect towards clients and displayed strong supportive leadership properties were more likely to hold negative affect against clients themselves and vice versa. Consequently, hypothesis 3 is partially supported.

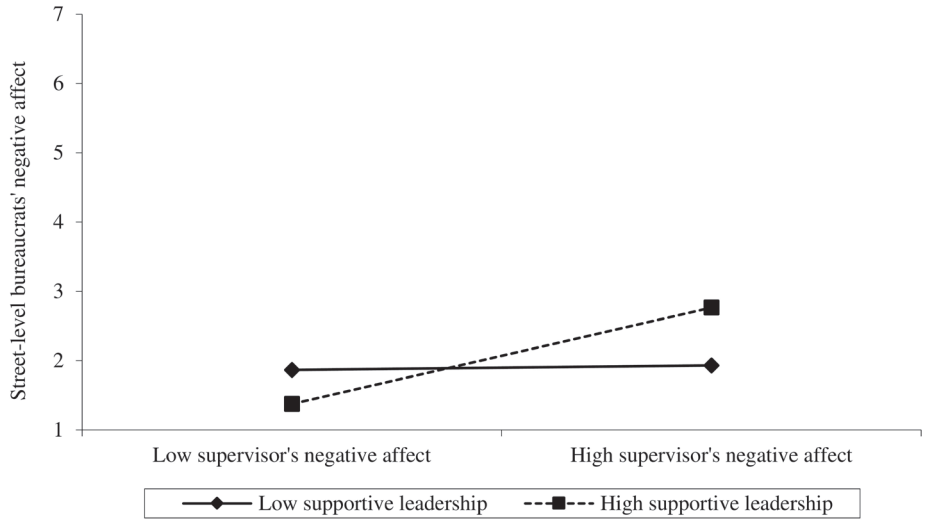

Figure 4.1. Interaction effect between the street-level bureaucrats' negative affect, the supervisor's negative affect, and supportive leadership

24 To obviate concerns of reverse causality, we examined whether street-level bureaucrats who held a similar attitude to clients as their supervisor (i.e., Δ < 1 SD) were more likely to assign supportive leader behaviors to their supervisor than bureaucrats with a client-attitude dissimilar to that of their supervisor (i.e., Δ > 1 SD). The results of an independent samples t-test showed that, for all three attitude components, street-level bureaucrats with attitudes similar and dissimilar to that of their supervisor did not differ in their supportive leadership perceptions (t = 1.605, -.562, .338, *ns*, respectively).

This analysis alludes that the direct effect and indirect effect of supportive leadership on negative affect have a different nature: in a direct manner, supportive leadership altered street-level bureaucrats' negative affect in such a way that bureaucrats with supportive supervisors held negative affect towards clients with a lower frequency. Indirectly, however, it fostered street-level bureaucrats' negative affect as supportive leadership strengthened the congruence between street-level bureaucrat and supervisor negative affect. These findings imply that, for this attitude component, role model effects were stronger than those of supportive leadership. They also suggest that supportive leadership properties worked to strengthen this negative role model effect.

4.6 DISCUSSION

This article built on a relational perspective on discretion to challenge the assumption that the frontlines provide limited opportunities for steering street-level bureaucrats (e.g., see Hupe & Hill, 2007; Lipsky, 2010; Riccucci, 2005). Its primary contribution is that it shows that the social process that occurs between street-level bureaucrats and their frontline supervisor enables supervisors to display leadership properties that shape street-level bureaucrats in their attitude towards clients.

Drawing from transformational leadership theory, our analysis focused on attitudinal influences that originate from the role model function supervisors have and the supportive leadership behaviors they display. An assessment of the cognitive, positive affective, and negative affective components of street-level bureaucrats' attitude towards clients among a sample of Dutch and Belgian street-level tax bureaucrats and their direct supervisors revealed that frontline supervisors function as an attitudinal referent to street-level bureaucrats, for the affective components of this attitude. This differentiation by attitude components could be due to transformational leaders' role model position originating from the idealized influence they exercise. Idealized influence is viewed as closely intertwined with subordinates' emotions, rather than their cognitions (Northouse, 2018; Yukl, 2010). Moreover, leader affect has been argued to be contagious in nature, meaning that it induces similar affect in subordinates (Van Knippenberg & Van Kleef, 2016, p. 806).

The empirical study furthermore showed that the supervisor's supportive leadership behaviors foster a positive client-attitude among the street-level bureaucrats they supervise. This finding is in line with the broader literature on the link between supportive leadership and attitudes (e.g., Banai & Reisel, 2007; Rafferty & Griffin, 2006). This congruence notwithstanding, supportive leadership did show stronger associations with cognition and positive affect than negative affect. Its stronger relation to cognition may be attributable to supportive leadership's positive impact on the standing of attitude objects relevant to the street-level bureaucrats' work context (e.g., Rafferty & Griffin, 2006). Its connectedness to

positive affect could stem from the socio-emotional support that is inherent to supportive leadership (Rafferty & Griffin, 2006, p. 141).

The third noteworthy finding is that supportive leadership strengthens the supervisors' position as an attitudinal referent for negative affect on clients. Maynard-Moody and Musheno (2003) have illustrated how "clients overpower the physical and emotional spaces in which street-level workers perform their jobs" (Keiser, 2010, p. 250), leaving them unable to disregard their client-related affect (Keiser, 2010). In general, positive affect makes individuals feel energized, focused, and pleasurably engaged, but negative affect represents "a general dimension of subjective distress and unpleasurable engagement" (Watson et al., 1988, p. 1063).

Stress increases individuals' affiliative needs (Taylor, 2006). As the street-level bureaucracy literature subscribes to the disagreeable nature of client-induced negative affect (e.g., Blau, 1960; Dubois, 2010; Raaphorst, 2017; Zacka, 2017), negative affect is likely to trigger street-level bureaucrats' affiliative and epistemic needs, more so than positive affect which lacks such strain. A heightened need to affiliate subsequently encourages street-level bureaucrats to align their negative affect to that of the supervisor. The shared reality with their supervisor this attitudinal alignment brings about strengthens the social bond between them and verifies the bureaucrats' interpretation of events (see Ledgerwood & Wang, 2018; Sinclair et al., 2005). These mechanisms work to alleviate the disagreeable experience of negative affect. Because supportive leadership functions as a conduit for bureaucrats' sense of affiliation with their supervisor (see Rafferty & Griffin, 2006), alignment of negative affect is stronger when conditions of supportive leadership are present.

Conversely, the supervisors' experience of negative affect may also encourage street-level bureaucrats' alignment thereto. Magee and Smith (2013) propose that affective alignment is greater when the high-power individual with whom a low-power individual seeks affiliation is in distress. This suggests that alignment is more likely to occur for supervisor negative affect than positive affect.

Before turning to the theoretical implications of these findings, it is important to convey their context. These conclusions were derived from cross-sectional data. As a result, claims on the direction of causality rely on the theoretical arguments made. Empirical validation of the causality of presupposed relations requires a longitudinal research design (see Rafferty & Griffin, 2004, 2006). This consideration notwithstanding, empirical evidence suggests that—*ceteris paribus*—transformational leadership properties and employee outcomes remain fairly stable over time (Oberfield, 2014b). This implies that a cross-sectional research design does not necessarily provide biased results. Building on survey data, however, did not allow us to assess the psychological processes in which our propositions were grounded; the most prominent of which is street-level bureaucrats' affiliative needs. To develop a more in-depth understanding of supervisory frontline leadership, we invite a qualitative research design that explores how such psychological processes interact with supervisory influence.

Second, we built on three of four attitude components of Keulemans and Van de Walle's (2018) measure for street-level bureaucrats' attitude towards clients. Although attitudinal inquiries that focus on cognition and affect only are by no means uncommon (for examples, see Crites, Fabrigar, & Petty, 1994; Fabrigar & Petty, 1999; Van den Berg, Manstead, Van der Pligt, & Wigboldus, 2005), future research is welcomed that includes the here omitted behavioral attitude component. Possibilities for this purpose include a participant observation in which the ways in which supervisors express themselves on desired and expected behaviors towards clients and the actual field-behaviors of street-level bureaucrats are compared. These participant observations could be supplemented with in-depth interviews to establish underlying causal mechanisms.

Although these empirical conditions call for some caution, our study makes multiple theoretical contributions to the broader literature on street-level bureaucracy. First, it counters pessimistic assessments of leadership potential at the frontlines by broadening a formal authority perspective on frontline leadership to incorporate the social processes that unfold in the bureaucrat-supervisor relation. As these social processes enable frontline supervisors to capitalize on their formal leadership mandate, this nuance to street-level scholarship repositions leadership as a key element for understanding frontline dynamics.

The importance of leadership to frontline dynamics draws attention to a supposition in the street-level bureaucracy literature that street-level bureaucrats themselves exercise leadership in their autonomy (Vinzant & Crothers, 1998). Their autonomy leaves these informal leadership displays by street-level bureaucrats largely unscrutinized by hierarchical control (e.g., Zacka, 2017). As the current study showed that street-level bureaucrats' autonomy does not obviate supervisory frontline leadership, it forwards the question of how the supervisor's leadership relates to street-level bureaucrats' informal leadership, exercised without this leadership mandate.

Second, this study further complicates the assumption that street-level bureaucrats and supervisors will hold opposing preferences (e.g., Lipsky, 2010; also see Evans, 2011). We argued that the shared professional background of street-level bureaucrats and their frontline supervisors opens up leadership opportunities that allow for supervisory attitudinal influence. Hupe and Hill (2007, pp. 290–291) cast doubt on our point of view, explaining that shared professionalism also raises questions "about the extent to which such people see themselves as 'peers' as opposed to 'superiors'. The supposition is that they will somehow be able to be both at once." From this perspective, shared professionalism at the frontlines could also just redirect traditional leadership issues from the frontlines to higher management levels; thus, not resolving the issue of steering street-level bureaucrats.

Empirical evidence counters this supposition: Butterfield, Edwards, and Woodall (2005, p. 331) and Kitchener, Kirkpatrick, and Whipp (2000) direct attention to the management challenges supervisors without this professional background face in steering street-level bureaucrats. And Sandfort (2000, p. 751) explains that street-level bureaucrats experience

professional knowledge as a source of legitimacy, while a managerial emphasis on "administrative rules and performance indicators […] helped to convince front-line staff of their separateness" (also see Evans, 2011; Zacka, 2017). Studies like these suggests that, rather than rendering them a peer status, professionalism is a unifying force that consolidates the frontline supervisor's position as a legitimate leader in a work context that leaves little opportunities for formal bureaucratic control (see Evans, 2011).

To explore supervisory leadership at the frontlines, we built on transformational leadership theory but diverged from traditional ways to assess transformational leadership or its dimensions (see Van Knippenberg & Sitkin (2013) for an overview). This approach was legitimate as we did not aim to measure either construct. Rather, we built on the transformational leadership dimensions to identify causal mechanisms inherent to them that may account for supervisory impact on street-level bureaucrats' attitude towards clients. From this analytical lens, it follows that the measures used should represent those specific causal mechanisms—i.e., role modelling and supportive leadership—, not their umbrella dimensions.

Connecting our study to the larger body of literature on transformational leadership, this theory is as popular as it is contested. One of its main critiques concerns its conceptual weakness (Northouse, 2018; Van Knippenberg & Sitkin, 2013); inter alia stemming from unclear criteria for the inclusion and exclusion of transformational leadership dimensions; high correlations between them; and its conceptual confounding of leadership and its effects (Van Knippenberg & Sitkin, 2013). Another critique sheds doubts on transformational leadership's status as a unitary construct, suggesting that its four dimensions have different effects on different outcomes; thus operating through different causal mechanisms (Van Knippenberg & Sitkin, 2013).

Such criticisms have caused multiple authors to reconceptualize transformational leadership (for examples, see Jensen et al., 2019; Podsakoff, MacKenzie, Moorman, & Fetter, 1990; Rafferty & Griffin, 2004). In the public management literature, several calls have been made for a conceptualization that is confined to the organizational vision leaders develop, share, and sustain (e.g., Bro, Andersen, & Bøllingtoft, 2017; Jensen et al., 2019). Although vision is crucial to transformational leadership (Van Knippenberg & Sitkin, 2013), such a narrow conceptualization can be problematic too. First, by its definitional nature transformational leadership is a process in which leader influence is dependent on the interactions between leaders and subordinates (Northouse, 2018). And "even though 'creating a vision' involves follower input, there is a tendency to see transformational leaders as visionaries" (Northouse, 2018, p. 181). Consequently, transformational leadership confined to leader vision may take a leader-centered perspective that undermines the interactional element that is a prerequisite for leader influence to occur.

Second, one of transformational leadership theory's strengths resides in its concern with the personal needs of subordinates (Northouse, 2018). Transformational leadership

theory confined to vision, at least in part, loses its focus on subordinates' needs and growth through its instrumental perspective on the leader-subordinate relation. Therein, this relation is seemingly reduced to a means leaders can employ to engage subordinates with organizational goals (for an example, see Jensen et al., 2019). Lastly, it surpasses that transformational leaders can impact subordinate attitudes and behavior through mechanisms other than those intertwined with the vision the leader sustains (e.g., Rafferty & Griffin, 2004, 2006).

Because it would result in the beforehand exclusion of potentially influential transformational leadership properties, a leadership conceptualization confined to vision was unsuitable for our purposes. Especially since the context provided was street-level bureaucrats' attitude towards clients. This attitude is strongly shaped through implicit cues (e.g., Jilke & Tummers, 2018), while a focus on vision alludes to explicit, conscious attitude formation processes. As a result, despite its critiques, drawing from the full transformational leadership theory and exploring the causal mechanisms inherent to those dimensions with the greatest probable influence from a theoretical point of view is a strength of the current study.

This is not to claim that leader vision and street-level bureaucrats' attitude to clients are unrelated. For instance, government bureaucracies' increased reliance on horizontal steering arrangements to achieve public aims (Van de Walle & Groeneveld, 2011) requires an organizational vision that prescribes a trusting attitude towards clients to street-level bureaucrats (e.g., see Goslinga, Van der Hel-van Dijk, Mascini, & Van Steenbergen, 2018). Assuming that frontline supervisors adopt this organizational vision, their vision could impact street-level bureaucrats' client-attitude.

4.7 CONCLUSION

By shifting the focus from formal authority to leadership properties displayed in the social relation between street-level bureaucrats and their frontline supervisor, this article has demonstrated the potential for supervisory leadership at the frontlines. As such, supervisors can contribute to attitudinal consistency among street-level bureaucrats, and through this ability, may constitute a key actor for safeguarding the legitimacy of bureaucratic processes and outcomes.

Multiple practical implications can be derived from this conclusion. On a general level, it suggests that supervisors who seek to steer street-level bureaucrats should invest in their social relation with them. More specifically, as supervisors function as role models for affective attitudinal information, this study highlights the importance of supervisor awareness of their own attitude to clients. The importance of the supervisor attitude to street-level bureaucrats implies that supervisory and organizational efforts to stimulate a particular stance to clients among bureaucrats should take the supervisor's own attitude thereon

into account. Furthermore, as this study highlights that supportive leadership may buffer street-level bureaucrats against developing a negative attitude towards clients, it implies that frontline supervisors should aim to invest in their supportive leadership qualities.

Finally, the practical and theoretical implications of this study give way to three directions for future research. First, having established that causal mechanisms inherent to dimensions of transformational leadership bring about supervisory influence, future research is welcomed that takes a broader approach to leadership to further explore the interrelations between transformational leadership and supervisory attitudinal impact at the frontlines, as well as the potential interactions between supervisory leadership and informal leadership behaviors of bureaucrats. Second, given the importance of the social relation between street-level bureaucrats and their supervisor and the potential effects social distance may have on the power relation between them, future research should explore how supervisors' and bureaucrats' social status factors, such as gender, may interact to shape the supervisor's frontline leadership. Third, future work should consider the ways in which leadership approaches can build on this social relation to increase our knowledge of how frontline supervisors may effectuate their formal leadership mandate.

Chapter 5

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 factory 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 (β = .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 (β = .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

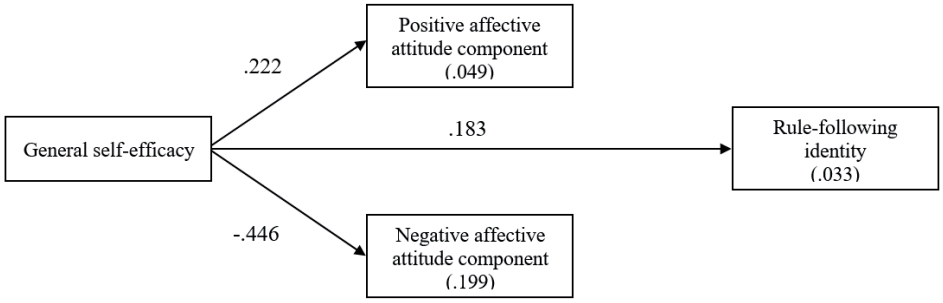

Figure 5.1. Partial structural equation model

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 (β = -.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

			Original sample		**Bootstrap samples (*n* = 200)**					**90% bias-corrected confidence intervals**		
Effect			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

			Original sample		**Bootstrap samples (*n* = 200)**					**90% bias-corrected confidence intervals**		
Effect			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 (β = .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 Oberfield, 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.

Chapter 6

Conclusions and reflections

6.1 A STUDY OF STREET-LEVEL BUREAUCRATS' ATTITUDE TOWARDS CLIENTS

Attitudes determine how we perceive our social world. In the heydays of the Weberian bureaucracy, street-level bureaucrats' attitude towards clients was supposed to be irrelevant: Weberian bureaucracy models strived for the "rationalization of modern life" (Blau, 1956, p. 14). Rationalization was to eliminate all arbitrariness, personal considerations, and affective sentiments from bureaucratic operations (Kalberg, 1980).

At the frontlines of bureaucracy, such ideals are difficult, and often undesirable, to uphold (Zacka, 2017). In light of the complexity of frontline work, effective public service provision requires street-level bureaucrats to pass human judgments and exercise discretion. The need for these judgments and discretion open up avenues for street-level bureaucrats' attitude towards clients to protrude their work, on the one hand. On the other hand, the strenuous work conditions that characterize the frontlines pressure bureaucrats to fall back on this key attitude to process clients. These dynamics are strengthened by current governance arrangements. These brought a shift towards greater reliance on bureaucrats' attitude to clients in public service delivery. The importance of this attitude for frontline operations warrants its study in street-level bureaucracy research.

This dissertation has postulated that forces that emanate in street-level bureaucrats' social context are likely to shape street-level bureaucrats in their attitude towards clients; a context that is often neglected in the street-level bureaucracy literature (Raaphorst, 2017). More specifically, this thesis inquired two aspects of bureaucrats' social context: social others in their bureaucratic setting and bureaucrats' self-concept. This investigation was undertaken to answer the following general research question:

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

The research setting that enabled this study was the Dutch and Belgian tax administration. This thesis's unit of analysis was individual tax auditors who audit SMEs. At the time of writing, both administrations were undergoing management reforms that weakened their emphasis on vertical deterrence and control in favor of horizontal, trust-based monitoring (e.g., Belastingdienst, 2016; FOD Financiën, 2018).

Their shift towards more responsive regulation increased these administrations' reliance on tax auditors' professional judgments in public service delivery (cf. Van de Walle & Raaphorst, 2019). In practice, this shift, inter alia, entailed that tax auditors now audited tax returns on their acceptability, rather than correct every mistake—a standard that is open to interpretation by the street-level bureaucrat. They were also stimulated to negotiate with clients to reach settlement agreements. This strategy is thought to foster future tax

compliance, more so than strict enforcement. Taken together, these reforms expanded tax auditors' discretion, allowing for ample room for their attitude towards clients to protrude their work. These developments enabled a study of this attitude.

This closing chapter presents the main conclusions of this dissertation. To this end, section 6.2 will first summarize the findings of each of the empirical studies. Thereafter, in section 6.3, the general research question will be answered. Section 6.4 presents the theoretical and practical contributions of this thesis, while section 6.5 reflects on its limitations. Section 6.6 provides recommendations for further research. This dissertation ends with a discussion of its practical implications, in section 6.7.

6.2 RESEARCH FINDINGS

The general research question was broken down into three sub-questions. These sub-questions were answered in the four empirical chapters. This section discusses the findings of each of these empirical chapters.

Conceptualization and measurement

The first empirical chapter, **chapter two**, answered the sub-question 'How can street-level bureaucrats' attitude towards clients be conceptualized and measured?' To conceptualize this construct, I built on social psychological theories of attitude. In this chapter, attitudes were conceptualized as general-level evaluations of attitude objects that incorporate three classes of information: cognitive information, affective information, and behavioral information (Breckler, 1984). This resulted in the following definition of street-level bureaucrats' attitude towards clients: "their summary evaluation of clients along a dimension ranging from positive to negative that is based on the bureaucrats' cognitive, affective and behavioral information on clients."

Pieces of information of the same kind add up to an attitude component. In this classification, the *cognitive attitude component* encompasses the characteristics street-level bureaucrats attribute to their clients. The *affective attitude component* refers to the emotional responses clients trigger in street-level bureaucrats when they are confronted with clients. The *behavioral attitude component* consists of the past voluntary behaviors street-level bureaucrats displayed towards clients. These behaviors are thought to have evaluative implications for the attitude object at stake. These evaluative properties allow street-level bureaucrats to 'read' their attitude to clients from these behaviors.

To measure this construct, I first developed fifteen-item scales for each attitude component. These preliminary item pools were then tested by means of a test survey (n = 218) of Dutch tax auditors, in one of five Dutch tax regions. The analyses revealed that street-level bureaucrats' attitude towards clients consists of four components, rather than the theorized

three components. It deviated from Breckler's (1984) original multicomponent model as it distinguished between a positive affective component and a negative affective component, rather than a single affective component. This distinction illustrates the unipolar nature of affective attitude items in a street-level context. An unipolar nature entails that the measurement continuum for an affective item represents the different degrees in which that specific sentiment is present, rather than the extent to which the item and its opposite are present (cf. Schwarz, 2008). These efforts resulted in a four-factor model that contained seventeen items.

This instrument was then cross-validated through a replication study. To this end, a replication survey was conducted in the other four Dutch tax regions, again among frontline SME-tax auditors (n = 879). As did the test study, the replication study subscribed to the validity of the instrument. As a result, this chapter yielded a new measurement instrument that enables the systematic study of street-level bureaucrats' attitude towards clients and facilitates cross-case comparisons.

Social others and street-level bureaucrats' attitude to clients

After exploring the conceptualization and measurement of street-level bureaucrats' attitude towards clients, I studied the potential antecedents of this disposition. To this end, chapters three and four addressed the sub-question 'How do key social others in the bureaucratic setting shape street-level bureaucrats' attitude towards clients?' These social others were narrowed down to street-level bureaucrats' work group colleagues and their frontline supervisor. These chapters specifically addressed the social influences these actors had on street-level bureaucrats' attitude towards clients.

The work group colleagues

Chapter three explored if and how the work group affected individual street-level bureaucrats in their attitude towards clients. To this end, this chapter brought together theories of work group socialization (Moreland & Levine, 2006), social representation (Moscovici, 1998), and social identification (Tajfel & Turner, 1986; Turner & Haslam, 2001). Drawing on these theories, three expectations were formulated: 1) group level pressures trigger individual street-level bureaucrats to adjust their attitude to clients to the attitudes towards clients held by their work group colleagues; 2) this attitudinal assimilation depends on the similarity (i.e., homogeneity) of the client-attitudes those colleagues hold; 3) this assimilation depends on the street-level bureaucrat's sense of work group cohesion.

Analyses of survey data collected among Dutch and Belgian tax auditors (n = 1245, from 210 work groups) provided partial to no support for these hypotheses. For the assimilation hypothesis (H1), a positive association between the individual bureaucrat's attitude towards clients and the group attitude was only found for the positive affective attitude component,

in both administrations. For the negative affective attitude towards clients, Dutch auditors displayed a tendency to *diverge* from their work group colleagues' attitude.

Support for the proposition that similarity of the work group colleagues' attitude to clients fostered the street-level bureaucrat's assimilation thereto (H2) was only found in the Belgian sample: street-level bureaucrats from homogeneous work groups were more likely to attribute positive traits to clients and more likely to experience positive client-related affect when their work group colleagues held these cognitions and affective sentiments with a higher frequency. Most notably, this chapter revealed that similarity of the colleagues' attitude towards clients triggered individuals' behavioral divergence from the group, rather than assimilation, in both administrations. No evidence was found that group cohesion fostered attitudinal assimilation (H3).

The little evidence for these hypotheses had multiple implications. First, it alluded to a modest influence of the work group on street-level bureaucrats' attitude to clients. Second, the positive association between the individual's and group's positive affect and the behavioral divergence from the group suggested that social and emotional support systems may emerge in frontline work groups. These systems may lessen work strains on the individual, so enabling the bureaucrat to uphold a positive affective attitude to clients. The behavioral divergence may be indicative of ostracizing processes by which individual group members are denied access to work group level social and emotional support systems. These interpretations of the study findings highlight the relevance of studying the emergence of these support systems at the frontlines.

The frontline supervisor

In **chapter four**, the focus shifted from horizontal social influences to vertical social forces. In this chapter, it was examined if and how the frontline supervisor affected subordinate street-level bureaucrats in their attitude towards clients. It drew from the premise that social processes unfold between street-level bureaucrats and their frontline supervisor that enable supervisors to display leadership properties that shape street-level bureaucrats in this attitude.

Building on transformational leadership theory (Burns, 1978; Bass, 1985), this chapter voiced three expectations: 1) frontline supervisors function as attitudinal role models to street-level bureaucrats, causing street-level bureaucrats to align their attitude towards clients with that of the supervisor; 2) street-level bureaucrats whose supervisor displays more supportive leadership behaviors towards them are more likely to have a positive attitude towards clients; 3) street-level bureaucrats who work under more supportive supervisors are more likely to adjust their attitude to clients to the attitude towards clients held by their frontline supervisor. These propositions were tested using survey data from Dutch and Belgian street-level tax auditors (n = 971) and their frontline supervisors (n = 203). The

analyses excluded the behavioral component of street-level bureaucrats' and supervisors' attitude to clients as supervisors do not engage in face-to-face interactions with clients.

First, the analyses revealed that frontline supervisors functioned as attitudinal role models for the affective attitudes to clients (H1): clients were more likely to trigger positive affect as well as negative affect in street-level bureaucrats if their supervisor held either sentiment with a higher frequency. No such relation was found for the cognitive attitude to clients. Second, this study found that street-level bureaucrats whose supervisor displayed more supportive leader behaviors were more likely to have a positive attitude to clients (H2). This conclusion applied to all attitude components. Lastly, it was demonstrated that supportive leadership strengthened the supervisor's role model position for the negative affective attitude to clients (H3). This means that street-level bureaucrats whose supervisor was high in negative affect towards clients *and* displayed strong supportive leadership properties were more likely to hold negative affect themselves. This result implied that, for the negative affective attitude to clients, role model effects trumped those of supportive leadership.

The findings of this study challenged prior pessimistic assessments of leadership opportunities at the frontlines by shifting the focus from a formal leadership mandate to what happens in the social relation between frontline supervisors and street-level bureaucrats that grants the supervisor a leader role. They furthermore complicated common assertions in street-level bureaucracy scholarship that supervisors and street-level bureaucrats will hold opposing preferences, highlighting that the professional background street-level bureaucrats and supervisors commonly share may function as a uniting force therein.

Street-level bureaucrats' self-concept and their attitude to clients

While chapter three and four's exploration of social context focused on social others, **chapter five's** inquiry thereof centered on street-level bureaucrats' self-concept. The subquestion addressed was 'How does street-level bureaucrats' self-concept affect street-level bureaucrats in their attitude towards clients?' The study of the self-concept was narrowed down to an inquiry of bureaucrats' general self-efficacy.

Chapter five not only studied the relation between general self-efficacy and attitude towards clients but also connected attitude towards clients to street-level bureaucrats' rule-following identity. As a result, it studied attitude to clients as a mediator. The design of this study induced a theoretical emphasis on the link between general self-efficacy and rule-following identity. Drawing from Thompson's (1961/2013) personal insecurity hypothesis, it was theorized that street-level bureaucrats with lower general self-efficacy were more likely have a stronger rule-following identity (H1): low self-efficacious bureaucrats were deemed more likely to experience the strenuous work conditions of the frontlines as a source of personal insecurity. To deal with this insecurity, bureaucrats were argued to

develop a stronger rule-following identity to achieve a sense of control over the situational demands of their work.

It was further proposed that street-level bureaucrats' attitude towards clients mediates this relation (H2): bureaucrats high in general self-efficacy were thought to feel they could handle whatever situational demands their client-interactions may pose om them. This would make them less likely to experience clients as a psychological threat, obviating a need to cope with potentially adverse situations through attitudinal developments that culminate in a negative attitude to clients (e.g., Blau, 1960). As bureaucrats tend to ground their stance to rules in their evaluation of clients (e.g., Maynard-Moody & Musheno, 2003), this negative attitude to clients might subsequently spark stronger rule-following identities among street-level bureaucrats.

Because the here proposed causal mechanisms are primarily affective in nature, this study only incorporated the affective attitude components. Using survey data of Dutch and Belgian street-level tax auditors (n = 1380), this study revealed a positive rather than negative association between general self-efficacy and rule-following identity (H1). This means that high self-efficacious street-level bureaucrats were more likely to have a stronger rule-following identity. Second, although general self-efficacy and attitude towards clients were related as hypothesized, there was no significant association between street-level bureaucrats' attitude towards clients and their rule-following identity. Thus, no mediation effect was found (H2).

These findings suggested that a strong rule-following identity may reflect street-level bureaucrats' confidence in their ability to work a complex rule set to fulfil situational demands, rather than an outlet for personal insecurity. These abilities may render rule-breaking and rule-bending unnecessary. Two explanations may have accounted for the absence of an attitudinal mediation effect. First, the mediation hypothesis focused on bureaucrats' general evaluation of clients, while the studies on the basis of which this hypothesis was formed primarily inquire the link between bureaucrats' case-specific or group-specific evaluations of clients and rule-following identity. This alludes to different causal mechanisms being at play, at these different levels of analysis. Second, I argued that personal insecurity may culminate in a desire to control clients, while controlling clients of street-level bureaucracies may prove difficult (e.g., Zacka, 2017). As a result, this causal mechanism of the insecurity hypothesis may be less applicable to a street-level context.

6.3 GENERAL CONCLUSIONS

Summarizing the findings of the empirical studies, this dissertation has shown that street-level bureaucrats' attitude towards clients can be conceptualized as "their summary evaluation of clients along a dimension ranging from positive to negative that is based on the

bureaucrats' cognitive, affective, and behavioral information on clients." This attitude was found to consist of four components: a cognitive component, a positive affective component, a negative affective component, and a behavioral component.

Regarding its antecedents, this dissertation suggests that work group colleagues influence street-level bureaucrats' attitude to clients to a limited extent. By contrast, the frontline supervisor did shape street-level bureaucrats in this attitude, in the social relation she or he forms with them. The supervisor was especially key in shaping street-level bureaucrats' affective attitudes towards clients. Street-level bureaucrats' general self-efficacy—a reflection of their self-concept—helped bureaucrats to uphold a positive attitude towards clients. The results of the empirical studies give rise to three overarching research conclusions, each of which I will discuss below.

1) On average, street-level bureaucrats have a fairly positive attitude to clients

Weber prescribed that bureaucrat-citizen relations should be characterized by formalistic impersonality (Dubois, 2010). Critics of traditional bureaucracy models stressed that such norms had unintended consequences and blamed bureaucracy for "turning administrators into self-referential, inhumane, and unreflective cogs" (Bartels, 2013, p. 473). That these restrictive bureaucracy structures were characterized by discretion still established an "image of the manipulating and repressive bureaucrat" that replaced "the classic Weberian picture of a dispassionate official engaged in rule-bound, egalitarian treatment of citizens" (Goodsell, 1981b, p. 764). These allegations suggest that street-level bureaucrats are likely to have a negative attitude towards clients.

More recent works subscribe to this suggestion. For instance, Van de Walle and Lahat (2016, p. 4) observe that a trusting attitude to clients, as current governance paradigms promote, may be difficult to foster among individual bureaucrats as this positive attitude is likely to go against the attitudes these administrators have been socialized to. Transposing this socialization argument to the tax administration suggests that the tax administration is one of the least likely cases for positive attitudes to clients to prevail: many auditors who participated in my surveys had been working for their organization for a long time. As a result, the majority of respondents were socialized into an organizational philosophy of deterrence and control (Gribnau, 2007). This vertical control philosophy creates a 'cops and robbers' relation between tax auditors and citizens that predisposes auditors to distrust citizens and perceive them as crooks to intercept (Gribnau, 2007, p. 315).

Incentives to acquire a negative attitude to clients are also abound in the auditors' daily work practice. The majority of the audits they perform are conducted because the administration's computer systems identified a tax return as suspicious. This means that auditors are often sent out to cases in which something is *wrong*, which may constitute a strong trigger for developing a negative attitude towards clients (cf. Blau, 1960).

Yet, despite the presence of these cues for negative attitude formation and change, this dissertation has shown that, on average, tax auditors hold a quite positive attitude towards clients. Across two administrations, in two different countries, this dissertation revealed that street-level tax auditors often associated their clients with positive attributes. Clients regularly evoked positive affective sentiments in them and seldom induced negative affect. Furthermore, these bureaucrats often displayed voluntary, beneficial behaviors towards clients. Moreover, tax auditors were relatively homogenous in this attitude, meaning that most of them held a similar, predominantly positive attitude to clients.

I cannot assume that this general conclusion will generalize to other classes of street-level bureaucrats. However, because this research setting represents a least likely case for positive attitudes towards clients to prevail, it is highly likely that this conclusion will generalize to other street-level bureaucracy settings. This conclusion goes against popular stereotypes that tend to bash bureaucrats (King & Stivers, 1998; Van de Walle, 2004), which suggests that this popular stereotype does not do justice to the commitment and dedication many street-level bureaucrats show on a daily basis (cf. Zacka, 2017; Maynard-Moody & Musheno, 2003; Vinzant & Crothers, 1998).

2) Bureaucracy is a social context in which social relations matter

In 1947, Dahl called on public administration scholars to incorporate the social context of administrations into their research. Other early works, too, acknowledged that bureaucracy is a social setting (Blau & Scott, 1963; Merton, 1940; Blau, 1969). Despite this early understanding that social context matters for how bureaucracies function, the uptake of social context in street-level bureaucracy research has been limited (Raaphorst, 2017; Raaphorst & Loyens, 2020).

This dissertation adds to this shortcoming. Its focus on the social relations between street-level bureaucrats, their work group colleagues, and their frontline supervisor enabled this thesis to demonstrate that bureaucracy *is* a social context in which social relations matter. More specifically, it demonstrated that, in these social relations, colleagues and supervisors exert social influences that shape street-level bureaucrats in their attitude to clients.

At first glance, this conclusion may seem somewhat unwarranted as chapter three concluded that the work group modestly affects a street-level bureaucrat's attitude to clients. However, it is important to realize that this chapter adopted a relatively narrow scope of social influence as social influence from the work group was foremost equaled to the attitude towards clients held by a bureaucrat's work group colleagues.

Even with that narrow scope, the work group was found to affect individual bureaucrats in their positive affective attitude to clients and behavioral attitude towards clients. Both these findings alluded to the emergence of social and emotional support systems in the horizontal relationships between frontline peers. Bringing together these findings and current works that show that social pressures and social bonds between street-level bureaucrats

shape frontline decisions (Raaphorst & Loyens, 2020; also see Maroulis, 2017; Siciliano, 2015) makes a strong case that at the work group level, too, social relations matter.

The chapter on supervisor influence (chapter 4) provided even stronger evidence that social relations matter at the frontlines. This study showed that frontline supervisors function as attitudinal role models and their supportive leadership behaviors help subordinate street-level bureaucrats uphold a positive attitude to clients. Both role modelling and supportive leadership are sources of influence that occur in the social relation between actors. Hence, the findings of this empirical study also underline the importance of social relations for frontline operations.

As a refinement to this general conclusion, the findings of this thesis suggest that social relations matter most for bureaucrats' inner emotional world: work groups most strongly affected bureaucrats' positive affective attitude to clients and the arguments put forth to interpret behavioral divergence from the group were affective in nature too. Supervisors were found to function as role models, but for the affective attitudes towards clients only. And the effects of supportive leadership are commonly argued to stem from the socio-emotional support it provides (e.g., Rafferty & Griffin, 2006). Lastly, only for subordinates' client-related negative affect was supportive leadership found to strengthen the supervisor's role model position.

3) Contrary to pessimistic assessments in the literature, management matters

The third conclusion of this thesis follows from the second conclusion: that management matters at the frontlines. Norma Riccucci (2005) once posed the question 'How can management not matter?' She (2005) illustrates that street-level bureaucracy scholarship paints a rather pessimistic picture of leadership opportunities at the frontlines (e.g., Brehm & Gates, 1999). Frontline leadership is often contested as street-level bureaucrats possess discretion and autonomy that enable them to withdraw from direct supervision (Lipsky, 2010; May & Winter, 2009). These job characteristics have led some scholars to argue that frontline leadership is mainly exercised by street-level bureaucrats themselves, rather than their supervisors (Vinzant & Crothers, 1998).

Prior studies of supervisory frontline leadership tend to focus on formal steering of street-level bureaucrats (e.g., Riccucci, 2005; Brehm & Gates, 1999; May & Winter, 2009). These studies often do acknowledge that, in their autonomy, street-level bureaucrats are guided by tacit convictions and professional norms, but this state of practice is generally framed as an impediment to supervisory leadership (see Riccucci, 2005). What these studies fail to acknowledge is that the pervasiveness of these implicit norms may actually create leadership opportunities.

To explore these opportunities, this dissertation took an alternative approach to study supervisory leadership and focused on the social relation between frontline supervisors and street-level bureaucrats, rather than formal authority. This approach enabled this thesis to

demonstrate that discretion is highly likely a relational construct that is negotiated between street-level bureaucrats and their supervisor (see Evans, 2011, 2013). The relational foundation of discretion converts the social relation between bureaucrats and supervisors into one of critical importance for street-level bureaucrats' attitude formation and change. Through this social relation—and the higher-power position the supervisor occupies therein—, the supervisor can subsequently obtain a leader position that enables her to steer her subordinates in their personal dispositions.

Contrasting the findings of this dissertation with pessimistic assessments of leadership potential at the frontlines, it is especially valuable that this dissertation revealed that social influences exerted in the vertical relation between street-level bureaucrats and their direct supervisor were stronger than those exerted in the horizontal relations between work group peers. This conclusion goes against what one may expect based on the scholarly efforts expended on both themes: street-level bureaucracy scholarship pays more attention to peer social influences than to supervisory social influence, suggesting that peers are commonly believed to be more likely to affect street-level bureaucrats in their dispositions.

6.4 CONTRIBUTIONS OF THE THESIS

This thesis provides multiple contributions to street-level bureaucracy scholarship. First, it advanced our conceptual understanding of street-level bureaucrats' attitude towards clients. It introduced a multidimensional attitude-concept that allows for a substantive distinction according to its different components. This distinction is important as this thesis demonstrated that results can differ between the four attitude components. Differentiation suggests that different causal mechanisms appeal to different components. Although verifying the latter would require further research, this line of reasoning is analogous to the reasoning on other multidimensional concepts, such as transformational leadership (Van Knippenberg & Sitkin, 2013).

Second, this thesis contributes a validated measurement instrument that enables the systematic analysis of street-level bureaucrats' attitude towards clients. This instrument's focus on street-level bureaucrats' general attitude to clients furthermore allows street-level bureaucracy scholars to transcend the level of case-specific considerations that is often found in current studies. Its level of abstraction facilitates cross-case analyses and comparative analyses. This is of added value as generating comparative knowledge is one of the difficulties facing contemporary street-level bureaucracy scholars (Hupe et al., 2016c). The opportunities for systematic and comparative analyses this instrument has created contribute to the development of generalizable knowledge.

The study of attitudinal antecedents underlined that social context matters for frontline dispositions. In addition to addressing a gap in the literature, this contribution has

implications for current developments in street-level bureaucracy scholarship. The rise of the behavioral public administration movement has, inter alia, sparked a trend towards using experimental methods in street-level bureaucracy research. Although experimental research enables us to generate new insights on established topics of inquiry in public administration, it is simultaneously prone to neglecting the social context of the frontlines (cf. Raaphorst, 2017) as experimental research designs leave little room for the inclusion of context.

Although this dissertation built on the same theoretical propositions as the behavioral public administration movement does—to advance our understanding of public administration issues by integrating social psychology and public administration—, it has shown that integration does not preclude the inclusion of social context. This thesis was able to demonstrate the importance of social context through its focus on the theoretical rather than methodological integration of these academic fields. This contribution implicates that future research endeavors conducted under the 'behavioral public administration' header should aim to search for ways to include the social context of administration in their studies; hence broadening their current scope.

6.5 LIMITATIONS

The limitations of each empirical study were discussed in the corresponding chapter. This section addresses the methodological and theoretical limitations that transcend the level of those individual studies.

Methodological limitations

First, building on survey research did not allow me to draw definitive inferences on the causality between the constructs under study. The findings of this thesis have their fundament in five cross-sectional surveys. In cross-sectional research, claims about the direction of causality are grounded in theoretical considerations, rather than empirical validation. This means that some caution should be taken when interpreting the findings of this dissertation. An example thereof is found in my study of social others: in chapters three and four, I assumed that street-level bureaucrats adjust their attitude to clients to the work group and frontline supervisor. Theories of organizational socialization, however, insinuate that acquiring these attitudes may be a process of mutual adjustment between actors (Moreland & Levine, 2006). The methodological design of this thesis did not allow me to take potential mutuality into account.

Second, the findings of this dissertation are contextually bound as this research was conducted among a specific class of street-level bureaucrats, in a narrow geographical setting. The choice to conduct this study among SME-tax auditors was theoretically motivated:

their legal mandate makes them a powerful type of bureaucrat, their work environment is highly complex, and they rely on discretion to get their job done. These work conditions enabled a study of attitudes towards clients.

Contextual boundedness of the findings does not abate their theoretical generalizability to other street-level bureaucrat classes because these auditors belong to the overarching, analytically distinct category of street-level bureaucrats (Van de Walle & Raaphorst, 2019; cf. Hillebrand et al., 2001). It does, however, have implications for their empirical generalizability. Claims of empirical generalizability would require a replication study in other bureaucracy settings. A replication could validate the findings' empirical generalizability to frontline settings characterized by less rule-density, complexity, and expert knowledge requirements than the tax administration. Also, it could validate their empirical generalizability to settings in which bureaucrat-client relations have a less frequent or face-to-face nature than in the tax administration. Frequent and/or face-to-face encounters are likely to foster relationship building of some kind, which may have affected the outcomes of this study. In other frontline settings, these relations could be more fleeting because they either tend to build on one-time interactions (e.g., police encounters) or encounters in which computer technology is more strongly integrated.

A feature of the tax administration that may have lowered this study's empirical generalizability is the highly individualistic nature of the auditors' job. Their relative independence from coworkers may have affected the conclusions on work group impact. In settings with greater interdependencies between street-level bureaucrats, discretion may become more collective in nature (see Rutz & De Bont, 2019). Collective discretion may cause alternate group processes to unfold that may influence street-level bureaucrats in their attitudes to clients. Hence, a replication study should consider this feature as well.

Concerning the narrow geographical setting of this dissertation—that is, the Dutch and Belgian tax administration—it is important to note that both administrations introduced management reforms that place a stronger emphasis on responsive regulation. These shifts increased their reliance on street-level bureaucrats' professional judgment, causing bureaucrats' discretion to expand. It cannot be unequivocally claimed that findings obtained in these administrations will hold in tax administrations that place more emphasis on vertical deterrence and control still.

Theoretical limitations

A theoretical limitation is that this thesis built on two assumptions that it did not empirically test. First, it was assumed that street-level bureaucrats' attitude towards clients constitutes a general level prototype that underlies and informs their more specific client-evaluations, like evaluations of individual clients and specific client groups; often in terms of client characteristics, such as their worthiness or deservingness (e.g., Maynard-Moody & Musheno,

2003). However, the association between the general evaluation of clients and these more specific considerations is yet to be examined empirically.

Second, in this dissertation it was assumed that causal mechanisms proposed by social psychological theories transfer to the street-level bureaucracy setting. This is, for instance, eminent in my claim that street-level bureaucrats' attitude towards clients determines how they process information on clients (cf. Maio & Haddock, 2015). Assumptions I made in my efforts to theoretically integrate psychology and public administration remain assumptions that require empirical testing.

A second theoretical limitation stems from the narrow uptake of social others and the self-concept that characterizes this dissertation. To study the social influences from work group colleagues and frontline supervisors, this dissertation took a primary interest in these actors' own attitude towards clients. The inquiry of the self-concept was narrowed down to an interest in general self-efficacy. Although these attitudes and self-efficacy represent key reflections of these social influences and the self-concept, they constitute a rather narrow understanding of social context still. That this dissertation found the social context to matter irrespective thereof, underlines the importance of social context for frontline operations and shows it to be a research topic worth of future inquiry.

6.6 A FUTURE RESEARCH AGENDA

This thesis gives rise to multiple directions for further research. I elaborate on these below.

From attitudinal antecedents to attitudinal consequences

In social psychology, many early attitude studies were motivated by the presumed connection of attitudes to individual behavior (e.g., Eagly & Chaiken, 1993; for examples, see Allport, 1935; Rosenberg & Hovland, 1960). Street-level bureaucracy scholarship has also displayed an interest in the possible connection between attitude towards clients and bureaucratic behavior (e.g., Winter, 2002; Baviskar & Winter, 2017). The state of the art of research into this attitude, however, led me to focus on its conceptual development and antecedents, rather than its consequences.

Although this dissertation did link this attitude to one potential consequence—bureaucrats' rule-following identity—, this outcome was attitudinal in nature, too. As contemporary thinking on the attitude-behavior connection tends to view attitudes as a behavioral predictor (Ajzen, 2001; Maio & Haddock, 2015), future research efforts should aim to expand the research scope of this thesis and explore how the attitude to clients relates to street-level bureaucrats' professional judgments and discretion use.

Potential behavioral avenues to explore could include benefit eligibility decisions, decisions on fines, or suspicions of fraud. Methodological designs employed to this end could

include participant observations of street-level interactions, as well as field and survey experiments. To provide one example, one could first survey police officers on their general attitude to citizens and then conduct participant observations at speed traps to explore whether officers with a more positive attitude to clients are less likely to issue speeding tickets than officers with a less positive client-attitude, for similar speeding violations.

Further inquiry of frontline social context

This dissertation concluded that social context matters for street-level bureaucrats' attitude towards clients. Following its narrow uptake of social context, the second research recommendation is to further inquire how social context affects street-level bureaucrats in this attitude. I identify three ways to expand this exploration.

First, expand the study of social influences from the work group on the bureaucrat. The notion of work group support may provide a promising avenue to this end. Explanations for the findings in chapter three were sought in the social and emotional support systems that may arise at the work group level. To these systems, an individual group member may be denied access. While being denied access could be perceived as a form of punishment (Blau, 1956), being granted access to these systems may be perceived as a form of reward. These social processes can convert the work group into a source of reward power and coercive power. These sources of social power can trigger attitude change (French & Raven, 1959). Uniting these power bases and the ego-protective functions attitudes have (Katz, 1960) suggests that work group socio-emotional support can buffer the individual against frontline incentives that trigger negative attitudes to clients (cf. Blau, 1960). Hence, inquiring work group support could further the understanding of street-level bureaucrats' attitude to clients.

Second, expand the research scope to other aspects of the self-concept. In this thesis, street-level bureaucrats' self-concept was explored in the form of general self-efficacy. This narrow uptake invites a broader perspective on the self-concept in future research endeavors. To this end, gender may prove a promising avenue. Gender is one of the most defining features of the self-concept (Baron & Byrne, 1997, p. 175). Relating gender identities to attitude formation and change, Briñol and Petty (2005, p. 600) postulate that empirical evidence alludes to women being more receptive to attitudinal influences than men.

Although this thesis did control for gender effects, it did not attempt to unravel the causal mechanisms that may connect gender to street-level bureaucrats' attitude towards clients. However, this dissertation did find associations between gender and this attitude, in each of the empirical chapters. Moreover, these associations were differentiated by the four attitude components, with gender showing the strongest relation with the negative affective attitude towards clients. These findings call for further inquiry of gender influences in this attitude.

Further examination of gender may also help us to better understand how frontline leadership relates to bureaucrats' attitude to clients. The gender identity of leaders has been

found to shape subordinate perceptions of the legitimacy of their leadership (Ridgeway, 2001; Eagly & Karau, 2002). Also, congruence between street-level bureaucrat and supervisor gender identity may foster bureaucrats' identification with the leader (cf. Wilkins, 2007). Identification is a strong trigger for attitude formation and change (Eagly & Chaiken, 1993), meaning that gender-based identification may strengthen the frontline supervisor's position as an attitudinal influencing agent. Hence, gender may function as a social status cue that affects how the supervisor's leadership is perceived (cf. Portillo, 2012), and thus the opportunities she or he has to capitalize on her social relation with subordinate bureaucrats, for steering purposes.

Third, expand the inquiry of social context to include the organization as a source of influence on street-level bureaucrats' attitude to clients. Building on an institutional perspective, this dissertation focused on work group and supervisor social influences in attitudes towards clients, leaving the macro-level out of the equation: the organization. Organizations are not human entities that can actively exercise social influence. But the organization *is* a social setting and hence part of a street-level bureaucrat's social context. And at this macro-level, social influences may institutionalize that shape individual bureaucrats in their dispositions. Organizational culture provides a prime example thereof: organizational culture signals to individual bureaucrats organizational expectations of the attitude to clients they should hold (cf. Hatmaker, 2015; Cohen, 2018). Given this functionality, expanding the research focus to incorporate a street-level bureaucracy's organizational culture may further our understanding of how social context shapes street-level bureaucrats in their attitude towards clients.

Further advance the theoretical integration of social psychology and public administration to push public administration scholarship forward

Street-level bureaucrats' attitude towards clients is a psychological tendency of the individual bureaucrat. Being a psychological disposition, its study called for a social psychological approach. Taking a social psychological approach enabled this thesis to add to the understanding of this attitude. The potential avenues for future research I identified illustrate the importance of the continued theoretical integration of social psychology and public administration to advance our insights into public administration issues. The issues that can benefit from this approach are not limited to street-level bureaucrats' attitude to clients: additional research topics that could benefit from such an approach include stereotyping and discrimination by street-level bureaucrats (cf. Raaphorst, 2017) and the multiple accountabilities these bureaucrats respond to (Thomann et al., 2018). Both topics involve processes that are inherently social in nature.

6.7 FROM THEORY TO PRACTICE?

The introductory chapter anticipated on potential practical implications of this thesis. This closing paragraph reflects on those implications in light of the study findings. In the introduction, I discussed that current governance arrangements tend to prescribe certain attitudes to clients to street-level bureaucrats, while simultaneously expanding bureaucrats' discretion to ensure the responsiveness of bureaucracy. Prescribing attitudes and greater discretion may be at odds with each other: prescribing attitudes poses a normative restriction on street-level bureaucrats' discretion as it sets the mark for which attitudes towards clients may protrude their judgments. From this tension, it follows that how street-level bureaucrats can be steered in their attitude to clients and the cautions intertwined therewith represent the most pressing practical issues for this thesis to address.

First, that street-level bureaucrats' self-concept matters for their attitude to clients suggests that steering this attitude may prove difficult. Bringing together this finding and current works that propose that frontline attitudes change little after organizational entry (Oberfield, 2014b, 2019) suggests that forces beyond the control of organizational actors construe this attitude. If so, new employees may be predisposed to developing a certain attitude to clients, even prior to organizational entry (cf. Oberfield, 2019).

For recruiters, this deduction suggests that they should be attentive to who they hire and how these new employees think about the organization's clients at the time of hiring. Intertwined therewith, it highlights that recruiters and policy makers should strive for insight into attraction and selection effects: are recruiters inclined to hire certain types of people into bureaucracy? And are certain types of people more likely to pursue a career in bureaucracy? If so, attraction and selection effects bear potential consequences for the attitude towards clients new employees will develop; a conclusion to which the high homogeneity of attitudes to clients in this thesis also alludes.

At the same time, this dissertation has illustrated that street-level bureaucrats can be steered in their attitude towards clients. As bureaucrats were particularly susceptible to vertical social influences on this attitude, this thesis appoints frontline supervisors as critical for such steering efforts. To steer this attitude, frontline supervisors should invest in their social relation with street-level bureaucrats; more specifically, supervisors should aim to appeal to their intrinsic motivations and consider their personal needs and well-being (cf. Rafferty & Griffin, 2004). This investment should enable frontline supervisors to capitalize on their leadership mandate, forming bureaucrats' attitude to clients in the process. The organization could help supervisors adopt a more supportive leadership style by offering leadership training programs to this end.

Being able to steer street-level bureaucrats in their attitude to clients can be beneficial for multiple reasons. Foremost, it suggests that street-level bureaucracies have some control over the attitudes to clients that protrude their frontline operations. That frontline supervi-

sors are attitudinal influencing agents suggests that they can contribute to attitudinal consistency in street-level bureaucracy. Assuming that street-level bureaucrats' attitude towards clients informs their judgments and decisions, these control opportunities are likely foster the equality of citizens in bureaucratic encounters.

Steering this attitude also calls for some caution, though. First, steering efforts that foster attitudinal consistency among bureaucrats may simultaneously decrease their responsiveness to the human dimension in bureaucracy as attitudinal consistency may establish habitual patterns that lower bureaucrats' sensitivity to situational demands. As a result, trying to steer this attitude may induce a bureaucratic rigidness that may hinder effective public service, even when street-level bureaucrats possess sufficient discretion to that end.

Second, the subconscious nature many attitudes have calls for caution, too: I argued that attitudes can form through conscious and subconscious processes (Olson & Kendrick, 2008, p. 118). From prior street-level bureaucracy research (cf. Jilke & Tummers, 2018) it was deduced that implicit, and hence subconscious, cues are likely to shape street-level bureaucrats in their attitude to clients. The balance between subconscious and conscious processes makes it uncertain whether efforts to steer this attitude by appealing to conscious processes will achieve the desired attitude changes.

A prime example thereof is found in the Dutch tax administration. A news item that made Dutch headlines in 2019 was the childcare benefit affair. The Dutch tax administration had unlawfully labelled parents as frauds and reclaimed large sums of money, which brought financial problems on many of them (AD, 2019; RTL Nieuws, 2019a). The tax administration initially denied parents access to their personal files. When parents got their files, large sections were blacked out (NRC, 2019; NOS, 2019). The affair damaged citizens' trust (RTL Nieuws, 2019b). In the investigation of the affair, it was concluded that the tax administration held "a prejudiced attitude against all parents involved in that affair, by which they were treated as suspected fraudsters and every observed shortcoming or inaccuracy could just serve as a confirmation of that suspect" (Adviescommissie uitvoering toeslagen, 2019, p. 41). This investigation (2019, p. 43) stressed that this prejudice concerned an institutional rather than bureaucrats' personal attitude.

Although this example comes from a different empirical setting than mine—meaning that it does not automatically transfer thereto—, it strikingly illustrates that attitudes prescribed by policy discourses (e.g., an attitude of trust) may be at odds with the attitude to clients the institutional environment (subconsciously) encourages street-level bureaucrats to adopt. We saw similar mechanisms at play in chapter four, where unconscious, negative role model effects were stronger than the positive attitudinal influences of supportive leadership; a leadership style that can be adopted consciously. Connecting these findings to the childcare benefit affair implies that effective leadership (i.e., successfully steering bureaucrats in their attitudes) can generate undesirable outcomes.

That conscious cues may be at odds with subconscious cues for attitude change stresses the importance of attitudinal awareness in bureaucracy. In addition, it shows that street-level bureaucracies should adopt a critical stance to the attitudes to clients they foster among street-level bureaucrats. But most importantly, this narrative demonstrates that there is an ethical side to street-level bureaucrats' attitude towards clients that should not be lost out of sight.

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Appendices

Appendices to chapter two

Appendix 1 Initial item pools, omitted items and final measurement scale

Cognitive attitude component

Survey introduction:
"Every individual has certain personal characteristics. The following statements are about the personal characteristics of the client with whom you interact. Please indicate how often, on average, you think the characteristics below apply to them"

		Reason for omission		
	Item	Lack of correlational strength	EFA values	Final item
	Clients[a] are…			
1.	ignorant	X		
2.	formal	X		
3.	scared	X		
4.	self-confident		X	
5.	friendly		X	
6.	grateful		X	
7.	responsible		X	
8.	selfish		X	
9.	trustworthy		X	
10	cooperative		X	
11.	manipulative			X
12.	hostile			X
13.	unpredictable			X
14.	stubborn			X
15.	dishonest			X

[a] Template words are in italics.
EFA, exploratory factor analysis.

Affective attitude component

Survey introduction:
"Our daily encounters and conversations with people evoke certain feelings in us. The statements below are about the **feelings** clients evoke **in you,** when you interact with them. Please indicate how often, on average, clients cause you to experience the feelings listed below"

		Reason for omission		
	Item	Lack of correlational strength	EFA values	Final item
1.	*Clients* make **me** feel indifferent (NA)[a]		X	
2.	*Clients* make **me** feel distressed (NA)		X	
3.	*Clients* make **me** feel ashamed (NA)		X	
4.	*Clients* make **me** feel angry (NA)		X	
5.	*Clients* make **me** feel irritable (NA)		X	
6.	*Clients* make **me** feel happy (PA)[b]		X	
7.	*Clients* make **me** feel alert (PA)			X
8.	*Clients* make **me** feel inspired (PA)			X
9.	*Clients* make **me** feel determined (PA)			X
10	*Clients* make **me** feel active (PA)			X
11.	*Clients* make **me** feel upset (NA)			X
12.	*Clients* make **me** feel afraid (NA)			X
13.	*Clients* make **me** feel nervous (NA)			X
14.	*Clients* make **me** feel insecure (NA)			X
15.	*Clients* make **me** feel uncomfortable (NA)			X

[a] Negative affective attitude component.
[b] Positive affective attitude component.

Behavioral attitude component

Survey introduction:
"We are interested in what you do during your interactions with clients. Please indicate how often, on average, you perform the behaviors below, in your interactions with them"

		Reason for omission		
	Item	Lack of correlational strength	EFA values	Final item
1.	I am tougher on *clients* when I think that they are behaving incorrectly	X		
2.	I take a formal approach to *clients*	X		
3.	I treat *clients* disrespectfully	X		
4.	I perform my job without prejudice towards *clients*		X	
5.	I trait *clients* equally		X	
6.	I am rude to *clients*		X	
7.	I behave authoritatively towards *clients*		X	
8.	I withhold information from *clients* which I would be allowed to give to them		X	
9.	I lose my patience when I am in contact with *clients*		X	
10	I ignore *clients*' emotions		X	
11.	I take *clients*' points of view into consideration		X	
12.	I take *clients*' personal circumstances into account		X	
13.	I explain things to *clients*			X
14.	I make *clients* feel at ease			X
15.	I help *clients*			X

Appendix 2 AVE test of discriminant validity

Construct A		Construct B	Co-variance	S.E.	C.R.	P	Shared Variance	AVE A	AVE B
Test study (n = 218)									
Within-construct									
Cognitive com.	↔	Positive affect	.063	.087	.73	.47	.004	.39	.47
Cognitive com.	↔	Negative affect	.499	.068	7.31	***[a]	.249	.39	.50
Cognitive com.	↔	Behav. com.	-.303	.085	-3.55	***	.092	.39	.45
Positive affect	↔	Behav. com.	.263	.086	3.08	.00	.069	.47	.45
Negative affect	↔	Positive affect	-.016	.083	-.19	.85	.000	.50	.47
Negative affect	↔	Behav. com.	-.403	.077	-5.22	***	.162	.50	.45
Between-construct									
Cognitive com.	↔	Work eng.	-.115	.078	-1.47	.14	.013	.39	.66
Cognitive com.	↔	Prosocial mot.	-.018	.082	-.22	.83	.000	.39	.63
Cognitive com.	↔	Rule-follow.	-.104	.083	-1.26	.21	.011	.39	.48
Positive affect	↔	Work eng.	.466	.064	7.31	***	.217	.47	.66
Positive affect	↔	Prosocial mot.	.244	.077	3.16	.00	.060	.47	.63
Positive affect	↔	Rule-follow.	.096	.082	1.17	.24	.009	.47	.48
Negative affect	↔	Work eng.	-.321	.069	-4.64	***	.103	.50	.66
Negative affect	↔	Prosocial mot.	-.02	.079	-.25	.80	.000	.50	.63
Negative affect	↔	Rule-follow.	-.099	.079	-1.24	.21	.010	.50	.48
Behav. com.	↔	Rule-follow.	.017	.086	.20	.84	.000	.45	.48
Behav. com.	↔	Prosocial mot.	.364	.077	4.76	***	.132	.45	.63
Behav. com.	↔	Work eng.	.296	.076	3.87	***	.088	.45	.66
Work eng.	↔	Prosocial mot.	.402	.063	6.37	***	.162	.66	.63
Rule-follow.	↔	Work eng.	.324	.068	4.76	***	.105	.48	.66
Rule-follow.	↔	Prosocial mot.	.135	.077	1.76	.08	.018	.48	.63
Replication study (n = 879)									
Within-construct									
Cognitive com.	↔	Positive affect	.155	.043	3.64	***	.024	.36	.51
Cognitive com.	↔	Negative affect	.421	.038	11.06	***	.177	.36	.44
Cognitive com.	↔	Behav. com.	.142	.043	-3.26	.00	.020	.36	.56
Positive affect	↔	Behav. com.	.282	.039	7.14	***	.080	.51	.56
Negative affect	↔	Positive affect	.069	.042	-1.66	.10	.005	.44	.51
Negative affect	↔	Behav. com.	.213	.041	-5.21	***	.045	.44	.56
Between-construct									
Cognitive com.	↔	Self-efficacy	-.107	.041	-2.61	.01	.011	.36	.51
Positive affect	↔	Self-efficacy	.200	.038	5.24	***	.04	.51	.51
Negative affect	↔	Self-efficacy	-.341	.036	-9.53	***	.116	.44	.51

(continued)

Construct A		Construct B	Co-variance	S.E.	C.R.	P	Shared Variance	AVE A	AVE B
Behav. com.	↔	Self-efficacy	.238	.038	6.25	***	.057	.56	.51
Cognitive com.	↔	Rule-follow.	-.110	.044	-2.52	.01	.012	.36	.42
Positive affect	↔	Rule-follow.	.003	.042	.074	.94	.000	.51	.42
Negative affect	↔	Rule-follow.	-.111	.042	-2.66	.01	.012	.44	.42
Behav. com.	↔	Rule-follow.	.046	.042	1.09	.28	.002	.56	.42
Self-efficacy	↔	Rule-follow.	.178	.039	4.60	***	.032	.51	.42

[a] The covariance is significantly different from zero at the 0.001 level (two-tailed).

Appendices to chapter three

Appendix 1 Survey items

Survey items
Cognitive attitude component
• Taxpayers are manipulative.
• Taxpayers are hostile.
• Taxpayers are unpredictable.
• Taxpayers are stubborn.
• Taxpayers are dishonest.
Positive affective attitude component
• Taxpayers make me feel alert.
• Taxpayers make me feel inspired.
• Taxpayers make me feel determined.
• Taxpayers make me feel active.
Negative affective attitude component
• Taxpayers make me feel upset.
• Taxpayers make me feel afraid.
• Taxpayers make me feel nervous.
• Taxpayers make me feel insecure.
• Taxpayers make me feel uncomfortable.
Behavioral attitude component
• I explain things to taxpayers.
• I make taxpayers feel at ease.
• I help taxpayers.
Social cohesion
• Members of our team do not stick together outside of work time (reversed).
• Our team members rarely party together (reversed).
• Members of our team would rather go out on their own than get together as a team (reversed).
Individual attraction to the group
• For me this team is one of the most important social groups to which I belong.
• Some of my best friends are in this team.

Appendices to chapter four

Appendix 1 Measures

Measures
Cognitive attitude component
• Taxpayers are manipulative.
• Taxpayers are hostile.
• Taxpayers are unpredictable.
• Taxpayers are stubborn.
• Taxpayers are dishonest.
Positive affective attitude component
• Taxpayers make me feel alert.
• Taxpayers make me feel determined.
• Taxpayers make me feel active.
Negative affective attitude component
• Taxpayers make me feel upset.
• Taxpayers make me feel afraid.
• Taxpayers make me feel nervous.
• Taxpayers make me feel insecure.
Supportive leadership
• My supervisor considers my personal feelings before acting.
• My supervisor behaves in a manner which is thoughtful of my personal needs.
• My supervisor sees that the interests of employees are given due consideration.

Supplementary Appendix

SUPPLEMENTARY MATERIAL

This document contains the supplementary material for the article "Supervisory leadership at the frontlines: Street-level discretion, supervisor influence, and street-level bureaucrats' attitude towards clients."

Survey procedure and survey texts

This section presents additional insights on our survey procedure, as well as the survey texts and items used to measure the study variables.

For our study, Dutch and Belgian street-level tax bureaucrats were surveyed. Belgium can be divided into two main language areas: Flanders and Walloon. Most Flemish individuals speak Dutch. Most individuals from Wallonia are French-speaking. Although Dutch and Flemish bureaucrats both speak Dutch, language differences do exist between the Netherlands and Flanders. To accommodate to these differences, first, a slightly adjusted version of the Dutch survey text was administered to respondents from Flanders to ensure that the survey texts matched the professional terminology used in each of these Dutch-speaking areas. For the study variables, however, there was only one language difference: Dutch street-level bureaucrats refer to their frontline supervisor as 'teamleider' [i.e., team leader], whereas Flemish bureaucrats call her/him 'teamchef' [i.e., team boss].

Second, a French translation of the surveys was presented to respondents from Walloon. These French versions were obtained by having a Walloon native involved in our research project translate both the street-level bureaucrat and supervisor survey to French. These translations were subsequently discussed in detail with other researchers in this project. These other researchers were natives from Flanders and the Netherlands. By this procedure, we ensured that the survey texts also matched the French-speaking bureaucrats' professional language. Third, the language areas in Belgium overlap. The internal databases of the Belgian tax administration allowed us to identify beforehand which tax bureaucrats spoke Dutch and which spoke French, for the majority but not all of the bureaucrats. To address this issue, Belgian respondents who clicked the survey link were first asked to select their language of preference. Following the preference they listed, either the French survey or the Flemish survey would start.

Below, the original survey texts used to measure the cognitive, positive affective, and negative affective components of the street-level bureaucrat and supervisor attitude and street-level bureaucrats' supportive leadership perceptions are listed. We provide the Dutch and French texts, as well as their English translations. The presented texts only reflect the

study variables of this paper. Full questionnaires are available upon request at: keulemans@essb.eur.nl.

Dutch survey text for street-level bureaucrats

Cognitive attitude component [33]

Het eerste deel van deze vragenlijst gaat over uw contacten met belastingplichtigen.

Ieder mens heeft bepaalde persoonlijke kenmerken. De volgende stellingen gaan over de kenmerken van de belastingplichtigen met wie u contact hebt. Kunt u aangeven hoe vaak u gemiddeld genomen vindt dat onderstaande kenmerken op hen van toepassing zijn.

Belastingplichtigen zijn …

	1 Nooit	2 Zelden	3 Af en toe	4 Regel-matig	5 Vaak	6 Zeer vaak	7 Altijd
betrouwbaar	O	O	O	O	O	O	O
manipulatief	O	O	O	O	O	O	O
oneerlijk	O	O	O	O	O	O	O
vijandig	O	O	O	O	O	O	O
meewerkend	O	O	O	O	O	O	O
onvoorspelbaar	O	O	O	O	O	O	O
koppig	O	O	O	O	O	O	O

Affective attitude components

Onze dagelijkse ontmoetingen en gesprekken met mensen roepen bepaalde gevoelens bij ons op. Onderstaande stellingen gaan over de gevoelens die belastingplichtigen bij ú oproepen wanneer u contact met hen hebt. Kunt u aangeven hoe vaak belastingplichtigen u gemiddeld genomen onderstaande gevoelens geven.

33 Because all cognitive attitude items are negatively framed (see Appendix 1 of the paper), we surveyed the cognitive component with two additional, positively framed survey items to prevent a negative perception bias. These items are 'betrouwbaar' [i.e., trustworthy] and 'meewerkend' [i.e., cooperative]. These two items were derived from Keulemans and Van de Walle's (2018) scale construction study of street-level bureaucrats' attitude towards clients. As these two additional items only served to divert negative perception bias, they were not included in any of the analyses.

Belastingplichtigen …

	1 Nooit	2 Zelden	3 Af en toe	4 Regel-matig	5 Vaak	6 Zeer vaak	7 Altijd
maken mij van streek	O	O	O	O	O	O	O
geven mij een angstig gevoel	O	O	O	O	O	O	O
geven mij een ongemakkelijk gevoel	O	O	O	O	O	O	O
maken mij alert	O	O	O	O	O	O	O
laten mij onzeker voelen	O	O	O	O	O	O	O
geven mij een geïnspireerd gevoel	O	O	O	O	O	O	O
maken mij nerveus	O	O	O	O	O	O	O
geven mij een vastberaden gevoel	O	O	O	O	O	O	O
maken mij actief	O	O	O	O	O	O	O

Supportive leadership

Nu volgen enkele uitspraken die betrekking hebben op uw [teamleider/teamchef]. Kunt u aangeven in welke mate u het eens bent met de volgende stellingen.

	1 Hele-maal mee oneens	2 Mee oneens	3 Enigs-zins mee oneens	4 Niet mee oneens, niet mee eens	5 Enigs-zins mee eens	6 Mee eens	7 Hele-maal mee eens
Mijn [teamleider/teamchef] neemt mijn persoonlijke gevoelens in overweging alvorens te handelen	O	O	O	O	O	O	O
Mijn [teamleider/teamchef] gedraagt zich op een manier die rekening houdt met mijn persoonlijke behoeften	O	O	O	O	O	O	O
Mijn [teamleider/teamchef] ziet erop toe dat er voldoende rekening wordt gehouden met de belangen van werknemers	O	O	O	O	O	O	O

French survey text for street-level bureaucrats

Cognitive attitude component

La première partie du questionnaire concerne vos interactions avec les contribuables.

Chaque individu a certaines caractéristiques personnelles. Les propositions suivantes concernent les caractéristiques des contribuables avec lesquels vous interagissez. Pourriez-vous indiquer svp à quelle fréquence en moyenne, d'après vous, les caractéristiques suivantes s'appliquent à eux?

Les contribuables sont …

	1 Jamais	2 Rarement	3 Occasion-nellement	4 Régulière-ment	5 Souvent	6 Très souvent	7 Toujours
dignes de confiance	O	O	O	O	O	O	O
manipulateurs	O	O	O	O	O	O	O
malhonnêtes	O	O	O	O	O	O	O
hostiles	O	O	O	O	O	O	O
coopératifs	O	O	O	O	O	O	O
imprévisibles	O	O	O	O	O	O	O
têtus	O	O	O	O	O	O	O

Affective attitude components

Nos rencontres et conversations quotidiennes avec les gens suscitent certains sentiments et certaines émotions. Les propositions suivantes concernent les sentiments que les contribuables réveillent en vous lorsque vous interagissez avec eux. Pourriez-vous svp indiquer à quelle fréquence, en moyenne, les contribuables suscitent chez vous vous les sentiments mentionnés ci-dessous?

Les contribuables …

	Jamais	2 Rare-ment	3 Occa-sion-nelle-ment	4 Réguliè-rement	5 Souvent	6 Très souvent	7 Toujours
me rendent alerte	O	O	O	O	O	O	O
me rendent peu sûr(e) de moi	O	O	O	O	O	O	O
me rendent mal à l'aise	O	O	O	O	O	O	O
me rendent inspiré(e)	O	O	O	O	O	O	O
me rendent contrarié(e)	O	O	O	O	O	O	O
me rendent effrayé(e)	O	O	O	O	O	O	O
me rendent actif(ve)	O	O	O	O	O	O	O
me rendent déterminé(e)	O	O	O	O	O	O	O
me rendent nerveux(se)	O	O	O	O	O	O	O

Supportive leadership

Nous passons maintenant à quelques propositions concernant votre chef d'équipe. Pourriez-vous svp indiquer dans quelle mesure vous êtes d'accord avec les propositions suivantes?

	1 Très en désac-cord	2 En dé-saccord	3 Plutôt en dé-saccord	4 Ni d'ac-cord, ni en désac-cord	5 Plutôt d'accord	6 D'ac-cord	7 Très d'accord
Mon chef d'équipe prend mes sentiments en compte avant d'agir	O	O	O	O	O	O	O
Mon chef d'équipe se comporte d'une manière attentionnée vis-à-vis de mes besoins personnels	O	O	O	O	O	O	O
Mon chef d'équipe pense que les intérêts des membres de l'équipe reçoivent l'attention qu'ils méritent	O	O	O	O	O	O	O

Dutch survey text for frontline supervisors

Cognitive attitude component

Ieder mens heeft bepaalde persoonlijke kenmerken. De volgende stellingen gaan over de kenmerken die belastingplichtigen volgens u hebben. Kunt u aangeven hoe vaak u gemiddeld genomen vindt dat onderstaande kenmerken op hen van toepassing zijn.

Belastingplichtigen zijn …

	1 Nooit	2 Zelden	3 Af en toe	4 Regelmatig	5 Vaak	6 Zeer vaak	7 Altijd
betrouwbaar	O	O	O	O	O	O	O
manipulatief	O	O	O	O	O	O	O
oneerlijk	O	O	O	O	O	O	O
vijandig	O	O	O	O	O	O	O
meewerkend	O	O	O	O	O	O	O
onvoorspelbaar	O	O	O	O	O	O	O
koppig	O	O	O	O	O	O	O

Affective attitude components

Onze dagelijkse ontmoetingen en gesprekken met mensen roepen bepaalde gevoelens bij ons op. Onderstaande stellingen gaan over de gevoelens die belastingplichtigen bij ú oproepen wanneer u bijvoorbeeld aan hen denkt of over hen spreekt. Kunt u aangeven hoe vaak belastingplichtigen u gemiddeld genomen onderstaande gevoelens geven.

Belastingplichtigen…

	1 Nooit	2 Zelden	3 Af en toe	4 Regelmatig	5 Vaak	6 Zeer vaak	7 Altijd
maken mij van streek	O	O	O	O	O	O	O
geven mij een angstig gevoel	O	O	O	O	O	O	O
geven mij een ongemakkelijk gevoel	O	O	O	O	O	O	O
maken mij alert	O	O	O	O	O	O	O
laten mij onzeker voelen	O	O	O	O	O	O	O
geven mij een geïnspireerd gevoel	O	O	O	O	O	O	O
maken mij nerveus	O	O	O	O	O	O	O
geven mij een vastberaden gevoel	O	O	O	O	O	O	O
maken mij actief	O	O	O	O	O	O	O

French survey text for frontline supervisors

Cognitive attitude component

Chaque individu a certaines caractéristiques personnelles. Les propositions suivantes concernent les caractéristiques des contribuables. Pourriez-vous svp indiquer à quelle fréquence en moyenne, d'après vous, les caractéristiques mentionnées ci-dessous s'appliquent aux contribuables?

Les contribuables sont …

	1 Jamais	2 Rarement	3 Occasionnellement	4 Régulièrement	5 Souvent	6 Très souvent	7 Toujours
dignes de confiance	O	O	O	O	O	O	O
manipulateurs	O	O	O	O	O	O	O
malhonnêtes	O	O	O	O	O	O	O
hostiles	O	O	O	O	O	O	O
coopératifs	O	O	O	O	O	O	O
imprévisibles	O	O	O	O	O	O	O
têtus	O	O	O	O	O	O	O

Affective attitude components

Nos rencontres et conversations quotidiennes avec les gens suscitent certains sentiments et certaines émotions. Les propositions suivantes concernent les sentiments que les contribuables réveillent en vous lorsque, par exemple, vous pensez à eux ou parlez d'eux. Pourriez-vous svp indiquer à quelle fréquence, en moyenne, les contribuables suscitent chez vous vous les sentiments mentionnés ci-dessous?

Les contribuables …

	1 Jamais	2 Rarement	3 Occasionnellement	4 Régulièrement	5 Souvent	6 Très souvent	7 Toujours
me rendent alerte	O	O	O	O	O	O	O
me rendent peu sûr(e) de moi	O	O	O	O	O	O	O
me rendent mal à l'aise	O	O	O	O	O	O	O
me rendent inspiré(e)	O	O	O	O	O	O	O
me rendent contrarié(e)	O	O	O	O	O	O	O
me rendent effrayé(e)	O	O	O	O	O	O	O
me rendent actif(ve)	O	O	O	O	O	O	O
me rendent déterminé(e)	O	O	O	O	O	O	O
me rendent nerveux(se)	O	O	O	O	O	O	O

English translation survey text for street-level bureaucrats

Cognitive attitude component

Every individual has certain personal characteristics. The following statements are about the personal characteristics of the taxpayers with whom you interact. Please indicate how often, on average, you think the characteristics below apply to them.

Taxpayers are …

	1 Never	2 Seldom	3 Occasionally	4 Regularly	5 Often	6 Very often	7 Always
trustworthy	O	O	O	O	O	O	O
manipulative	O	O	O	O	O	O	O
dishonest	O	O	O	O	O	O	O
hostile	O	O	O	O	O	O	O
cooperative	O	O	O	O	O	O	O
unpredictable	O	O	O	O	O	O	O
stubborn	O	O	O	O	O	O	O

Affective attitude components

Our daily encounters and conversations with people evoke certain feelings in us. The statements below are about the feelings taxpayers evoke in you, when you interact with them. Please indicate how often, on average, taxpayers cause you to experience the feelings listed below.

Taxpayers …

	1 Never	2 Seldom	3 Occasionally	4 Regularly	5 Often	6 Very often	7 Always
make me feel alert	O	O	O	O	O	O	O
make me feel insecure	O	O	O	O	O	O	O
make me feel uncomfortable	O	O	O	O	O	O	O
make me feel inspired	O	O	O	O	O	O	O
make me feel upset	O	O	O	O	O	O	O
make me feel afraid	O	O	O	O	O	O	O
make me feel active	O	O	O	O	O	O	O
make me feel determined	O	O	O	O	O	O	O
make me feel nervous	O	O	O	O	O	O	O

Supportive leadership

Listed below are some statements that pertain to your frontline supervisor. Please indicate the extent to which you agree with the following statements.

	1 Strongly disagree	2 Disagree	3 Slightly disagree	4 Neither disagree, nor agree	5 Slightly agree	6 Agree	7 Strongly agree
My supervisor considers my personal feelings before acting	O	O	O	O	O	O	O
My supervisor behaves in a manner which is thoughtful of my personal needs	O	O	O	O	O	O	O
My supervisor sees that the interests of employees are given due consideration	O	O	O	O	O	O	O

English translation survey text for frontline supervisors

Cognitive attitude component

Every individual has certain personal characteristics. The following statements are about the personal characteristics taxpayers have, according to you. Please indicate how often, on average, you think the characteristics below apply to them.

Taxpayers are …

	1 Never	2 Seldom	3 Occasionally	4 Regularly	5 Often	6 Very often	7 Always
trustworthy	O	O	O	O	O	O	O
manipulative	O	O	O	O	O	O	O
dishonest	O	O	O	O	O	O	O
hostile	O	O	O	O	O	O	O
cooperative	O	O	O	O	O	O	O
unpredictable	O	O	O	O	O	O	O
stubborn	O	O	O	O	O	O	O

Affective attitude components

Our daily encounters and conversations with people evoke certain feelings in us. The statements below are about the feelings taxpayers evoke in you, when you, for instance, think about them or talk about them. Please indicate how often, on average, taxpayers cause you to experience the feelings listed below.

Taxpayers …

	1 Never	2 Seldom	3 Occa-sionally	4 Regularly	5 Often	6 Very often	7 Always
make me feel alert	O	O	O	O	O	O	O
make me feel insecure	O	O	O	O	O	O	O
make me feel uncomfortable	O	O	O	O	O	O	O
make me feel inspired	O	O	O	O	O	O	O
make me feel upset	O	O	O	O	O	O	O
make me feel afraid	O	O	O	O	O	O	O
make me feel active	O	O	O	O	O	O	O
make me feel determined	O	O	O	O	O	O	O
make me feel nervous	O	O	O	O	O	O	O

Data cleaning

This section presents an overview of our data cleaning steps.

Street-level bureaucrat sample

	Data cleaning steps	**All street-level bureaucrats (*n*)**	**Dutch street-level bureaucrats**	**Belgian street-level bureaucrats**
1.	*n* Street-level bureaucrats that responded to the survey.	1959	1245	714
2.	Street-level bureaucrats deleted because they weren't tax auditors with face-to-face client-contact (e.g., desk auditors with no client contact).	375	330	45
3.	Street-level bureaucrats deleted because their supervisor did not participate in the supervisor survey.	558	266	292
4.	Street-level bureaucrats deleted due to response set. All respondents with response set were manually checked to inspect their answer patterns throughout the survey. Only those of whom we felt it safe to conclude that they did not fill in the survey seriously were omitted (for instance, all extreme scores on constructs with reversed items).	2	2	0
5.	Street-level bureaucrats deleted due to response set of their supervisor.	4	0	4

(*continued*)

	Data cleaning steps	All street-level bureaucrats (*n*)	Dutch street-level bureaucrats	Belgian street-level bureaucrats
6.	Street-level bureaucrats deleted as a result of outlier analysis. For this analysis, we standardized all four attitude components (thus including the behavioral component). These standardized variables were then recoded to represent 4 = 'normal ranges scores', 3 = 'potential outlier' 2 = 'probable outlier' 1 = 'extreme outlier'. The latter was represented by absolute z-scores > 3.29. We then constructed a sum variable that added the scores of these four recoded variables. All respondents with less than three normal range scores were manually inspected for suspicious answer patterns (n = 9).	3	1	2
7.	Street-level bureaucrats deleted because they had one or multiple missing values on the three attitude components included in this study.	46	26	20
	Final sample	971	620	351

Supervisor sample

	Data cleaning steps	All supervisors (*n*)	Dutch supervisors	Belgian supervisors
1.	*n* Supervisors that responded to the survey.	243	147	96
2.	Respondents deleted who indicated that they were not a frontline supervisor.	3	0	3
3.	Supervisors deleted with an invalid claim to supervising multiple teams: those supervisors who claimed to supervise 5 teams, which is impossible and thus a flawed answer.	3	3	0
4.	Supervisors deleted who supervised teams other than those belonging to our research population (e.g., not tax auditors in the SME-segment).	29	29	0
5.	Supervisors deleted who did not carry full responsibility for a single team (i.e., who were not the only supervisor of a specific team).	10	10	0
6.	Duplicated supervisors who solely supervised 2 teams.	+ 9	+ 8	+ 1
7.	Deleted supervisors of whom no subordinates participated.	3	3	0
8.	Supervisors deleted due to response set. (Same procedure as for street-level bureaucrats).	1	0	1
9.	Supervisors deleted as a result of outlier analysis. (Same procedure as for street-level bureaucrats).	0	0	0
	Final sample	203	110	93

Scale calculations

This section presents additional insights on our measure constructions. It applies to all study variables that, after the procedures listed below, measures were formed by computing a mean index of their final item pool that allowed for zero missing values on any of their respective items.

Street-level bureaucrats' attitude towards clients

The assessment of this attitude construct was based on Keulemans and Van de Walle's (2018) measure for street-level bureaucrats' attitude towards clients. Their measurement instrument consists of four attitude components: the cognitive attitude component, the positive affective attitude component, the negative affective attitude component, and the behavioral attitude component. For our paper, we assessed the cognitive component and affective components of this measure, thus omitting the behavioral component. As only three out of four attitude components were used for the attitude assessment, an exploratory factor analysis was performed to assess the dimensionality of the remaining three components. An EFA that retained three factors showed that the negative affective item 'taxpayers make me feel uncomfortable' had more in common with the cognitive attitude items. After discarding this item, the new three-factor solution revealed that the positive affective item 'taxpayers make me feel inspired' had a cross-loading greater than .3 (i.e., -.332) on the negative affective attitude component. It was therefore removed. The resulting factor structure is listed below:

Component	Item	Factor 1	Factor 2	Factor 3
Cognitive attitude component	Taxpayers are manipulative			-.619
	Taxpayers are dishonest			-.632
	Taxpayers are hostile			-.605
	Taxpayers are unpredictable			-.511
	Taxpayers are stubborn			-.538
Positive affective attitude component	Taxpayers make me feel alert		.781	
	Taxpayers make me feel determined		.685	
	Taxpayers make me feel active		.595	
Negative affective attitude component	Taxpayers make me feel upset	.821		
	Taxpayers make me feel afraid	.448		
	Taxpayers make me feel insecure	.430		
	Taxpayers make me feel nervous	.967		

For all three attitude components, subsequent reliability analyses, performed separately for each component, showed that removal of any of the items of these final item pools would not result in a higher Cronbach's alpha.

Supervisor's attitude towards clients

The supervisor's attitude towards clients was also measured using the cognitive and affective attitude components of Keulemans and Van de Walle's (2018) multicomponent model. For the supervisors too, a three-factor solution EFA showed that the negative affective item 'taxpayers make me feel uncomfortable' had more in common with the cognitive attitude items. After omitting this item, the new EFA showed that, for the supervisors, the positive affective item 'taxpayers make me feel inspired' had more in common with the negative affective attitude items. After discarding this positive affective item, it showed that another positive affective item ('taxpayers make me feel active') had a cross-loading on the negative affective attitude component.

As we list in the paper, to assess role model effects it was key to keep attitude measures constant between the supervisors and the street-level bureaucrats they supervised. An important consideration therein was that item omissions would result in measures that displayed factorial validity and reliability for both actors. As this specific positive affective item (i.e., 'active') showed no cross-loading or other issues in the street-level bureaucrat sample, omitting this item for both actors would harm the validity and reliability of the positive affective attitude measure for street-level bureaucrats. As this measure by Keulemans and Van de Walle (2018) was originally designed for surveying street-level bureaucrats who have face-to-face contact with clients and supervisors lack such direct contact, consequences for the street-level bureaucrat sample were leading in our scale construction considerations. That is why we decided to keep this positive affective item for both actors.

The resulting factor structure is listed below:

Component	Item	Factor 1	Factor 2	Factor 3
Cognitive attitude component	Taxpayers are manipulative			.624
	Taxpayers are dishonest			.506
	Taxpayers are hostile			.650
	Taxpayers are unpredictable			.506
	Taxpayers are stubborn			.716
Positive affective attitude component	Taxpayers make me feel alert		.758	
	Taxpayers make me feel determined		.666	
	Taxpayers make me feel active	-.506	.666	
Negative affective attitude component	Taxpayers make me feel upset	.920		
	Taxpayers make me feel afraid	.471		
	Taxpayers make me feel insecure	.566		
	Taxpayers make me feel nervous	.898		

To assess whether the choice to keep the active-item for the supervisor sample impacted the reliability of the measure for supervisor positive affect, we examined whether omission of this item would result in a higher Cronbach's alpha for this specific attitude component. The reliability analysis showed that the α of .704 for the three-item measure-variant would decrease to α = .663 it the active-item were removed. This result was supportive of our choice to keep this item in this supervisor measure.

For the negative affective component of the supervisor attitude, a reliability analysis showed that removal of the item 'taxpayers make me feel afraid' would result in an increase of the Cronbach's alpha from α = .802 to α = .824. However, given the aforementioned considerations and given that an α of .802 is indicative of a measure's reliability, this item was kept in the supervisor measure for negative affect.

For the supervisor's cognitive attitude component, a reliability analysis showed that removal of additional items from its final item pool would not result in a higher Cronbach's alpha.

Supportive leadership

For supportive leadership an EFA that retained factors with eigenvalues greater than 1 extracted the one-factor solution listed below:

Item	Factor 1
My supervisor considers my personal feelings before acting	.894
My supervisor behaves in a manner which is thoughtful of my personal needs	.962
My supervisor sees that the interests of employees are given due consideration	.857

A subsequent reliability analysis showed that none of the items could be removed to obtain a higher Cronbach's alpha.

REFERENCES

Keulemans, S., & Van de Walle, S. (2018). Understanding street-level bureaucrats' attitude towards clients: Towards a measurement instrument. *Public Policy and Administration.* doi:10.1177/0952076718789749.

Appendices to chapter five

Appendix 1 Survey items

Survey items
Rule-following identity
• I am someone who follows the rules even if I don't agree with them.
• Sometimes it's okay to bend the rules to help out a person who deserves it (reversed).
• It is important that things are done 'by the book' no matter what.
• If I think a rule is pointless, I will find a way around it (reversed).
• I find it important to always follow the rules.
General self-efficacy
• I will be able to achieve most of the goals that I have set for myself.
• When facing difficult tasks, I am certain that I will accomplish them.
• In general, I think that I can obtain outcomes that are important to me.
• I believe I can succeed at most any endeavor to which I set my mind.
• I will be able to successfully overcome many challenges.
• I am confident that I can perform effectively on many different tasks.
• Compared to other people, I can do most tasks very well.
• Even when things are tough, I can perform quite well.
Positive affective attitude component
• Taxpayers make me feel alert.
• Taxpayers make me inspired.
• Taxpayers make me feel determined.
• Taxpayers make me feel active.
Negative affective attitude component
• Taxpayers make me feel afraid.
• Taxpayers make me feel uncomfortable.
• Taxpayers make me feel insecure.

Dutch summary

DE HOUDING VAN CONTACTAMBTENAREN TEN AANZIEN VAN CLIËNTEN

Probleemstelling van dit proefschrift

In bureaucratieën werd lange tijd gedacht dat de houdingen van de ambtenaar er niet doe deden. Bureaucratieën waren immers zo ingericht dat strikte regels, een nauwkeuring omschreven taakverdeling, gestandaardiseerde werkprocessen, een duidelijke hiërarchie, en onpersoonlijkheid het werk van de ambtenaar bepaalden. De onpersoonlijkheid die bureaucratieën kenmerkte, maakte dat er geen ruimte was voor de emoties of persoonlijke afwegingen van de ambtenaar. Bureaucratieën schreven ambtenaren dan ook een neutrale houding ten aanzien van burgers voor.

De werkelijkheid bleek meer complex. Het werk van contactambtenaren, ambtenaren die in naam van een bureaucratie in direct contact treden met burgers, vereist dat zij over discretionaire bevoegdheden beschikken. Deze handelingsvrijheid is nodig om effectief te kunnen handelen in complexe en onvoorspelbare situaties, situaties waarin de regels niet altijd voorzien. Dit betekent dat de besluitvorming binnen een bureaucratie ten dele berust op de professionele inschattingen van de ambtenaar. De noodzaak van professionele inschattingen creëert ruimte voor de persoonlijke houdingen van de ambtenaar om door te werken in deze besluitvorming. Contactambtenaren nemen besluiten over burgers. Daarom is de houding van contactambtenaren ten aanzien van hun cliënten cruciaal om de werking van een bureaucratie te begrijpen.

Dit proefschrift richt zich op deze houding. De houding ten aanzien van cliënten is een psychologische neiging van de ambtenaar die tot uiting komt door diens evaluatie van cliënten. Deze evaluatie kan variëren van zeer negatief tot zeer positief. Binnen de bestuurskundige literatuur wordt relatief weinig aandacht besteed aan deze algemene houding tegenover cliënten. Hierdoor ontbreekt het deze literatuur aan conceptuele duidelijkheid over wat deze houding inhoudt, alsmede aan inzichten in de meting van dit construct. Dit bemoeilijkt onderzoek naar deze houding. Inhoudelijk richten studies zich veelal op de houding van de ambtenaar ten aanzien een individuele cliënt of specifieke groepen burgers, zoals burgers met een bepaald opleidingsniveau of een bepaalde etniciteit of sociale klasse. Daarnaast richt deze literatuur zich vooral op de potentiële gevolgen van deze houding, maar weten we weinig over de factoren die van invloed zijn op de houding van contactambtenaren ten aanzien van cliënten. Dit is jammer, want het is waarschijnlijk dat hun algemene houding tegenover cliënten bepaalt hoe de contactambtenaar informatie over de cliënt interpreteert, en daarmee hoe de ambtenaar de cliënt benadert en behandelt. Om inzicht te verkrijgen in deze algemene houding, heeft dit proefschrift de volgende onderzoeksvraag:

"Wat zijn de componenten en antecedenten van de houding van contactambtenaren ten aanzien van cliënten?"

Om deze onderzoeksvraag te beantwoorden, hanteert dit proefschrift een sociaal-psychologische benadering. Waar de houding ten aanzien van cliënten een onderbelicht thema is in bestuurskundig onderzoek, bestaat binnen de sociale psychologie een lange traditie van onderzoek naar attitudes. Daarom worden theorieën uit de bestuurskunde en sociale psychologie samengebracht om deze houding te conceptualiseren, een meetinstrument voor dit construct te ontwikkelen, en mogelijke antecedenten van deze houding te onderzoeken. De selectie van antecedenten is gegrond in de veronderstelling dat de sociale context van het individu bepalend is voor de houdingen die een persoon ontwikkelt. Onder deze sociale context verstaat dit proefschrift enerzijds de sociale invloeden van naaste collega's en de direct leidinggevende op de contactambtenaar, en anderzijds het zelfconcept van de ambtenaar.

Waar en hoe is dit onderzoek uitgevoerd?

Dit onderzoek is uitgevoerd binnen twee belastingdiensten: de Nederlandse Belastingdienst en de Belgische FOD Financiën. Binnen deze organisaties zijn contactambtenaren die belast zijn met het controleren van de belastingaangiften en boekhouding van ondernemers in het Midden- en Kleinbedrijf bevraagd. Daarnaast zijn voor een van de empirische studies de direct leidinggevenden van deze contactambtenaren bevraagd. Het onderzoek is uitgevoerd onder deze contactambtenaren, omdat de aard van hun werk vereist dat zij *face-to-face* contact met hun cliënten hebben. Daarbij kenmerkt hun werk zich door discretionaire bevoegdheden; verschuivingen in het handhavingsbeleid van beide organisaties hebben ambtenaren hun ruimte om beslissingen te nemen op basis van hun professionele inschattingen verruimd. Deze kenmerken maken een studie naar attitudes mogelijk en relevant.

Om dit onderzoek uit te voeren zijn meerdere onderzoeksmethoden gebruikt. Data werden verzameld door middel van een literatuurstudie, diepte-interviews, cognitieve interviews, een focusgroep, en vijf surveys. De surveys vormen de primaire databron voor het beantwoorden van de onderzoeksvraag.

Bevindingen

Het eerste empirische hoofdstuk van dit proefschrift (*hoofdstuk 2*) richt zich op de componenten van de houding van contactambtenaren ten aanzien van cliënten. Om deze houding te conceptualiseren en meten werd gebruik gemaakt van het multi-componenten model van Breckler (1984). Volgens dit model bestaat een houding uit drie componenten: een cognitieve component, een affectieve component, en een gedragscomponent. Toegepast op onderzoek naar contactambtenaren, bestaat de cognitieve component uit wat de ambtenaar denkt over cliënten, bijvoorbeeld dat zij oneerlijk of onvoorspelbaar zijn. De affectieve

component bestaat uit wat de ambtenaar voelt bij cliënten, wanneer zij of hij contact heeft met hen, bijvoorbeeld vastberadenheid of onzekerheid. De gedragscomponent bestaat uit wat de contactambtenaar doet in reactie op de cliënt. Deze component richt zich op de gedragingen die een ambtenaar uit eigen beweging verricht ten aanzien cliënten, zoals cliënten op hun gemak stellen of hen uitleg geven.

Door middel van een literatuurstudie, diepte-interviews, cognitieve interviews, en een focusgroep werd een meetinstrument ontworpen voor deze houding. Dit meetinstrument werd getest aan de hand van een schriftelijke vragenlijst onder contactambtenaren, werkzaam in één van de vijf Nederlandse belastingregio's (n = 218). Deze test wees uit dat de houding ten aanzien van cliënten niet uit drie, maar uit vier componenten bestaat: de affectieve houdingscomponent valt uiteen in twee componenten, een positieve affectieve component en een negatieve affectieve component. Deze inspanningen resulteerden in een meetinstrument dat bestaat uit vier componenten, die worden gemeten met in totaal zeventien items.

Om na te gaan of deze resultaten niet op toeval berustten, werd dit nieuwe meetinstrument getest middels een survey onder contactambtenaren die werkzaam waren in de overige vier Nederlandse belastingregio's (n = 879). De bevindingen van deze test onderschreven de validiteit en betrouwbaarheid van dit meetinstrument.

Hoofdstuk 3 richt zich op de sociale invloeden die de naaste collega's van de contactambtenaar uitoefenen op diens houding ten aanzien van cliënten. Inzichten uit de literatuur over socialisatie, sociale representatie, en sociale identificatie leidden tot de verwachting dat de houding tegenover cliënten die de ambtenaar haar of zijn naaste collega's eropna houden, bepalend is voor de cliënthouding van de individuele ambtenaar. Ook werd in dit hoofdstuk onderzocht of de houding van de contactambtenaar sterker werd beïnvloed door de houding van diens naaste collega's wanneer 1) de naaste collega's meer homogeen waren in hun attitude tegenover cliënten, 2) het team onderling hechter was.

De resultaten van twee surveys onder Nederlandse en Belgische contactambtenaren (n = 1245, verdeeld over 210 teams) lieten zien dat het merendeel van deze verwachtingen niet bevestigd kan worden. De studie wees uit dat alleen voor de positieve affectieve attitudecomponent sprake was van assimilatie van de contactambtenaar aan haar of zijn naaste collega's, voor wat betreft de houding ten aanzien van cliënten. Tegen de verwachting in, wees deze studie verder uit dat, voor de gedragscomponent van deze houding, eensgezindheid in naaste collega's hun houding tegenover burgers er juist toe leidt dat de ambtenaar gedragingen tegenover cliënten gaat vertonen die afwijken van de gedragingen van de naaste collega's. De mate van hechtheid van een team heeft geen effect op de relatie tussen de houding van de contactambtenaar en de houding van haar of zijn naaste collega's.

De bevindingen van deze studie suggereren allereerst dat het team een bescheiden invloed heeft op contactambtenaren hun houding ten aanzien van cliënten. De assimilatie op de positieve affectieve houdingscomponent en divergentie op de gedragscomponent van

deze houding impliceren echter ook dat aan de frontlinie van de bureaucratie een systeem van sociale- en emotionele steun bestaat, op het niveau van het team. Toegang tot dit steunsysteem kan de impact van werkdruk verlagen en zo de ambtenaar in staat stellen om een positieve houding ten aanzien van cliënten aan te nemen. Anderzijds, wanneer een teamlid de toegang tot dit steunsysteem wordt ontzegd, kan dit divergentie tussen het individu en het team veroorzaken.

In het derde empirische hoofdstuk, *hoofdstuk 4*, is gekeken naar hoe de direct leidinggevende van de contactambtenaar invloed heeft op diens houding ten aanzien van cliënten. Het uitgangspunt van dit hoofdstuk is dat de sociale processen die plaatsvinden tussen de contactambtenaar en de manager, de manager in staat stellen om een leiderschapspositie in te nemen ten aanzien van de ambtenaar, en zo de houding van de ambtenaar tegenover cliënten beïnvloedt. Door gebruik te maken van de theorie over transformationeel leiderschap kon geanalyseerd worden of de direct leidinggevende een rolmodel is voor de contactambtenaar, voor wat betreft de houding ten aanzien van cliënten. Ook is onderzocht of ondersteunend leiderschap door de direct leidinggevende contactambtenaren in staat stelt om een positieve houding tegenover cliënten aan te nemen. Ten slotte is geëxploreerd of ondersteunend leiderschap de positie van de direct leidinggevende als rolmodel versterkt. In deze studie werd de gedragscomponent niet onderzocht, omdat de direct leidinggevende zelf geen gedragingen verricht ten aanzien van cliënten.

Vragenlijstonderzoek onder 907 Nederlandse en Belgische contactambtenaren en hun 203 direct leidinggevenden onderschrijft de voorbeeldfunctie van de manager. De studie liet namelijk zien dat managers de cliënthouding van contactambtenaren beïnvloeden met hun eigen houding tegenover burgers. Dat blijkt echter uitsluitend het geval voor wat betreft de affectieve componenten van deze houding. Deze studie wees ook uit dat ondersteunend leiderschap de kans vergroot dat contactambtenaren een positieve houding ten aanzien van cliënten hebben. Het onderzoek toont verder aan dat ondersteunend leiderschap de positie van de manager als rolmodel versterkt, maar alleen voor de negatieve affectieve component van deze houding. Met andere woorden: de negatieve emoties die een contactambtenaar voelt bij cliënten worden sterker beïnvloed door de negatieve gevoelens die de direct leidinggevende bij cliënten heeft, wanneer de leiderschapsstijl van de direct leidinggevende meer ondersteunend van aard is.

Vanuit de literatuur wordt vaak beredeneerd dat het moeilijk is om leiding te geven aan contactambtenaren, omdat zij discretionaire bevoegdheden en substantiële handelingsvrijheid hebben. De bevindingen van deze studie benadrukken echter dat de frontlinie wel degelijk mogelijkheden tot leiderschap kent, met name in de sociale relatie tussen ambtenaar en manager.

Hoofdstuk 5, het laatste empirische hoofdstuk, adresseert de relatie tussen het zelfconcept van de contactambtenaar, diens houding ten aanzien van cliënten, en de regeloriëntatie van de ambtenaar. Om het zelfconcept van de ambtenaar te onderzoeken, richt deze studie

zich op het vertrouwen dat contactambtenaren hebben in hun eigen competenties. Klassieke studies in de bestuurskunde veronderstellen dat dit vertrouwen bepalend is voor de mate waarin ambtenaren de regels volgen. Daarnaast wordt in de bestuurskundige literatuur gesuggereerd dat de houding van contactambtenaren tegenover cliënten een mogelijke aanjager kan zijn voor hoe sterk zij vasthouden aan de regels. Daarom is in deze studie onderzocht of de houding ten aanzien van cliënten de relatie tussen het vertrouwen in de eigen competenties en regeloriëntatie verklaart. Dat wil zeggen: of de invloed van vertrouwen in competenties op regeloriëntatie verloopt via de houding tegenover cliënten.

Op basis van Thompons (1961/2013) theorie over persoonlijke onzekerheid werd verondersteld dat contactambtenaren met weinig vertrouwen in hun competenties sterker georiënteerd zijn op de regels dan ambtenaren met meer vertrouwen in hun kunnen, omdat een beroep op de regels onzekere ambtenaren een gevoel van controle over hun werk geeft. Daarnaast werd beredeneerd dat contactambtenaren met weinig vertrouwen in hun competenties eerder een negatieve houding ten aanzien van cliënten ontwikkelen, omdat zij eerder geneigd zullen zijn om cliënten als een psychologische bedreiging te zien. In dit verband helpt een negatieve houding hen om henzelf te beschermen tegen deze prikkels en de stress die deze met zich meebrengen. Van inzichten uit de bestuurskundige literatuur weten we dat een negatieve houding ten aanzien van cliënten er vervolgens toe kan leiden dat contactambtenaren sterker vasthouden aan de regels. Omdat deze mechanismen overwegen affectief van aard zijn, is in deze studie alleen gekeken naar de affectieve componenten van de houding ten aanzien van cliënten.

In tegenstelling tot de verwachtingen van deze studie, lieten bevindingen uit surveydata, verzameld bij Nederlandse en Belgische contactambtenaren (n = 1380), zien dat contactambtenaren met meer, in plaats van minder, vertrouwen in hun competenties sterker georiënteerd zijn op de regels. Daarnaast wees deze studie uit dat de houding van contactambtenaren tegenover cliënten deze relatie niet verklaart. Vertrouwen in competenties beïnvloedt regeloriëntatie dus niet via de houding ten aanzien van cliënten.

De mate waarin een contactambtenaar georiënteerd is op de regels is dan ook geen reflectie van haar of zijn persoonlijke onzekerheid. De bevindingen suggereren juist dat regeloriëntatie een uiting is van het vertrouwen van ambtenaren in hun eigen vaardigheden om met een complexe set van regels te werken, om zo aan de vereisten van hun werk te voldoen.

Conclusies

In de bestuurskundige en populaire literatuur heeft lange tijd het beeld overheerst dat ambtenaren een negatieve attitude ten aanzien van hun cliënten eropna houden (zie Bartels, 2013; King & Stivers, 1998). Dit proefschrift heeft laten zien dat dit beeld aan de realiteit veelal geen recht doet. Uit dit proefschrift kan geconcludeerd worden dat contactambtenaren, over het algemeen, een positieve attitude ten aanzien van hun cliënten hebben. Dat deze studie is uitgevoerd onder belastingambtenaren zet deze conclusie kracht bij. Waar beide

belastingdiensten zich nu bewegen naar een toezichtsvorm gericht op 'gerechtvaardigd vertrouwen' tussen belastingdienst en cliënt (Belastingdienst, 2012; FOD Financiën, 2018), zijn belastingambtenaren lange tijd gesocialiseerd in een controlefilosofie van verticaal toezicht; een toezichtsvorm gericht op afschrikking, controle, en verantwoording. Daarnaast worden belastingambtenaren vaak op pad gestuurd, omdat er iets *mis* is met de boekhouding van een cliënt. Dit kunnen sterke triggers zijn om een negatieve houding ten aanzien van clienten te ontwikkelen, maar dit proefschrift laat dus zien dat contactambtenaren veelal een positief beeld van burgers hebben.

Ten tweede kan uit dit proefschrift geconcludeerd worden dat de frontlinie van de bureaucratie een sociale context is waarin sociale relaties ertoe doen. Binnen de bestuurskundige literatuur is onvoldoende aandacht voor de sociale context van de ambtenaar. Door een sociaal-psychologische benadering te hanteren, heeft dit proefschrift laten zien dat sociale invloeden binnen de werkcontext een vormende kracht zijn van de houding van contactambtenaren tegenover cliënten. Dit proefschrift heeft aangetoond dat deze invloeden, van naaste collega's en de direct leidinggevende, vooral vormend zijn voor de emotionele componenten van deze houding.

De derde conclusie hangt samen met de tweede conclusie, namelijk dat management ertoe doet aan de frontline. Uit dit proefschrift is gebleken dat de sociale relatie tussen de contactambtenaar en de direct leidinggevende ruimte biedt aan informeel leiderschap. Deze vorm van leiderschap stelt de manager in staat om de contactambtenaar te beïnvloeden in haar of zijn houding ten aanzien van cliënten. Waar de aansturing van contactambtenaren in de literatuur veelal lastig wordt geacht door de discretionaire ruimte die zij hebben, suggereert dit proefschrift dat discretionaire ruimte een relationeel construct is, over de toepassing waarvan wordt onderhandeld tussen de ambtenaar en de manager. Dat deze sociale processen plaatsvinden tussen hen, onderschrijft het belang van investeringen in deze sociale relatie.

Dat contactambtenaren gestuurd kunnen worden in hun houding ten aanzien van cliënten kan gunstig zijn voor de organisatie, omdat deze sturing kan leiden tot homogeniteit in deze houding, onder contactambtenaren. Homogeniteit kan bijdragen aan de gelijke benadering en behandeling van burgers door contactambtenaren. Verder kan sturing helpen om een houding ten aanzien van cliënten te stimuleren die in lijn is met organisatiebeleid, zoals een houding van vertrouwen.

De mogelijkheid tot sturing van de ambtenaar in haar of zijn houding tegenover cliënten geeft echter ook reden tot voorzichtigheid. Homogeniteit kan resulteren in een verminderde gevoeligheid voor de behoeften en noden van burgers, doordat bepaalde gewoontepatronen ingesleten raken. Daarnaast worden houdingen gevormd door bewuste en onbewuste processen. Dit betekent dat organisaties en direct leidinggevenden onbewust kunnen aansturen op een houding tegenover cliënten die juist onwenselijk wordt geacht. Het sturen van de houding van contactambtenaren ten aanzien van cliënten kan daarom onwenselijke gevolgen hebben.

About the author

Shelena Keulemans (1988) studied Cultural Anthropology and Development Studies at the Radboud University Nijmegen. After obtaining a master's degree in Development Studies in 2010, she pursued a master's degree in Public Administration from the same university, graduating cum laude in 2013. In 2010, she was engaged as a research assistant in the advisory note on the 'Global Solidarity Opinion Poll', commissioned by DevCom Network, OECD-DAC. From 2011 to 2012, she worked as a medior researcher at the Dutch National Committee on Sustainable Development and International Cooperation (NCDO). In 2012, she also joined the WODC, the Scientific Research and Documentation Centre of the Dutch ministry of Justice and Security; first as an intern, then as a junior researcher.

In 2013, she joined the department of Public Administration of the Erasmus University in Rotterdam as a Ph.D. candidate to work on the NWO-funded Vidi project 'The other side of the gap: Do public officials trust citizens?' Within her Ph.D. project, she studied how street-level bureaucrats' attitude towards clients can be conceptualized and measured, and what the antecedents are of this attitude. Her primary research topics include citizen-state interactions, the operations of (street-level) bureaucracy, and bureaucratic socialization. She frequently integrates insights from social psychology into her research. During her Ph.D. project, Shelena participated in a number of method schools, such as the Essex Summer School in Social Science Data Analysis and the GESIS Summer School in Survey Methodology. She also presented at a number of international conferences, including the annual conference of the European Group of Public Administration (EGPA), the Public Management Research Conference (PMRC), and the annual conference of the Netherlands Institute of Governance (NIG). Shelena's research has been published in international peer-reviewed journals such as the Journal of Public Administration Research and Theory, Public Policy and Administration, Public Performance and Management Review, and International Journal of Public Sector Management.

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Street-level bureaucrats' attitude towards clients was traditionally thought not to matter as rules and formalistic impersonality were to guide their decision-making. At the frontlines of bureaucracy, these ideals can be difficult and undesirable to uphold. Street-level bureaucrats require discretion and have to rely on their professional judgments to deliver public services; requirements that create room for their attitudes to affect their work. This doctoral dissertation investigates the components and antecedents of street-level bureaucrats' attitude towards clients. It integrates insights from social psychology and public administration to conceptualize this attitude, develop a measurement instrument, and explore how forces that emanate in street-level bureaucrats' social context shape them in this attitude. By studying Dutch and Belgian tax auditors, this dissertation shows that street-level bureaucrats' attitude towards clients is a multidimensional construct. Furthermore, this dissertation brings to light that frontline supervisors function as an attitudinal role model to street-level bureaucrats. Work group colleagues have a modest impact on this attitude, though. Street-level bureaucrats adopt a positive attitude to clients through social and emotional support from the frontline supervisor and work group colleagues, and through high general self-efficacy beliefs. This dissertation concludes that there is an ethical side to (steering) street-level bureaucrats' attitude towards clients that should not be lost out of sight.