



GÖTEBORGS  
UNIVERSITET

DEPARTMENT OF POLITICAL SCIENCE

# WHAT CREATES TRUST FOR AN AUTHORITY

A qualitative comparative case study between  
authorities in Sweden

**Julia Lindholm**

---

|                  |   |
|------------------|---|
| Master's Thesis: | 30 higher education credits             |
| Programme:       | Master's Programme in Political Science |
| Date:            | 16 <sup>th</sup> of August 2017         |
| Supervisor:      | Peter Esaiasson                         |
| Words:           | 13 181                                  |

## **Abstract**

The focus of this thesis is how authorities communicate their mission in order to create trust and legitimacy among the citizens. The authorities that have been studied for this reason is the Swedish National Tax Board, the Swedish Public Employment Service and the Swedish Social Insurance Agency. They have been chosen on the premises of their rankings in the public opinion, where we find of the Public Employment Service and the Social Insurance Agency in the bottom of these while the National Tax Board is always in the top of these surveys. Therefore the point of departure of this thesis claims that apparently the National Tax Board must do something different compared to the other two authorities.

The research method is a qualitative comparative multiple-case study; this design conducts studying cases by using more or less identical methods. The design contains the logic of comparison between the three authorities and the instructions they receive from the government in terms of the appropriation warrants and the annual reports that the authorities present.

The thesis builds on the classical theoretical approaches regarding the trust and trustworthiness theory by Levi and Stoker and the legitimacy theory by Tom Tyler. The theoretical framework that is used in the thesis is designed and built upon the trustworthiness dimensions made by Levi and Stoker.

The findings of this study confirms the previous research that the authorities communicates that the citizens/customers shall view their actions as appropriate, just, legal and efficient to name a few and in that aspect - but to what extent differs a lot. An important finding is that the instructions from the government differs a lot and can be seen as something that as well affects the trust for the authorities. The result also shows that the Tax Board do communicate differently compared to the Public Employment Service and the Social Insurance Agency in order to achieve trust and legitimacy among the citizens.

*Keywords: trust, legitimacy, citizens, customer, authorities, government, appropriation warrants, annual reports, society*

## TABLE OF CONTENTS

|   |           |
|---|-----------|
| <b>1. INTRODUCTION .....</b>  | <b>4</b>  |
| 1. PREVIOUS RESEARCH.....   | 5         |
| 1.2 AIM AND QUESTIONS FOR RESEARCH.....                                   | 7         |
| 1.2.1 <i>Research questions</i> .....                                     | 8         |
| <b>2. PRESENTATION OF SELECTED AUTHORITIES.....</b>                       | <b>9</b>  |
| 2.1 THE SWEDISH PUBLIC EMPLOYMENT SERVICE .....                           | 9         |
| 2.2 THE NATIONAL TAX BOARD OF SWEDEN .....                                | 9         |
| 2.3 THE SWEDISH SOCIAL INSURANCE AGENCY .....                             | 10        |
| <b>3. THEORETICAL FRAMEWORK.....</b>                                      | <b>10</b> |
| 3.1 LEGITIMACY THEORY .....   | 11        |
| 3.2 TRUST AND TRUSTWORTHINESS .....                                       | 11        |
| 3.3 THE SLIPPERY SLOPE FRAMEWORK .....                                    | 12        |
| 3.4 THE ANALYTICAL FRAMEWORK.....   | 14        |
| 3.4.1 <i>Analytical framework</i> .....                                   | 15        |
| 3.4.2 <i>The Government's Appropriation warrants</i> .....                | 15        |
| 3.4.3 <i>The authority's annual reports</i> .....                         | 15        |
| <b>4. METHODOLOGY .....</b>   | <b>16</b> |
| 4.1 RESEARCH DESIGN AND OVERALL STRATEGY.....                             | 16        |
| 4.1.1 QUALITATIVE MULTIPLE CASE STUDY .....                               | 16        |
| 4.2 SELECTION OF CASES AND SAMPLES.....                                   | 18        |
| 4.3 DATA SET AND COLLECTION METHODS.....                                  | 19        |
| 4.4 DATA MANAGEMENT AND ANALYSIS STRATEGY.....                            | 20        |
| 4.4.1 EXAMPLE OF THE ANALYTICAL FRAMEWORK .....                           | 20        |
| 4.4.2 <i>The Government's appropriation warrant</i> .....                 | 20        |
| 4.4.3 <i>The Authority's annual report</i> .....                          | 20        |
| 4.5 TRUSTWORTHINESS AND ETHICS .....                                      | 21        |
| 4.5.1 RELIABILITY.....  | 21        |
| 4.5.2 VALIDITY.....   | 21        |
| <b>5. RESULTS &amp; DISCUSSION .....</b>                                  | <b>22</b> |
| 5.1 THE GOVERNMENT'S YEARLY APPROPRIATION WARRANT TO THE AUTHORITIES..... | 22        |
| 5.1.1 <i>TABLE 1: The Swedish Public Employment Service</i> .....         | 22        |
| 5.1.2 <i>TABLE 2: The National Tax Board of Sweden</i> .....              | 23        |
| 5.1.3 <i>TABLE 3: The Swedish Social Insurance Agency</i> .....           | 23        |
| 5.2 THE AUTHORITIES' ANNUAL REPORTS.....                                  | 24        |
| 5.2.1 <i>TABLE 4: The Swedish Public Employment Service</i> .....         | 24        |
| 5.2.2 <i>TABLE 5: The National Tax Board of Sweden</i> .....              | 25        |
| 5.2.3 <i>TABLE 6: The Swedish Social Insurance Agency</i> .....           | 26        |
| <b>7. CONCLUSION .....</b>  | <b>32</b> |
| <b>8. REFERENCES .....</b>  | <b>34</b> |

# 1. INTRODUCTION

*“Every authority system tries to cultivate a belief in its legitimacy”*

- Max Weber (1918:213)

The National Tax Board of Sweden (Skatteverket) is one of the most trusted authorities in Sweden, over the last years they have always been in the top of national surveys, which investigate the trust in authorities among the public opinion. It is quite remarkable that the authority that intrusive the citizen personal sphere in form of taking money without basically asking for permission is highly ranked in all surveys regarding citizens' trust for authorities. While in the bottom of these kinds of surveys we find two other, the Swedish Public Employment Service (Arbetsförmedlingen) and the Swedish Social Insurance Agency (Försäkringskassan). It is quite odd that these two that are suppose to support the citizens and their needs are in the bottom while the National Tax Agency is in the top of these surveys – how could that be?

Trust in authorities is closely linked to its legitimacy among the public opinion since it leads the citizens to believe that what the specific authority does is appropriate, just and proper (Tyler 2006:375). That the citizens trust their authorities is one of the most important fundamental parts of the welfare state's functioning (Rothstein 2014:15).

There has been a growth of interest in the developed “slippery slope” framework by Kirchler et al. (2008:210). The framework is an attempt to incorporate economic and psychological determinants in order to explain the willingness of tax compliance, where dynamic interactions between power and trust are considered. According to Kogler et al (2013:169) as assumed, the highest level of intended tax compliance and the lowest level of tax evasion were discovered in settings of high power and high trust. High trust is therefore important for the tax agency to function right and effective and something apparently the National Tax Board of Sweden have been succeeded to do. The National Tax Board, the Public Employment Service and the Social Insurance Authority are all enduring regular examination of the press and media but apparently must the National Tax Board do something different

compared to the Public Employment Service and the Social Insurance Authority in order to create trust and legitimacy.

## **1. Previous research**

Communication among authorities has attracted interest among many scholars. In particular, Fredriksson & Pallas have stated that one thing the Swedish authorities are doing is to invest large resources on communication. Except from the assignment to inform the citizens about current issues, their rights and obligations, the authorities communication is also a key to marketing and branding (Fredriksson & Pallas 2013:9).

Many of the authorities have communication departments and in more than 65 % of the authorities is the communication director a part of the management group (Fredriksson & Pallas 2013:5). The authorities are one of the largest buyers of services from advertising agencies and communication consultants. The most important principle that restrains the communication work within authorities in Sweden is according to the research of Fredriksson & Pallas the reputation principle. The reputation principle is how the authority is perceived in different contexts and among citizens (Fredriksson & Pallas 2013:5).

Previously research in trust and public opinion has mainly focused on citizens' judgements about the trustworthiness of "government" in general or of "most politicians". Some research has recently begun to focus on the consequences of judgements about the trustworthiness of specific actors and institutions (Levi & Stoker 2000:490). Levi & Stoker states that to be able to explain everyday political behavior, the "... *distrust of government may not be as important as distrust of particular authorities*" (2000:495). They inquire that the field of research must expand and go beyond the traditional focus on citizens' trust in government in general, to study the causes and consequences of citizens' trust in specific political actors, organizations or institutions (2000:495-496).

The previous research on the effects of trust on intended tax compliance contains of several studies, which support the idea that trust in authorities influence the compliance. Particularly Feld and Frey (2007) notice the importance of the relationship between taxpayers and tax authorities, stressing that shared respect towards another increases tax compliance level among the citizens. Hammar, Jagers and Nordblom (2009) state that tax compliance is encouraged by the trustworthiness in policymakers. Several studies report that trust in government and in the institutions positively affects the tax morale (Kogler et al. 2013:170).

According to Kirchler et al. the concept of the slippery slope framework can be usefully employed to illuminate that legitimacy and trust for tax authorities is gained when tax authorities communicate a “service and clients” attitude where the citizens act on the basis of perceived fairness of the system and comply voluntarily (2008:220). The highest level of intended tax compliance and the lowest level of tax evasion were found in conditions of high trust and high power (Kogler et al. 2013:169-170). In the framework perceived fairness is connected to the trust dimension since a just treatment of taxpayers help to maintain and build trust for the authority (Kirchler et al. 2008:219).

Recent research by Gangl et al. (2015) on the slippery slope framework suggests a development of the framework in order to understand the dynamics between trust and power. A conceptualization of the dynamics of trust and power is presented by differentiate coercive and legitimate power and reason-based and implicit trust. (2015:13). Their argumentation follows *“A negative dynamic between coercive power and implicit trust and a positive dynamic between legitimate power and reason-based trust explain how tax authorities can solve the social dilemma of taxpaying by either creating an antagonistic climate with enforced compliance, a service climate with voluntary cooperation, or a confidence climate with committed cooperation”* (2015:20). In comparison to Kirchler et al., they argue for that other authorities also can use the assumptions in order to gain trust but also for that future research should broaden the field to also investigate trust in fellow citizens and believes about their motivation to cooperate (2015:21). The focus on tax authorities and trust in previous research stated above focuses on what is the ideal relationship between power and trust, the research touches upon what is favourable to do in order to achieve trust – mainly to have a service and client-relationship with the citizens. Fredriksson & Pallas (2013:5) claim that there is a lack of research on how the authorities look at and relate to their communication as a tool to accomplish their tasks. They state that there is a form of mediatization among mostly of the Swedish authorities while there is a few that does not even bother to use resources on mediatization.

The Social Insurance Agency have produced a report regarding why the citizens have higher confidence in the National Tax Board than in the Social Insurance Agency and why the citizens confidence is so low for their own authority. The main reason for why the confidence is so low according to the report is depending on several factors which are fundamental in how the authority is achieve its commission and that the personal contact with the Social

Insurance Agency are mostly negative among the citizens. To compare the citizens experience the National Tax Board, as both helpful, service-oriented, and with a high level of expertise – which explains the high confidence in the authority. The report does not investigate if there is any difference in how they communicate with the citizens, instead they claim that their commissions are different which could be a part of the explanation why the National Tax Board receive more confidence in the national surveys (Försäkringskassan 2014, p. 4,16).

The Swedish SOM Institute claims that the reason why the authorities enjoy such different degree of trust can be explained differently (Rönnerstrand & Johansson 2010:5). The difference of trust among the authorities can be explained with the objective characteristics that differentiate the authorities, which affect the assessment made by the citizens of the specific authority's ability to handle their assignments. It may also depend on the extent to which the authorities are viewed as important or carriers of values that are considered as valuable for the society. The authorities that enjoy high confidence may be expected to combine the above stated criteria. Authorities whose tasks and service towards the citizens are based on testing a citizen's need never enjoy trust in as great an extent as authorities whose task is to provide services to citizens without distinction. The SOM Institute argues for that a comparison is not really fair if the authorities have completely different types of activities. (Rönnerstrand & Johansson 2010:5). The three authorities I have chosen is all a part of the welfare state and have the assignment to serve the people but their tasks differs. I will with my study not be able to answer the question why the gap in the trust among the citizens differs between these three authorities but I will be able to answer what they communicate and act towards their citizens and what the differences are between the authorities in how they do it.

## **1.2 Aim and questions for research**

What has not yet been investigated is if there is any difference in what authorities communicate towards the citizens in order to gain legitimacy and trust among them. As stated in earlier research to have a service and client approach is stated as favourable for the trust among the citizens but there has not yet been investigated what tax authorities and other authorities as well actually communicates and what kind of approach towards the citizens they have. Therefore it is necessary to see what exactly the National Tax Board communicates in their work compared to the Public Employment Service and the Social Insurance Agency.

My aim therefore is to investigate what and if there is a difference in how the authorities communicate to generate trustworthiness and what they communicate with their citizens to gain trust and legitimacy. My hypothesis is that the National Tax Board both communicates differently and may have another approach towards the citizens in order to create trust, trustworthiness and legitimacy compared to the Public Employment Service and the Social Insurance Agency.

As written in the introduction legitimacy and trust in authorities is one of the most fundamental parts of the welfare state's functioning and I would also like to add for the functioning of the democracy – this is why it is important, as a first step, to investigate what they choose to communicate in order to gain legitimacy and trust among the citizens.

### **1.2.1 Research questions**

To be able to answer the aim of my research, I will answer the following questions:

- *What do the authorities express in order to create trust and legitimacy?*
  
- *Does the National Tax Board communicate differently in comparison to the Social Insurance Agency and the Public Employment Service when it comes to how to create trust and legitimacy among the citizens?*

The following chapter lays the foundations for the empirical investigation that will follow to answer these questions. More specifically, the following chapter defines relevant concepts, situates the study in the research field in the area of legitimacy, trust and the public support for tax authorities and explains the relevance of the questions for research.



## **2. PRESENTATION OF SELECTED AUTHORITIES**

### **2.1 The Swedish Public Employment Service**

*“We make Sweden richer by making people and businesses grow”* (Arbetsförmedlingen 2017).

The main goal for The Swedish Public Employment Service is to help jobseekers and employers to find each other, to prioritize support for people who are far from the labour market and always increase the long-term employment among the citizens. Until January 2008, the Swedish Public Employment Service was a collective term for the part of the county labour committees' activities involving employment services. These belonged to the county labour boards, which in turn were parts of the former Swedish Labour Market Authority. Employment agencies were previously only managed by the state, but recently, the Swedish Public Employment Service has got competition by a number of private companies who, for payment, offer similar services. There are today 280 public employment offices throughout the country. At the Swedish Public Employment Service there are approximately 14 000 people currently working and the director general for the authority is Mikael Sjöberg since 2014. The budget for the authority was 2015 estimated to 74 billions SEK (Arbetsförmedlingen 2017)

### **2.2 The National Tax Board of Sweden**

*“The National Tax Board of Sweden’s vision is a society where everyone wants to do the right thing. The willingness to do the right is a major responsibility for us. We at the National Tax Board of Sweden have a responsibility to, together with others, create a better society”* (Skatteverket 2017).

The National Tax Board of Sweden was established 2004 when the National Tax Board (Riksskatteverket) was merged with the ten tax authorities that were dispersed over the country. The authority’s assignments are mostly conducted in their offices, which are located all over the country.

The National Tax Board’s main tasks are to collect taxes, manage the national registration, register estate inventory and be creditor for the government. Taxation is the most important part of the National Tax Board’s assignment and plays a decisive role in ensuring public sector financing and contributing to a well functioning society for both citizens and

businesses. The taxation of work income was 2012 944 billions SEK which was 25,6 per cent of the GDP. At the authority is currently 10 500 people working and they have at the moment no director general, since the former one Ingemar Hansson got fired in February 2017 after he twice was criticized for acting in violation against his professional role (Skatteverket 2017).

### **2.3 The Swedish Social Insurance Agency**

*“Our vision is a society where people feel safe if life takes a new turn”* (Försäkringskassan 2017).

The Swedish Social Agency was founded in 2005 and became a state authority when the Swedish National Insurance Administration is united with the 21 county insurance funds. The reason was to make it more similar throughout the country, strengthen the legal certainty and to shorten the process times and to be able to succeed the decision was made to create a whole new organisation (Försäkringskassan 2017).

The Swedish Social Insurance is for everyone who lives or/and work in Sweden. The insurance is an essential part of the public security systems and it is of great importance for individuals, households, business and companies but also for the entire economy of the society. Their mission is to decide and pay a large part of the benefits, which are included in the Social Insurance. These payments comprise of more than 200 billions SEK each year, which is six per cent of Sweden’s GDP. The Social Insurance is administered both of the Social Insurance Agency and the Public Pension Authority. The Social Insurance Fund is in charge of grants and allowances for people with disabilities, sick people and people with children while the Public Pension Authority task is pensions and other types of support for the elderly. At the Social Insurance Agency are 13 400 people currently working and the director general for the authority is Ann-Marie Begler since 2015. The budget for the authority was 2014 estimated to 200,121 billions SEK (Försäkringskassan 2017).

## **3. THEORETICAL FRAMEWORK**

In this section I will go through the definitions (legitimacy and trust) and theoretical framework (the slippery slope) that my scheme of analysis is built upon – in order to be able to investigate if there is any difference in how the three authorities communicate in order to gain trust and legitimacy among the citizens.

### **3.1 Legitimacy theory**

The definition of legitimacy in dictionaries follows “in accord with a rule”, in other words something is viewed as legitimate if it comply with the norms, values, beliefs, practices and procedures accepted by a group (Zelditch 2001:33).

According to Machiavelli power depends upon legitimacy and social influence. Jost and Major state, “*legitimacy is, quite literally, the key to politics*” (2001:4). Tom Tyler argues for that when legitimacy is achieved the citizens “*...feel that they ought to defer to decisions and rules, following them voluntarily out of obligation rather than out of fear of punishment or anticipation of reward*” (2006:375). The previous literature is unified when it comes to the value of legitimacy for the state, it is important for the authorities, institutions and institutional arrangements since it is considerably more difficult to gain influence over the citizens based only upon the possession of power. Coercive power requires large spending of resources to obtain influence over the citizens. One of the political and social theorists main argument is in order to be able to perform effectively the authorities shall convince the citizens that they “deserve” to rule and make decisions that will influence the quality of every citizens’ life (Tyler 2006:375-377).

A core finding in the procedural justice literature and research within the social psychology is that people are discovered more willing to defer decisions and rules by formal and informal legal authorities when those decisions are viewed as made fairly. When citizens are in contact with authorities procedures that are viewed as appropriate and reasonable generally encourages citizens to become committed and leading to a variety forms of cooperation, which includes rule following and making extra-role efforts to help the authority be both successful and effective. It is important for authorities to be viewed as legitimate since the citizens authorize those authorities to make decisions on what is right and wrong (Tyler 2006:379-380, 393).

### **3.2 Trust and trustworthiness**

The definition of trust I will use in my research originates from Levi & Stoker and follows: “*Trust is relational; it involves an individual making herself vulnerable to another individual, group, or institution that has the capacity to do her harm or to betray her. Trust is seldom unconditional; it is given to specific individuals or institutions over specific domains*”

(2000:476). An example, citizens during wartime may entrust their lives to the government but do not during peacetime trust the bureaucracies that expend funds.

Trust is about prediction and future, something to believe in advance and to expect some kind of implementation where the trust becomes the difference between expectation and implementation. If the expectations are fulfilled then trust is established and the prediction was right. If the expected implementation never occurs then the trust decreases. According to the Swedish SOM Institute trust is a kind of forecast tool and is impressionable for erroneous statements, it is easier to damage confidence and much harder to gain it. The trust conception consists of three analytical elements:

- 1) Subjects, people which have or not have trust
- 2) Objects, institutions or other people that you either have or not have trust in
- 3) Supply channels, mass media, personal contacts and experiences which convey information between the subjects and the objects

To be able to understand how to gain trust and how it changes, all the above elements need to be taken into account plus a fourth – the context. The trust can occur and change due to characteristics among the subjects, objects and the supply channels where everything takes place in a certain context. The trust can depend and change due to people's ideology and social experiences (qualities of the subject) and due to how different institutions perform (qualities of the object) but also due to the picture that is conveyed by the institution through the different kinds of media (the qualities of the supply channels). The context that dictates the relations can be occasional (a certain year but not the next year), geographical (a country, region, city and their specific status, e.g. war versus peace) or for example constitutional (an election year versus a non election year) (Holmberg, S., Weibull, L 2007:100). Also the morality of office holders can be an important foundation of political trustworthiness. To become a trustworthy government institution it is also important to be viewed as fair, to be transparent in their policymaking and to be open to competing views according to Tyler (1990), Levi (1997) and Daunton (1998) (Levi & Stoker 2000:484-485).

### **3.3 The slippery slope framework**

Paying taxes is a duty for citizens within a country, the primary interest of the state is therefore that their citizens pay taxes and also behave in compliance to the setting of tax rules

– regardless of the reasons for compliance. The same behavior can accordingly to Kirchler et al. (2008:211) result from above all two different motives:

- a) Citizens will obey because they calculate the costs for non-compliance is too high, or/and
- b) Citizens will obey because they feel obliged to do so as a members of community

I focus on the slippery slope framework as an operational tool in order to be able to use it to some extent in the design to my own theoretical framework for my research, it can for the authorities be used to consider regulatory strategies since the position they adopt towards taxpayers is important for compliance among the citizens. The slippery slope framework presents two different climates that usually the state and authority work within:

- 1) Antagonistic tax climate – where tax authorities have a “cop and robbers” attitude and the citizens will try to maximize their individual expected benefit and just comply when enforced to do so.
- 2) Synergistic tax climate – authorities have a “service and clients” attitude where the citizens will act on the basis of perceived fairness of the system and therefore also comply voluntary. The citizens may consider their tax share as a fair contribution to the welfare state. Factors that can contribute to the trust are according to Kirchler et al. (2008:220):

- *Subjective tax knowledge*
- *Participation*
- *Positive attitudes towards taxes*
- *Favourable norms on the personal, social and national level*
- *Perceived fairness in distributional, procedurals and retributive terms*
- *A considerate use of power*

Prinz et al. (2014:21) claim that a combination of power and trust is crucial but that being served as a customer and when the quality of service is high might enhance the willingness of compliance among citizens. Van Dijke & Verboon highlight the importance of procedural fairness and investigate when it positively influences voluntary tax compliance. Two of their studies revealed converging evidence for idea that tax authorities procedural fairness is especially effective when it comes to encouraging voluntary tax compliance among citizens with low trust in authorities (2010:81). Procedural fairness according to Van Dijke &

Verboon refers to “... *the perceived fairness of procedures used to make allocation of decisions*” (2010:81) and continues to state that “*Procedures are, for instance, perceived as more fair when followers are allowed to voice their opinion in authorities’ decisions and when authorities take decisions accurately and without regard for self-interest*” (2010:81). For authorities one strategy that may be effective to restore damaged trust is to deliver a social account – apologising and explicitly admitting responsibility or controversy denying the responsive for harm done (2010:89). The limitations of earlier research is the focus on the tax authorities and omits other types of authorities and citizens willingness to comply towards them – that the citizens comply with the national tax authority may be the most important for the state but for the welfare state it is also of great value that the citizens comply and have trust for other authorities.

### **3.4 The analytical framework**

My analytical framework is based on the two dimensions presented in the research of Levi and Stoker (2000), which claim that trust is a judgement that can mainly be conceptualized in two ways, a) dichotomously – one either distrusts or trusts, or b) in a more graded approach – one distrusts or trusts to a degree. There is a risk that one neither distrusts nor trusts another since judgements are expected to inspire courses of action, distrust may for example inspire to less willingness to cooperate. The judgement of trust reflects beliefs about the trustworthiness of the other, in this case regarding authorities. Trustworthiness is as well relational but in a more limited sense because even when trust is not present, a person or institution can still possess the attributes of trustworthiness – which guarantee potential trustees that the trusted party will not betray their trust. These attributes can be structured along two dimensions:

- 1) “... a commitment to act in the interest of the truster because of moral values that emphasize promise keeping, caring about the truster, incentive compability, or some combination of all three (Levi & Stoker 2000:476).”

When we say that someone is trustworthy, often we mean only the specific commitment but there is a second dimension:

- 2) “... competence in the domain over which trust is being given. The trustworthy will not betray the trust as a consequence of either bad faith or ineptitude” (Levi & Stoker 2000:476).

Levi and Stoker see two possible approaches to define trustworthiness and only one of them have been used in existing survey research, *“the first one defines trustworthiness terms of role responsibilities: those characteristics that are (ostensibly) morally entailed by the role that the political actor has assumed”* (Levi & Stoker 2000:497). The second approach focuses on whether the potential trustee believes that the political actor, institution or authority will act in her interests or at least not against them. I will not be able to answer if the *“potential trustee believes that the political actor, institution or authority will act in her interests or at least not against them”* but I will investigate what kind of competence the authority communicate about themselves, what the citizens may already have or need and the society as a whole. I have clashed the two dimensions into one row in my analytical framework since I believe that the competence and commitment goes hand in hand both when it comes to the meaning and also because it is hard to separate them in the material I have been studying (the governments yearly appropriation warrants and the authorities annual reports).

**3.4.1 Analytical framework**

**3.4.2 The Government’s Appropriation warrants**

**Authority x**

| Commitment, good intentions and competence | What the government state about the authority | What is stated about the society and its citizens |
|--|---|---|
| Year x                                     |   |   |

**3.4.3 The authority’s annual reports**

**Authority x**

| Commitment, good intentions and competence | What they state about themselves | What they state about the society and its citizens |
|--|----------------------------------|--|
| Year x                                     |                                  |  |

In my analysis I will investigate what the each of the three authorities communicate about themselves, the society and the citizens regarding the two dimensions presented above by Levi and Stoker. My aim, as I stated earlier, is to investigate if what and how the authorities communicate differ in order to reach trust and legitimacy. It is important to make a clarification that when I state, “*in order to reach trust and legitimacy*”, it can both be that the authorities state “in order to achieve trust... we will.../have to” but it is as much what they state and say about themselves, the society and citizens - what kind of picture the authorities communicates about themselves, their vision, the society and their citizens. In the method chapter I will give an example on how apply the analytical framework on my study material.

## **4. METHODOLOGY**

### **4.1 Research Design and Overall Strategy**

#### **4.1.1 Qualitative multiple case study**

My research method is a qualitative comparative multiple-case study; this design conducts studying cases by using more or less identical methods. The design contains the logic of comparison since it entails that we will be able to understand a phenomena better when it is put in comparison to two or more meaningfully contrasting situations or cases (Bryman 2016:64-65).

*According to Bryman (2016:64) is “the main argument in favour of the multiple-case study is that it improves theory building”.* By comparing more than one case I am in a better position to establish the conditions in which a theory will or not hold, which could be a fundamental part to the understanding of causality. To study a few case deeply increases the understanding of the factors that explains the operation of observed patterns within a particular context. The most desirable outcome will be if I am able to examine the operation of generative causal mechanisms in contrasting or similar contexts in comparison to my own study (Bryman 2016:67-68).

This study seeks to assess whether:

- 1) The government’s instructions to public authorities differ in order to achieve legitimacy and trust



- 2) The public authorities communicate differently in order to achieve legitimacy and trust

In order to be able to answer my research questions I will collect my data in following material:

- 1) The government's yearly appropriation warrants to the authorities
- 2) The authorities' annual reports

The government's appropriation warrants is an annual letter containing general rules and guidelines on how the authorities will govern and which kinds of activities the special authority should focus on but the authorities can throughout the year be given new tasks during the year (Arbetsförmedlingen 2017). It is therefore in my interest to also map what kind of instructions each authority is given in order to achieve trust and legitimacy for their work and among the citizens. It is mostly likely that there are already differences in their assignments from the government on how they shall communicate and work with their assignments.

The annual report is description over the authorities activities and results of the past year and could be described as an "answer" to the government's appropriation warrants. It is easy to access the material and every authority more or less follow the same design and therefore you know what to expect to get to know. The annual reports I believe give the best overview of what the authorities have achieved the past year and is also where they communicate their goals, aims and what to improve and that is why I have chosen to have annual reports as a part of my data in this study.

I have chosen to start to analyse every fourth year of appropriation warrants and annual reports since the year the authorities were established and always the last year (2016)

- The National Tax Board of Sweden (2004)
- The Swedish Social Insurance Agency (2005)
- The Swedish Public Employment Service (2008)

Due to my time limit I have to narrow down the years that I will investigate and also because every other year I believe is enough in order to be able to answer the research questions.

And towards the material I will ask following questions:

- *What do the government communicate in the yearly appropriation warrant to the authorities in order to create trust and legitimacy?*
- *What do the authorities communicate in their annual reports regarding trust and legitimacy?*

## **4.2 Selection of cases and samples**

My strategy when it comes to case selection have been to select my cases on the basis of similarity rather than difference when it comes to the composition of the authorities and their assignment towards society, they have all of great value towards the welfare state. The advantage of this strategy is that hopefully I will be able to say that any differences that I find between the cases in terms of the main focus will be due to the factors that I will rate as important rather than to differences between the cases at the outset (Bryman 2016:67-68).

On the other hand they differentiate on the basis of quantitative indicators of the trust among the citizens for authorities. To do so could result in findings that are similar to the cases can be as interesting as those that separates them. The difference have as I stated in the introduction is that the National Tax Board is one of the most trusted authorities in Sweden, over the last years they have always been in the top of the national surveys, which investigate the trust in authorities among the public opinion meanwhile the Swedish welfare system, the Public Employment Service and the Social Insurance Agency always are in the bottom of these surveys (Bryman 2016:68).

My research will not give an answer to which factors that could be the reason for the big difference in trust among the citizens when it comes to the trust for authorities. I will be able to answer if there is a difference in how and what they communicate and how much they do it in order to communicate trust and legitimacy. By choosing my cases along most similar when it composition but not when it comes to how high the trust is among the citizens helps me capture the benefits from both designs. To choose on the basis of similarity is kind of a more open-ended approach to selecting cases but meanwhile since I have also been selecting because of difference in trust I expect that one or more factors can be significant for the focus of my research. The aim is to reveal potential factors that could be responsible for the differences that are observed. That is why I have chosen to investigate in their communication skills, I expect that there is a difference in how they communicate – I believe that the National Tax Board acts differently in the way they communicate with the citizens. To examine

whether it is on their own behalf or the instructions from the government is also a focus in my investigation. I am aware of the criticism towards multiple case study research, as Dyer and Wilkins argue following “... *that it tends to mean that the researcher pays less attention to the specific context and more to the ways in which cases can be contrasted*” (Bryman 2016:68). I argue that since my choice to have chosen cases on both similar case- and difference case-design I avoid the above stated risk in my research.

### **4.3 Data set and collection methods**

In order to find answers to my question I have decided to do three investigations

I will in my collection of data be using official documents deriving from the state and news articles. J. Scott (1990:6) make a set of important distinctions which contains of four criteria for evaluating the quality of documents:

1. *Authenticity - is the evidence genuine and of unquestionable origin?*
2. *Credibility – is the evidence free from error and distortion?*
3. *Representativeness – is the evidence typical of its kind, and if not, is the extent of its typically unknown?*
4. *Meaning – is the evidence clear and comprehensible?*

My data can both be viewed as authentic and as having a meaning, in the awareness of being both clear and comprehensible to my research. The two other criteria by Scott require to some extent greater consideration. When it comes to credibility the question is whether the documentary source is biased – e.g. these documents can be interesting just because of the biases they uncover. Further when it comes to credibility attention is necessary in attempting to treat the documents as descriptions of reality. The issue of representativeness can be crucial since the material are in a sense unique but it is also their official character that makes them interesting in their own right. Regarding the if the official documents are clear and comprehensible is not always the case and we know that they tend to be bureaucratic written and sometimes even difficult to understand these documents if you tend to not be familiar with the subject in question (Bryman 2016:552-553). I argue for that it would not be the case in my research, the documents I have collect and investigate have been clear and also generally comprehensible as well.

**4.4 Data Management and analysis strategy**

The government’s yearly appropriation warrant to the authorities is published at the government’s official webpage and then I have filed them as PDF on the computer. My collection of data regarding the annual reports has been gathered and downloaded from each of the authorities’ websites and then I have also filed them as a PDF on my computer. The analysis strategy is to read through and “put” all the relevant material (sentences) in my analytical framework model and thereafter compare it between the three authorities in the both cases – the government’s yearly appropriation warrant to the authorities and the authorities annual reports. The annual reports consist often of over hundred pages and therefore I have chosen to present the “typical” sentences in my results table that I believe represent the overall idea of the authorities work for increasing the legitimacy and trust. There are of course other potential materials that I can add to my analysis, e.g. news articles and communication strategy documents but my aim is to investigate what the government and the authorities communicate in the outset of the authorities’ duties and work.

**4.4.1 Example of the analytical framework**

This is an example of how the analytical framework is used and is therefore shortened.

**4.4.2 The Government’s appropriation warrant**

**The National Tax Board of Sweden**

| Commitment, good intentions and competence | What the government state about the authority  | What is stated about the society and its citizens   |
|--|--|---|
| 2004                                       | Goal: <i>“To ensure that tax, customs and tax revenue is sought in a legal and economically efficient manner while simplicity is sought and crime is counteracted”</i> | <i>“The goal is that the Swedish Tax Agency and the enforcement system will support the public and business community's willingness to act right.</i> |

**4.4.3 The Authority’s annual report**

**The National Tax Board of Sweden**

| Commitment, good intentions and competence | What they state about themselves | What they state about the society and its citizens |
|--|----------------------------------|--|
|  |                                  |  |

|      |  |  |
|------|--|--|
| 2004 | <p><i>“We are one of the world’s most effective tax boards. There is a legal certainty and efficiency in our recovery operations that are unique. We are outstanding in terms of the use of new technologies to improve our business and service to the citizens.”</i></p> | <p><i>“The long-term goal is that the citizens and companies consider it easy to do right”</i></p> |
|------|--|--|

## 4.5 Trustworthiness and Ethics

Reliability, validity and generalizability are important criteria for measuring the quality, severity and wider potentiality of research in qualitative studies.

### 4.5.1 Reliability

When it comes to reliability, there are two kinds – the external versus the internal reliability. The former one refers to the possibility to which a study can be copied and used in other studies and/or cases. This could be difficult to do in a qualitative study since the possibility to which a study is replicable is very reliable on the social environment of the “original” study (Bryman, 2016:383-384). My study is possible to replicate to both other authorities within Sweden but also it is possible to do a similar research and use the same analytical framework in other countries. The results may of course differ because it is different analysis objects or/and in another country. Then it is the internal reliability, which refers to the level of agreement in the research team and since I do my own study I need to be extra carefully what and how I chose to take into account in the research method (Bryman, 2016: 383-384). Since I was the only researcher I have been forced to be extra careful and hold on to an objective approach when I do my research and read the material that consists of my study. The internal validity can always be questioned when it is only one researcher, as in my case an, and therefore it is important that there is a good compliance between the theoretical concepts and the operational indicators in the study (Esaiasson, et al., 2012:80).

### 4.5.2 Validity

To achieve high internal validity according to Esaiasson et al. (2012:79) there should be a good compliance between the theoretical concepts and the operational indicators within the study. This has been my pursuit to do by examining earlier research and to find and be able to precise and define the most important concepts and ideas and then measure the occurrence and frequency of the central concepts in my own research and data that I have collected. Then

there is also the external validity, which refers to the degree to which the results in the study can be generalized across social settings. In general it could be quite hard to generalize the result of a qualitative study since they are usually based on case studies with small samples (Bryman, 2016: 383-384, Esaiasson, et al., 2012:80).

**5. RESULTS & DISCUSSION**

This section is structured as following; first the appropriation warrants for each authority is presented in table forms and then the annual reports for every authority in table forms are presented. The result section ends with a sum-up comparison between the three authorities.

**5.1 The government’s yearly appropriation warrant to the authorities**

**5.1.1 TABLE 1: The Swedish Public Employment Service**

| Commitment, good intentions and competence | What the government state about the authority  |
|--|--|
| 2008                                       | <i>“The activities are conducted in an effective, uniform and legal manner. Other goals: regulatory simplification”.</i> |
| 2012                                       | <i>“Efforts to break long-term unemployment: increase the quality”</i>   |
| 2016                                       | <i>“The authority should work cost-efficient”</i>  |

The government’s yearly appropriation warrants to the Public Employment Service state that the authority’s assignments should be efficient; it is mentioned in every warrants I have analysed (year 2008, 2012 and 2016). In the appropriation warrant of 2012 quality is for the first time mentioned but it is not mentioned any further what kinds of actions and/or improvements that needs to be done in order to increase the quality. In the 2016-year’s appropriation warrant it is mentioned that the authority should work cost efficient. Throughout the years it is not mentioned anything about the citizens’ trust for the authority or activities for increasing the trust.

### 5.1.2 TABLE 2: The National Tax Board of Sweden

| Commitment, good intentions and competence | What the government state about the authority  | What the government state about the society and its citizens   |
|--|--|--|
| 2004                                       | <p><i>“to ensure that tax, customs and tax revenue is sought in a legal and economically efficient manner while simplicity is sought and crime is counteracted”</i></p> <p><i>“...the authority will seek to improve information to the public and business so that they provide, at the outset, more and more accurate and complete information. Service and information should be customized and the accessibility should be good”</i></p> <p><i>“...the efforts to improve written and oral communication with the public and businesses should continue”</i></p> | <p><i>“The goal is that the Swedish Tax Agency and the enforcement system will support the public and business community's willingness to do right”</i></p>  |
| 2008                                       | <p><i>“The pursuit of tax profits must be guaranteed in a legal and socially efficient manner, as well as in a cost-effective and simple way for citizens and businesses”</i></p>  | <p>The assignment for the authority is <i>“to ensure the financing of the public sector and contribute to a well functioning society for citizens and business and counter crime”</i></p> <p><i>“Citizens and companies should have trust in the authority's activities”</i></p> |
| 2012                                       | <p><i>“The tax profits must be guaranteed in a legal and socially efficient manner and in a manner that is cost-effective and easy for citizens and businesses”</i></p>  | <p><i>“Citizens and companies should have trust in the authority's activities”</i></p>   |
| 2016                                       |  | <p><i>“The Authority shall also assess the extent to which the Authority's actions have contributed to meeting the Government's objectives to simplify for businesses and to facilitate citizens”</i></p>  |

Constant improvement is something the government point out towards the National Tax Board throughout the years. To prevent crime is mentioned in every appropriation warrant that is investigated in this study. There is a chapter about preventative work in terms of service and information and this is something that are recurrent in all the yearly appropriation warrants. The government state throughout the years the importance of *“the public and business community's willingness to do right”* and their contribution to a *“well functioning society for citizens and business”*.

### 5.1.3 TABLE 3: The Swedish Social Insurance Agency

| Commitment, good intentions and competence | What the government state about the authority  | What the government state about the society and its citizens  |
|--|--|---|
| 2006                                       | <p><i>“...Access to social security insurance and its administration should be high. The administration of social insurance must be legal, effective and with high quality. Legal certainty, efficiency and quality should increase”</i></p> | <p><i>“The insured will receive the benefits they are entitled to”</i></p>                                  |
| 2010                                       | <p><i>“With the aim of creating a long-term sustainable foundation for effective and legal certainty, the Government has, with the 2010 budget</i></p>   | <p><i>“In order for trust in social insurance, it is essential that the insurance fund's activities</i></p> |

|             |   |  |
|-------------|---|--|
|             | <i>bill, given the Swedish Social Insurance Agency an increase in its administrative resources. Development efforts for a more efficient business must continue”</i>  | <i>are characterized by good service and good treatment and that the right person receives the right compensation on time”</i><br><br><i>“The authority shall also state the measures and how they will make it easier for the customers in every process”</i> |
| <b>2014</b> | <i>“Efficiency of the work and improvements”</i>  | <i>“Shall promote a well-functioning sick-leave process, characterized by the right person being given the correct measure in time, so that more people regain their work ability and be given the opportunity to return to work”</i>                          |
| <b>2016</b> | <i>“The insurance fund's operations shall be effective and legal certainty, and shall be characterized by good service and high availability”</i><br><br>This year there is a chapter named <i>Development of the quality</i> where it is stated that the authority shall report <i>“the development of quality in the handling and implemented measures aimed at improving quality”</i><br><br>The report shall contain of a description on how they ensures legal certainty, correct decision and proper payment and how the Authority works to reduce the accidental errors.<br><br><i>Development of efficiency</i> - Report the development of the authority’s overall effectiveness.<br><br><i>Development of trust</i> – A report of the development of trust, which should contain already made efforts and planned efforts to increase trust | <i>“The social insurance must be applied correctly and with high quality so that the right person receives the right compensation on time”</i>   |

The government state throughout the years the importance of efficient work, correctness and that improvements must be done for increasing the trust for the authority.

## 5.2 The authorities’ annual reports

Every annual report of the authorities begins with an introduction of the Director General, which summarizes the year’s activities, incidents and adversities.

### 5.2.1 TABLE 4: The Swedish Public Employment Service

| <b>Commitment, good intentions and competence</b> | <b>What they state about the themselves</b>   | <b>What they state about the society and its citizens</b>   |
|---|---|---|
| <b>2008</b>                                       | <i>“The new organisation shall create more benefits for the customer...”</i><br><br><i>“It has been challenging to meet the future needs in forms of a better platform from a customer perspective”</i><br><br><i>“...contribute to a more legal, uniform and effective organisation”</i> | The purpose with the new organisation was to <i>“facilitate the task to focus and to take care of the customers”</i>  |
| <b>2012</b>                                       | <i>“We have Sweden's most beautiful mission”</i><br><br><i>“...develop the business in the direction of increased efficiency, legal certainty and uniformity. Our focus will contribute to increased cost efficiency and</i>  | <i>“Those who need the services of the Public Employment Service should have high trust for the authority.</i><br><br><i>“The aim is to have the customer in focus”</i> |



|             |  |   |
|-------------|--|---|
|             | <i>increased trust among those who use our services”</i>   |   |
| <b>2016</b> | <p>Aims to be an effective and modern authority and “authorities must have the citizens’ trust”</p> <p>“...better availability with simpler and more efficient service...”</p> <p>“A simpler, more uniform and transparent regulatory framework would give greater legitimacy to labour market policy and help lay the foundation for increased trust in the Employment Service, not least by creating better conditions for the authority to handle cases more effectively and legally</p> <p>“Overall, the Swedish Public Employment Service’s skills supply is on the right track in increasing scope and quality. The work takes time because it involves long-term processes that require several years. The long-term impact will be safer employees, health-promoting workplaces, better service to customers and increased trust among citizens”</p> | <p>“... efforts to strengthen the authority's ability to prevent and detect incorrect payments, contraventions and fraud are strategically important and important for the society”</p> |

## 5.2.2 TABLE 5: The National Tax Board of Sweden

| <b>Commitment, good intentions and competence</b> | <b>What they state about the themselves</b>  | <b>What they state about the society and its citizens</b>   |
|---|--|---|
| <b>2004</b>                                       | <p>“The one who stops getting better ends to be good”(2004:3), he continues, “We are one of the world’s most effective tax boards. There is a legal certainty and efficiency in our recovery operations that are unique. We are outstanding in terms of the use of new technologies to improve our business and service to the citizens.”</p> <p>“That we become more unified across our domain and that we become more efficient”</p> | <p>...achieved clearer legal governance and reduced regional differences. These kinds of actions is what builds the trust for the authority among the citizens</p> <p>The vision: “A society where everyone want to do the right thing”</p> <p>“The intention is that citizens and companies should report transfers, leave declarations, pay their taxes and not deduct liabilities and obligations that one can not or does not want to full-fill. To approach the vision, it is important to work for simple rules and forms...”</p> <p>“To know that those who cheat get caught is the most important thing for the trust”</p> <p>“The long-term goal is that the citizens and companies consider it easy to act right”</p> |
| <b>2008</b>                                       | <p>“We do not win trust with the big gestures, but every day in the meeting with citizens and companies. We have gone forward in terms of both trust and consideration. One might say that it has become easier for citizens and businesses to do the right thing, thanks to our work”</p>   | <p>“The most important thing to do in order to increase the trust of those who have been subject to control is to have a good dialogue. The Tax Board must listen to the arguments of citizens and companies - so that they feel fairly treated”</p>  |
| <b>2012</b>                                       | <p>The high trust is also mentioned as the high efficiency, the importance of correctness and that their work contributes to a well functioning society but state at the same time that they can not do it own their own</p>   | <p>“A society where everyone want to do what’s right”</p> <p>“We are all involved - employees, decision makers and citizens. The Swedish Tax Board has a central social function and concerns everyone. Our task is to ensure that the decisions taken by the parliament are implemented. Because we seem to pay the right tax - neither more or less than the law states. We will also prevent and combat crime and ensure that the records of people are correct”</p> <p>“We have a responsibility, together with others, to create a</p>   |

|             |  |  |
|-------------|--|--|
|             |  | <i>better society”</i>   |
| <b>2016</b> | <p><i>“The authority plays an important role in the society and therefore it is important that the authority is always characterized by a good deal of respect for those we are in favour of”</i></p> <p><i>“ It is about having a plan and finding out, and knowing that what is going to be done is done and done in a good and safe manner”</i></p> | <p><i>“...strengthen the norms of a society where everyone want to do the right thing, and to increase the risk of detection”</i></p> <p>For the willingness to pay taxes: <i>“must be guaranteed in a legal and socially efficient manner, in a manner that is cost-effective and easy for citizens and businesses”</i></p> <p><i>“Trust in us is simultaneously influenced by the trust in society as a whole. The Tax Board may also contribute to affecting long-term norms and increase trust in government administration in general”</i></p> <p>The work that the authority is doing <i>“contributes to a high level of trust in the democratic system”</i></p> |

### 5.2.3 TABLE 6: The Swedish Social Insurance Agency

| <b>Commitment, good intentions and competence</b> | <b>What they state about the themselves</b>   | <b>What they state about the society and its citizens</b>   |
|---|---|---|
| <b>2006</b>                                       | <p><i>“...the insured, our customers, are not satisfied today. In other people's surveys and in our own measurements, the image of the authority shines as a square, suspicious and bureaucratic organization”</i></p> <p>The aim is to create <i>“a modern, efficient and service-oriented authority that better responds to the demands and needs of citizens and customers. The authority will be easier to understand and reach; the processing will be done faster while the decisions are correct. There must be zero tolerance against cheating”</i></p> <p><i>“...strives for to be an authority in top class which have the citizens trust when it comes to service, treatment and efficiency”</i></p> | <p><i>“Citizens and taxpayers should be able to make sure that only those entitled to compensation and grants receive it”</i></p> <p><i>“It should be easy, fast and right for the client”</i></p>  |
| <b>2010</b>                                       | <p><i>“It goes well for the Social Insurance Agency ... it can be said that there is still a lot that can and should be improved, but also clear evidence that we have come a long way in many important areas”</i></p> <p><i>“Simple, fast and correct”</i></p>  | <p><i>The customers review of the authority's work and the picture that media is given is not good, rather that the authority is not able to do anything right</i></p> <p><i>“A number of quality enhancing efforts have been implemented, especially based on the goal of improving service to customers”</i></p> <p><i>“Easy,<br/>- It is simply meant that the contacts between the authority and the customers should be adapted to the needs of the customers, that the customers should have good opportunities to come into contact with the authority, that the authority should use an intelligent language in the information and to have a friendly and respectful response”</i></p> |
| <b>2014</b>                                       | <p>Transformed their vision and business idea into customer promises, <i>“which together with our business strategy Lean form the basis of our valuation management”</i></p> <p>The management philosophy<br/> - <i>“A human view based on trust, respect and consideration”</i><br/> - <i>“A holistic view of our business based on the creation</i></p>   | <p><i>“The goal is to better meet the needs of the insured customers”</i></p> <p><i>“For a society where people feel confident when life takes a new turn”</i></p> <p><i>“Our business idea is to give people influence over their own life situation. Through knowledge, empathy and understanding, we will ensure that everyone who meets us</i></p>  |

|             |   |   |
|-------------|---|---|
|             | <i>of value for the ones we exist for”</i>  | <i>understands their rights, receives the right support and is treated with dignity. We help to break the barriers that can exist between people and work, parenting, rehabilitation or development. We are the enemy of powerlessness”</i><br><br><i>“You will always feel that we meet you with respect and understanding. You will always feel that we make your everyday life safer. You will always feel that we make it easier for you”</i> |
| <b>2016</b> | <i>“The challenges have been many in 2016. They will certainly not be fewer in the coming year. Challenges we now face with great humility”</i><br><br><i>The trust is stated to depend mainly on “how well we fulfil our mission and if we have a functioning core business” and “Therefore, a number of efforts are being made to facilitate for the customers”</i> | <i>Public trust in the Social Insurance Fund has developed positively during 2010 – 2015</i>  |

The aim of this study was to investigate what the authorities express in their annual reports in order to create trust and legitimacy and if the National Tax Board communicate trust and legitimacy among the citizens differently in comparison to the Social Insurance Agency and the Public Employment Service. To do so the government’s appropriation warrants were analysed in order to be able to investigate whether they differ toward each authority in order to achieve legitimacy and trust.

The findings presented in the three tables regarding the **appropriation warrants** above show a significant difference in what type of activities the authorities should do and aim for according to the government, especially for the Public Employment Service. There is no content in the appropriation warrants for the Public Employment Service (Table 1) that includes encourage and/or activities for strengthening trust and legitimacy.

The government encourage all three authorities to be efficient, legal and to act with simplification but to varying degrees, these are all in line with the dimension 1) by Levi & Stoker (2000:476): *“...a commitment to act in the interest of the truster because of moral values that emphasize promise keeping, caring about the truster, incentive compability, or some combination of all three”*. Regarding the dimension 2) by Levi & Stoker (2000:476): *“...competence in the domain over which trust is being given”* there is no such instructions for the Public Employment Service. For the Tax Board some of the instructions can be linked to the dimension 2) such as *“...improve information to the public and business so that they provide... more and more accurate and complete information”* (2004) and *“The tax profits must be guaranteed in a legal and efficient manner...”* (2008, 2012). The government’s instructions for the Social Insurance Agency recognizes also the dimension 2), as *“how they*

*will make it easier for the customers in every process” (2010) and “The social insurance must be applied correctly and with high quality” (2016).*

The appropriation warrant for the Tax Board (Table 2) differs specially when it comes to that it is claimed what their contribution is; *“a well functioning society” (2008)* but also that the government state that the mission is to *“support the public and business community to do right” (2004)* and the importance of counter crime. As Table 3 shows, the appropriation warrants for the Social Insurance Agency (2010: *“...make it easier for the customer in every aspect”*) is in similar to the Tax Board’s (2016: *“...simplify for business and to facilitate citizens”*) warrants, but there are recurrent claims for the Social Insurance Agency about the need for *increased* activities as the legal certainty, efficiency and quality and also the need for a report considered the development of efficiency and trust. One significant difference is that the government use the term “client” when talking about the citizens in the appropriation warrants for the Social Insurance Agency while in the Tax Board’s appropriation warrants the term “citizens” are present through all the years.

Consider the **annual reports**, three main themes were identified:

- 1) How the authorities choose to approach the citizens
- 2) How each authority approach their mission
- 3) The instructions in the appropriation warrants for all the three authorities agrees fairly to the annual reports’ content

Regarding how the authorities choose to approach the citizens, the Public Employment Service and the Social Insurance Agency choose to approach the people as clients, while the Tax Board chooses to address the people as citizens in *“a society where everyone want do what is right”*. Their vision is recognized from the government’s appropriation warrants and is recurrent over the years. The Public Employment Service states the importance of having *“the customer in focus”*, while the Social Insurance Agency claim that it should be *“easy, fast and right for the client”*. Both the Public Employment Service and the Social Insurance Agency addresses that their mission have been challenging over the years, while the Tax Board state that *“We are one of the world’s effective tax boards”*. In the annual report from 2006 the Social Insurance Agency states *“...the image of the authority shines as a square, suspicious and bureaucratic organisation”*

The Tax Board is also in comparison to the other two authorities stating their importance for the society *“We have a responsibility, together with others, to create a better society”* and that they *“contributes to a high level of trust in the democratic system”*. The rhetoric’s of the Social Insurance Agency changes in 2014 and they are addressing more directly what and how to act towards their customers: *“For a society where people feel confident when life takes a new turn”*, to give people (instead of customer) *“influence over their own lives”* and that they are *“...the enemy of powerlessness”*. The authority states in the latest annual report that *“Public trust in the Social Insurance Fund has developed positively during 2010 – 2015”*. The rhetoric’s is familiar to the one that the National Tax Board has had over the years, both the authorities state how they need to approach the citizen/client (how they approach the people still differs). The National Tax Board states that they *“must listen to the arguments of citizens and companies – so that they feel fairly treated”* and that they consider it easy to do right and to have a good dialogue with those who have been subjects for control. The Social Insurance Agency also claims the importance of easiness and *“to have a friendly and respectful response”* and to have an empathy and understanding approach towards the customers.

The Public Employment Service did not get any directions from the government in the appropriation warrants about neither the importance of trust or how to reach high trust, but the authority itself states 2012 that authorities must have the citizens trust times and 2014 that *“Those who need the services of the Public Employment Service should feel high trust in the authority”*. They have neither changed their rhetoric’s towards a one more similar to the National Tax Board as the Social Insurance Agency has during the past years. It is not mentioned how the customers should be directed more than to have them in focus (2014) of their work and to have *“...better availability with simpler and more efficient rules”* (2016). Instead the authority state that a creation of better conditions for the authority to handle cases more effectively and legally would increase the trust for the Employment Services, this kind of criticism towards the government is nothing that neither the National Tax Board or the Social Insurance Agency provide in their annual reports.

Lets again return to the to dimensions that have been the frame for my analytical framework – in order to be able to summarize the authorities annual reports. Regarding the dimension 1) all the three authorities state to caring about the truster, to be promise keeping and incentive compability. As stated in the comparison between the appropriations warrants the degree is

varying between the authorities and as stated above the approach differs as well. As Tom Tyler (2006:379) states that the citizens are more willing to accept decisions if those are viewed as made fairly is something that both the Tax Board and the Social Insurance Agency have taken into account in their yearly annual reports, e.g. the Tax Board concludes, *“The Board must listen to the arguments of citizens and companies – so that they feel fairly treated”* (2008) and the Social Insurance Agency; *“...we will ensure that everyone who meets us... is treated with dignity”* (2014).

Throughout the years have the Tax Board always had the vision *“A society where everyone wants to do the right”* (2004), it is a clear message to the citizens and to say that indirectly that *We believe in you* and together with the statement *“We have the responsibility, together with others, to create a better society”* (2012). These statements are also valid for the dimension 2) *“... competence in the domain over which trust is being given. The trustworthy will not betray the trust as a consequence of either bad faith or ineptitude”* (2000:476). Regarding the presence of the dimension 2) in the other two authorities annual reports it differs a part. The Public Employment Service state in 2008 that the purpose of the new organisation was to *“facilitate the task to focus and to take care of the customers”* which can be seen as a try to increase the customers believe in that *“the trustworthy will not betray the trust...”* (2000:476). As stated earlier the Social Insurance Agency clearly changed their rhetoric in 2014, in a way that reminds a lot like the one the Tax Board has had since their start in 2004. The Social Insurance Agency stated already in 2006 year’s annual report: *“the image of the authority shines as a square, suspicious and bureaucratic organisation”* but in 2014 they claim *“Through knowledge, empathy and understanding, we will ensure that everyone who meets us understands their rights, receives the right support...”*. What is important to notice is that in a comparison with the appropriation warrant from the same year, there is no kind of instruction from the government that the Social Insurance Agency should change their rhetoric or to transform their vision and business idea into customer promises, the government urges just *“efficiency of the work and improvements”* (2014) which can be interpreted very freely.

The three authorities differ in the expression and the amount of text when it comes to how to achieve trust and legitimacy, which also is stated because the instructions from the government vary a lot. For the Swedish Public Employment Service the instructions can be regarded as deficient and expected to be more comprehensive since the trust for the authority

among the citizens is very low. Every year for the Swedish Public Employment Service the instructions that can be in somehow linked to trust and legitimacy is not more than one sentence and the word trust is not mentioned as stated earlier. Although the statement from 2008 “*The activities are conducted in an effective, uniform and legal manner*” as “*Regulatory simplification*” are also instructions for the two other authorities but expressed more comprehensive.

It could be expected that the instructions for the Social Insurance Agency would be similar as to the Public Employment Service but that is not the case, the instructions are much more exhaustive and accurate as can be seen in Table 3, words as *easier, applied correctly, high quality, efficiency, legal, trust and customer* is present in the instructions and is regarded as confidence building according to the dimensions of Levi and Stoker and are also confirmed by the previous literature. As stated earlier, the big difference in the instructions to the Tax Board compared to the other two is the importance of to the contribution to “*a well functioning society*” (2008) and the recurrent statement that the goal to “*...support the public and business community’s willingness to do right*” (2004). It is obvious that the Tax Board have an important part of the welfare system but it is still surprising that the government does not give the Public Employment Service any instructions regarding the trust or mention it in the appropriation warrants.

As it has been found in both the appropriation warrants and the annual reports the Tax Board has had different instructions from the government and they have also described their activities and approach towards the citizens differently compared to the Public Employment Service and the Social Insurance Agency in order to create trust and legitimacy. It was a bit of a surprise that the Social Insurance Agency have clearly been inspired by the Tax Board’s rhetoric’s when they on their own initiative 2014 changed their own rhetoric’s as has been stated earlier in the discussion. In another aspect it should not be that surprisingly that other authorities tries to imitate the Tax Board’s story of success. It can therefore also be questioned if the statement that is done by Kirchler et al. (2008) in the presentation of the Slippery Slope Framework that a synergistic climate is to strive for where a service and clients attitude towards the citizens is present. Prinz et al. (2014:21) state also that “*...being served as a customer and with high quality of service might enhance the compliance*” Both the Swedish Public Employment Service and the Social Insurance Agency approach the citizens as clients while the Tax Board approach them for what they actually are – citizens. I must say that I do

not understand why especially the Social Insurance Agency use the word customer, customer is something that you choose to be when you choose a service or to buy a product among other services and products. When you turn to the Social Insurance Agency, you have no other option to choose or turn to and therefore the word customer is not correct. In comparison to the Swedish Public Employment Service where the market is deregulated and there are other private options to turn to and therefore the use of the word customer is more understandable.

## 7. CONCLUSION

In conclusion, the findings suggest that the authorities have both similarities and differentiations when it comes to what they express in order to create legitimacy and trust among the citizens. A key finding is that when it comes to the instructions regarding the authorities work for (increased) trust and legitimacy the annual reports agrees quite well to those – with a few exceptions e.g. the Social Insurance Agency 2014s annual report.

The Public Employment Services instructions from the government are way shorter in comparison to the other two and the difference between the National Tax Board and the Social Insurance Agency is how they approach the citizens. The Tax Board always had their vision “*A society where everyone wants to do the right*” (2004), it is a clear message to the citizens and to say that indirectly that *We believe in you* and together with the statement “*We have the responsibility, together with others, to create a better society*” (2012). Through this research it has been demonstrated that these kinds of statements are the most obvious ones that the Tax Board does in their communication that differs from what the other two authorities communicate in order to create trust and legitimacy among the citizens. The vision of the Tax Board is already set by the government in the appropriation warrants for the authority while in the case of the Social Insurance Agency there is no such vision in the instruction from the government that they present in their annual report 2014: “*A society where people feel confident about when life takes a new turn*” and “*You will always feel that we meet you with respect and understanding. You will always feel that we make your everyday life safer. You will always feel that we make it easier for you*”. These approach in communication reminds a lot about the one who the Tax Board always has had, as stated in the discussion. Four years later the Social Insurance Agency states that “*Public trust in the Social Insurance Fund has developed positively during 2010 – 2015*”.



At a first glance it is easy to believe and state that one of the reasons is because of the changed rhetoric and approach towards the citizens but this is also a limitation of this study. It is possible that it is one reason for the increased trust but it is too early to state if that is the case, which also is the limitation of this study. There are reasons for generalizability of this study, that it may apply to the Swedish authorities in general but it is not sure enough so that could be stated. This study is a first step to investigate what the authorities communicate towards the citizens in order to achieve trust and legitimacy but similar studies needs to be made and then include more cases. The theoretical framework has it limitations since and need to be broadening and at the same time be more specific in order to ensure the comprehensiveness of the studies. I encourage other researchers to apply this kind of studies to other countries in order to be able to do a comparison between countries.

The findings of this study confirms the previous research that the authorities communicates that the citizens/customers shall view their actions as appropriate, just, legal and efficient to name a few and in that aspect - but to what extent differs a lot. An important finding is that the instructions from the government differs a lot and can be seen as something that as well affects the trust for the authorities. The result also shows that the Tax Board do communicate differently in order to achieve trust and legitimacy among the citizens.

## 8. REFERENCES

- Arbetsförmedlingen (2017). *Regleringsbrev* <https://www.arbetsformedlingen.se/Om-oss/Om-Arbetsformedlingen/Styrning-och-resultat.html> 2017-08-07
- Arbetsförmedlingen, 2017. Regioner och marknadsområden. 2017-06-26  
<https://www.arbetsformedlingen.se/Om-oss/Om-Arbetsformedlingen/Organisation/Regioner-och-marknadsomraden.html>
- Arbetsförmedlingen, 2017. Uppdraget. 2017-06-26 <https://www.arbetsformedlingen.se/Om-oss/Om-Arbetsformedlingen/Verksamhet/Uppdraget.html>
- Arbetsförmedlingen, 2017. Vision och värdegrund. 2017-06-26  
<https://www.arbetsformedlingen.se/Om-oss/Om-Arbetsformedlingen/Verksamhet/Vision-och-vardegrund.html>
- Bryman, A., 2016. *Social research methods Fifth.*, Oxford: Oxford University Press
- Esaiasson, P. et al., 2012. *Metodpraktikan : konsten att studera samhälle, individ och marknad 4.*, [rev.] uppl., Stockholm: Norstedts juridik.
- Fredriksson, Magnus & Pallas, Josef. Med synlighet som ledstjärna. *Division of Media and Communication Science Research Report 2013:1*
- Försäkringskassan 2017, Vår vision. 2017-06-26 <https://www.forsakringskassan.se/omfk>
- Försäkringskassan, 2017. Om socialförsäkringen. 2017-06-26  
[https://www.forsakringskassan.se/omfk/vart\\_uppdrag/om\\_socialforsakringen](https://www.forsakringskassan.se/omfk/vart_uppdrag/om_socialforsakringen)
- Försäkringskassan 2017, Vårt uppdrag. 2017-06-26  
[https://www.forsakringskassan.se/omfk/vart\\_uppdrag/socialforsakringens\\_historia](https://www.forsakringskassan.se/omfk/vart_uppdrag/socialforsakringens_historia)
- Försäkringskassan, 2017. Socialförsäkringens historia. 2017-06-26  
[https://www.forsakringskassan.se/omfk/vart\\_uppdrag/socialforsakringens\\_historia](https://www.forsakringskassan.se/omfk/vart_uppdrag/socialforsakringens_historia)
- Försäkringskassan, 2017. Ledning, styrning och uppföljning. 2017-06-26  
[https://www.forsakringskassan.se/omfk/vart\\_uppdrag/ledning\\_styrning\\_uppfoljning](https://www.forsakringskassan.se/omfk/vart_uppdrag/ledning_styrning_uppfoljning)
- Gangl, Hofmann & Kirchler, 2015. Tax authorities' interaction with taxpayers: A conception of compliance in social dilemmas by power and trust. *New Ideas in Psychology*, 37, pp.13–23.
- Holmberg, S., Weibull, L. & SOM-institutet, 2007. *Det nya Sverige trettiosju kapitel om politik, medier och samhälle: SOM-undersökningen 2006*, Göteborg: SOM-institutet, Göteborgs universitet.
- Jost, J.T. & Major, B., 2001. *The psychology of legitimacy : emerging perspectives on ideology, justice, and intergroup relations*, Cambridge: Cambridge University Press.
- Kirchler, Hoelzl & Wahl, 2008. Enforced versus voluntary tax compliance: The "slippery slope" framework. *Journal of Economic Psychology*, 29(2), pp.210–225.

- Kogler, C. et al., 2013. Trust and power as determinants of tax compliance: Testing the assumptions of the slippery slope framework in Austria, Hungary, Romania and Russia. *Journal of Economic Psychology*, 34, pp.169.
- Levi, M. & Stoker, L., 2000. Political Trust and Trustworthiness. *Annual Review of Political Science*, 3(1), pp.475–507.
- Prinz, Aloys, Muehlbacher, Stephan & Kirchler, Erich, 2014. The slippery slope framework on tax compliance: An attempt to formalization. *Journal of Economic Psychology*, 40, pp.20-34.
- Rothstein, Bo (2010) Välfärdsstat, förvaltning och legitimitet. I Rothstein, Bo (red.), *Politik som organisation: Förvaltningspolitikens grundproblem*, 4 uppl., SNS Förlag, Stockholm.
- Rönnerstrand, Björn & Johansson, Susanne, 2010. Förtroende för myndigheter; Riks-SOM-undersökningen 1986-2007. *Förtroende för myndigheter; Riks-SOM-undersökningen 1986-2007*.
- Skatteverket 2017, Om oss. 2017-06-26  
<https://www.skatteverket.se/omoss/organisation.4.7b610ded10741da92fa80001414.html>
- Skatteverket 2017, Organisation. 2017-06-26  
<https://www.skatteverket.se/omoss/organisation.4.7b610ded10741da92fa80001414.html>
- Skatteverket 2017, Vår verksamhet. 2017-06-26  
<https://www.skatteverket.se/omoss/varverksamhet.4.65fc817e1077c25b832800015922.html>
- Skatteverket 2014. Skatter i Sverige. SKV 152 utgåva 17. 2017-06-26  
<https://www.skatteverket.se/download/18.3f4496fd14864cc5ac9cf58/1418913620973/skatter-i-sverige-skattestatistisk-arsbok-skv152-utgava17.pdf>
- Skatteverket, 2017. Styrning och uppföljning. 2017-06-26  
<https://www.skatteverket.se/omoss/varverksamhet/styrningochuppfoljning/dethargorskatteverket.4.7856a2b411550b99fb780008148.html>
- Tyler, Tom R. Psychological Perspectives on Legitimacy and Legitimation. *Annual Review Psychology* 2006, 57:375-400
- van Dijke & Verboon, 2010. Trust in authorities as a boundary condition to procedural fairness effects on tax compliance. *Journal of Economic Psychology*, 31(1), pp.80–91.
- Weber, M., 1918. Economy and society. In Roth, G & Wittich, C. (Eds). Berkeley, CA: California University Press.
- Zelditch, M. 2001 “Theories of Legitimacy” in Jost, J.T. & Major, B., 2001, pp. 33-53. *The psychology of legitimacy : emerging perspectives on ideology, justice, and intergroup relations*, Cambridge: Cambridge University Press.

## **Authorities annual reports**

### **The Swedish National Employment Services**

Arbetsförmedlingen (2009). *Årsredovisning 2008*. Stockholm

Arbetsförmedlingen (2013). *Årsredovisning 2012*

<https://www.arbetsformedlingen.se/download/18.3485b9a713b6ad32ce183ac/1401114604963/Arsredovisning-2012.pdf> 2017-08-06

Arbetsförmedlingen (2017). *Årsredovisning 2016*

<https://www.arbetsformedlingen.se/download/18.9eec90f15a3a45b2497ec9d/1488269701675/arbetsformedlingens-arsredovisning-2016.pdf> 2017-08-06

### **The Swedish National Social Insurance Agency**

Försäkringskassan (2007). *Årsredovisning 2006*. Stockholm

Försäkringskassan (2011). *Årsredovisning 2010*. Stockholm

Försäkringskassan (2015). *Årsredovisning 2014*

[https://www.forsakringskassan.se/wps/wcm/connect/283a0441-c8d9-4b0d-9aeb-2e44abb2aca6/AR2014\\_web.pdf?MOD=AJPERES&CVID=](https://www.forsakringskassan.se/wps/wcm/connect/283a0441-c8d9-4b0d-9aeb-2e44abb2aca6/AR2014_web.pdf?MOD=AJPERES&CVID=) 2017-08-06

Försäkringskassan (2017). *Årsredovisning 2016*

<https://www.forsakringskassan.se/wps/wcm/connect/09f5f42a-e930-4cdb-b0ad-13bb9d97e172/fk-arsredovisning-2016.pdf?MOD=AJPERES&CVID=> 2017-08-06

### **The Swedish National Tax Board**

Skatteverket (2005). *Årsredovisning 2004*. SKV 165:13, Solna.

Skatteverket (2009). *Årsredovisning 2008*. SKV 165:17

<https://www.skatteverket.se/download/18.58a1634211f85df4dce80008716/1359707305404/16517.pdf> 2017-08-06

Skatteverket (2013). *Årsredovisning 2012*. SKV 165:21

<https://www.skatteverket.se/download/18.133ff59513d6f9ee2eb1d1d/1364892936013/16521.pdf> 2017-08-06

Skatteverket (2017). *Årsredovisning 2016*. SKV 165:25

<https://www.skatteverket.se/download/18.57cadbbd15a3688ff4456cd/1487840837092/arsredovisning-skatteverket-2016-skv165-utgava25.pdf> 2017-08-06

## **Government's yearly appropriation warrants**

### **The Swedish National Employment Services**

Regleringsbrev för budgetåret 2008 avseende Arbetsförmedlingen  
Regeringsbeslut 2, 2009-01-29, A2009/376/A  
<http://www.esv.se/statsliggaren/regleringsbrev/?RBID=11485> 2017-07-23

Regleringsbrev för budgetåret 2012 avseende Arbetsförmedlingen  
Regeringsbeslut I 3, 2012-12-06, A2012/3866/A, A2012/3914/EXPCH  
<http://www.esv.se/statsliggaren/regleringsbrev/?RBID=14990> 2017-07-23

Regleringsbrev för budgetåret 2016 avseende Arbetsförmedlingen  
Regeringsbeslut 4, 2016-12-14, A2016/02391/A, A2016/02217/A  
<http://www.esv.se/statsliggaren/regleringsbrev/?RBID=18254> 2017-07-23

### **The Swedish National Social Insurance Agency**

Regleringsbrev för budgetåret 2006 avseende Försäkringskassan  
Regeringsbeslut 2007-02-08, S2007/1411/SF S2007/1199/SF  
<http://www.esv.se/statsliggaren/regleringsbrev/?RBID=9694> 2017-07-23

Regleringsbrev för budgetåret 2010 avseende Försäkringskassan  
Regeringsbeslut II:3, 2011-02-17, S2011/487/SF, S2011/990/SF, S2011/1811/SF  
<http://www.esv.se/statsliggaren/regleringsbrev/?RBID=13460> 2017-07-23

Regleringsbrev för budgetåret 2014 avseende Försäkringskassan  
Regeringsbeslut I:1, 2015-02-12, S2015/894/SF  
<http://www.esv.se/statsliggaren/regleringsbrev/?RBID=16628>

Regleringsbrev för budgetåret 2016 avseende Försäkringskassan  
Regeringsbeslut I:6 2016-12-20, S2016/07871/SF  
<http://www.esv.se/statsliggaren/regleringsbrev/?RBID=18270>

### **The Swedish National Tax Board**

Regleringsbrev för budgetåret 2004 avseende Skatteverket  
Regeringsbeslut 46, 2003-12-11, Fi2003/6152  
<http://www.esv.se/statsliggaren/regleringsbrev/?RBID=5112> 2017-07-23

Regleringsbrev för budgetåret 2008 avseende Skatteverket  
Regeringsbeslut 4, 2008-10-16, Fi2008/5982  
<http://www.esv.se/statsliggaren/regleringsbrev/?RBID=10877> 2017-07-23

Regleringsbrev för budgetåret 2012 avseende Skatteverket  
Regeringsbeslut I 6, 2012-11-29, Fi2012/4371  
<http://www.esv.se/statsliggaren/regleringsbrev/?RBID=14578> 2017-07-23

Regleringsbrev för budgetåret 2016 avseende Skatteverket  
Regeringsbeslut I 10, 2016-12-20, Fi2016/04643/S3  
<http://www.esv.se/statsliggaren/regleringsbrev/?RBID=18187> 2017-07-23