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## **Rules or Rights? Equity in bureaucratic decision-making to achieve better quality of government outcomes**

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# Universiteit Leiden

## **Master Thesis**

Rules or Rights?

Equity in bureaucratic decision-making to achieve better quality of government outcomes

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# Abstract

This thesis provides an alternative view on the Quality of Government (QoG) framework. The current norm within this framework is that impartiality in bureaucrats' decision-making leads to better governmental outcomes because citizens perceive the government institutions to be more effective. Based on criticisms of this framework, this thesis provides an alternative metric of decision-making for street-level bureaucrats; equity: decision-making by government officials that temporarily favors members of marginalized groups in society over people that come from a privileged group in society with the purpose of creating more equality amongst societal groups. It is hypothesized that equity affects citizens' perceptions of governmental institutions in four ways: (1) it increases the suitability of decisions made by street-level bureaucrats to the individual cases, (2) it increases the accessibility of public institutions to citizens, (3) it decreases the predictability of a requests' outcome and (4) it decreases the timeliness with which is responded to citizens' requests. Based on these four hypotheses, the general expectation is that equity creates a better citizen perception of governmental institutions. To test this, an exploratory small-N comparative case study is made in which the Dutch SVB and Allowance of the Dutch Tax Department are compared. The aim is to provide scholars with a more nuanced understanding of the QoG framework and for practitioners to have a wider tool-set available which they can use to provide services to citizens.

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# List of acronyms

**AiO:** aanvullende inkomensvoorziening ouderen

An additional payment for elderly when the general elderly payment is not enough

**AKBW:** algemene kinderbijslagwet

A social allowance parents get based on the number of children they have

**AKW+:** extra algemene kinderbijslag

an additional allowance parents get when the AKWB is insufficient

**ANW:** algemene nabestaandenwet

An allowance people get when their partner who was the main source of income passed away

**DGTSL:** Directoraat-Generaal Toeslagen

The allowance department of the Dutch Tax Authority

**SVB:** Sociale Verzekeringsbank

The Dutch Public Organization tasked with the payment of social insurances

**SZW:** Sociale Zaken en Werkgelegenheid

The Dutch ministry of a social affairs and employment opportunities

**QoG:** Quality of Government

# Chapter 1: Introduction

Many Public Administration scholars argue that one of the core features for a good bureaucracy is that bureaucrats apply impartiality to their decisions (Rothstein & Teorell, 2008a; Mungiu-Pippidi, 2020; Bågenholm, Bauhr, Grimes & Rothstein, 2021; Charron, 2021; Rotberg, 2014; Nistotskaya 2020). The reasoning behind this is that impartiality makes the decision-making process predictable and fairer for citizens. This in turn should result in enhanced economic and social outcomes created by government institutions. The reason for this is that it makes the relationship between citizens and organizations better because citizens perceive the organization to be more predictable and legitimate (Rothstein & Teorell, 2008a). Within this argument, impartiality is defined in two ways. On the one hand, it means following the specified policy when making decisions and only considering those characteristics of cases that are explicitly specified within the policy. On the other hand, it means that bureaucrats should place the general societal benefits above the benefits of an individual (Rothstein & Teorell, 2008a; Nistotskaya, 2020).

The notion of impartiality stems from a broader framework known as Quality of Government (QoG). The underlying assumption of this framework is that there are certain elements within a government that makes it better at creating beneficial economic and societal outcomes. To identify the characteristics of government that contribute to these outcomes, a distinction is made between the input and output side of government (Rothstein & Teorell, 2008a; Rotberg, 2014; Nistotskaya, 2020). The input side refers to the way in which people have access to power and how they can influence the government. Examples of this include whether everyone can vote and the extent to which lobbyists or corporations have an influence on politics (Fukuyama, 2008; Nistotskaya, 2020). The output side of government refers to how bureaucrats execute their power, for instance what they take into consideration when making decisions as well as the procedures that are in place for decision-making (Rotberg, 2014; Rothstein & Teorell, 2008a; Rothstein & Teorell 2008b). Impartiality, specifically in the first definition regarding which characteristics are taken into account within decision-making, is understood as part of the output side of government, because it emphasizes how bureaucrats should exercise their power (Rothstein & Teorell, 2008a; Bågenholm, Bauhr, Grimes & Rothstein, 2021; Rotberg, 2014; Nistotskaya, 2020). Given that impartiality emphasizes the importance of following policies in the way they are specified, it becomes a norm in which bureaucrats refer to the rules when making decisions since they are discouraged from using bureaucratic discretion (Nistotskaya, 2020; Longo, 2008).

## 1.1 Problem area

Despite the abovementioned importance of impartiality as a feature of a good bureaucracy, there are various criticisms of this norm. According to the theory, impartiality is successful in creating better QoG outcomes, because the predictability results in a higher perceived legitimacy of the government institution (Rothstein & Teorell, 2008a; Nistotskaya, 2020). However, Suzuki and Demircioglu (2019) find that not all groups in society perceive impartiality as enhancing public service quality. Specifically, vulnerable groups seem to struggle with impartiality and perceive an institution with this norm as less legitimate (p. 757-759). A second criticism on impartiality offers a potential explanation for these diverging perceptions on impartiality. Impartiality does not allow the entirety of someone's circumstances or personal characteristics to be considered and thus means that not all decisions or policy implementations are tailored to the needs of individual citizens (Longo, 2008; Stensöta, 2010). This is amplified by the impossibility of legislating every potential aspect of an individual case, because people do not fit into boxes. Attempts to do so often make policies too complicated to execute and tend to result in harsh outcomes (Longo, 2008; Van den Berge, 2021; Frederik, 2021). As such, policies cannot offer a solution for the untailed policy outcomes created by impartiality.

These criticisms are not purely theoretical but get invigorated in practice through various scandals. In the Netherlands, the Childcare Allowance Scandal sparked outrage over the way in which bureaucrats from the Tax Authorities stringently applied policies which caused many parents to be unjustly marked as frauds. Because of this, many parents had to pay back large sums of money and could not get further allowances which put them into severe debt (Frederik, 2021). Concurrently, in the United Kingdom, the Windrush Scandal caused similar anger when it came to light that many Black-Britons who had immigrated from the Caribbean were detained or even deported after the implementation of the 'Hostile Environment Act' in 2012 because the policies were executed in a way that did not consider individual characteristics (Kirka, 2022).

## 1.2 Research question and hypothesis

Based on the abovementioned criticisms, this thesis proposes an alternative norm for bureaucratic decision-making, equity. The definition of this concept is: decision-making by government officials that temporarily favors members of marginalized groups in society over people that come from a privileged group in society with the purpose of creating more equality



amongst societal groups. In this decision-making, the primary objective is on what someone needs rather than on what the impartial solution would be. Contrary to impartiality, this encourages bureaucrats to consider the specific contextual circumstances of the case they are working on and use their discretion to create better outcomes in both that individual case as well as for society at large. This provides an alternative as to how bureaucrats should make decisions and as such equity is a normative concept that operates at the same level of impartiality, the output-side of Quality of Government.

Based on this proposed alternative, this thesis will answer the following research question: *How can a norm of equity improve the output-side of Quality of Government?* Given that both the authors arguing in favor of impartiality as well as those critical of impartiality argue that societal outcomes occur through the perception of citizens towards an institution, the hypothesized answer to this question is that equity as decision-making metric in public institutions improves the citizen support for these public institutions among citizens in general and specifically of vulnerable groups (Rothstein & Teorell, 2008a; Rothstein & Teorell, 2008b; Longo, 2008; Nistotskaya, 2020; Suzuki & Demircioglu, 2019).

### 1.3 Methodology

To answer the research question, this thesis will make use of an exploratory small-n case comparison in which two cases are juxtaposed. This creates an in-depth counterfactual of a scenario in which equity is used and a scenario in which impartiality is used, thus allowing for the study of the mechanism through which equity operates (Toshkov, 2016; Locke & Thelen, 1995). This counterfactual comparison will center around four core concepts; (1) predictability of decisions, (2) accessibility, (3) suitability of decisions with citizens' needs and the law and (4) timeliness of bureaucrats' decisions. These will be further detailed and hypothesized in the methodology chapter.

The aim of this methodology is to explore and analyze how potential mechanisms of the theory operate which results in a developed theory that can be further tested in future research. This methodology requires both within-case analysis, for which the method of process-tracing will be used, and a contextual comparison which identifies sticking points for comparisons and contextualizes this in the setting in which these cases operate (Collier, 2011; Beach & Pedersen, 2013; Locke & Thelen, 1995). The exact way in which these methods are applied is specified in the third chapter of this thesis.

The following two cases are chosen for this thesis: the Dutch Social Insurance Bank (*Sociale Verzekeringsbank*, henceforth SVB) and the Allowance department of the Dutch Tax Authority (*Directoraat-Generaal Toeslagen Nederlandse Belastingdienst*, henceforth DGTSL). This choice is based on the comparability of both cases. Both organizations operate in a similar field since the DGTSL oversees the payment of allowances whereas the SVB arranges the payment of social insurances in cases of illness, retirement and other circumstances. Furthermore, both organizations operate within the Netherlands which means they operate in the same political environment with the same citizens evaluating them which means there are no differences in these areas that can affect the outcome. There are some differences within the legal confinement of both organizations that could potentially affect the outcome between the organizations. Therefore, these will be collected and analyzed in the fourth and fifth chapter.

For the comparison to contribute to answering the research question, one of the cases needs to use a norm of equity whereas the other uses the norm of impartiality. The SVB will be used as a case in which equity is used. They started using ‘The Garage’ in 2016, a way of problem solving in which they bring together bureaucrats with different expertise to find solutions in cases where a policy does not help a citizen in the way the policy was intended. Based on the effects of ‘The Garage’ bureaucrats throughout the organization are encouraged to make more use of their bureaucratic discretion to make case decisions according to the norm of equity so they can help more people (Berg et al., 2019). Contrary to this, various investigations into the Childcare Allowance Scandals have shown that the DGTSL operates in the opposite manner since they often follow policies very literally and concerns from individual bureaucrats are not used to improve policy outcomes (Frederik, 2021; Rapport Cultuuronderzoek Belastingdienst, 2020). Furthermore, when looking at the values of the bureaucrats within the DGTSL more than half of the employees indicate they focus their work primarily on the rules and procedures that are in place, which aligns with a norm of impartiality (Rapport Cultuuronderzoek Belastingdienst, 2020, p. 25-29).

### 1.3 Relevance and limitations

This small-N comparative research into the way through which equity can be beneficial for a better QoG is relevant to both academic literature as well as society at large. Having a clear picture of how and when equity can be used enables practitioners to make decisions in such a way that they benefit individual citizen’s cases and thus create beneficial societal outcomes.

This can potentially limit the likelihood of previously mentioned scandals or change sub-optimal government outcomes. However, it is important to note that the solution of equity is likely only effective in a western-style democracy because it requires certain checks-and-balances as well as a lack of corruption among bureaucrats to prevent bureaucrats from using this in a way that only benefits themselves (Nistotskaya, 2020). This thus limits the societal relevance of this thesis in a geographical sense, but since the effects within the right system can still be significant, this research is relevant for society and practitioners alike.

Furthermore, this thesis has academic relevance as it contributes to the understanding of the QoG framework. Despite some scholars fearing that QoG becomes a cluttered concept when there is focus on multiple characteristics (Nistotskaya, 2020; Rothstein & Teorell, 2008a), equity provides an alternative view on bureaucrats' decision-making and the effects of this on societal outcomes. This can contribute to a better understanding of the way in which bureaucrats exercise power affects society, specifically it provides clarity on when and how mechanisms of equity and impartiality affect public organizations through the perception of citizens.

Before diving into the research, one final note should be made. Impartiality is often seen as a normative theory because it prescribes a certain behavior for civil servants (Longo, 2008; Engster, 2020). In that light, this criticism on this concept, which proposes an alternative for impartiality, might also be perceived as a normative criticism. This is a fair criticism, because this thesis would not have been written if the author did not believe there is room for improvement in the QoG framework and the behavior of civil servants as a consequence of that framework. This might result in implicit biases in use of language that readers should be aware of. However, this thesis is written according to scientific and objective standards with regard also for data and evidence that support impartiality and criticize explanatory mechanisms identified as part of equity in this thesis.

The rest of this thesis consists firstly of a literature analysis and theoretical framework in which the origins and criticisms of impartiality are detailed after which the alternative of equity is fully developed. After that, the third chapter contains the methodology that is used within this thesis in which the concepts are operationalized, and the methods are further specified and justified. The fourth chapter will then contain the data collection of both cases, specifically this includes the process-tracing of the SVB and Tax Authority. The fifth chapter focuses on the data analysis in which the contextual comparison between the two cases will be made. Finally, the sixth chapter is the conclusion of this thesis which will draw lessons from the research that is conducted and provide recommendations for future research.

## Chapter 2: Literature analysis and theoretical framework

In this chapter, a literature review will highlight how public administration research developed around societal and economic contributions by public institutions. Specifically, it starts off with discussing theories of good governance and how the framework of Quality of Government (QoG) arose from discussions around good governance. Secondly, the QoG framework will be analyzed with an emphasis on the norm of impartiality, the debate surrounding this norm and the implications this has for bureaucrats' behavior. Based on this debate, a new notion of equity will be proposed which finds its origin in the notion of logic of care and ethics of care and Longo's (2008) criticisms of impartiality. Finally, it will be made clear how the notion of equity can contribute to academic research as well as societal impacts from bureaucrats' behavior.

### 2.1 Good governance

How can a government contribute to a better and more prosperous society? That is the question that underlies a lot of research in the field of public administration and political science since Douglas North (1990) established a connection between public institutions and the economic outcomes of the country in which they operate. This resulted in a research focus on a concept called good governance (Nistotskaya, 2020; Bågenholm, Bauhr, Grimes & Rothstein, 2021). Good governance is a broad term that encompasses all factors within a government that contribute to better social wellbeing and economic development (Nistotskaya, 2020). Consequently, this resulted in a multidimensionality of good governance which, critics argue, made the concept useless (Rothstein & Teorell, 2008a). Multidimensionality creates issues because there are too many factors at once at play which makes the connections between various aspects vague and hard to define. Consequently, the theory cannot be fully developed (Nistotskaya, 2020).

Furthermore, the concept of governance itself is already questionable since it has many different definitions, some of which seem to cause a tautological line of reasoning when they are combined (Nistotskaya, 2020). For instance, access to politics can be both an outcome of good governance as well to create good governance. As an effect of this, the notion of good governance is at best useful at an academic level, but it provides very little insights for practitioners.

One measure of good governance in which these problems were prevalent was the notion of democracy. On the one hand, many scholars argued that democracy is key in creating

good policies and governance outcomes because it allows all people in society to be heard and thus policies can be adjusted to everyone's needs (Nistotskaya, 2020). However, various authors also equate democracy with good governance in that they argue that good policies are those who are representative of the populations' demands and allow equal opportunities to power for everyone (Fukuyama, 2008; Nistotskaya, 2020). This induces a circular reasoning where bad policies are both caused by and result in damaging democracy and it thus becomes unclear what the causal relation is. While scholars intended to make good governance clearer and more intuitive by focusing on democracy, this has similar conceptual issues and does not make the study of good governance easier.

Building on the conceptual criticisms, scholars had other issues with the notion of good governance. The conceptual vagueness resulted in problems with operationalizing research. Since, depending on the research, the same variable could be either the outcome of the research or the explanation for the outcome of good governance, the exact causal relations remained ambiguous (Nistotskaya, 2020). Consequently, when good governance was operationalized, scholars tended to focus on a limited angle, often that of corruption because that was the only variable for which a clear relationship was established. However, this did not allow theories to be formed in countries in which there was very little corruption or between countries that had similar levels of corruption, but still had different governance outcomes.

In short, there were conceptual issues that also caused issues with the operationalization of good governance that encouraged scholars to further research and develop theories that could explain the relationship between government and socio-economic outcomes in society.

## 2.2 Quality of Government

Inspired by the inefficient theory of good governance, Rothstein and Teorell (2008a) detailed the Quality of Government (QoG) framework. They saw four shortages in existing literature that they aimed to fill. First of all, existing literature did not distinguish between access to power and the exercise of power which made it unclear where in the governmental processes issues occur. Secondly, and related to the first point, it did not distinguish between the content of policies and the governing procedures, which means it is unclear if policies itself are bad or the way in which those policies come into existence. Thirdly, the focus was too much on economic development of a country and not on equality or social wellbeing. Finally, those scholars who tried to operationalize good governance primarily focused on the variable of

corruption, since other variables were difficult to measure, but this is not the sole determinant of good governance, economic welfare, or social wellbeing within a country (p. 167-169).

Therefore, they proposed the alternative QoG framework which aimed to give explanations for a country's economic growth, happiness of citizens, citizen support for political institutions, governmental stability, and social capital. They argued that governmental institutions contribute to the aforementioned goals in society on different levels (p. 182-183). On the one hand, the input side of government, which is the access people have to power. This aligns with variables such as democracy. On the other hand, there is also the output side, the way in which bureaucrats and government officials exercise their power. This aligned more closely with the focus on corruption but is a broader concept.

Rothstein and Teorell (2008) argue that there is insufficient attention to the output side of government and as such propose a new concept for evaluating a government's performance; impartiality as measure of QoG. They propose two definitions of impartiality: (1) disregarding the particular personal or case characteristics in any bureaucrats' decision when these characteristics are not stipulated by the policy and (2) acting in the public interest rather than in the self-interest of the individual (Rothstein & Teorell, 2008a, 170-176). Aucoin (2012) later proposed a third definition of impartiality as civil servants being able to act independently of the influence of political parties. The second and third definition seems to align with the lack of corruption and other practices that benefit the individual bureaucrat and allow them to make decisions without external influences. The first definition however is more in line with the Weberian tradition of thinking about bureaucracy (Nistotskaya, 2020).

These definitions align with each other only in situations where disregarding specific characteristics is also in the public interest. In the QoG framework this public interest is measured through the aims of economic growth, happiness of citizens, citizen support for political institutions, governmental stability, and social capital. This is often achieved through public support for government institutions (Nistotskaya, 2020; Rothstein & Teorell, 2008a; Rotberg, 2014; Mungiu-Pippidi, 2020).

Even so, the public interest does not always align with disregarding individual characteristics when deciding upon cases. A lot of economic and political research shows that one of the main factors limiting socio-economic development in countries is inequality (Madsen, Islam & Doucouliagos, 2018; Putterman & Weil, 2010-11; Schober & Winter-Ebmer, 2011). The neglect of individual characteristics can contribute to an unequal allocation of government policies and resources which increases inequality (Stensöta, 2010; 2012; 2015; Longo, 2008; Engster, 2020). While it is not always the case that neglecting individual

characteristics in policy making contributes to societal inequality, in some cases both definitions thus cannot co-exist since catering to the personal characteristics would have led to better societal outcomes.

Nevertheless, inequality is nowadays often seen as the standard in QoG research. Although Rothstein and Teorell (2008b) argue that impartiality could be construed with a certain flexibility, the concept has a limited flexibility since it does not allow bureaucrats to compensate for or consider individual characteristics that are not specified in the policies they execute. This implies that the flexibility can at best be a choice from if ... then ... scenarios which always rely on expected scenarios. This takes away the autonomy of civil servants to make individual decisions and that keeps increasing since there is a certain path dependency (Mungiu-Pippidi, 2020; Longo, 2008; Engster, 2020). Therefore, it is hard to combine impartiality with other decision-making metrics.

## 2.3 Criticisms on Impartiality

While impartiality has become the dominant norm in QoG research, it is not free from criticism. These criticisms can be divided into three categories; (1) whether the causal relation between impartiality and QoG outcomes is fully proven, (2) whether inequality in itself is a good thing and (3) whether the dominance of impartiality as a norm is a good thing.

Firstly, there are concerns regarding the quality of proof of the causal relationship between impartiality and QoG outcomes. The mechanisms through which impartiality results in good outcomes have to do with the way in which the government is perceived by its citizens. The idea behind this is that when citizens know what to expect from a government because decisions by civil servants are made in an impartial manner, they have more confidence in the government and see them as more legitimate. Because of this, they are more likely to participate in political processes and the input side of government. This in turn results in upholding the government's policies better and improving socioeconomic outcomes (Rothstein & Teorell, 2008a; Nistotskaya, 2020).

These latter steps of the mechanisms in which the perceived legitimacy and predictability as bureaucratic characteristics influence government outcomes such as socio-economic development, regulatory quality and effectiveness have been widely accepted (Evans & Rauch, 1999; Nistotskaya, Charron, & Lapuente, 2015; Nistotskaya & Cingolani, 2016; Dahlström & Lapuente, 2017). However, the first and crucial step in the mechanism about how impartiality improves citizens' perception of the bureaucratic characteristics of a government

has been questioned. Suzuki and Demircioglu (2019) agree for that legitimacy of government to occur, which is a requirement for the envisioned outcomes of QoG research, citizens' perception is crucial because they are the main beneficiaries of government policies. However, in their quantitative analysis on citizens' perception and impartiality, they do not find a direct link between impartiality and the perception citizens have of the government. They find that impartiality only improves citizens' perception for those citizens who are not or less vulnerable. The theorized reason for this is that vulnerable citizens struggle more with the administrative burden that is often a consequence of impartial policies and as such do not get access to the outcomes that they need (Suzuki & Demircioglu, 2019).

The mechanism between impartiality and citizens' perception, which is a core part of the theory of impartiality as a main variable for QoG outcomes, is at best conditionally proven. The unknown significance of the output side of government on QoG outcomes is also strengthened by the unclarity of how these factors relate to the input side of government (Fukuyama, 2008).

On top of this, a second set of concerns regarding impartiality is about the concept itself and whether it is a good norm to strive towards. The criticisms in this area are threefold. First, there is insufficient attention for the personal characteristics of individuals or groups that create unique problems for them (Longo, 2008). Proponents of impartiality argue that this can be tackled by creating a better input side of governance where everyone has equal access, in law and resources, to power because then it would be solved by implementing policies that are beneficial for all (Rothstein & Teorell, 2008a). However, if all elements of government would be impartial, there would not be room to deal with problems that are caused by individual or socioeconomic characteristics in policies either (Longo, 2008).

Secondly, impartiality seems an impossible ideal in an increasingly complex political arena where many incentives and interests collide with each other. Specifically, some problems are not the fault of individuals but do affect certain groups disproportionately. On the one hand, this is because people depend on each other in a wide variety of contexts and are not autonomous. On the other hand, issues can collide from different rights colliding such as the right to freedom of speech versus the right not to be discriminated against. In both cases, impartiality, when it does not consider personal characteristics but follows the rules strictly, might cause severe issues for people involved (Stensöta, 2010). Examples of this are the Dutch Childcare Allowance Scandal or the British Windrush Scandal which were detailed in the introduction.



Thirdly, impartiality in the outcome side of government, specifically in decisions of public servants, is only possible when there are clear rules and regulations that guide these decisions. In many fields, such regulations do not exist and thus cannot be enforced (Longo, 2008). Additionally, when these regulations do exist, they often still do not function in the way in which they are envisioned. This is because in any given country there are so many people with different cases and scenarios, that it is hard to govern them all because you cannot foresee their issues. Any attempt to do so, often results in regulation that is too harsh and causes negative or even detrimental side effects (Van der Berge, 2021; Frederik, 2021).

These criticisms were triggered and brought to the forefront by crises that also caught media-attention. In the Netherlands, one such crisis was the Childcare Allowance Scandal in which problems arose when civil servants rigidly followed the policy of the government that targeted Dutch citizens with a non-western migration background as likely frauds when receiving childcare benefits. Consequently, when one of those people made an error in their tax return forms or the forms regarding the childcare benefits, they were marked as frauds, had to pay back all the benefits they received that year and could not get them for a longer period of time in the future. This resulted in large debts for many of these parents and even the out-of-home placement of some of their children (Frederik, 2021).

These concerns about an individual case translated to the field of administrative law but have relevance for public administration scholars as well. The concerns regarding the Childcare Allowance Scandal do question a dominant norm in QoG research and enforce previous criticisms. Both the evidence that impartiality does not have positive effects on vulnerable citizens as well as the analysis that important characteristics of individuals go unresponded to or are dealt with too strictly become increasingly problematic when there is no feasible alternative. When QoG is only seen as impartiality and that is the norm bureaucrats strive towards, this enhances the path dependency of this norm since it prevents bureaucrats from using discretion when a policy does not work in the way in which it is intended (Mungiu-Pippidi, 2020; Longo, 2008; Engster, 2020).

This does not mean that impartiality has no value at all. Since the work of Rothstein and Teorell (2008a) many positive correlations and causations between impartiality and a wide variety of outcomes has been shown (Evans & Rauch, 1999; Nistotskaya, Charron, & Lapuente, 2015; Nistotskaya & Cingolani, 2016; Dahlström & Lapuente, 2017). However, it does show that an alternative norm is needed, especially for vulnerable citizens. QoG scholars have argued against such a diverse norm because they fear the research gets clouded again and will have the same issues that the good governance concept had (Nistotskaya, 2020; Rothstein & Teorell,

2008ab). Notwithstanding, other scholars argue, as would I, that there are sufficient flaws in the concept to look for an addition that can help create more precise relations and provides a deeper understanding of the output side of government (Charron, 2021; Rotberg, 2014; Longo, 2008). This discussion might in the end boil down to personal preferences and the development of an alternative concept, but it does add choice for practitioners regarding how they can best help citizens. Before diving into that alternative in the rest of this chapter, one thing to consider is that this alternative does not necessarily need to collide with impartiality. Rather, it could also be seen as a point of development from impartiality onwards (Van den Berge, 2021; Nonet & Selznick, 2001).

## 2.4 Proposed alternatives

Based on the criticisms of impartiality, various scholars proposed alternative ways of looking at governance outcomes either by proposing an alternative or additional measure of QoG or by providing a different framework. In the rest of this chapter, these alternatives will be analyzed and based on this analysis the concept of equity will be proposed. This concept will be the core theoretical framework of this thesis.

The first alternative to impartiality was proposed by Longo (2008) in a direct response to the article in which impartiality was developed. Longo argued that impartiality is only feasible in certain law-driven areas, but that in the majority of cases civil servants needed to be more proactive and innovative (p. 194). Therefore, the scholar proposed the addition of six criteria through which QoG could be seen:

“(1) stability—the extent to which policies are stable over time, (2) adaptability—the extent to which policies can be adjusted when they fail or when circumstances change, (3) coherence and coordination—the degree to which policies are consistent with related policies and result from well-coordinated actions among the actors who participate in their design and implementation, (4) quality of implementation and enforcement, (5) public regardedness—the degree to which policies pursue the public interest, and (6) efficiency—the extent to which policies reflect an allocation of scarce resources that ensures high returns.” (p. 195)

The combination of these criteria should provide a more complete picture of QoG which would be applicable to more situations. The main issue with these proposed additional criteria was a fear of returning to the situation like with good governance, where QoG would mean something

different to every scholar and where it would be unclear how to weigh such a “laundry list” of criteria in relation to each other (Rothstein & Teorell, 2008ab; Nistotskaya, 2020).

However, there is a second issue with the alternatives from Longo which was not really highlighted in literature so far. When looking closely at the way in which the additional criteria are defined, most alternatives do not fall under the output side of governance; the way in which power is exercised. However, they also do not fall entirely under the input side since it is more concerned with the kind of policies that are established. This policy focus does however require a different focus from the focus in the QoG framework shifting that from civil servants’ behavior as an object of study to the policies that are implemented. These different measurements and foci can exist next to each other but do form fundamentally different studies. As such, Longo’s alternative is no substitute for impartiality in cases where impartiality cannot be used.

Any addition or alternative for impartiality should thus build on the output side of government, which means it should look at the way in which civil servants make their decisions. As an alternative to the norm of impartiality, the framework of ethics of care was proposed (Stensöta, 2010; 2012; Engster 2020). Ethics of care centralizes elements of human care, dependency, and relations as main decision-making metrics. It suggests that civil servants focus more on the client and the goals of the policies than on the actual rules of the policy when they make decisions. This is complemented by an ethics of justice which also focuses on outcomes for citizens but does so specifically focused on problems that arise from rivaling rights (Stensöta, 2010). Engster (2020) characterizes the relationship between bureaucrats, particularly on a street-level, and citizens as an unequal power relationship in which citizens are often vulnerable. As such, to provide citizens with the best possible services, civil servants should be attentive, responsive, responsible, and competent in identifying problems and solutions.

The core feature of the proposed alternative by Engster (2020) and Stensöta (2012) is that they both argue for flexible and responsive discretion for civil servants. They argue that discretion would be a better tool to achieve societal outcomes since it does not focus on procedural equality but rather on substantive equality which can help lift the more vulnerable groups in society to a higher level, thus making sure government organizations can help them best (Stensöta, 2010; Zacka, 2017; Engster, 2020; Suzuki & Demircioglu 2021; van den Berghe, 2021). This thesis builds on this idea by exploring concrete mechanisms through which effects on citizens’ perceptions can be explained.

One thing that should be made clear when arguing in favor of discretion is why civil servants can and will apply discretion in a proper manner and not, as proponents of impartiality argued, in a way that benefits no one but themselves. Engster (2020) gives two reasons why this is likely to be done successfully by civil servants. Firstly, the scholar argues that discretion remains limited by laws and policies and thus is only a part of decision-making. This does not provide room for civil servants to purely decide based on their own advantage. Secondly, civil servants must justify their decisions to both their superiors as well as the public, which keeps them in line.

However, another field of Public Administration research might provide even more explanation as to why civil servants are likely to make decisions that benefit society as a whole rather than just themselves. There is a wide acceptance among scholars that many people who work in public organizations do so because they are uniquely motivated to contribute to society. This motivation, most commonly referred to as public service motivation (PSM), is a primary determinant of why people prefer to work in the public sector over the private sector. The literature primarily indicates that leaders should look for PSM in selection procedures as well as that employees with high PSM should be managed and rewarded differently from people who work in the private sector (Ritz, Brewer, Neumann, 2016; Perry & Wise, 1990; Perry, Hondeghem & Wise, 2010; Harari, Herst, Parola & Carmona, 2017). This implies that civil servants want to help people in society and thus are likely to make an effort to find ways to do this to the best of their ability. This implication is supported by Stazyk and Davis (2015), who argue that although there are various mitigations, in general bureaucrats with a high PSM are more focused on ethical decision making. While this is a different field or research within public administration, it is remarkable that the characterization of civil servants in PSM research is so different from the characterization of civil servants in QoG research. In conclusion, at least a part of the civil servants also has an intrinsic motivation to make the right decisions for society. However further research is needed to determine for which percentage of the civil servants this applies.

## 2.5 Equity as alternative

As shown above, impartiality has severe criticisms that make the concept fallible in plenty of situations. However, a theoretical alternative in academic literature that operates at the same level of analysis as impartiality is still not fully fledged out and researched. This thesis aims to

make a start with providing a feasible alternative for impartiality. This concept will be labeled *equity*.

Before defining what equity is, we should eliminate what it is not. Many QoG scholars equate equity with equality and access to the government to make themselves and their problems heard (Rothstein & Teorell, 2008a; Bågenholm, Bauhr, Grimes & Rothstein, 2021). However, that aligns with the (democratic) input in a political system and not with the output side that QoG research focuses on. For others, equity relates to having policies that give tools and help to disadvantaged societal groups with the aim of creating less inequality (Longo, 2008). This also is not equity in QoG because it focuses on the political process rather than on the outcome of the government that QoG is focused on.

Thus, equity should focus uniquely on the output side of the government. For example, equity could be used when municipalities award subsidies for neighborhood projects. With the use of impartiality, awarding subsidies would focus purely on who fits the specified criteria best and you are only eligible when you meet all standards of documentation. However, with the use of equity, it can be considered where the money is most needed even if that cannot be fully assessed by the criteria specified in the policy. As such, this research defines equity in QoG as: decision-making by government officials that temporarily favors members of marginalized groups in society over people that come from a privileged group in society with the purpose of creating more equality amongst societal groups. In this decision-making, the primary objective is on what someone needs rather than on what the impartial solution would be.

This definition touches upon a couple of core features. First, equity as a metric of decision-making. This means that a consideration for deciding whether to give a specific government service to a citizen is if it results in more substantive equality. It also means specifically taking someone's individual or community characteristics into account when deciding. For example, when choosing to award a subsidy between two projects, the main question is not just which project fits the guidelines best, but also which project makes the most societal impact for the least advantaged group and is most in line with the policy goals. While this could be a specified criteria as well, this thesis argues it should also be considered when it is not a specified criteria within the policy.

The second core feature is who makes the decisions. In this case, 'government officials' refers to street level bureaucrats. Street level bureaucrats can be defined as public employees who interact directly with citizens and have substantial discretion in the execution of their work (Lipsky, 1980: 3). Examples of this are teachers, police officers, general practitioners, and

social workers, but also people who have citizen contact on behalf of an executive governmental branch. The reason for this choice is that these bureaucrats are most directly in contact with the people and communities they are serving. Thus, they can most clearly see what the situation of communities are and how their decisions affect this.

Thirdly, the definition centers around a dichotomy between vulnerable groups and more privileged groups in society. While this distinction might not always be completely clear, there are groups in society who do experience more privilege than others. This thesis will use the notion of vulnerable groups as described by Suzuki and Demircioglu (2021) who base their definition of Clifton, Díaz-Fuentes, Fernández-Gutiérrez, & Revuelta (2011), Clifton, Díaz-Fuentes, and Fernández-Gutiérrez (2014; 2017), Clifton, Fernández-Gutiérrez, and García-Olalla (2017), and Gilke (2015). They define vulnerable citizens as having lower income and education status which results in structural disadvantages because they are having fewer available resources, lower cognitive abilities, and less knowledge of administrative procedures (Suzuki & Demircioglu, p. 731).

The last core element is the needs of people to which the public organization caters. This might be the vaguest part of the definition and is hard to specify. The reason for this is that the needs of citizens and the way in which a public organization or street level bureaucrat can contribute to this depends on the organization. The effect a public hospital can have on the lives of people is vastly different from the subsidy department of a municipality or from a police force. Thus, when applying the concept of equity, it should be specified what the needs are which are discussed.

With this definition of equity, public organizations should be better able to fulfill certain success measures from the QoG framework. As mentioned above, these goals were: economic growth, happiness of citizens, citizen support for public institutions, governmental stability, and social capital. Based on these goals, the following hypothesis can be made:

Equity as decision-making metric in public institutions improves the citizen support for these public institutions among citizens of vulnerable groups.

This hypothesis focuses specifically on the citizen support for public institutions because in the above analyzed literature, this is seen as the gateway to analyzing the other goals (Suzuki & Demircioglu, 2018; Mungiu-Pippidi, 2020; Rotberg, 2014; Rothstein & Teorell, 2008a). Additionally, most of the other variables have large-scale societal impacts that have entire fields of research devoted to them. As such, it would be too much to analyze more than one

outcome within this thesis. Therefore, the next chapter will operationalize the above-mentioned hypothesis and identify how equity can affect the citizen support for public organizations.

## Chapter 3: Methodology

This chapter will include the research design of this thesis. It will firstly provide an explanation and justification of the small-n comparative case analysis this thesis will use. Secondly, it will provide the case selection. Thirdly, the operationalization of the most important concepts of this thesis, impartiality, equity, and citizen support, will be presented. Fourthly, it will explain the method of data collection. Followed by an explanation of the method of analysis and finally it will reflect on the validity and reliability of this research.

### 3.1 Small-N comparative research design

This thesis will make use of a small-N comparative case research design. Such a design is suitable for both the exploration and development of the theory in this thesis, because it allows for a detailed picture of a scenario with and a scenario with impartiality, thus creating a counterfactual comparison (Toshkov, 2016; Locke & Thelen, 1995; Beach & Pedersen). In order to do this, small-N comparative research includes both within-case analysis of the two cases that are provided, as well as across-case analysis between the cases.

For the within-case analysis, this thesis will apply process-tracing. Process-tracing uses a detailed study of a specific case to identify a causal mechanism between two presumably associated concepts, in this case either equity or impartiality in relation to citizens' perception of public organizations (Collier, 2011). In this thesis process-tracing will be primarily used for exploration of the theory that has been generated in the literature chapter. This analyzes the applicability of the model on a specific case to gain a better understanding of the empirical viability of said model. (Beach & Pedersen, 2013; Løkke & Sørensen, 2014). Process-tracing uses an over-time description to see how a phenomenon occurs and develops. Within this it (1) creates an empirical narrative through background information and collecting facts, (2) infers the existence of a certain phenomenon and (3) denotes a causal mechanism linking the phenomenon of interest to the outcome (Collier, 2011; Beach & Pedersen, 2013). In the end, this aims to analyze the external validity of the model and clarifies the mechanism through which the model operates (Beach & Pedersen, 2013; Løkke & Sørensen, 2014).

After the process-tracing for both cases has been completed, a comparison between the cases will be made. To make this comparison, this thesis will make use of a contextual comparison. This consists of (1) identifying sticking points in which the cases are different created through the institutional arrangements and (2) these will then be contextualized in the different contexts in which the cases operate (Locke & Thelen, 1995). To do this, two cases



from a largely similar background are chosen below since this helps in identifying where negative perceptions arose from the environment and when this arose from the different mechanisms of equity and impartiality.

To minimize difficulties in comparison, two cases from a similar environment and country are chosen. Furthermore, in small-N comparisons there are always risks of random variability and measurement errors due to selection biases. To avoid this, this thesis will use a design in which the outcomes are already known to investigate different mechanisms since it was not feasible to find two cases where the mechanisms were known but the outcomes were not. The contextual comparison should also help with challenges coming from the requirement of the rich empirical data to be made comparable across both the cases (Toshkov, 2016, p. 261).

### 3.2 Case selection

In this thesis, a deductive design is used whereby cases are chosen based on the citizen satisfaction outcomes that are already known and wherein the different ways of operating within the organization are the subject of investigation. One case is expected to have a dominant norm of impartiality, whereas in the other case bureaucrats are expected to work more closely according to the idea of equity. The case focusing on impartiality is the Allowance Department of the Dutch Tax Authority (*afdeling toeslagen belastingdienst*, DGTSL) whereas the case focusing on equity is the Dutch Social Insurance Bank (*Sociale Verzekeringsbank*, henceforth SVB).

The SVB is a Dutch government institution that is charged with the payment and execution of social insurance, such as pensions or payment when people cannot work because of a sickness or handicap, in the Netherlands. They operate by the mandate of the Dutch ministry of Social Affairs and Employment Opportunities (*Sociale Zaken & Werkgelegenheid*, henceforth SZW). As a response to negative citizens' perceptions, the SVB implemented a new way of working in 2016, the Garage. The Garage symbolizes a *modus operandi* in which civil servants firstly identify where policies do not match people's needs or do not reach the goals intended by the policies. Once these problems are identified, a team of civil servants from multiple relevant departments are brought together and try to solve the case in such a way that it meets the intended goals of the policy and provides the best possible outcome for citizens ('Garage de Bedoeling', 2022). This allows civil servants who are in frequent contact with citizens to produce solutions for problems they encounter even if those are not directly in line with the policies. As such they have a high amount of discretion that is expected to lead to more

equity in their decision-making. Regarding the citizens' satisfaction outcome, the SVB scores remarkably high. Their services all have been rewarded between 7.6-8/10 ('Client Satisfaction', 2021). Additionally, they have been awarded the title of best Dutch government organization in 2020. When winning the prize, they were complimented for their aim to improve citizens' experiences and innovative way of working to create better policy outcomes (SVB, 2020a). As such, there seems to be a link between equity and the outcomes of the SVB, which will be further explored in this thesis.

To contrast the effects of equity, the DGTSL will be used as a second case. They are charged with the execution and payment of allowances in the Netherlands. For a long time, this has been a part of the Dutch Tax Authority, however since 2020 they have gotten increased independence. This process of increased independence was triggered by the Childcare Allowance Scandal which put the allowance department in an extremely negative light. On citizen satisfaction, the DGTSL scored 6.4/10 (Belastingdienst, 2019). The expectation that there will be a more dominant norm of impartiality in this case is based on the analysis of how the Childcare Allowance Scandal occurred since independent research here shows that one of the things that went wrong was that bureaucrats could not properly raise concerns they had when they got worrisome signals from citizens (Frederik, 2021). Therefore, the link between impartiality and the citizen satisfaction outcomes will be based on the DGTSL.

The choice for these cases is primarily based on their comparability. Both organizations operate within the Netherlands which means they operate in the same political situation with the same citizens evaluating them which means there are no differences in these areas that can affect the outcome. Furthermore, both organizations have similarities in the field in which they operate since the DGTSL oversees the payment of allowances whereas the SVB arranges the payment of social insurances in cases of illness, retirement and other circumstances. As such, both organizations work according to a redistributive nature and thus the institutional arrangements of both organizations should not make a significant difference. Nevertheless, in the contextual comparison, the institutional arrangements of both organizations will be compared to identify potential alternative explanations for the varying citizen outcomes. Within both institutions, the focus will be on those bureaucrats who frequently interact directly with citizens in the course of their jobs (Lipsky, 1980/2010, p.3).

	<b>SVB</b>	<b>Tax Authority (Allowance department)</b>
<b>Goal</b>	Managing social security payments	Handling allowances
<b>Area of operation</b>	The Netherlands	The Netherlands
<b>Responsible ministry</b>	SZW (Social Affairs and Employment Opportunities)	Finance
<b>Bureaucratic Culture</b>	Equity	Impartiality
<b>Outcome</b>	7.6 - 8/10	6.4/10

**fig. 1 Schematic comparison of cases**

### 3.3 Operationalization

Now that it is clear which cases are chosen for this thesis and why these choices were made, the theory and cases should be operationalized in such a way that the results are verifiable.

QoG and good governance indicators are often relatively similar, which has resulted in a wide-variety of operationalizations for QoG-related concepts. Consequently, this provides challenges to comparing different measurements on their merits (Heinrich & Hodess, 2011; Arndt & Oman, 2010; Charron, 2021). To provide a more comparable method of operationalizing concepts, Charron (2021) identifies core measurement dimensions. The first dimension is the object of assessment which can refer to a national, local, or institutional unit of measurement and is the core object of the study (p. 97). Secondly, it should be identified who is the assessor; are it experts, citizens, a self-identification? All these different assessors have different biases to consider in research (p. 97). Thirdly, the type of measurement methodology should be identified. This can be a composite of multiple data sources, an aggregate, or a specific focus (p. 98). Fourthly, there should be a distinction on the type of assessment, whether it focuses on perceptions, experiences, a direct or indirect objective (p. 99). Finally, it should be distinguished what type of phenomenon was investigated. Something can be a political phenomenon, a grand phenomenon, an administrative phenomenon, or a petty phenomenon (p. 100). Based on these core measurements, the most important concepts will be explained. Applying these core measurements allow for concepts to be operationalized in the most systematic and transparent way possible that allows for proper comparisons. Based on this, the mechanisms through which equity can affect citizen satisfaction will be hypothesized

and the evidence that is required to either confirm or invalidate these hypotheses will be discussed.

### 3.3.1 Impartiality & equity

Impartiality and equity are two sides of the same coin. As such, many of the core measurement dimensions are the same. Both phenomena are administrative in nature and take place at the same level. In this case, the concepts will be evaluated on an institutional level. The concepts will be analyzed by using composite data sources from experts, self-identification, and citizens. The research focuses on both the perceptions as well as the experiences from these groups.

Concretely, this means procedural impartiality and equity will be measured through formal documentation regarding the decision-making metrics, such as policy guidelines, strategic documents and yearly evaluations, of an organization and the extent to which this does or does not grant bureaucrats discretion, any available expert and media analysis of how the organization operates and where accessible, data on the citizen's perception of impartiality within an organization. Of this data, formal documentation is easily available for both cases, given the government is legally bound to evaluate and publish how organizations are performing. These documents also do get criticized publicly and politically, which should make the data quite dependable. However, this is still self-reported data which can make them susceptible to a positivity bias. Other reports are written by external experts who have been hired to investigate the administrative culture and way in which the organization operates. This data is more reliable and can lead to stronger inferences about the way in which the organization operates. Sources that indicate citizens' experiences in which they refer to the administrative culture are far less likely to be found but can be more decisive since those detail exactly how either equity or impartiality comes across to citizens.

### 3.3.2 Mechanisms

In the previous chapter, the following hypothetical answer to the research question was indicated:

H1. Equity as decision-making metric in public institutions improves the citizen support for these public institutions among citizens of vulnerable groups.

Given the exploratory nature of this research, this thesis will analyze three mechanisms that can indicate how equity can affect citizen support for public organizations. To guide this

research, preliminary hypotheses detailing the mechanisms will be given to identify into which mechanisms further research is warranted.

As explained in the second chapter, the main advantage of impartiality above any other way in which bureaucrats can operate according to QoG scholars is that it results in predictability of the decisions. This in turn affects the confidence people have in the public institution. (Rothstein & Teorell, 2008a; Rotberg, 2014). Based on this, the expectation would be that:

H1.1 The use of equity decreases the predictability of bureaucratic decision-making for citizens compared to the use of impartiality.

This hypothesis concerns the relationship between equity and predictability and follows the research that indicates that predictability leads to better governance outcomes (Rothstein & Teorell, 2008a; Rothstein & Teorell, 2008b; Rotberg, 2014). Predictability refers to whether citizens can correctly estimate if they are eligible for an allowance or social insurance. If this hypothesis is thus proven to be true, that decreases the likelihood of the general hypothesis to be true. However, it is not critical to the theory since the main hypothesis focuses specifically on vulnerable citizens for which there is evidence that mechanisms work differently (Suzuki & Demircioglu, 2021).

The main argument from Suzuki & Demircioglu (2021) is that vulnerable citizens have less skills and knowledge needed to utilize the system, so they are less likely to get what they need or have a right to. Therefore, they seem to have a decreased accessibility to the intended policies. As such, the second partial hypothesis is:

H1.2 The use of equity in bureaucratic decision-making makes public institutions and policy more accessible to citizens from vulnerable backgrounds compared to the use of impartiality of bureaucratic decision-making.

Accessibility refers to if citizens have easy access to the correct information from a public organization, how easily they can get help from employees of the organization and if the process of applying for an allowance or social insurance is doable. This should increase the policy outcomes to vulnerable citizens because they can now access policies they otherwise would not have had access to. This in turn affects the perception of these citizens on the institutions, since various research finds that effective service delivery by public institutions

results in a higher perception of those who have access to the services or policies (Rasul & Rogger, 2018; Warner & Hefetz, 2008; Masiya, Davids, Mangai, 2019).

This hypothesis is critical to the confirmation or invalidation of the main hypothesis, because it uniquely adds what can be done by bureaucrats to get better outcomes and better perceptions. Evidence regarding this hypothesis should be found in the numbers of allowances or social insurances paid to vulnerable groups in evaluations and reports. This evidence is likely to be found but not extraordinarily strong in nature, since it does not necessarily indicate causality. Reports by bureaucrats, in media or by citizens themselves about how rules were bend for them so they could have access to the policy are less likely to be found in a way that they detail the mechanism, but if they are found, they are more persuasive because it gives a clear understanding of how the bureaucratic decisions have affected policy outcomes and thus citizens' perceptions towards the institution.

Another criticism detailed in the literature chapter that indicates a potential mechanism through which impartiality is ineffective and an alternative might be more effective is the legality or suitability of the citizens' outcomes (Longo, 2008; Stensöta, 2010). The third hypothesis is based on this:

H1.3 The use of equity in bureaucratic decision-making increases the suitability of decisions made by bureaucrats in individual cases compared to the use of impartiality in bureaucrats' decision-making

Suitability refers to whether the decisions made are in line with the policy goals, rules, and legislation and if these decisions match the needs of individual citizens. The underlying assumption here, as analyzed in depth in the literature chapter, is that impartiality does not allow for the complex individual circumstances of a citizen to be considered. As such, the solutions to more complex cases do not always align with the intended policy outcomes (Longo, 2008; Stensöta, 2010). As indicated above, the actual delivery of outcomes matters to the perception of citizens about a public institution and as such this is a critical mechanism to confirm or invalidate the main hypothesis. This is another critical mechanism, as it pertains to the concrete effects vulnerable citizens experience based on bureaucrats' behaviors.

Finally, while this is seldom made explicit in the academic literature, one might expect that a continuous focus on procedures makes organizations that apply impartiality quite efficient and thus enables them to quickly respond to citizens' requests. As such, the final potential partial mechanism is:

H1.4 The use of equity decreases the timeliness of bureaucratic decision-making for citizens compared to the use of impartiality.

In this hypothesis, timeliness refers to whether public organizations meet the deadlines they have set for themselves in responding to citizens' requests. Timeliness can affect the citizens' perception of public organizations in two ways; (1) when public organizations respond later than they said they would, this often results in annoyance and frustration among citizens, especially since they tend to be held accountable for being late by that same public organization (Frederik, 2021) and (2) this delays the service delivery to citizens which strongly influences citizens perceptions on a public organization (Rasul & Rogger, 2018; Warner & Hefetz, 2008; Masiya, Davids, Mangai, 2019).

If proven to be correct, this mechanism might impede the effectiveness of equity on citizens' satisfaction which can disprove the overall hypothesis. However, this is only effective if there is a link which shows this is also a core concern for citizens from a vulnerable background and that equity would specifically delay the responses to those cases.

### 3.3.3 Citizen support

Citizen support is a concept that takes place on the national level of measurement and is an institutional phenomenon since it is about the national citizens' opinions about an institution. It is evaluated through citizen opinions from multiple data sources including any existing evaluation data and media reporting. This focuses primarily on the citizens' perception, because as outlined in Suzuki and Demircioglu (2021) that is crucial in whether or not there is support from citizens.

## 3.4 Data collection & analysis

As indicated in the operationalization of the concepts, data will be gathered from multiple sources with multiple points of view. Specifically, for impartiality and equity, data will be collected from (1) strategy and policy documents from the SVB and DGTSL, (2) documents from the ministry of SZW and ministry of Finance that detail their tasks for the institutions, (3) political documents such as memos and reports which evaluate the way in which these institutions operate, (4) academic writings that have previously researched these institutions and (5) media reporting regarding the way in which these organizations operate.

Data to measure citizen support will be acquired from the following sources: (1) self-reported data from both institutions on customer satisfaction and (2) media-reports about the citizen satisfaction. Specifically, the data from the websites of both organizations is easily accessible and the method of collecting this data is also transparent in both cases. It should also be noted that Dutch government institutions all use similar measurements of citizen satisfaction to make sure the data is comparable and can be discussed publicly and politically. As such, the client satisfaction data from the SVB and DGTSL are easily comparable (Berg et al., 2019; Belastingdienst, 2022; Belastingdienst, 2019). Media reporting may have some biases because they primarily focus on negative excesses and thus can give a falsely negative image of the institutions. Consequently, this will not be used as primary data, but to clarify and exemplify the data.

### 3.5 Limitations

In this final part of this chapter the limitations of this research will be set out. Most crucially, it should be noted that this thesis provides exploratory and theory-developing research. The small-n case design allows for an in-depth view on how mechanisms operate but cannot provide sufficient statistical significance to definitively prove whether or not a hypothesis is true. As such, this thesis aims to develop hypotheses that can be further assessed in large-n or more in-depth small-n research. However, given time and resource constraints, which was not possible within this thesis. Additionally, the nature of this research does not allow the interconnectedness of different hypotheses to be considered.

Furthermore, there are a couple of other limitations that do not relate to the research design of this thesis but should still be considered. First of all, this is research that is primarily relevant in more developed countries where corruption is almost entirely eradicated because this is a prerequisite for equity to be effective (Van den Berghe, 2021). This means that this research cannot automatically be reproduced in all contexts and is not as inclusive as would have been preferable. Secondly, this study gives a primary analysis of the role of equity in QoG, but this requires more substantive theory testing as well as research under which conditions equity applies before the theory can be fully utilized in practice.



## Chapter 4 - Data collection

In this chapter, both cases will be described according to the theoretical framework before analysis can be made in the fifth chapter. For each case, the SVB and the DGTSL, data will be collected on their method of operation, equity, or impartiality, as well as on the citizens' perceptions of the organizations. In between those, findings regarding the four hypothesized mechanisms will be detailed. These case studies form the basis for the case analysis and theoretical implications in chapter five.

### 4.1 SVB

#### 4.1.1 Legal Framework

The SVB is charged with the execution, payment, and supervision of social insurance in the Netherlands. Their official tasks and goals have been determined by law, *wet structuur uitvoeringsorganisatie werk en inkomen*, in 2001. This law charges the SVB with the execution of three types of social insurances; (1) related to retirement and elderly care (*Algemene Ouderdomswet*, henceforth AOW), (2) related to the death of a partner in a relationship where the remaining partner was dependent on their income (*Algemene Nabestaandenwet*, henceforth ANW) and (3) related to raising children under the age of 18 (*Algemene Kinderbijslagwet*, henceforth AKBW) (Art. 6.34.1.A).

While most of the ways in which the SVB ought to deal with these social insurances have been mandated by the law or by decrees from the Minister of SZW, the organization is granted some liberties. First, they are allowed to start their own investigations when they feel social insurance policies for which they are responsible do not function well or are not executed correctly (Art. 6.34.1.E). Secondly, they have the mandate to check policies against international guidelines (Art. 6.34.3.C). Thirdly, they have the freedom to be as lenient as needed in how they process citizens' data to achieve the goals of the SVB and the Minister of SZW (Art. 6.35.2.F).

In 2018, additional legislation authorized the SVB to take over international negotiations regarding social insurance policies and the execution of those with foreign governments from the Minister of SZW (*Regeling mandaat, volmacht en machtiging internationale taken Sociale Verzekeringsbank*, 2018; Art. 2.A). Additionally, from then on they have the freedom to adapt policies and decisions regarding individual cases in line with international policies without Ministerial approval (Art. 2.B; Art. 2.F). As such, the SVB has

been granted some freedoms that could shape the organizational framework through which equity is possible.

#### 4.1.2 The Garage

Within the above-mentioned legal framework, the SVB created a quite distinctive way in which their street level bureaucrats operate that is exemplary of the use of equity. This way of operating is known as ‘The Garage’. From contact with citizens, bureaucrats identify issues and situations in which the policy does not fulfill the intended goals. When they do not have a simple solution for this, they can call for a ‘Garage meeting’. In this meeting, people from different teams within the SVB come together to discuss this case. All these employees function as equals and shine a light on different sides of the problem. From these different sides of the problem, they aim to find a solution that is not just applicable to the case that sparked the meeting, but also to the underlying issues that caused the problem to arise (Berg et al., 2019).

These ‘Garage meetings’ can be held for all policy areas the SVB is involved with but most of them revolve around citizen cases (p. 6). If this is the case, the meeting will be called for based on one or more cases in which the citizens run into problems because of the policies that are in place as well as the way in which the SVB operates. The SVB identifies four topics that most frequently come up in garage meetings are (1) collaboration between different elements of the policy and execution chain (henceforth chain collaboration; in Dutch: *ketensamenwerking*); this is aimed at preventing a situation in which citizens are constantly referred to other bureaucrats or organizations or where a transition of the case between organizations is hindered by red tape, (2) usability of their portals and easy accessibility to information for citizens, (3) debt-related issues such as how to prevent citizens’ debt or how to help citizens who already have a debt and (4) international issues such as payment abroad or payment to people with non-Dutch nationalities (p. 4; 6-8). These issues primarily occur when a case does not fit the policies and guidelines directly and thus requires increased flexibility.

#### 4.1.3 Broader Implications

The Garage as described above is a unique way of operating in which the most difficult cases are discussed. However, this is only a small part of how the SVB applies equity. Most of the problems that arise are not solved through a garage meeting since this is very resource intensive and not always the most effective solution (Berg et al., 2019, p. 13). Between September 2016 and July 2019 there were forty-seven garage meetings that took place (p. 6). However, these meetings are symbolic for the culture within the SVB and are used as testing grounds for a

broader administrative approach. With the Garage, the SVB identified areas of tension in bureaucrats' decision-making, learning goals and recommendations for further decision-making.

The report analyzing the effects of the Garage by Berg et al. (2019) identified six important areas of tension that street-level bureaucrats face when making decisions; (1) interests of the SVB versus citizens' interests, (2) interests of society at large versus interests of individual citizens or smaller groups, (3) short term versus long term interests, (4) paternalism versus individual responsibility, (5) digitalization versus human decision-making and (6) making comprehensible systems versus matching citizens' environment (p. 9-10). Since these tensions were made visible, the SVB utilizes them to create awareness and guidelines for bureaucrats when they need to make decisions in which one or more of these tensions play a role. This allows bureaucrats to identify problems and think of solutions themselves, thus exercising agency and allowing room for equity, while still having guidelines for these decisions. Furthermore, they explicitly operate from the notion 'leave no one behind' which encourages bureaucrats to make sure citizens benefit from their decisions (p. 18).

Aside from these areas of tension that can be used in decision-making by street-level bureaucrats, there are also lessons from the Garage that are shared with all employees of the SVB. Firstly, they identified that many employees need more training about shared leadership and effective teamwork to make multidisciplinary problem-solving and shared ownership of cases more successful. Secondly, more instruments and methodologies need to be developed to measure the societal impact of policies and the modus operandi of the SVB (Berg et al., 2019, p. 12).

To further develop the use of equity at the SVB, recommendations are given about how to implement structures from the Garage in the daily modus operandi of the SVB. Firstly, it should be institutionalized that every weighty decision should be evaluated from three perspectives; societal, legal and financial to evaluate the various implications of the decisions that are made (p. 18). Additionally, more channels should be created where SVB employees can easily ask for help from coworkers or other stakeholders in the policy chain without having to call for a Garage meeting (p. 13).

There are two more ways in which bureaucrats use equity. First, they actively propose and form collaborative teams with municipalities and other local organizations in order to have one place where they can coordinate what vulnerable citizens need. This primarily occurs when citizens have debt to the government they cannot pay or when they are at risk for significant debts (SVB, 2020b, p. 5, 8-9). Secondly, they proactively change the way in which government

policies are implemented before the political discussion on this topic is finalized. A prime example of this is how they change the indicators of the right amount of AOW when an elderly couple is forced to live apart because one of them needs more care (SZW, 2020a, p 19-20).

So far, we have thus shown that the SVB has some mandate to operate in a way that can affect policy but also use considerable freedoms in which they apply the principle of equity.

#### 4.1.4 Effects on decision-making

Now that it is clear how the SVB's bureaucrats operate and are encouraged to use equity, the next step is to identify how this reflects on citizens' experiences with the SVB. The aim of equity is to provide more personalized services to citizens and help them better in non-standard cases. In this last part of data collection on the SVB, it will be indicated how the organization performs in relation to predictability, accessibility and suitability. Based on the potential hypotheses, the expectation is that equity causes the SVB scores low on predictability and quite high on suitability and accessibility.

As a first potential mechanism, data will be collected on the predictability of SVB decisions. Given the SVB makes social insurance payments as provisional payments, the predictability of decisions is based on two elements; (1) the alignment of provisional payments with definitive payments and (2) the amount of people that apply for social insurance because they know they have a right to it. The alignment of provisional payment also speaks to the suitability of decisions made by the SVB and thus will be discussed there. Here we will collect data on how many people do not apply for social insurance because they predict they do not have a right to it, even though they do.

This erroneous judgment by individuals occurs primarily in more complicated arrangements such as the added elderly social insurance (*Aanvullende inkomensvoorziening Ouderen*, henceforth AiO) that people can apply for when with the general elderly payments they still live below the poverty level. For the AiO, the estimation is that somewhere between 34.000-51.000 people do not make use of this policy even though they have a right to it, that equates to up to 30% of the eligible people. This group is quite large because the SVB does not have data in which they can see when people are eligible for the AiO (SZW, 2020, p. 20-21; SVB 2020b, p. 6-7). There is a second group where many people miss social insurance even though they have a right to it. This is in the case of additional child payments because the child has special needs (*Dubbele algemene kinderbijslag*, henceforth AKW+). In this case, approximately 10% of eligible parents drop out of the process to get AKW+ because they feel

during the process that the care is not severe enough to require additional income (Cuelenaere & Den Uijl, 2020).

Suitability refers to whether the outcome of a decision is in line with the law and guidelines surrounding that decision and whether the decision suits the individual case. The most used formal indicator of suitability of decisions is the concept of legality, which indicates whether there is a legal basis for the decisions that were made. Since the implementation of the new way of operating, in line with the principle of equity, over 99% of the cases were managed in a legal manner (Sibma, van de Louw, Starmans, 2021, p. 1-2). However, there is an additional basis for the suitability of decisions that were made.

Social insurance payments are mostly dependent on someone's yearly income, but this income is not known yet while the payments are being made. As such, payments are made provisionally before the yearly income is known. This provides a second measurement through which suitability can be measured, by the return payments that need to be made by citizens. Yearly, approximately 56.000 people need to pay money back to the SVB because they have gotten too much money (SVB, 2020b, p. 6). With a clientele of 5.5 million people, that is about 1% of the citizens they work with. That implies that for 99% of the citizens the provisional payment is suitable to their situation. However, it is not guaranteed that is the case, since there is no data available on if and how many citizens received more money after the yearly income was definitive.

The third hypothesized mechanism through which equity can strengthen client satisfaction is accessibility, which refers to how easily citizens can find the correct information that is applicable to them or get in contact with the organization. There is no statistical data on the amount of people that struggle with accessibility. As such, it is difficult to statistically substantiate how equity affects accessibility, but some information does exist about how the SVB's attempts to be accessible and complaints people have or had regarding the accessibility of the SVB.

Based on problems identified in Garage meetings, the SVB aims for high accessibility through establishing workgroups throughout the Netherlands where citizens can physically visit the SVB when they need help (SVB, 2020b, p. 5). Furthermore, for most social insurances, they proactively reach out to citizens when they have the right to a social insurance they have not applied for yet, such as when they reach the retirement age or when they get a child (SVB, 2020b, p. 10-11). A third way in which the SVB aims to increase accessibility to help is by contacting municipalities or other local organizations that can help the citizen in difficult cases when the SVB cannot resolve a case themselves. This chain collaboration is often difficult to

access for citizens themselves because it can feel like they are sent back and forth between parties. As such, the SVB aims to make this easier by taking the lead in this chain collaboration and starting teams on behalf of the citizens so the citizens can direct all their questions to one contact person (SZW, 2020, p. 12-13).

Despite these attempts, the Dutch national ombudsman received complaints about the accessibility by phone of the SVB, starting in March 2020. Based on discussions between the ombudsman and SVB this accessibility had been improved by the end of the year (Nationale Ombudsman, 2020). Unfortunately, it is not clear if that is done from a perspective of equity or what the solution exactly was. As such, we cannot link this to equity. Aside from this issue though, citizens are satisfied about how easily they can access the SVB and in the cases where something does really go wrong, the SVB can use the Garage to find a solution that leads to better access to the organization (SZW, 2020, p. 19-23).

As a fourth hypothesized mechanism the timeliness of the SVB will be considered. This refers to whether decisions get communicated in timely fashion. According to the 2020 year report, the SVB treats most cases in time but not all policies reach their targets (Sibma, van de Louw, Starman, 2021, p. 1-2). On average between all decisions, 94% of decisions are made in time, while they strive for 95% at least. Particularly, in cases with an international component, either when the recipients lived abroad or when there was at least one person with a non-Dutch nationality involved, the timeliness was well below standards around 85% for most social insurances (Jaarverslag 2019, p. 16-19). These cases, which depending on the social insurance can make up between one to ten percent of the total, often are more complicated and require more personalized solutions thus taking more time (Kwartaalverslag 2021-4).

In conclusion, the SVB has the mandate to apply some discretion to their execution and can influence policy till a certain extent. They have used this to work according to the principle of equity. This has influenced citizen interactions in four categories: (1) predictability, (2) suitability, (3) accessibility and (4) timeliness. These effects can however only be made significant when compared to the DGTSL, so the rest of this chapter sets out to detail the modus operandi of this second organization.

## 4.2 DGTSL

### 4.2.1 Legal Framework

As previously indicated, the DGTSL focuses on the allocation and payment of allowances. They are charged with making sure this happens according to the applicable legal frameworks,

in a timely manner and in line with the political promises made to those who have a right to these allowances (Organisatiebesluit Directoraten-Generaal Belastingdienst, Toeslagen en Douane 2021, Art. 4.7a.2.a & Art 4.7a.2.b). These allowances are meant as an additional form of income to compensate for specific costs when a person otherwise might not have a sufficient income to pay for these costs. There are four kinds of allowances for which the DGTSL is responsible: (1) health care insurance allowance, which compensates for the monthly premium of the mandatory health care insurance in the Netherlands, (2) rent allowance, to contribute to the payment of someone's rent, (3) child-related budget, which compensates for the costs one needs to make when they have a child and (4) child care allowance, which partially compensates for the costs of childcare (kan ik toeslag krijgen?, 2022). To make sure this happens, the DGTSL has some obligations and freedoms in the way in which they operate.

Firstly, they have an obligation to search for ways to systematically improve the way in which requests for allowances are processed (Art. 4.7a.2.d). This entails the improvement of decision-making by street-level bureaucrats as well as creating better ICT and payment systems. This is, however, primarily process-oriented, and not focused on what could be the best possible decision or outcome for citizens.

Additionally, they do have some obligation to contribute to policies in a way that they meet the benefits of those who have a right to an allowance. However, they are primarily mandated to do this through parliamentary processes such as answering questions from members of parliament and writing letters to parliament (Art. 4.7c.2.d). Simultaneously, they should also guarantee that the policies are easily executable and fit with general legal principles from the Dutch constitution and international human rights treaties (Art. 4.7c.2.a). In line with this, the sub-department of the DGTSL that focuses on the chain management of the allowances process, only has the mandate to execute political decisions (Art. 4.7e).

#### 4.2.2 Bureaucratic culture

In 2019, the ministry of finance called for an external investigation into the culture at the DGTSL after reports on the Childcare Allowance Scandal. One of the core conclusions from this report was that within the Tax Authority as a whole and the DGTSL specifically, there is a lack of approachability within and between teams when employees identify concerns in citizens' cases (Rapport Cultuuronderzoek Belastingdienst, 2020, p. 21-22). According to the report, this is because employees have little confidence in their superiors and other teams and as such resort to following the rules and policies (p. 22). Furthermore, the organization does not reward taking risks or challenging cases, but rewards following the correct procedures (p.

26). Many employees indicate they feel that their superiors are not willing to listen to or trust the recommendations of street-level bureaucrats who have most knowledge about a specific case (p. 33).

The situation described in the report gets echoed in the media, where (former) employees of the DGTSL and Tax Authority as a whole discuss a culture of fear in which employees are afraid to mention mistakes or situations in which the policy does not work as intended (NOS, 2021; Hofs, 2021). While the external report does not mention a culture of fear explicitly, the report does conclude that a majority of the employees feel their performance is not measured adequately since there is a focus on whether the correct rules and procedures are applied as opposed to a focus on case outcomes (Rapport Cultuuronderzoek Belastingdienst, 2020, p. 33-36).

The perceived inadequacy of the performance standards can decrease the level of commitment among employees (p. 25-29). Combined with the negative perception caused by crises such as the Childcare Allowance Scandal, this can explain the low level of bureaucrats' commitment of DGTSL employees (p. 44). As such, culture changes that encourage employees to be more committed to the organization are recommended (Van Huffelen & Vijlbrief, 2020; Rapport Cultuuronderzoek Belastingdienst, 2020).

In short, the DGTSL operates under a limiting legal framework that has resulted in a culture of strictly following guidelines and laws as is in line with impartiality. The rest of this chapter will show how this affects the citizen interactions.

#### 4.2.3 Citizen interaction

Less than half of the employees of the Tax Authority indicate that they are primarily focused on how their actions contribute to citizen satisfaction (Rapport Cultuuronderzoek Belastingdienst, 2020, 37). Rather, they focus more on the processes and structures prescribed by the organization (p. 25 - 29). This data applies to the Tax Authority as a whole, but includes the DGTSL as well, since the report makes explicit distinctions when it does not apply to one of the departments and it does not so here. This data is in line with impartiality and is thus expected to affect the hypothesis as detailed in the previous chapters: higher scores on predictability, lower scores on suitability and accessibility.

Firstly, the predictability within the DGTSL will be measured by whether citizens can make a proper estimation of whether they will be granted a provisional allowance. Regarding this, citizens indicate they find it difficult to identify if they have the right to an allowance because they find the digital environment hard to navigate (Knelpuntenanalyse, 2020, p. 157).



Thus, there is a significant risk that people do miss an allowance because they falsely believe they do not have a right to an allowance (p. 81-84). However, it is difficult to identify how many people do not apply for an allowance because they wrongly think they do not have a right to an allowance, since they never report to the DGTSL in the first place.

Secondly, the suitability of the DGTSL's decision will be investigated in two ways. Firstly, based on the legality of the decisions that are made. Secondly, based on the provisional payment decisions. This involves whether someone is granted an allowance and the amount they will get as an allowance. This provisional decision is used to make a payment during the year before it is clear how much someone's yearly income will be.

In 2016, the Tax Authority had a legality of 91.6% and in 2020 that score was up to 95% (Jaarverslag en Slotwet 2020, 2021 p. 58-59). There are two issues with this way of measuring the legality of decisions though. Firstly, it should be noted that these scores are measured by the number of reimbursements citizens need to make after they have received an allowance (p. 58). As such, any decisions in which citizens had a right to an allowance but did not get it are not included in this statistic. Furthermore, decisions to deny someone an allowance, especially in more complicated or suspicious circumstances only happens once, but the effects can last for multiple years. Those cases are most likely to result in pressing situations such as suspected fraud arise (p. 121).

The suitability of decisions from the Tax Authority, appears primarily to be problematic for citizens from a vulnerable background. While the overall rate of reclamation lies between 5-8.4% of decisions (Jaarverslag en Slotwet 2020, 2021 p. 58-59), for the poorest 20% of citizens, almost 21% of them need to pay back part of their allowances due to mistakes in their administration or because the information they provided was incomplete (Knelpuntenanalyse, 2020, p. 83-84). The poorest 20% of the citizens thus make up over 35% of the people who experience revoked decisions.

There is a gap in how citizens perceive the suitability of DGTSL's decisions. Only 43% of citizens feel the decisions made regarding allowances are just and meet the goals of the allowances system (Knelpuntenanalyse, 2020, p. 11). Furthermore, almost 30% of citizens struggled at least once with identifying which rules and processes were applicable to them. For this group, it was identified how many people did not get an allowance they would have had a right to. It was concluded that approximately 25% of them did not get an allowance even though it later turned out they did have a right to this. This is 7.5% of the total people who are eligible for an allowance. Another 37% of these struggling citizens later had to pay back more than €500,- because they received too much allowance which adds up to 11% of the citizens (p. 75).

Thirdly, regarding the accessibility of the DGTSL, there is no statistical data available. However, there were severe bottlenecks identified in an external analysis made at the request of the Minister of Finance. Firstly, it takes a long time before the DGTSL completes the process of granting, justifying, and paying allowances. As such, people who need the money for an allowance urgently might not get it on time (Knelpuntenanalyse, 2020, p. 46-53). Furthermore, there is a high amount of insecurity for citizens when they await decisions from the DGTSL (Knelpuntenanalyse, 2020, p. 58-60; Jaarverslag en Slotwet 2020, 2021, p. 18). This means citizens cannot count on the allowance coming in and as such cannot plan for this. Thirdly, people feel that the processes they need to follow to apply for an allowance are inaccessible. There are too few channels through which citizens can access the processes, the channels that do exist are often not functioning properly because of high demand and the processes require many steps, some of which seem unnecessary because the DGTSL already has the information that needs to be submitted (Knelpuntenanalyse, 2020, p. 61-65). Fourthly, information tends to be hard to find on the different channels, might not be accessible due to language barriers or information on different channels conflict with each other (p. 46-51). Finally, when citizens experience one of the abovementioned bottlenecks, they feel there is insufficient support available from the DGTSL. This is both in the amount of help that is available as well in the way in which bureaucrats communicate with citizens (p. 65-68).

Finally, in the periodic evaluations the DGTSL also emphasizes the value of timeliness in the decisions made by bureaucrats. Since 2016, the scores on timeliness for the entire Tax Authority have always been above 99,8% (Jaarverslag en Slotwet 2020, 2021, p. 58-59). However, this score is primarily achieved through always prioritizing making the deadline over issues that have been waiting longer (Frederik, 2021, 100-101; Jaarverslag en Slotwet 2020, 2021, p. 136). So, for instance, if a bureaucrat did not manage to respond to a complaint before the deadline, they will prioritize complaints that came in later for which they can still make the deadline to keep up their results. Thus, while the majority of cases are handled in time, those that are not resolved in a timely manner might have to wait for up to two years until they get a response (Frederik, 2021, 100-101). This is specifically an issue in the department that deals with objections made by citizens. The timeliness here scores far lower than in any other department, with only 72,6% of decisions being made in time (Knelpuntenanalyse, 2020, p. 10). The reason for this is that after the Childcare Allowance Scandal, they got many more cases to process. This took away more human resources from the Tax Authority and made the staff shortage even more pressing (Jaarverslag en Slotwet 2020, 2021, p. 20 & 136).

The DGTSL is thus clearly limited by legal and political pressures that force them to operate in line with the framework of impartiality. This affects their interaction with citizens through the mechanisms of predictability, suitability, accessibility, and timeliness. These mechanisms are the same as for the SVB, but both organizations have different outcomes. In the next chapter the data comparison will explore the differences in citizen interaction and potential links with the outcomes.

## Chapter 5 - Data analysis

In this chapter, the data from the previous chapter will be analyzed and compared to the potential hypotheses on predictability, suitability, accessibility and timeliness. The aim of this analysis is to see how a mechanism could explain the effects of equity and impartiality on citizens' satisfaction and whether this warrants further research into these mechanisms.

### 5.1 Institutional arrangements

To see the influence of equity and impartiality on citizen satisfaction, the institutional arrangements should firstly be analyzed as this eliminates alternative explanations for the outcome differences. Based on the laws specified above, the SVB can be said to have slightly more autonomy than the DGTSL. This can be seen in two fundamental areas; negotiations and the way in which they can influence policy.

Firstly, the SVB does have the mandate to be part of international negotiations that stimulate international collaborations for the execution of social insurances which the DGTSL does not have. However, there is no evidence that these international negotiations are influential in how individual cases are executed. Nor is there any evidence that this influences citizens' perceptions of the organization. As such, this difference does not seem to be an explanation for the different evaluations of the SVB and DGTSL but might at best contribute to the differences in policy autonomy between the organizations.

As such, the second difference can be more interesting. The data collection shows that both the DGTSL and the SVB are expected to evaluate the execution of policies and indicate flaws within this. However, the way in which they are expected to deal with this varies. The SVB has the mandate to make some changes to the policies themselves and does this through The Garage when they run into problems with individual cases. Contrasting with this, the DGTSL is only allowed to inform the Minister of finance and the Dutch parliament about these issues and suggest changes to them. While the SVB also must inform parliament and the Minister of SZW, they do have some more flexibility to adjust processes before a political decision has been made. While this also does not directly explain the different outcomes between the two organizations, it does explain the framework in which either impartiality or equity has become the norm. After all, if you have no mandate to adjust policies in any way, bureaucrats can only follow the policies directly or they might risk their job. This thus enforces impartiality. However, if the institutional arrangement allows for a bit more leniency and discretion from the organizations, bureaucrats are more likely to have an opportunity to apply

equity without losing their jobs. Aside from this, there are no clear institutional explanations for the differences in outcome.

Here, a critical scholar might argue that the higher score of the SVB compared to the DGTSL can be explained by the nature of both organizations. Since the DGTSL is part of the Tax Authority, they could be viewed more negatively since they can be associated with also collecting money and not just redistributing it, which the SVB does. However, that does not sufficiently explain the difference in outcomes for two reasons. Firstly, there is an explicit separation between the citizen satisfaction scores of the Tax Authority and the DGTSL. The DGTSL does have a strictly redistributive nature just like the SVB does. As such, there is no significant difference in the nature between both organizations. Secondly, even if citizens were to perceive the DGTSL as part of a collecting agency, which is not a reason in itself to have lower citizen satisfaction scores than a redistributive organization. There are other Tax Authorities, such as those in Portugal, who score significantly better on citizen satisfaction than the DGTSL (Barbosa, 2021). As such, the institutional arrangement of the DGTSL and the relation to the Dutch Tax Authority do not explain the much lower citizen satisfaction scores.

	<b>SVB</b>	<b>Tax Authority</b>
<b>Predictability</b>	30% AiO, 10% AKW+	7.5% of vulnerable citizens
<b>Suitability</b>	99% legality 99% provisional payments	95% legality 30% struggle; 37% of them have large paybacks
<b>Accessibility</b>	by phone complaints no other scores proactively reach out	insufficient/conflicting info no support 30% struggle
<b>Timeliness</b>	94% on average 85% for complicated cases	99.8% general 72.8% objections long waits those not in time

**Fig. 2 schematic overview of case comparison<sup>1</sup>**

## 5.2 Predictability

The expectation was that with the use of equity, the predictability of decisions by the street-level bureaucrats would go down given that the rules and procedures are not always followed. This prime indicator of predictability was the number of people who did not apply for social

<sup>1</sup> All sources can be found in the Data Collection chapter

insurance or allowance even though they had a right to this, because they did not think it was applicable to them since this shows the extent to which people can correctly predict what an outcome is going to be. A critical scholar might argue that there are other reasons why citizens might not apply for a certain policy, for instance because they distrust the government. This might be true, however, that should not have an influence on the comparison between both cases given they operate in the same context and should thus have a similar percentage of people who do not apply for other reasons than predictability. As such, the difference between these two cases still is likely caused by using equity or impartiality.

For the SVB, they score particularly low on two social insurances, the AiO and the AKW+ where a large group of citizens do not apply for it even though they have a right for this. The reason this problem primarily occurs with the AiO and AKW+ is that for these social insurances additional data is required than for the other social insurances. The SVB does not have access to income data from citizens or to their health documents, which means they cannot proactively reach out to people that they might be eligible for this social insurance. For other social insurances, they do reach out proactively which results in almost all people making use of the social insurances for which they are eligible (SZW, 2020, p. 6-7 & 10-11).

With the DGTSL, the number of people missing allowances they are eligible for is unknown, but it is reported to be a bottleneck. The reason for that bottleneck is that people find the information regarding the potential outcomes of an application process confusing. As such, they do not always know if they are eligible for an allowance (Knelpuntenanalyse, 2020, p. 157). Furthermore, contrary to the SVB, there is no evidence that the DGTSL actively reaches out to people that are eligible for an allowance. This makes it more difficult to identify exactly how many people do not make use of an allowance. Concurrently, it also makes it possible that more people are missing their allowances than people missing out on social insurances.

As such, the statistics on both organizations are not complete and thus it is difficult to make an exact comparison on the predictability. The data does not show there is a significant difference between the two organizations on predictability. Given that the data is opaque, the hypothesis does require further study with a large-N comparative design among many different organizations that use equity or impartiality. The renewed hypothesis that can be evaluated there could instead be that equity does not decrease the predictability of an organization.

## 5.3 Accessibility

The second potential partial hypothesis was that the use of equity would result in better accessible public institutions for citizens from vulnerable backgrounds than those public institutions in which the norm of impartiality is dominant.

The SVB had some issues with accessibility by phone that resulted in complaints to the Dutch ombudsman, but those were resolved within a matter of months. Other than that, there are no bottlenecks identified regarding accessibility and communication. Instead, there are positive reviews regarding the way in which the SVB proactively reaches out to people and helps assemble teams to sort out the problems vulnerable citizens run into. They actively work to establish good communication with citizens through initiating collaborative teams with other public organizations related to the social insurances of a citizen. These teams have one contact person who communicates with the citizens about information coming from the different organizations, so that it is always clear for the individual where they can go with their questions.

Contrary to this, expert research into the DGTSL has revealed many bottlenecks regarding accessibility. Particularly, it is difficult to get access to an employee that can help sort out problems citizens run into. Furthermore, when they do have access to an employee, they often tend to be unsupportive or there are language barriers in the communication. Online information is difficult to find or conflicting among various sources.

It thus seems like the SVB does a better job in providing accessibility for citizens than the DGTSL. However, since concrete data does not exist and the picture is not complete, a definitive conclusion on the hypothesis cannot be drawn and further research is necessary.

Within the methodology, this hypothesis was identified as critical, since it builds on the main mechanism Suzuki and Demircioglu (2018) seem to identify regarding the lack of support from vulnerable citizens. Without having fully proven this mechanism, the general hypothesis about the effect of equity on citizens' perceptions cannot be proven. From this exploratory research, it can thus be concluded that the hypothesis regarding accessibility should be tested on a larger data set between much more public organizations.

## 5.4 Suitability

As a third potential hypothesis, it was expected that the use of equity in bureaucratic decision-making increases the suitability of decisions made by bureaucrats in individual cases compared to the use of impartiality in bureaucrats' decision-making. The suitability was indicated both by legality as well as by the number of provisional payments that had to be paid back.

On the measurement of legality, the SVB scored 99% and the Tax Authority highest score over the years was 95%. One might expect the SVB to score lower on legality since they sometimes actively decide not to follow the specified guidelines regarding a specific social insurance. However, the contrary is true and the SVB scored significantly higher than the Tax Authority.

A potential explanation for this, however, might not be in the difference between the use of equity or impartiality, but rather in the institutional arrangements because if the legislation regarding the SVB has more discretion it is easier for them to make their decisions suit the legislation. Legality measures if a decision is in line with the laws and policies stipulating how these decisions should be made (Jaarverslag en Slotwet 2020, 2021 p. 58-59; SVB, 2020a). As indicated above, legally, the SVB has more mandate and discretion in how they execute the social insurances than the DGTSL has. Furthermore, in recent years before the Childcare Allowance Scandal the Dutch parliament had reigned in any autonomy that the DGTSL had in their execution in response to the 'Bulgarian Fraud'. This was a scandal that occurred in the early 2010s when it turned out people in Bulgaria lived and bought houses there with money from a Dutch Allowance, they were not eligible for (Frederik, 2021). After the Childcare Allowance Scandal, political discussions in 2019 and the external report written in 2020 already show the first changes in culture at the DGTSL (Jaarverslag en Slotwet 2020, 2021, p. 17 - 20). Based on these political discussions the employees of the DGTSL already identified they had somewhat more freedom than in the years before (Rapport Cultuuronderzoek Belastingdienst, 2020, p. 37). This development aligns with the turn-up in the legality scores of the DGTSL which went from 91.6% to 95% between 2016 and 2020.

This analysis has important theoretical implications as well. It supports the criticisms of Longo (2008) who argued that regulating all elements of someone's life is not only impossible but also undesirable since it makes citizens' outcomes worse and hampers the legality of decisions made by the organization. The Dutch government has a norm that public institutions cannot have more than 1% of their expenses that do not meet the legality criteria and doing so can cause further political interferences in the budget of the organization (Algemene Rekenkamer, 2022).

On the metric of provisional payments, the SVB scores at 99% of people not having to pay back money to the organization. In comparison, the DGTSL scores at approximately 10% of people must pay back more than once. This particularly applies to people from a more vulnerable background that struggle with the accessibility to the Tax Authority as well.



An explanation for these differences lies in how the SVB solves problems for individual cases as soon as they arise. Both through The Garage as well as outside of that, there is organizational freedom that allows for bureaucratic discretion to manage problem cases. Of the complicated cases that are brought up, 75% can be solved by the SVB themselves by either changing the way in which they operate, their information channels or to adapt policies in a way that they are more likely to achieve the goals of the policies in which problems arise. The other 25% of cases require solutions from other stakeholders in the policy chain. Most often, this is either a personalized solution with the municipality in which the citizen lives or it is a broader policy change which the SVB highlights to the ministry of SZW (Berg et al., 2019, p. 11-12). This way, they can help more vulnerable people in complicated situations by changing the processes before there is a political consensus on this. As such, many potential issues with individual cases get solved when a social insurance gets preemptively allocated. This results in fewer people in complicated cases having to pay back money.

As such, the suitability of decision is better with the SVB than it is with the Tax Authority. Additionally, it suggests a further connection between two of the sub-hypotheses, where accessibility to information seems to be a requirement for more suitable decisions. This does support the general hypothesis about how equity can increase vulnerable citizens' perceptions of government institutions as increased suitability was a critical hypothesis to the general theory. Therefore, this hypothesis should be assessed further in a large-N comparative between multiple public organizations because it does provide a potential explanation for the influence equity can have on citizen satisfaction.

## 5.5 Timeliness

The final mechanism through which equity could influence the citizens' perception of a public institution, was timeliness, which was strongly emphasized in the self-documented evaluation reports of both organizations. Both the SVB and the DGTSL do not meet their own targets of responding to all requests in time although the DGTSL is closer in their overall scores.

Overall, the DGTSL, consistently above 99.8%, has a higher score on timeliness than the SVB which scores around 94%. However, in difficult cases especially involving appeals, the DGTSL scores 72.8% and those cases which are delayed are often delayed far further than cases that are late at the SVB. This is because, as identified in the external report, the DGTSL is primarily focused on the procedures and processes (Rapport Cultuuronderzoek Belastingdienst, 2020). These prioritize a higher percentage score on how many people they

can help before the deadline (Frederik, 2021). Contrary to this, the SVB attempts to help citizens as soon as possible, irrespective of the norms or deadlines regarding timeliness, thus relocating resources to make sure people with complicated cases also get a response as soon as possible.

As such it seems as if impartiality makes processing requests faster in general but causes longer delays once the timeliness deadline has passed since the focus is on the procedures and numbers and not on the best outcome for the citizens. However, since this mechanism was not hypothesized or operationalized, further research into this is going to be necessary, but this could be a potential way through which equity operates. Specifically, this is going to require large-N studies who compare the timeliness among a wide variety of public organizations for all decisions made by these organizations as well as an in-depth study of how other organizations that use equity or impartiality oversee difficult cases. This way, both the effects on general timeliness as well as on a timely response to complicated cases can be measured.

# Chapter 6 - Conclusion

## 6.1 Research set-up

This research aimed to find an alternative way of achieving QoG outcomes such as economic stability and social benefits. The existing academic norm to achieve such outcomes is to have a focus on impartiality in decision-making, which indicates that street-level bureaucrats should only use the by a policy specified characteristics to make a decision about a case. According to the theory, impartiality and the resulting predictability increase the citizens' positive perceptions of the public institutions. This in turn would make these institutions more effective and thus result in economic and social benefits (Rothstein & Teorell, 2014).

Various scholars do however criticize the concept of impartiality and the way in which this concept is supposed to operate. Data indicates that impartiality does not increase the perception of public institutions among all citizens but rather, citizens with a vulnerable background, for instance from poverty or illiteracy, do not think more positively of impartial organizations (Suzuki & Demircioglu, 2019). The more positive view on public institutions among other groups in society also cannot only be attributed to impartiality, since it is unclear how impartiality relates to other QoG elements from the input side (Fukuyama, 2008). Furthermore, scholars question the extent to which rules and regulations can really factor in all relevant factors for decision-making, since that would only be possible with detailed and strict regulations which arguably are undesirable (Longo, 2008; Stensöta, 2010).

Based on these concerns, an alternative way of bureaucratic decision-making was explored: equity. For this research, equity in QoG has been defined as: decision-making by government officials that temporarily favors members of marginalized groups in society over people that come from a privileged group in society with the purpose of creating more equality amongst societal groups. With this definition in mind, this research aimed to answer the following research question: How can a norm of equity improve the output-side of Quality of Government? The hypothetical answer to this was that equity as decision-making metric in public institutions improves the citizen support for these public institutions among citizens of vulnerable groups.

This research thus required the exploration and identification of different mechanisms through which equity can have an effect on citizens' perceptions of a public organization. To do this, an exploratory small-N comparative research between the Dutch SVB, as an organization that uses equity, and the DGTSL, as an organization that uses impartiality, was

undertaken. This type of research is suitable for the goal of theory-setting and theory-exploration in this thesis and allowed for an in-depth study of the mechanisms in the two cases through process-tracing, followed by a comparison to identify what critical differences between the organizations were.

## 6.2 Research outcomes

For this research, four potential causal mechanisms were identified that could affect how citizens perceived an organization differently when it used equity compared to impartiality which revolved around the concepts of (1) predictability, (2) suitability, (3) accessibility and (4) timeliness.

The expectation was that with the use of equity, decisions would become less predictable by public institutions compared to when they would use equity. This mechanism could potentially hurt the general hypothesis since predictability is argued to be a condition for positive perceptions by the citizens. However, the comparative study found that the SVB did not score significantly worse on predictability than the DGTSL did. As such, for future research, the expected hypothesis could be adjusted to indicate that equity does not affect the predictability of a public institutions' decision. Nevertheless, the original hypothesis cannot be fully discounted since part of the research on predictability has to include data about people that did not apply for social insurance or allowance because they wrongly predicted they were not eligible for this. This data is difficult to acquire and often incomplete and thus further research into this mechanism is required.

The second expected mechanism focused on the suitability of decision-making, for which it was hypothesized that street-level bureaucrats would make decisions that better suit more complicated individual cases from vulnerable citizens when they use equity compared to when they use impartiality. The evidence within this research confirms this hypothesis, since it shows that decisions from the SVB result less often in citizens having to pay back the provisional payments they received then at the DGTSL. Concurrently, the SVB scored higher on the legality of their decisions than the DGTSL did, thus confirming the outcomes also suited the legislation better when they did not just focus on the policy but on the actual case behind this.

Thirdly, it was expected that citizens from vulnerable groups would have better access to a public institution that used equity than one that used impartiality. The data is inconclusive

about this hypothesis. While it indicates that the proactive attitude of SVB bureaucrats made it easier for citizens who struggled to get into contact with them and made the help of the organization more effective, the data is not convincing enough to accept the hypothesis outright but does show that further research into this potential mechanism is required. Notwithstanding, there were some complaints regarding the ease with which the SVB could be reached by phone, but after discussion with the Dutch ombudsman, those were quickly resolved. Comparatively, the Tax Authority is difficult to reach and when citizens do talk to an employee of the Tax Authority, they often are not supportive or keep redirecting citizens. This makes the hypothesis ready for further testing in which quantitative data is available for both the organizations' scores on accessibility, which means that this conclusion should be drawn carefully.

Finally, the fourth potential mechanism of timeliness was researched. The findings regarding this mechanism show that an impartial approach scores higher on timeliness overall, since the Tax Authority is on time with 99.8% of the decisions they make. However, due to the focus on impartial procedures, once a decision is too late, it ends up on the bottom of the stack and is responded to far later than is the case when equity is used. This means that when it comes to timeliness, impartiality is preferable for most citizens, but for the most vulnerable citizens who require more complicated decisions, a system of equity means they will get a response sooner because they do not end at the bottom of the list when the timeliness deadline is not made.

### 6.3 Answer to research question

Based on these four mechanisms, an exploratory answer to the general research question, how can a norm of equity improve the output-side of Quality of Government? can now be given. Equity improves the outcomes of policies and street-level bureaucrats' decision-making in general and for vulnerable citizens in specific because (1) it makes public organizations more accessible when a citizen needs help, (2) decisions are more likely to fit with the individual characteristics of a complicated case and (3) it is faster in providing an answer to complicated scenarios even though more cases do get a delayed response because they are complicated. All this occurs without a significant harm to the predictability of decisions made by the organization. This results in a better perception of the public institution that uses equity and from there on follows the same logic as the impartiality norm on how this leads to better economic and social outcomes by a public institution.

This answer contributes to the QoG literature in a few ways. Firstly, it indicates that predictability could potentially be achieved without the use of impartiality since there is no significant difference between the predictability of decisions made by an organization with equity and an organization with impartiality. As such, this questions one of the main mechanisms through which scholars argue that impartiality has a positive effect on citizens' perception and eliminates concerns about predictability as a barrier for the use of equity. Secondly, equity can be considered as a new way of interacting with more vulnerable groups in society and can improve government outcomes for them. This is not just a practical benefit, but also creates a deeper understanding of how citizens' perceptions vary among different groups within society. Thirdly, it does validate concerns of Longo (2008) and others who are afraid that impartiality cannot cater to all situations that citizens can run into. By showing that suitability is higher if equity is used compared to when impartiality is used, it thus shows that impartiality is not the best solution for suitable government outcomes. Given the exploratory nature of this research, all these answers should still be further researched before they can be seen as a definitive change in QoG framework.

While this research shows imperfections in the impartiality framework, this is however not enough to reject impartiality all together. The literature supporting impartiality is voluminous and offers a large variety of benefits for groups that are not vulnerable citizens. As expected, the conclusion of this research is thus that equity does offer opportunities to improve vulnerable citizens' perceptions on government organizations, but there is no evidence this should be the only norm in bureaucratic decision-making. As indicated by Nonet and Selznick (2001) and Van den Berge (2021) this increased discretion shown in equity should be the next step in the development of bureaucratic decision-making.

## 6.4 Limitations & recommendations

For those who aim to prevent bureaucratic scandals such as the Dutch Childcare Allowance Scandal or the British Windrush Scandal, this thesis might provide hope since it provides an alternative way of bureaucratic decision-making that caters better to vulnerable citizens. However, this research does know sufficient limitations that one should be mindful of.

First of all, the research design and purpose are primarily exploratory, since no one has investigated equity in this form before. As such, there are risks of random variability, where it was just a coincidence that the SVB did better on most metrics than the Tax Authority did, or it might be a case of reversed causality, where the SVB can only implement equity because

people perceive it to be more effective and thus political involvement is largely avoided. The latter seems unlikely because, as analyzed, the SVB implemented equity after it scored poorly on citizens' perceptions and wanted to improve, but the former should be considered. In order to eliminate this, a large-scale quantitative comparison between organizations with equity and with impartiality should be made. Additionally, this exploratory research makes it difficult to see how the different mechanisms relate to one another. It is still unclear if one mechanism is more important than another one if some mechanisms are also mediators for other mechanisms or if perhaps a trade-off between mechanisms is made by citizens. For instance, one might argue that accessibility to correct information strengthens the predictability of decisions because citizens can make a better estimation of whether they are eligible for a certain benefit. Alternatively, citizens might place less value on timeliness if a quick decision ends up not being the most suitable decision. However, for now this is still speculation since this research did not primarily focus on the interaction between these mechanisms.

Secondly, a main benefit of impartiality is that it severely limits potential corruption. This thesis focused on organizations in the Netherlands, a country that has little corruption, and thus could make the comparison without having to worry about this. However, in many places in the world, corruption is a key factor to be considered. In all those places equity might not work as well as it does here. Thus, this research cannot be duplicated in all other situations but should be reinvestigated in non-western-European contexts before it can be applied there.

Thirdly, within the definition of equity, it indicated that marginalized or vulnerable groups should be temporarily favored by street-level bureaucrats. Within this research the choice of the SVB provided a soft version of doing this, where those citizens were favored by getting more help or because their cases were investigated in more detail by the bureaucrats. This thus applies only to a specific form of street-level bureaucrats, those who make administrative decisions, and not others like police officers or teachers. This thesis does not in any way research the effects of a police officer not arresting someone from an ethnic minority for a crime for which they would arrest someone from a dominant minority, nor does it focus on the effects of a math teacher providing more opportunities to a female student than to a male student. The way in which equity is interpreted is thus limited and.

A further limitation on the way in which equity is researched is that the perception from the street-level bureaucrats has not been taken into account. As such, it is unclear if they focused on vulnerable citizens on purpose or that they rather were primarily making use of their discretion to help citizens as best as they could regardless of their background. This is thus a second way in which the interpretation of equity is limited.

Based on these limitations, further research into equity in QoG is recommended. First, to avoid random variability concerns, equity should be tested on a large-N study to determine the differences between equity and impartiality based on the mechanisms identified within this study. Furthermore, research is needed into the extent to which equity can be used to actively favor vulnerable groups or that it is just useful for bureaucrats to have more discretion. It should also be further researched if equity as a concept can be applicable to other contexts than western-Europe. As a fourth recommendation it would be useful to investigate under which institutional conditions equity can be applied and if there are limitations to this. Fifthly, it should be researched if equity and impartiality can coexist and how they can successfully do so. Finally, the interconnections between various mechanisms should be studied to be able to understand how various parts of equity have an effect on citizens.

All these limitations and recommendations show that this thesis is far from providing a fully developed public administration theory. However, it does aim to provide a starting point and new concept to make QoG more applicable for vulnerable citizens.



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