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## Perceived personal costs of whistleblowing and Whistleblowing intention by Dutch central government civil servants

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# Master Thesis: Perceived personal costs of whistleblowing and Whistleblowing intention by Dutch central government civil servants

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## **Abstract**

This study explored the academic literature on determinants of whistleblowing intentions and conducted qualitative research on these determinants among Dutch central government civil servants. The qualitative design of this study allowed respondents to elaborate on their personal experiences with whistleblowing determinants such as perceived organizational support, organizational protection, personal costs of whistleblowing, public service motivation (PSM), and education on whistleblowing. While previous studies have focused on the quantitative analysis of these determinants, this research fills the knowledge gap by revealing results of the negative association Dutch central government civil servants have with whistleblowing and personal perceived costs of whistleblowing. Key determinants influencing whistleblowing intentions include the high personal costs perceived by civil servants and the lack of anonymity within government departments. Additionally, a lack of personal perceived benefits of whistleblowing, to a lesser extent, also diminished the intentions to whistleblow. The findings further revealed the importance of anonymity for reporting individuals. In contrast, individual moral beliefs and ethics education had minimal effect on whistleblowing intentions. Besides, support from colleagues made it easier for civil servants to report wrongdoings internally. The role of organizational protection was less clear, leaving some room for future qualitative research adopting a longitudinal approach to examine the experiences of civil servant whistleblowers after reporting misconduct.

## **Keywords**

Whistleblowing intention; perceived personal costs of whistleblowing; organizational support and protection; public service motivation (PSM); education on whistleblowing.

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## Chapter 1: Introduction

### 1.1 Widespread institutional bias within the Dutch central government

The Dutch Parliamentary Inquiry Committee on Fraud Policy and Services concluded in its report ‘Blind to People and Rights’ that there was a widespread issue within the Dutch central government with institutional bias: “*Due to structural deficiencies in the implementation of risk-based oversight in social security and benefits, certain groups of people have been disproportionately identified as potential fraudsters. In doing so, fundamental rights, including privacy and equal treatment, have been violated.*” (Tweede Kamer, 2024). A prominent example of this issue was the Toeslagenaffaire, or the ‘Childcare Benefits Scandal’. This scandal exposed how the Dutch central government’s actions caused significant harm to citizens by falsely labeling them as welfare fraudsters, leading to severe consequences for those individuals, including financial penalties, damaged reputations, and emotional distress. (Tweede Kamer, 2020; Tweede Kamer, 2022; NOS, 2020a; NOS, 2020b).

It was revealed that there had been warnings about the harsh consequences of the fraud policy and the ‘all-or-nothing’ approach (Tweede Kamer, 2020). However, these warnings were rather scarce and those who did raise their voices and reported concerns - whistleblowers - were not listened to (NOS, 2020b). One such whistleblower was Sandra Palmen. In 2017, she voiced her concerns and provided advice regarding the childcare benefits system. At the time, she was working as a legal advisor at the *Toeslagen* (Benefits Agency), part of the Dutch Tax and Customs Administration and part of the Dutch central government. Shortly after raising her concerns, she was reassigned to another legal department. Dissatisfied with this outcome, she decided to leave and pursue another job (NOS, 2020b).

Key obstacles to an effective whistleblowing environment include the culture of silence (Nawiwi and Salin, 2019) and the suppression of signals through failure to take notice, both of which played a role in the childcare benefits scandal (Tweede Kamer, 2020). In a culture of silence, loyalty to the organization is often associated with not reporting or voicing concerns about wrongdoings (Aylsworth, 2008). In the Dutch public sector civil servants often ‘tend to know each other’, which may foster such a culture (Nawiwi and Salin, 2019; Aylsworth, 2008). An example of this culture of silence was stated by former top federal civil servant Marcelis Boereboom: “*I have never had anyone angry at my desk (regarding the childcare benefit situation)*” (NOS, 2020a). Similarly, signals of failure were suppressed. Former Finance Minister Wopke Hoekstra and former Social Affairs Minister Lodewijk Asscher both

acknowledged that too few alarm bells were raised within the government and noted that crucial information about the wrongdoings was missing (NOS, 2020a).

### **1.2 Whistleblowing within the public sector: a catalyst for change and reform**

Whistleblowing can serve as a catalyst for change and reform within government organizations, benefiting the public good (Brewer & Selden, 1998; Miceli & Near, 2013). Academically, there is a broad consensus that whistleblowers play a vital role in ensuring that bureaucracies remain democratic, efficient, and transparent (Loyens & Vandekerckhove, 2018; Kang, 2023). However, whistleblowing in the public sector is not without significant challenges (Miceli & Near, 2013; Latan et al., 2023; Lewis, 2015). Government agencies are often large and powerful entities, while whistleblowers are typically individuals with far fewer resources and influence (Lewis, 2015; Vandekerckhove & Lewis, 2012).

To address some of these challenges, the European Union (EU) has taken steps to enhance whistleblower protection through the EU Whistleblowing Directive (Eur-Lex, 2019). Under this directive, individuals who report violations of Union law that harm the public interest are entitled to legal protection (Eur-Lex, 2019). In 2022, Pieter Omtzigt, the Dutch politician known for his role in uncovering the childcare benefits scandal, proposed measures aimed at strengthening whistleblower protections in The Netherlands (Tweede Kamer, 2022). Furthermore did the Dutch government's recent outline agreement highlight the need for improved whistleblower protection (Parliament, n.d., p. 18).

However, the decision to blow the whistle remains a challenging one for public sector employees (Ugaddan & Park, 2019; Park & Kim, 2023). This choice is shaped by a variety of organizational and individual factors (Nayir & Herzig, 2012; Miceli & Near, 1992), as well as the perceived personal costs of reporting wrongdoing (Treviño & Weaver, 2001; Dalton & Radtke, 2013; Cho & Song, 2015; Caillier, 2015; Rehg, 2011; Miceli & Near, 1994/1988). Understanding these dynamics is of particular importance in gaining deeper understanding of whistleblowing within the public sector, where unique pressures and public consequences often come into play (Brewer & Selden, 1998; Crewson, 1997; Kang, 2023).

### **1.3 Social and academic relevance of this study: a better understanding of whistleblowing determinants and whistleblowing intention**

This study offers social relevance by providing deeper insights, through whistleblowing, into ways to prevent future harm caused by the central Dutch government to its citizens. The underlying assumption is that if whistleblowers feel better supported and encouraged to report

misconduct, they can help create an organizational equilibrium that actively counters wrongdoing (Near & Miceli, 1986; Cho & Song, 2015; Vroom, 1964). It is especially important to explore what happens at the organizational level for potential whistleblowers (Park & Kim, 2023; Gerhart et al., 2015; Kang, 2023).

Despite the widely acknowledged significance of public whistleblowing and the substantial body of whistleblowing research conducted over the past 30 years (Brewer & Selden, 1998; Crewson, 1997; Kim, 2006; Nayir & Herzig, 2011; Cho & Song, 2015; Chang, Wilding & Shin, 2017; Dhamija & Rai, 2018; Kang, 2023, and many more), a research gap still exists on this topic (Su & Ni, 2018). Additionally, studies by Potipiroon and Wongpreedee (2021), Lee et al. (2021), Exmeyer and Jeon (2020), and West and Bowman (2020) have shown that whistleblowing research needs to be revisited and empirically reassessed.

Furthermore, this study aims to address the specific research gap in empirical research on whistleblowing intention within the Dutch central government. While previous studies have focused on the quantitative analysis of various factors influencing whistleblowing intents and reality (discussed in Chapter 2: Theory), this research seeks to explore how individuals personally experience these factors. By conducting qualitative research, this study allows respondents to share their personal insights and experiences (see paragraph 1.5 and Chapter 3). Specifically, it contributes to the gap in qualitative research on one of the most frequently cited determinants of whistleblowing intentions: the ‘perceived personal costs of whistleblowing.’ This determinant is inherently personal, making it particularly well-suited for exploration through in-depth interviews with participants. Additionally, this research explores how organizational policies and culture can influence the intention to report wrongdoing, with perceived personal costs of whistleblowing playing a crucial role in shaping individuals’ decisions to blow the whistle.

#### **1.4 Main research question and sub-questions**

This study aims to explore the empirical relationship between the ‘perceived personal costs of whistleblowing’ and the ‘intention to blow the whistle’. An analysis of previous studies (discussed in Chapter 2: Theory) reveals that both organizational factors (Cho & Song, 2015; Vroom, 1964; Organ & Moorman, 1993) and individual factors (Arnold & Ponemon, 1991; Cho & Song, 2015; Waytz et al., 2013) play a role in shaping the perceived personal costs of whistleblowing. This study aims to explore these factors in more detail, focusing on organizational elements (such as policies highlighted by civil servants) and individual factors (such as the work culture they experience).

More specifically, this study explores employees' experiences with the intention to blow the whistle and examines how their perception of the personal costs associated with reporting wrongdoing shapes this decision. (Dalton & Radtke, 2013; Cho & Song, 2015; Rehg, 2011). The key determinants of whistleblowing intention include perceived personal costs, Public Service Motivation (PSM), whistleblowing education, and organizational support and protection. These determinants interact to shape employees' intentions to engage in whistleblowing, with each factor either promoting or hindering the decision to blow the whistle and report misconduct.

This study aims to answer the following Research Question: **'How do Dutch central government civil servants perceive the personal costs associated with whistleblowing, and how do these perceptions influence their intentions to whistleblow?'**

To answer the Research Question the following four sub-questions are formulated:

***1. What types of personal costs do Dutch central government civil servants associate with whistleblowing?***

This sub-question aims to identify the specific personal costs that civil servants might perceive when considering whistleblowing, including emotional, social, financial, and career-related consequences. It explores the concept of perceived personal costs associated with whistleblowing.

***2. How do Dutch central government civil servants' perceptions of personal costs influence their intentions to blow the whistle or remain silent?***

This question directly examines the relationship between personal perceived costs and the intention to whistleblow or remain silent. It explores the concept of whistleblowing intention.

***3. How do personal values and ethics influence the perceived personal costs of whistleblowing for Dutch central government civil servants?***

This sub-question focuses on how individual moral beliefs may influence the perception of costs, such as a sense of responsibility or duty to report. It explores the concepts of Public Service Motivation (PSM) and whistleblowing education.

***4. How do organizational culture and policies affect Dutch central government civil servants' perceptions of personal costs related to whistleblowing?***

This sub-question examines how workplace culture - such as openness and support for ethical behavior - shapes civil servants' risk assessments when considering whistleblowing. It explores the concepts of organizational support and protection.

### **1.5 Research strategy and methods**

This study employs an exploratory and qualitative research strategy, integrating both deductive and inductive approaches (see Chapter 3: Research Design and Data Collection). In brief, the exploratory aspect of the research seeks to gain insight into central government civil servants' personal experiences, while the deductive approach situates these experiences within a theoretical framework (Creswell & Miller, 2000). Existing theories on whistleblowing intention form the basis for the theoretical framework presented in Chapter 2: Theory. The analysis of 15 interviews with central government civil servants also generates inductive conclusions, derived from patterns observed across the interviews (Chapter 4: Results). The mixed-method approach, which primarily utilizes a theory-driven deductive method with a secondary focus on inductive analysis, is well-suited for exploring respondents' perceptions of the 'personal perceived costs of whistleblowing' and 'whistleblowing intention' from both theoretical and empirical perspectives (Creswell & Miller, 2000). Finally, the research question is addressed in the Conclusion (Chapter 5), which summarizes the findings and connects them to existing theories. This chapter also reflects on the study's limitations and outlines a future research agenda focused on the personal perceived costs of whistleblowing and whistleblowing intention among Dutch central government civil servants.

## Chapter 2: Theory

This chapter examines the academic literature on the determinants of whistleblowing intention. The theoretical framework for this study is developed through a review of key academic research and critical analysis (Miceli & Near, 2013a; Near & Miceli, 1985; Nawawi, 2019; Latan et al., 2018; Alleyne et al., 2013; Gao et al., 2015; Latan et al., 2023, and others). The chapter begins with a discussion and conceptualization of broad whistleblowing concepts, followed by an exploration of the key determinants identified in the literature. Based on this review, hypotheses for the study are formulated, and the causal relationships between the central concepts are described. In summary, this chapter conceptualizes the core ideas of ‘whistleblowing,’ ‘whistleblowing intention,’ and ‘perceived personal costs of whistleblowing,’ while also examining various organizational and individual factors that affect whistleblowing in the public sector. Previous literature (Cho & Song, 2015; Berry, 2004; Latan et al., 2023, and others) suggests that organizational factors, such as ‘organizational support’ and ‘organizational protection,’ indirectly influence ‘whistleblowing intention’ by shaping individuals' perceptions of the personal costs associated with whistleblowing.

### 2.1 Theoretical framework

#### ***2.1a Employees reporting on organizational misconduct: whistleblowing defined***

A widely recognized academic definition of whistleblowing is “(...) *the disclosure by organizational members (former or current) of illegal, immoral, or illegitimate practices under the control of their employers, to persons or organizations that may be able to affect action*” (Near & Miceli, 1985, p. 4). This definition highlights four key elements of the whistleblowing process: the whistleblower, the act or complaint, the recipient of the information, and the wrongdoer (Kang, 2023). A simpler and more concise definition of whistleblowing is: “*An employee’s decision to report individual or organizational misconduct*” (Nayir & Herzig, 2011).

Whistleblowing occurs when a current or former employee raises concerns about wrongdoing within the organization, either to management or externally to the public (Ahern & McDonald, 2002; Novaro et al., 2023). Employees, particularly those who are current or former members of the organization, are considered to have the best insight into what kind of wrongdoing might be occurring (Ayers & Kaplan, 2005). However, reporting such

wrongdoings can be challenging, as organizations may mask or cover up unethical behavior (Bolsin et al., 2005).

Whistleblowing is often framed in both positive and negative terms depending on the source (Near & Miceli, 2016). The term ‘whistleblowing’ itself can carry a negative connotation, as compared to terms like ‘speaking-up,’ which are sometimes viewed more favorably (Klaas, Olson-Buchanan & Ward, 2012). As a result, some organizations, such as Transparency International, use the term ‘speak-up culture’ to refer to “(…) *a culture by creating a psychologically safe workplace, allowing for risks and vulnerability, and promoting a culture where individuals can openly speak up without fear of retribution*” (Transparency International Nederland, 2019, p. 39). Moreover, some European languages, such as Spanish, lack an exact equivalent for ‘whistleblowing’ and instead use terms with negative implications, such as a word for ‘snitch’ (Abazi, 2020). However, in the Netherlands, the term ‘klokkenluider’ is used without direct negative connotations. It refers to an employee who speaks out about social injustices (Huis voor Klokkenluiders, n.d.).

Hirschman (1970) identified four ways individuals can express dissatisfaction: exit, voice, loyalty, and neglect. Whistleblowing is conceptually similar to ‘voice’ since both represent an employee’s expression of dissatisfaction with the intention to improve the current situation (Zhou & George, 2001). However, while ‘voice’ or ‘speaking-up’ is more general and can involve a variety of issues, whistleblowing specifically refers to the act of reporting wrongdoing. Whistleblowing, by nature, often involves significant personal risk, and whistleblowers may seek to remain anonymous or not reveal their identities (Miceli & Near, 2013a). As such, the precise definition of whistleblowing remains somewhat inconclusive.

Despite these definitional nuances, there is broad academic consensus about the positive effects of whistleblowing (Nawawi, 2019; Skivenes & Trygstad, 2016; Miceli & Near, 1988; Brief & Motowidlo, 1986). Whistleblowers are often regarded as ‘heroes’ by the public because they can uncover and prevent serious wrongdoings that threaten public interests (Nawawi, 2019; Skivenes & Trygstad, 2016). Whistleblowing is considered a form of ‘prosocial’ behavior (Miceli & Near, 1988; Brief & Motowidlo, 1986), where the whistleblower takes action to stop unethical practices and protect the organization’s stakeholders while serving its best interests (Nawawi, 2019).

Internal whistleblowing has been shown to lead to the detection of fraud and more employee engagement (Mrowiec, 2022). Whistleblowers are also recognized as some of the most important actors in uncovering organizational misconduct (Oelrich, 2019). Whistleblowers, or also called ‘watchdogs,’ often bring to light scandals either within the

organization or externally, through media, creating opportunities to address corruption and establish new anti-corruption norms (Nayir et al., 2018).

However, the positive societal impact of whistleblowing can only be realized if whistleblowers feel protected and encouraged to speak up about wrongdoings (Caillier, 2015; Treviño & Weaver, 2001). Organizations can create a safe ‘speak-up’ culture by establishing a framework of policies, procedures, and organizational values designed to protect whistleblowers and encourage reporting of misconduct (Brown et al., 2019).

### ***2.1b Employees’ whistleblowing intention defined***

This research focuses on ‘intention to blow the whistle,’ as actual whistleblowing data is often confidential and inaccessible. This operational variable has been commonly used in previous studies due to the challenges in obtaining data on actual whistleblowing incidents and workplace wrongdoings (Chiu, 2003; Ugaddan & Park, 2019). However, a precise definition of whistleblowing intention is not commonly found in the literature. Another study describes this intention in terms of an individual’s willingness or likelihood to report wrongdoing (Wilson et al., 2018). Novaro et al. (2023) explored the distinction between ‘intention’ to blow the whistle and the actual ‘behavior’ of whistleblowing, but they too did not provide a concrete definition of whistleblowing intention, aside from the employees’ general *attitude* towards whistleblowing.

Despite this lack of a precise definition, the Theory of Planned Behavior (Zakiatul & Suci, 2022; Ajzen, 1991; Ajzen & Fishbein, 1980) can help explain that an individual’s intention to perform a behavior is often the strongest predictor of whether that behavior will occur. Chiu (2002) suggests that an individual’s intention to blow the whistle can lead to the desire to actually take action. By focusing on whistleblowing intention, we can gain insights into the factors that may influence whether employees will really act on their intention to report wrongdoing.

Previous studies have found that whistleblowing intention tends to be higher when there are well-established internal and external reporting mechanisms, such as a confidential ‘hotline’ (Gao et al., 2015; Niazi et al., 2020). Additionally, the perceived seriousness of the wrongdoing often increases the likelihood of whistleblowing (Andon et al., 2018). Wilson et al. (2018) further argued that employee awareness of whistleblowing mechanisms fosters trust, which, in turn, can increase the intention to blow the whistle.

Several studies have explored the factors influencing whistleblowing intention, particularly focusing on protection measures and attitudes towards whistleblowing (Latan et al.,

2018; Alleyne et al., 2013; Gao et al., 2015; Latan et al., 2023). These studies often examine whistleblowing within the context of organizational protection and support and cultural factors and its impact on whistleblowing intentions.

For example, Alleyne et al. (2013) examined whistleblowing intention by evaluating whether individuals view the act of whistleblowing favorably or unfavorably. Latan, Ringle & Jabbour (2018) extended this work, concluding that both internal and external whistleblowing intentions are influenced by individual antecedents such as perceived organizational support and personal attitudes towards whistleblowing.

### ***2.1c Determinants of whistleblowing: organizational and personal factors***

Numerous studies have explored the factors that influence the decision to speak up about wrongdoing, identifying both organizational and personal determinants of whistleblowing intention (Cho & Song, 2015; Berry, 2004; Latan et al., 2023; and others). This paragraph provides a brief overview of the most commonly cited determinants of whistleblowing intention in the academic literature, drawing on both organizational and individual factors (Keenan, 1990).

#### *Provided education on whistleblowing within the organization*

One key determinant of whistleblowing intention is the education provided by organizations on the topic ‘ethics’, as discussed by Bhal and Dadhich (2011), Berry (2004), Previtali and Cerchiello (2018), Zakiatul & Suci (2022), Rothschild and Miethe (1999), and others. Several studies argue that the primary difference between whistleblowers and non-reporters is often the awareness of organizational reporting channels (Near & Miceli, 1996; Berry, 2004; Novaro et al., 2023).

Examples of this education include ethics training, workshops, and informational sessions on how and where employees can report wrongdoings within the organization (Kang, 2023). These programs typically educate employees on the procedures to follow when they encounter unethical behavior (Berry, 2004). Such educational initiatives can be viewed as a form of organizational support (Cho & Song, 2015), equipping employees with the knowledge and confidence to report misconduct when necessary (Berry, 2004; Novaro et al., 2023).

Some studies have concluded that providing whistleblowing education within organizations can encourage internal whistleblowing (Ab Ghani, 2013; Baker, 2008; Shawver, 2011). However, when individuals report wrongdoing externally - such as to the media or law

enforcement - it is referred to as external whistleblowing, and this type of reporting is not necessarily influenced by internal whistleblowing education (Caillier, 2015).

### *Organizational support and protection*

Perceived 'organizational support' and 'organizational protection' are considered key factors that positively influence employees' willingness to report wrongdoing (Near & Miceli, 1986; Cho & Song, 2015). Both organizational support and organizational protection are shown to enhance whistleblowing intention by reducing the perceived personal costs associated with reporting (Cho & Song, 2015; Vroom, 1964). A systematic approach to supporting whistleblowing can encourage employees to report misconduct, while organizational protection - especially against retaliation - can further motivate employees to speak up and increase their commitment to the organization (Organ & Moorman, 1993).

An example of *organizational support* is increasing employees' perceived behavioral control, which has been linked to greater whistleblowing intention (Park & Kim, 2023; Ajzen, 1991). Employers can enhance this control by providing necessary resources, sharing information, and rewarding employees for their contributions, such as a bonus or promotion (Gerhart et al., 2015). In other words, giving employees the power and support they need to act as whistleblowers can make them more likely to report wrongdoing. Furthermore, employees are more willing to engage in whistleblowing when they perceive the approval of others and do not fear retaliation (Park & Kim, 2023).

Organizational protection refers to the prevention of harmful behavior by colleagues or the organization itself (Latan et al., 2023, p. 889) and is characterized by an ethical climate, legal awareness, ethical leadership, and structural provisions (Chordiya et al., 2020; Latan et al., 2023). To ensure employees feel safe when blowing the whistle, organizations should implement a code of ethics, conduct ethics-related training, and promote ethical leadership (Latan et al., 2023). However, while organizational support and perceived approval from others tend to have a stronger effect on whistleblowing intention, organizational protection still plays a vital role, although to a lesser extent (Chang, Wilding, & Shin, 2017).

### *Organizational size and structure*

Organizational size plays a significant role in shaping various aspects of an organization, particularly its structure (Previtali & Cerchiello, 2018). In larger, often more bureaucratic organizations, communication flows tend to be more formal and less direct, which can create a sense of distance between employees and their managers (King, 1999). Miceli and Near (1992)

argue that this distance can reduce employees' intention to blow the whistle. However, tempered communication flows in larger organizations can also provide employees with more anonymity, which may encourage them to report wrongdoings (Previtali & Cerchiello, 2018).

Nevertheless, previous research on the impact of organizational size on actual whistleblowing has often focused on the number of whistleblowing policies rather than the number of reported wrongdoings (Previtali & Cerchiello, 2018). Additionally, the organizational structure can influence employees' fear of retaliation after reporting misconduct (King, 1999; Perry, 1998). Given these factors, the size and structure of an organization may play a critical role in shaping the retaliation process experienced by whistleblowers.

#### *Personal individual's morale*

An individual's personal morality plays a significant role in their decision to speak up about wrongdoings (Arnold & Ponemon, 1991; Keenan, 1990; Cho & Song, 2015). Research by Waytz et al. (2013) found that personal actions, including whistleblowing, are heavily influenced by core moral values. For instance, values like fairness and loyalty strongly shape whistleblowing decisions (Waytz et al., 2013). Individuals with higher moral standards are more likely to report harmful wrongdoings, even when they perceive the personal costs of doing so as high (Brewer & Selden, 1998).

Public Service Motivation (PSM) is a key morale determinant influencing whistleblowing intention (Brewer & Selden, 1998; Crewson, 1997; Kim, 2006). PSM is defined as “*an individual's predisposition to respond to motives grounded primarily or uniquely in public institutions and organizations*” (Perry & Wise, 1990) and is often described as “*altruistic motivation to serve the public interest*” (Rainey & Steinbauer, 1999). Many scholars argue that high levels of PSM positively impact organizational outcomes (Brewer & Selden, 1998; Alonso & Lewis, 2001; Scott & Pandey, 2005). Employees with high PSM tend to experience greater job satisfaction and are more likely to engage in pro-social behaviors, including acts of self-sacrifice (Caillier, 2015). PSM and whistleblowing are often linked in promoting societal good (Lavena, 2016).

Recent studies, however, have shifted focus to the importance of *collective PSM* at the organizational level, rather than at the individual level (Potipiroon & Wongpreedee, 2021; Davis, Stazyk & Klingeman, 2020; Dhamija & Rai, 2018). Dhamija and Rai (2018) also suggest a positive relationship between collectivism and internal whistleblowing intentions. This could be explained by the fact that collectivist individuals tend to value loyalty, harmony, and collaboration, which leads them to prioritize the group's well-being (Dhamija & Rai, 2018). As

a result, they are more likely to accept and adhere to norms that benefit the organization as a whole, including speaking out about internal wrongdoings.

### *Perceived personal costs of whistleblowing*

In the academic literature, most authors agree that one of the most significant determinants of whistleblowing intention is the perceived personal costs of whistleblowing (Treviño & Weaver, 2001; Dalton & Radtke, 2013; Cho & Song, 2015; Caillier, 2015; Rehg, 2011; Miceli & Near, 1994/1988). These personal costs can be defined as the "*perceived harm or discomfort that could result from reporting wrongdoing*" (Dalton & Radtke, 2013, p. 156).

In the case of *internal* whistleblowing, the first point of contact for reporting wrongdoing is typically a supervisor or designated official (Caillier, 2015; Rehg, 2011). However, these internal individuals may take retaliatory actions against the whistleblower to discourage further reports and protect the organization's reputation (Miceli & Near, 1994). Not surprisingly, both quantitative and qualitative research show that retaliation from colleagues or others within the organization is a significant deterrent to whistleblowing (Nawawi, 2019; Karatuna & Basol, 2018).

Whistleblowers are often perceived as traitors by their colleagues and the organization (Dellaportas et al., 2005). Fear of retaliation - such as humiliation, isolation, workplace harassment, negative performance evaluations, demotions, punitive transfers, or even termination - can prevent individuals from blowing the whistle (Nawawi, 2019; Dellaportas et al., 2005). Interestingly, some studies have also highlighted a *positive relationship* between retaliation and *external* whistleblowing (Karatuna & Basol, 2018), suggesting that in some cases, external reporting may be seen as a way to avoid organizational retaliation.

Overall, whistleblowing is less likely when the whistleblower perceives a high risk of retaliation or sanctions following their report (Greenberger, Miceli & Cohen, 1987; Near & Miceli, 1986; Park, Song & Cho, 2024; Heese & Pérez-Cavazos, 2021). The lack of support for whistleblowers - such as organizational safeguards or protective measures - reinforces the fear of retaliation, creating barriers to speaking up about wrongdoing (Park & Kim, 2023). However, the argument that reduced fear of retaliation directly increases an individual's intention to blow the whistle remains inconclusive (Keil et al., 2010; Miceli & Near, 1992; Heese & Pérez-Cavazos, 2021).

Previous studies on retaliation costs and whistleblowing intention, which often involved student samples, have not fully addressed how these factors influence actual employee behavior (Miceli, 1984; Miceli & Near, 1985; Near & Jensen, 1983; Near & Miceli, 1986). Therefore,

the relationship between retaliation, perceived personal costs, and whistleblowing intention in actual workplace settings remains an inconclusive research topic.

## **2.2 Causal relation determinants and development of sub-questions**

The academic review of various determinants has shown that organizational factors often influence whistleblowing intentions by affecting the perceived personal costs of whistleblowing. This study aims to address the qualitative research gap concerning the causal relationship between perceived personal costs and actual personal experiences whistleblowing intention. Previous quantitative studies (Mesmer-Magnus & Viswesvaran, 2005; Kaplan & Whitecotton, 2001; Cho & Song, 2015) have identified a negative correlation between these two factors. This current study primarily focuses on understanding the broader determinant of perceived personal costs, which is crucial for comprehending whistleblowing intentions in the public sector (Brewer & Selden, 1998; Loyens & Vandekerckhove, 2018; Kang, 2023). While other determinants discussed in the literature may also apply to a lesser extent, the study emphasizes their unique explanatory role in understanding public sector institutions and individual motivations. Additionally, this research contributes to the existing literature by exploring the relationship between personal perceived personal costs, and whistleblowing intention in actual public sector workplace settings.

### ***2.2a Development of sub-questions***

The personal perceived costs of whistleblowing from an individual perspective are primarily associated with the risk of sanctions and retaliation from managers or colleagues (Cho & Song, 2015; Rehg, 2011; Treviño & Weaver, 2001). Retaliation can manifest in various forms, such as social isolation, removal from job responsibilities or privileges, or other general hardships (Keil et al., 2010; Cassematis & Wortley, 2013). These potential negative consequences may deter individuals from blowing the whistle, as they seek to avoid personal disadvantages (Mesmer-Magnus & Viswesvaran, 2005; Kaplan & Whitecotton, 2001). Consequently, the independent variable in this study is the personal perceived costs of whistleblowing. However, the aforementioned studies all utilized quantitative study methods. This study aims to build on that by exploring the personal experiences of civil servants through qualitative interviews.

The assumption underlying this current study is that the potential negative outcomes of whistleblowing within the Dutch central government prevent civil servants from reporting observed wrongdoings. To further explore this quantitative understanding, the following two sub-questions are formulated:

1. *What types of personal costs do Dutch central government civil servants associate with whistleblowing?*
2. *How do Dutch central government civil servants' perceptions of personal costs influence their intentions to blow the whistle or remain silent?*

The intention to blow the whistle is the dependent variable in this study. The perceived personal costs of whistleblowing, as a determinant, may influence this intention either positively or negatively. A previous study by Cho and Song (2015) examined the factors affecting whistleblowing intention within government agencies through quantitative research. This study will build upon their findings, as well as other relevant insights from researchers who have explored key determinants of whistleblowing intention, by collecting qualitative data (see Chapter 3: Research Design and Data Collection). According to Cho and Song's (2015) theoretical framework and conclusions, personal costs are negatively associated with whistleblowing intention, while factors such as Public Service Motivation (PSM) and whistleblowing education have a positive effect on the intention. Furthermore, organizational support and protection can enhance the intention to blow the whistle by reducing perceived personal costs (see Figure 2.1).

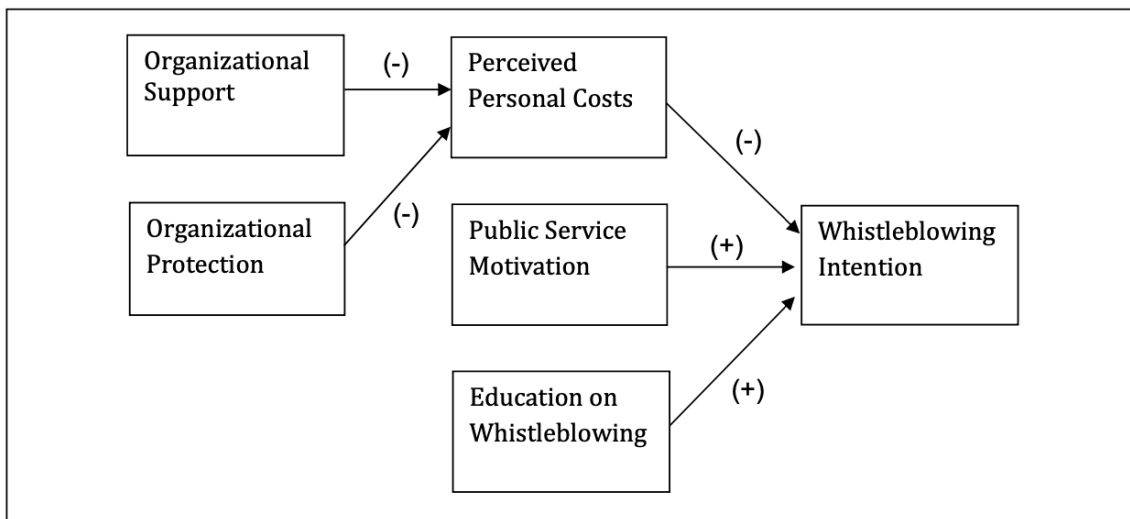


Figure 2.1: Theoretical Framework Cho and Song (2015).

Building on these quantitative theoretical foundations, the following two sub-questions are formulated to explore the research gap in qualitative study findings on whistleblowing intention determinants:

3. *How do personal values and ethics influence the perceived personal costs of whistleblowing for Dutch central government civil servants?*
4. *How do organizational culture and policies affect Dutch central government civil servants' perceptions of personal costs related to whistleblowing?*

### ***2.2b Causal relation determinants of whistleblowing intention***

Previous quantitative research suggests that organizational factors such as organizational support and organizational protection influence the perceived personal costs of whistleblowing (Mesmer-Magnus & Viswesvaran, 2005; Kaplan & Whitecotton, 2001; Cho & Song, 2015). These perceived personal costs, in turn, shape civil servants' intentions to blow the whistle.

The sub-questions in this study are designed to explore the role of both organizational and individual factors in shaping the perceived personal costs of whistleblowing, and how these factors, in turn, influence civil servants' whistleblowing intentions. The four sub-questions formulated in this study aim to address the following research question:

**Research Question: 'How do Dutch central government civil servants perceive the personal costs associated with whistleblowing, and how do these perceptions influence their intentions to whistleblow?'**

In this research question, the independent variable is the perceived personal costs of whistleblowing, and the dependent variable is the intention to blow the whistle. As previously mentioned, have quantitative studies shown that perceived personal costs are a significant deterrent to both whistleblowing (Nawawi, 2019; Karatuna & Basol, 2018) and whistleblowing intention (Dalton & Radtke, 2013; Cho & Song, 2015; Caillier, 2015).

## **Chapter 3: Research design and data collection**

This chapter discusses the research strategy and methodology, including data selection, respondent demographics, and the process of data analysis and operationalization. It also addresses issues of generalizability, validity, reliability, ethics, and privacy. Subsequently, is the selected research method conducting qualitative interviews to explore the empirical relationship between the perceived personal costs of whistleblowing and the intention to blow the whistle (Creswell & Miller, 2000).

### **3.1 Strategy and methods**

The research strategy and methodology selected for this study are both explorative and qualitative, incorporating both deductive and inductive approaches. Exploratory research focuses on understanding the personal experiences of the respondents, while deductive research allows these experiences to be contextualized within a theoretical framework (Creswell & Miller, 2000). In this study, theories of whistleblowing intention are tested through interviews with respondents. In addition to this deductive approach, the analysis of interview patterns will also allow for the induction of general conclusions. This combined strategy is particularly suited for examining how respondents perceive the concepts of ‘perceived personal costs of whistleblowing’ and ‘whistleblowing intention.’ Personal experiences are best explored through interviews (Creswell & Miller, 2000), and these experiences can then be integrated and tested against existing literature, which is predominantly quantitative in nature.

### **3.2 Data selection**

The respondents for this study were selected based on their employment within the Dutch central government. Specifically, all respondents are current central government civil servants Ministry of general affairs working within one of the 15 Dutch ministries\*. The respondents were approached through various channels, including email and LinkedIn. All participants are subject to the same whistleblowing policies (see paragraph 13.2 in CAORijk, n.d.). Since whistleblowing is a sensitive issue, respondents were not selected based on their personal experiences with reporting misconduct or actual whistleblowing. Instead, they were asked about organizational factors, their perceived personal costs of speaking up about wrongdoings or actual whistleblowing, and their intentions regarding whistleblowing.

Furthermore, the large size of the study population (total of 139,453 central government employees in 2021, Ministerie van Binnenlandse Zaken en Koninkrijksrelaties, 2022) helps

ensure the anonymity of participants (Babbie, 2016, p. 65). Respondents were specifically targeted through LinkedIn, a social media platform primarily used for professional purposes. This platform can also be utilized by future researchers to connect with Dutch central government civil servants. The following ministry LinkedIn channels were used:

- Ministry of Agriculture, Fisheries, Food Security and Nature
- Ministry of Asylum and Migration
- Ministry of Climate Policy and Green Growth
- Ministry of Defense
- Ministry of Economic Affairs
- Ministry of Education, Culture and Science
- Ministry of Finance
- Ministry of Foreign Affairs
- Ministry of Health, Welfare and Sport
- Ministry of Housing and Spatial Planning
- Ministry of Infrastructure and Water Management
- Ministry of the Interior and Kingdom Relations
- Ministry of Justice and Security
- Ministry of Social Affairs and Employment

\* One respondent is not currently a central government civil servant anymore, but provided her personal experiences during her time as central government civil servant 6 months ago.

In this study, the study population was large, and selection bias was inevitable. Most respondents self-selected by replying to the LinkedIn outreach messages. In total, 20 (former) central government civil servants expressed interest in participating, and 15 respondents were ultimately scheduled for interviews. Selection bias was evident in the higher proportion of males responding (65%) compared to females responding to the outreach messages (35%) (Babbie, 2016, p. 191). To ensure a more balanced respondent group, all 7 female respondents to the outreach messages were interviewed, while 8 out of the 13 male respondents were selected for interviews. The male respondents were selected based on their availability for interviews within the research timeframe.

However, even if the gender distribution had been more balanced, it would still be difficult to determine whether the respondents were fully representative of the study population

(Babbie, 2016, p. 192). Only a part of central government civil servants is active on LinkedIn, and also only a part of those were interested in participating in whistleblowing studies. The selected group of respondents do not totally reflect the broader population of central government civil servants (Babbie, 2016, p. 192).

Selection bias may impact the study's results. Those who replied to the outreach messages are willing to share their personal experiences, non-respondents may be less inclined to discuss their views on the personal costs and intentions related to whistleblowing. The overrepresentation of males responding to the outreach messages and certain types of central government civil servants could consequently skew the findings and limit the generalizability of the conclusions (Babbie, 2016, p. 191).

### **3.3 Interviews**

The interview protocol will follow a semi-structured format, allowing flexibility to explore additional topics if they are relevant to the personal respondents' experiences (Bryman, 2016, p. 201). The protocol is organized around four main themes: organizational characteristics, individual characteristics, perceived personal costs of whistleblowing, and whistleblowing intention (see Appendix I: Interview protocol).

Interviews can be conducted either in person or online; however, they will primarily take place in a 'face-to-face' setting to allow the researcher to observe the interviewee's facial expressions. This helps ensure that the respondent understands the questions clearly (Bryman, 2016, p. 201). The researcher will take notes during the interview, which will be reviewed and supplemented immediately after the interview. Following this, the notes will be sent to the respondent for their review and approval. Only after receiving the respondent's approval will the notes be used for data analysis.

The interviews will be conducted in Dutch, and the interview notes will be translated from Dutch to English. The final English version of the notes will be sent to the respondent for confirmation and approval before being used in the analysis of the data.

### **3.4 Respondents**

A total of 15 respondents, employed across various ministries, will be interviewed. To ensure privacy, the names of the respondents will not be disclosed to the reader, and their personal information will not be traceable to any individual. The personal experiences of the respondents will be analyzed, with some of the relevant characteristics outlined in a 'Key of Respondents'

(Table 3.4.1). To maintain confidentiality, the names of the respondents will be replaced with labels such as ‘Respondent A,’ ‘Respondent B,’ and so on in Chapter 4 (Empirical Analysis).

<b>Labels Respondents</b>	<b>Gender</b>	<b>Work experience as civil servant**</b>
Respondent A	M	0-5 years
Respondent B	F	15 years or more
Respondent C	F	0-5 years
Respondent D	M	0-5 years
Respondent E	F	0-5 years
Respondent F	M	15 years or more
Respondent G	M	15 years or more
Respondent H	F	0-5 years
Respondent I	M	10-15 years
Respondent J	M	0-5 years
Respondent K	F	0-5 years
Respondent L	F	15 years or more
Respondent M	F	15 years or more
Respondent N	M	15 years or more
Respondent O	M	0-5 years

*Table 3.4.1: Key of Respondents*

\*\* Work experience as civil servant in categories of 0-5 years, 5-10 years, 10-15 years, 15 years or more.

The researcher has LinkedIn connections with central government employees from several ministries, including Finance, Foreign Affairs, Health, Welfare and Sport, Infrastructure and Water Management, the Interior and Kingdom Relations, and Social Affairs and Employment. As a result, the majority of the targeted respondents work within these six ministries.

To expand the pool of participants, the researcher employed a ‘snowball sampling’ strategy. This involves asking interviewed respondents if they know other ministry employees who might be interested in participating in the research (Babbie, 2016, p. 188). Snowball sampling is particularly useful for reaching respondents who are difficult to identify or persuade to

participate (Babbie, 2016, p. 188). However, it is assumed that most interested central government employees are likely to be from the aforementioned six ministries.

In total, 20 central government civil servants responded to the interview request. Of these, 15 respondents were interviewed between November 19, 2024, and December 10, 2024, with the majority of interviews taking place between November 19 and December 4, 2024.

### **3.5 Data analysis**

This study will use the qualitative coding software program 'Atlas.ti' to analyze the data. The personal experiences of the respondents regarding organizational factors, perceived personal costs, and whistleblowing intention are coded. The data will be organized thematically, and an overview of the codes will be provided in the 'codebook' in Atlas.ti (Creswell & Poth, 2018, p. 193). The goal was to create a clear and structured overview of the personal experiences of each respondent. To achieve this, it is important to strike a balance between using too many (over 40 codes) or too few codes (less than 20 codes) (Creswell & Poth, 2018, p. 193). In total 35 codes were created, with every code closely tied to relevant literature and theories mentioned in Chapter 2 (Theory). The codebook in Atlas.ti includes the main concepts (themes), dimensions, sub-dimensions, indicators, and the codes used in the analysis.

### **3.6 Operationalization**

The main concepts in Chapter 2 (Theory) were used for the operationalization into dimensions sub-dimensions and the indicators. Table 3.2 shows the Operationalization, an overview of the core concepts, dimensions and sub-dimensions used in this study. The main concepts and dimensions are closely tied to the independent (Perceived personal costs of whistleblowing) variable and dependent (Intention of whistleblowing) variable of this study. Some sub-dimensions were analyzed from interview patterns. The deductive study approach allows for data analysis from existing theories, while the inductive study approach allows for specific interview observations and pattern recognition. The mixed research method explores how respondents perceive the 'personal costs of whistleblowing' and 'whistleblowing intention' both theoretically and empirically. The small N (15 respondents), does not allow the operationalization of control variables in this study.

<b>Main concepts</b>	<b>Dimensions</b>	<b>Sub-dimensions</b>	<b>Indicators</b>
Personal perceived costs associated with whistleblowing	Types of personal perceived personal costs with whistleblowing, Whistleblowing experience	Emotional, social, financial, career-related personal perceived personal costs associated with whistleblowing, Did or did not blow the whistle	Experienced isolation, humiliation or harassment during your work, Examples of whistleblowing experience
Differences in the intentions to whistleblow	Types of associations with whistleblowing	Positive, neutral, negative associations with whistleblowing	Examples of associations with whistleblowing and favorable or not favorable towards blowing the whistle
Personal values and ethics shaping perceived costs of whistleblowing	Types of personal values (public service motivation), sorts of ethic trainings	Important values as civil servant and as manager, work motivation and experience with problems at work	Examples of important values as civil servant, examples of ethic trainings and examples of problems at work
Organizational culture and policies impacting civil servants' perceptions of the perceived personal costs associated with whistleblowing	Provided resources, opportunities, work culture and colleague support	Availability of information, resources and opportunities at work and work culture	Examples of support and protection, sort of work culture, feeling of anonymousness

Table 3.6.1 Operationalization

### **3.7 Validity and reliability**

To increase internal validity, interview questions will be repeated or rephrased if the interviewee indicates that they do not fully understand a question. Additionally, respondents will not be provided with the exact interview questions in advance to maintain the accuracy and spontaneity of their answers during the interview (Creswell & Miller, 2000, pp. 124-130; Boeije, 't Hart & Hox, 2009, p. 155). This approach encourages respondents to share their genuine personal experiences, rather than providing premeditated responses.

The study will include a diverse range of respondents, including policymakers, managers, and both experienced and less experienced central government civil servants (for work experience in years see Table 3.1: Key of Respondents). This variation will provide a broader perspective on the research topic.

After each interview, the researcher will share the notes with the respondent to confirm their agreement with what was recorded before proceeding with the data analysis. All personal information shared will remain untraceable to readers of the study to ensure the anonymousness of the respondents.

However, it is important to acknowledge that the 'ecological validity' of this research is inherently limited. The specific time- and place-based circumstances of this study cannot be replicated exactly in future research (Boeije, 't Hart & Hox, 2009, p. 154). Nevertheless, details regarding the context of each interview, such as the time, location (city or province), and whether the interview was conducted online or in person, will be included in the interview notes.

To check the reliability of the research, the same types of questions will be asked consistently throughout each interview. If any answers are unclear, questions will be repeated or rephrased to ensure clarity (Babbie, 2016, p. 405). The goal is to ensure that similar questions elicit similar types of responses. If the responses clearly address the questions, it can be concluded that the questions were understood. Additionally, 'peer feedback' from other scholars will be solicited to further ensure the reliability of the research process (Babbie, 2016, p. 405).

### **3.8 Ethics and privacy**

Before the start of the interviews, respondents will be asked for permission to share their personal experiences with the researcher. A permission form (see Appendix II: Privacy checklist) will be provided to each respondent, and the interview will only proceed once both the researcher and the respondent have signed the form.

The notes from the interviews will be securely stored on a university OneDrive account, which is accessible only to the researcher and research supervisor. Personal, traceable information about the respondents will be kept confidential and will only be accessible to the researcher and the supervisor through a 'key' that links the pseudonyms to the respondents' real names. To further ensure confidentiality, the different ministries will be referred to generically as 'Ministry X.' Only the researcher and supervisor will have access to the specific ministry associated with each respondent.

## **Chapter 4: ‘It really depends on whether it’s safe to report’: empirical analysis**

This chapter presents an analysis of the results in the following sequence: first, it examines the personal perceived costs associated with whistleblowing; next, it explores the differences in the likelihood of whistleblowing; it then considers how personal values and ethics shape these perceived costs; and finally, it investigates the role of organizational culture and policies in influencing civil servants' perceptions of these costs. In essence, this chapter seeks to determine whether the systematic analysis reveals the target group of 15 respondents as a diverse sample of civil servants. As illustrated in Table 3.4.1 (Key of Respondents), the sample consists of 7 female and 8 male respondents, including 8 civil servants with 0-5 years of civil servant work experience and 7 with more extensive civil servant experience. Accordingly, This chapter prioritizes identifying empirical patterns, rather than focusing on individual opinions or allegations. The qualitative data will be quantified to allow for meaningful comparisons between responses and to support a more structured analysis. Each section will conclude with a summary highlighting the key findings.

### **4.1 Personal perceived costs associated with whistleblowing**

Respondents were asked to share their personal experiences with whistleblowing. According to the definition of whistleblowing provided in Chapter 2 (Theory), three out of the 15 respondents (Respondent B, Respondent E, and Respondent I) did actually report wrongdoing either internally or externally. However, two of these respondents did not view themselves as whistleblowers, instead describing their actions as ‘simply reporting misconduct’.

The respondents offered various interpretations of whistleblowing, with some defining it as exclusively external reporting, while others considered both internal and external reporting as forms of whistleblowing. Despite these differing definitions, the interviews clarified what respondents meant by whistleblowing, particularly when they shared specific whistleblowing examples. Overall, 11 out of the 15 respondents thought of whistleblowing primarily in terms of external reporting. This suggests that four respondents still regarded whistleblowing as both internal and external reporting of wrongdoings.

Furthermore, 8 respondents did mention specific personal costs associated with whistleblowing, with each providing examples of personal risks they faced when blowing the whistle. These costs included emotional, social, financial, and career-related consequences associated with whistleblowing. For instance, some respondents shared feelings of isolation, humiliation, or harassment during work for ministry (X). On the other hand, 7 respondents did

not associate perceived personal costs related to whistleblowing, indicating they had neither experienced harmful behavior at work nor considered blowing the whistle.

Two respondents shared concrete examples of emotional personal costs. For instance, Respondent B noted feeling a sense of loneliness and isolation, explaining:

*“I don’t know if I can really trust any colleague with a suspected wrongdoing because it makes life difficult for them too. I also don’t want to spoil things. So, I often feel quite lonely.”* — Respondent B

Respondent J also described feeling the weight of responsibility, yet feeling powerless to act:

*“Some wrongdoings (at work) are bothering me, but I feel like I can’t really do anything to solve them.”* — Respondent J

Social costs were mentioned by three respondents, who cited being treated differently by colleagues or not being included by colleagues. For example, Respondent E described her experience of isolation:

*“My coordinator actively uninvited me from meetings.”* — Respondent E

Respondent E believed this isolation was a direct result of her whistleblowing.

Financial costs were highlighted by two respondents. Respondent M, when asked whether they felt protected in speaking up, responded:

*“I did not feel protected. I couldn’t just leave because I needed the income. I felt trapped and had to endure the situation.”* — Respondent M

Finally, two respondents discussed career-related costs associated with whistleblowing. When asked what insights she gained from reporting wrongdoing, Respondent B said:

*“You risk everything — your job, maybe even your pension...”* — Respondent B

Respondent O similarly noted the potential career risks:

*“I can speak up about my manager’s behavior, but then I risk not learning anything from my job anymore.”* — Respondent O

Moreover, did 8 out of the 15 respondents mention perceived personal costs related to whistleblowing. Of the three respondents who reported wrongdoing, two acknowledged actual personal costs, while one respondent, who reported wrongdoing internally, did not mention any perceived personal costs of blowing the whistle about wrongdoing.

To highlight key findings:

- Whistleblowing definitions and experiences: Out of 15 respondents, only three had reported wrongdoing themselves, either internally or externally, in line with the widely recognized definition of whistleblowing as *“the disclosure by organizational members (former or current) of illegal, immoral, or illegitimate practices under the control of their employers, to persons or organizations that may be able to affect action”* (Near & Miceli, 1985, p. 4). However, two of these individuals did not consider their actions as whistleblowing, instead framing them as simple reporting of misconduct. A majority (11 of 15 respondents) considered whistleblowing primarily as external reporting, while four respondents viewed both internal and external reporting as whistleblowing. This finding contrasts with existing literature, where whistleblowing intentions are often assessed based on whether individuals view both *internal* and *external* reporting positively or negatively (Alleyne et al., 2013; Latan et al., 2018).
- Personal perceived costs of whistleblowing: 8 respondents discussed personal costs associated with whistleblowing, which included emotional (loneliness, isolation), social (being treated differently), financial (lack of protection), and career-related (job and future risks) consequences. For instance, one respondent described feelings of isolation and powerlessness, while another mentioned possible financial concerns due to a lack of experienced organizational protection. These perceived costs align with findings from existing literature by Dellaportas et al. (2005) and Nawawi (2019). In contrast, did seven respondents report no perceived personal costs related to whistleblowing.

## 4.2 Differences in the intentions to blow the whistle

Overall, respondents expressed a dislike for the term ‘whistleblower,’ often associating it with negativity and viewing those who speak out as "victims" of negative events. 10 out of the 15 respondents held negative associations with whistleblowing. For some (three out of 10 respondents), whistleblowing was seen as a ‘last resort’ to address wrongdoing, which inherently casted a negative light on the act for them. Others linked whistleblowing with the personal risks involved, further shaping their negative perception.

On the other hand, two respondents viewed whistleblowers positively, mostly seeing them as brave individuals who act out of good intentions. Three respondents had a more neutral view, recognizing that whistleblowers could either be courageous individuals seeking to address wrongdoing in the public interest, or people seeking personal gain, such as career advancement. Among the three respondents who had actually blown the whistle, two respondents questioned whether doing so was always the best decision, considering it a ‘stupid’ move to report internally within their ministry (X).

For example, Respondent L shared a negative view of whistleblowing, emphasizing the risks involved and seeing the whistleblowing individual as a "victim":

*“When I think of someone who blows the whistle, I think of someone facing risks for speaking up, since there will always be people who don’t like that.”* — Respondent L

In contrast, Respondent H, who held a positive view of whistleblowers, described whistleblowers as individuals mainly motivated to serve the public interest and did not mention the possible risks of speaking up:

*“When I think of whistleblowers, I think of people who are motivated to serve the public interest in the best way, fighting against unethical behavior.”* — Respondent H

Respondent E, one of the two individuals who had blown the whistle, expressed a more cautious stance:

*“I think of an extreme situation when I hear the word ‘whistleblower.’ It’s a heavy word. Very serious, and there will always be consequences for the whistleblower. I wouldn’t recommend*

*blowing the whistle, especially for young people who still have their whole career ahead.*” — Respondent E

Respondent M offered a more nuanced view, as one of the three who expressed a neutral stance:

*“On one hand, whistleblowers can be important for addressing wrongdoings that harm the public interest. On the other hand, they can also be bad people—people who lie about what you might have done to get someone fired. Blowing the whistle can also be used as a weapon.”* —

Respondent M

When asked about the likelihood of reporting misconduct, respondents were generally hesitant to provide a direct answer. Many expressed that their willingness to blow the whistle would depend on the context, requiring more specific information before making a decision. However, 10 out of the 15 respondents said they would report wrongdoing if it were harming others. The remaining five respondents were more cautious, stating that they would not want to cause trouble. Yet, when discussing specific wrongdoings like fraud or corruption, they acknowledged they would report such issues. Some also noted that, as civil servants, it was their duty to report ‘serious’ wrongdoings, particularly those that affected the ministry as a whole.

For instance, Respondent C, one of the five respondents more hesitant to whistle blow themselves, gave a nuanced response:

*“I don’t think I would easily blow the whistle. I would always try to solve things internally first. I wouldn’t want to cause a big fuss. But for the organization’s best interest, I would say yes. If I saw corrupt activities, like fraud, I think I would report it.”* — Respondent C

Besides, a clear distinction emerged between civil servants with temporary contracts and those with permanent positions. Three respondents held temporary positions and remarked on the unique nature of their roles. On the one hand, they felt they could report issues within the team since the consequences would be limited by their short-term status. On the other hand, they also recognized the personal dilemma of reporting wrongdoing that wouldn’t directly impact them, given their limited time in the ministry, and the only personal risk being personal retaliation. Respondent J, a temporary civil servant, shared this internal conflict:

*“I don’t know. It really depends on whether it’s safe to report. I know I’ll be gone once my assignment is finished, but for the colleagues who remain and have to continue working with that manager, I think it’s not so easy to speak up. I think it’s very important that external people, like me on a short-term assignment, have the possibility to speak up about wrongdoings. Some people are ‘stuck’ in one department for too long and no longer see the problems. When you’re new, you notice things that others don’t.”* — Respondent J

Civil servants with permanent contracts (12 out of 15 respondents) did not mention the risk of speaking up without seeing the eventual benefits.

Consequently, do the results suggest that respondents’ associations with whistleblowing are not directly linked to their willingness to blow the whistle themselves. While most respondents had negative associations with whistleblowing (10 out of 15 respondents), a similar number (10 out of 15 respondents) stated that they would report wrongdoing if it harmed others. These findings reveal that attitudes toward whistleblowing are complex, and personal willingness to report misconduct depends on a variety of factors, including the mentioned nature of the wrongdoing (personal or organizational), the potential risks involved, and the individual's role within the organization.

To highlight key findings:

- Types of associations with whistleblowing: The term ‘whistleblower’ carried predominantly negative connotations for most respondents, with 10 out of 15 linking it to victimhood and potential risks as an employee. While two respondents viewed whistleblowers positively, seeing them as courageous, three took a more neutral position, acknowledging that whistleblowing could stem from both altruistic and self-interested motives.
- Favorability of the act of whistleblowing: Following the framework proposed by Alleyne, Hudaib, and Pike (2013), civil servants’ attitudes towards the act of whistleblowing were assessed by asking whether they viewed it favorably or unfavorably. Ten respondents expressed willingness to officially report wrongdoings if they harmed others, while five respondents adopted a more cautious approach, preferring to resolve issues internally to avoid creating workplace disruptions.

- Inductive pattern of temporary or contract status: Civil servants with temporary contracts tended to feel less bound by the consequences of reporting misconduct, while permanent employees were more concerned about potential retaliation. Temporary employees were generally more willing to report wrongdoing, especially if they were nearing the end of their contracts, as they felt less vulnerable to reprisals.

### **4.3 Personal values and ethics shaping perceived costs of whistleblowing**

The interviews discussed various factors influencing work motivation, personal values related to serving the public interest, and experiences with dysfunction within the central government. Structural analysis revealed that factors such as gender, years of civil service experience, values, and work motivation did not show many differences among the respondents.

Four out of the 15 respondents emphasized that having a good time with colleagues was very important to them. Two respondents specifically noted that enjoying work was a key work motivator. One of them remarked:

*“For me, I think we only have limited time on this planet, and a lot of that time is spent working, so we better make the most out of it.”* — Respondent O

However, the majority of respondents (13 out of 15 respondents) cited serving the public interest, helping citizens, or creating a better world as their primary motivation for working in the civil service. Respondent A, when asked what motivated him to work for the central government, responded:

*“I wanted to serve the public interest. I don’t want to put my efforts into a company, but really serve the citizen.”* — Respondent A

Another respondent with, in contrast to respondent A, has over five years of experience shared his motivation:

*“I’ve always been interested in creating better, relevant reports or policies that continue to benefit citizens.”* — Respondent F

When asked about the values respondents appreciated in their colleagues, Respondent G emphasized:

*“I would say it’s important to have fun together, not only focus on work. Openness, social skills, honesty, and not thinking about yourself all the time.” — Respondent G*

Reflecting on the value of honesty mentioned by Respondent G, nearly all respondents (13 out of 15) identified honesty or trustworthiness as key values for civil servants. Respondent O echoed this:

*“I think when you serve the public interest, it’s important that you are honest, able to work together, open, and there for your colleagues if something goes wrong.” — Respondent O*

Other important values mentioned included openness, objectivity, and sociability. The only two respondents (out of the 15 respondents) who did not highlight honesty, openness, or objectivity as core values instead emphasized productivity and a target-driven approach. Despite this, both of them still stated that they were motivated to work for the central government to serve the public interest.

Of the 13 respondents asked the question: ‘Can you tell me more about what motivated you to work for the central government?’ all of them emphasized that they were not driven solely by financial gain. They expressed a desire to serve a larger public good. This aligns with the concept of Public Service Motivation (PSM), as defined by Rainey and Steinbauer (1999), suggesting that the majority of respondents possess an altruistic motivation to serve the public interest.

The respondents also had varying experiences with ethics training. Most of the civil servants with over five years of experience (6 out of 7 respondents) did not recall participating in ethics training, while nearly all (7 out of 8) respondents with fewer than five years of civil service work experience mentioned attending workshops on topics such as microaggressions, prejudice, and protection from harm. This indicates that ethics training may be more prevalent among newer civil servants.

Respondent H recalled participating in an ethics training:

*“I remember a role play where we had to deal with different ethical dilemmas. It’s really part of my job to participate in these trainings as well.” — Respondent H*

In contrast, one over 5 years of civil servant work experienced civil servant, Respondent B, remarked:

*“I don’t recall any integrity training. I’ve never heard anyone mention attending such a training. I also don’t think it would be useful on its own.”* — Respondent B

Though the interview questions focused on personal experiences, respondents also addressed broader problems within the ministry. These issues provide valuable insights into the values and ethical standards that civil servants consider important. Of the three respondents who blew the whistle, one reported wrongdoing involving an external partner, which did not implicate the central government. However, the other two reported misconduct directly tied to actions within their ministry. These cases offer insights into the reporting of wrongdoings problems civil servants perceive within the ministry.

Respondent B, who reported wrongdoing, mentioned a disconnect between the top management and other civil servants:

*“It’s almost as if top management lives in a different world. They are managers by career choice, and they will leave soon, so they are not held accountable for the things that go wrong.”*  
— Respondent B

For all three whistleblowers (Respondents B, E, and I), the idea of holding individuals accountable for their actions was a significant motivator.

Respondent E, who blew the whistle both internally and externally, echoed Respondent B's concern about managers in powerful positions:

*“People in powerful positions can take advantage of that power. They can exploit you and bring others down to boost their own careers.”* — Respondent E

In addition to the whistleblowers, five other respondents who did not report wrongdoing discussed challenges they faced at work. Respondent J, when asked about harmful behavior from colleagues or managers, responded:

*“I was very surprised to notice that some managers are really trying to avoid addressing concerns about the ministry.”* — Respondent J

Respondent K also shared concerns about the management level:

*“Some managers should really be more supportive of their employees, rather than expecting vulnerable individuals to take initiative on their own.”* — Respondent K

Despite these concerns, most respondents (11 out of 15) were positive about their management or managers within their ministry. Respondent N also raised another the issue of young employees leaving after a short period:

*“Young employees leaving after such a short time isn’t a good sign for how the team is functioning.”* — Respondent N

Similarly, three other respondents mentioned the problem of young civil servants leaving prematurely, noting that they were essential for covering the workload and alleviating pressure on other team members.

To highlight key findings:

- Work motivation and PSM: The majority of respondents (13 out of 15 respondents) were motivated by a desire to serve the public interest, consistent with the concept of Public Service Motivation (PSM), defined as *“an individual’s predisposition to respond to motives in public institutions and organizations”* (Perry & Wise, 1990) and described as *“altruistic motivation to serve the public interest”* (Rainey & Steinbauer, 1999). Only a few respondents emphasized the importance of enjoying work or being productive. Core values highlighted by the respondents included honesty, openness, and trustworthiness.
- Ethics training: Reflecting the findings of Bhal and Dadhich (2011), Near & Miceli (1996), and Berry (2004), examples of ethics education were addressed in the interviews. Most civil servants with over five years of experience had not received formal ethics training, while newer employees reported participating in ethics workshops, which focused on issues such as microaggressions and harm prevention. Although the literature suggests that ethics training can ease the process of reporting

wrongdoing (Near & Miceli, 1996), none of the respondents indicated that ethics training had led to a noticeable change in their perceived costs of whistleblowing.

- Inductive pattern of workplace problems: Some respondents expressed frustration with management's perceived detachment from employees, particularly in terms of accountability. Whistleblowers (three out of 15 respondents) cited these issues as key motivators for their decision to report wrongdoing.

#### **4.4 Organizational culture and policies impacting civil servants' perceptions of the perceived personal costs associated with whistleblowing**

The interview protocol primarily focused on the respondents' personal experiences and perceptions regarding available resources, opportunities, colleague support, and work culture. Seven respondents mentioned their working conditions at Ministry (X). All seven expressed satisfaction with various aspects of their work environment, including salary, free public transport, and the number of days off. Additionally, five respondents highlighted the availability of confidential advisors for addressing concerns and wrongdoings. However, four of these five respondents raised concerns about the limited mandate of these advisors, which they felt prevented them from effectively addressing or resolving issues. Respondent M, when asked about the ministry's protection for speaking up, stated:

*"No, not enough. I was in contact with confidential advisors about concerns I had regarding wrongdoing, but these advisors didn't have the mandate to actually do anything about my situation."* — Respondent M

In general, respondents were unsure about their experiences with protection for speaking up about wrongdoing, as most (9 out of 15 respondents) had not encountered any wrongdoings themselves and therefore could not speak about their experienced specific protections. Among the remaining six respondents, some expressed a lack of protection that made them feel unsafe to speak up, resulting in two respondents reporting wrongdoing, including internal and external reporting. Four others expressed doubts about their ability to prove the suspected wrongdoings, citing the 'burden of proof' as a major limitation. Respondent C described her hesitation as follows:

*“I thought it would cost me too much time to report it officially. You’d have to prove everything, and I didn’t want to get involved in that.”* — Respondent C

Turning to the respondents’ experiences with work culture, 13 shared their perspectives. Of these, 10 respondents described the work culture as open and supportive, where they felt safe to speak up. Respondents with positive experiences expressed a culture of mutual understanding and flexibility. Respondent N captured this sentiment:

*“If a colleague is bothered by something at work, there’s room to talk about it. Even if something is bothering you in your private life, colleagues will understand and offer support.”*  
— Respondent N

However, three respondents had negative experiences and described a toxic work environment. Respondent M, for example, offered a stark contrast:

*“I would describe the work culture as a culture of fear. My colleagues tried to work me out of my job. They spread lies about me, and I actually became paranoid because of them. I didn’t know what they were saying about me, and that kept me awake at night.”* — Respondent M

In terms of the central government’s code of conduct and public service oath, most respondents did not have strong personal experiences with this either. However, two respondents suggested that greater involvement with these instruments could improve ethical awareness among civil servants and potentially encourage them to speak up about wrongdoings. Respondent K commented on the code of conduct:

*“The government provides a standard code of conduct. I think this code could play a bigger role. It could stress the importance of dealing with sensitive issues more. I took the oath, and there was an integrity dilemma portion, but the person guiding the event mostly gave politically correct answers. I think if the answers were more ‘natural’ and less politically correct, new employees would actually learn more from it. The ‘grey areas’ of integrity are where the real learning happens.”* — Respondent K

As discussed in Chapter 2 (Theory), collegial support can influence a civil servant’s willingness to blow the whistle (Chang, Wilding, & Shin, 2017). In this study, three respondents

reported feeling a lack of support from colleagues or managers, which made them hesitant to speak up about suspected wrongdoings. These individuals felt they lacked structural support and did not feel safe discussing concerns with their colleagues. Respondent B recalled:

*“Top management makes you feel like you’re not free to speak up about what’s going wrong. They become unpleasant if you don’t comply.”* — Respondent B

Two respondents indicated that while they felt supported by close colleagues, their relationship with managers was less supportive. However, most respondents (10 out of 15 respondents) reported feeling supported by their colleagues and managers. Respondent C, for example, shared:

*“I perceive support from my colleagues. I feel like I can ask them anything without having to be careful about what I share.”* — Respondent C

Of the 10 respondents who felt supported, nearly all (9 out of 10) stated they would be willing to blow the whistle internally if they encountered organizational wrongdoing. Some of them provided examples of colleague support:

*“An example was that colleagues sent me cards when a family member passed away.”* — Respondent N

*“An example is that I travel abroad for work. During my trips, my colleagues trust me to make ad-hoc decisions and rely on me in general.”* — Respondent K

Respondent F offered a more nuanced perspective:

*“That really depends. Some colleagues I know better and they support me.”* — Respondent F

Other respondents (four out of 15 respondents) mentioned that colleagues provided practical support, such as sharing useful information. Respondent H, for example, noted:

*“My colleagues are very nice, and although they can be quite busy, they’re available for questions. I get practical information about the topics I’m working on.”* — Respondent H

In addition to perceived support, protection, and work culture, respondents also shared their personal communication experiences within the ministry. Nearly all respondents (14 out of 15) mentioned using communication platforms like Teams and WhatsApp, and communicated with colleagues in person at Ministry (X). Twelve of these respondents reported frequent communication with colleagues, typically at least once a week.

Finally, when asked about anonymity, 13 out of 15 respondents did not feel anonymous within their team. However, most of these 13 respondents (11 out of 13) felt anonymous within the broader ministry. Respondent G explained:

*“I feel anonymous within the ministry. In my own department, people know me quite well.”* —  
Respondent G

Overall, the results suggest that respondents felt part of their immediate teams and supported by direct colleagues. However, also some respondents’ experiences of support and protection were highly dependent on the behavior of their managers. While some respondents (three out of 15) still faced challenges in speaking up due to managerial issues, most (9 out of 15 respondents) had limited experiences with wrongdoing and thus found it difficult to share insights on protection for whistleblowers.

To highlight key findings:

- Support and work culture: A majority of respondents (10 out of 15) described their work culture as open and supportive, which made them feel safe to speak up. However, three respondents reported experiencing toxic work environments, primarily due to managerial behavior. Most respondents felt supported by their colleagues, with some expressing confidence in reporting wrongdoing internally.
- Confidential advisors and protection: Although, most respondents had access to confidential advisors, several felt these advisors lacked the necessary mandate to address issues effectively. Concerns about insufficient protection and the difficulty of proving wrongdoing led to a reluctance among some respondents to report issues.
- Communication and anonymity: Respondents frequently used communication tools such as Teams and WhatsApp to stay connected. While most did not feel anonymous within their immediate teams, they did feel a sense of anonymity within the broader

ministry. This finding aligns partially with King's (1999) conclusion that larger bureaucratic organizations tend to create a sense of distance between employees. However, this study suggests that employees felt a stronger sense of belonging within their immediate teams but experienced a more distant relationship with the ministry as a whole. These results don't fully support Previtali & Cerchiello's (2018) argument that a tempered sense of belonging and communication may encourage employees to report wrongdoings. Moreover, the study's findings regarding the impact of organizational size and structure on whistleblowing are difficult to generalize due to the confidentiality of the study and the varied positions of the respondents.

- Inductive pattern of managerial influence: Managerial support had a significant impact on respondents' willingness to speak up. While many reported positive relationships with colleagues and managers, some still faced barriers to reporting concerns, particularly when managers were unsupportive or dismissive of issues raised.

## **Chapter 5: Conclusion**

### **5.1 Main answer to research question**

Dutch central government civil servants perceive several personal costs associated with whistleblowing, including emotional, social, financial, and career-related challenges. These perceptions align with previous studies, such as those by Dellaportas et al. (2005) and Nawawi (2019), which identified similar types of costs. Emotional costs include feelings of loneliness and isolation, social costs involve being treated differently by colleagues, financial costs refer to concerns about a lack of protection, and career-related costs include potential damage to job security and future career prospects. However, it is noteworthy that 7 out of 15 respondents did not mention any associated personal costs when sharing their thoughts on wrongdoing, highlighting that perceptions of these costs are subjective and context-dependent. This supports findings by Watz et al. (2013), who emphasized the strong influence of individual morale and organizational context on whistleblowing decisions.

The mentioned perceived personal costs influenced the civil servants' intentions to blow the whistle. While some respondents were willing to officially report wrongdoings if they caused harm to others, others preferred to resolve issues internally to avoid creating workplace disruptions. Ten respondents expressed a willingness to formally report misconduct, while five took a more cautious approach. This suggests that the perceived severity of the wrongdoing and the potential personal costs were key factors in their decision-making process. Additionally, organizational costs, such as the level of support and protection provided by the organization (similarly mentioned by Cho and Song (2015) and Park and Kim (2023)), were found to influence the decision to blow the whistle or to remain silent instead.

This study also revealed that support from colleagues was important in making it easier for civil servants to report wrongdoings, especially internally. This finding contrasts with the assumptions of Public Service Motivation (PSM) scholars, who argue that an individual's moral values and personal commitments are the primary drivers of whistleblowing decisions (Arnold & Ponemon, 1991; Cho & Song, 2015; Waytz et al., 2013). Support from colleagues appeared to mitigate the perceived emotional and social costs, enabling individuals to feel more comfortable reporting wrongdoings.

Organizational protection was hardly mentioned by the interviewed civil servants. Many indicated to be unaware of the protections available to them and never felt the need to use them. This lack of awareness limited the study's contribution regarding the role of organizational protection. However, the findings aligned with existing whistleblowing education literature,

which emphasizes that ethical training within organizations can raise awareness of reporting mechanisms and influence employees' knowledge and willingness to report wrongdoing (Bhal & Dadhich, 2011; Near & Miceli, 1996; Berry, 2004).

Besides, the study highlighted the importance of organizational support in enhancing whistleblowing intentions, as it can reduce personal costs perceived by potential whistleblowers, supporting findings from Cho & Song (2015), Vroom (1964), and Organ & Moorman (1993).

Thus, in answer of the research question: *'How do Dutch central government civil servants perceive the personal costs associated with whistleblowing, and how do these perceptions influence their intentions to whistleblow?'*, this study indicates that personal costs - emotional, social, financial, and career-related risks - play a significant role in shaping Dutch civil servants' intentions to whistleblow or remain silent while encountering wrongdoings. Consequently, this study contributes to the gap in qualitative research on one of the most frequently cited determinants of whistleblowing intentions by quantitative research: the 'perceived personal costs of whistleblowing' (Mesmer-Magnus & Viswesvaran, 2005; Kaplan & Whitecotton, 2001; Cho & Song, 2015).

## **5.2 Recommendations for whistleblowing public sector policies**

This study examined the determining factors that influence whistleblowing intentions, allowing respondents to share their personal experiences, such as perceived organizational support, protection, personal costs of whistleblowing, public service motivation (PSM), and education on whistleblowing. While previous research has primarily focused on quantitative analyses of these determinants (Nayir & Herzig, 2012; Miceli & Near, 1992; Treviño & Weaver, 2001; Cho & Song, 2015, among others), this study fills a qualitative knowledge gap by highlighting the negative associations that Dutch central government civil servants have with the personal costs of whistleblowing, which in turn reduces their willingness to report wrongdoing.

The variety of how whistleblowing was defined and experienced by respondents underscores the complexity of the issue, with different interpretations of what constitutes whistleblowing and varying perceptions of the risks involved. To encourage more civil servants to report wrongdoing without fear of negative repercussions, public organizations are to establish clear guidelines (such as those in COArij), increase awareness of these guidelines and foster a supportive environment for whistleblowers, for example by addressing the importance of an open work culture in civil servant trainings. Furthermore, addressing the

negative perceptions of whistleblowers in ethical training could help shift negative attitudes and encourage more reporting (Berry, 2004; Novaro et al., 2023).

Increasing the mandate of confidential advisors within the organization to actually address wrongdoings could offer additional benefits to central government civil servants who wish to report. Given the size and structure of the central government, an open speak up culture is playing an important role in limiting retaliation risks (King, 1999; Perry; 1998).

### **5.3 Research limitations**

The key determinants of whistleblowing intentions identified in this study were: high perceived personal costs, and: the lack of anonymity within governmental departments. Additionally, the absence of perceived personal benefits from whistleblowing, though a lesser factor, also reduced the intention to report misconduct. The findings emphasized the critical role of anonymity for those reporting wrongdoing. Furthermore, support from colleagues was found to facilitate internal reporting. The role of organizational protection was less clear, as many civil servants were unaware of the protections available to them and never had to rely on them.

However, this study is based on personal experiences shared by respondents to gather data on whistleblowing intentions. As such, the results may have been influenced by self-reporting and social desirability bias (Dhamija & Rai, 2018). Additionally, respondents were primarily recruited through the social media platform LinkedIn, which not all central government employees use, limiting the generalizability of the findings.

Another limitation was the relatively low response rate from civil servants. Despite this, a diverse group of civil servants was interviewed. Future research should aim for a more extensive and representative sample to ensure findings that are generalizable (Keenan, 1990).

This study revealed that three out of the 15 respondents actually blew the whistle. They mentioned as reasons for not reporting wrongdoings: the limited mandate of the confidential advisors, and the negative image of blowing the whistle within their team. Scholars such as Kang (2023) and Latan et al. (2023) also identified this research gap, particularly in understanding the organizational dynamics after a whistle is blown.

### **5.4 Future research agenda**

In conclusion, the limitations of this study highlight that whistleblowing intentions is a complex issue shaped by both individual and organizational factors. This study focused specifically on the personal perceived costs and *whistleblowing intentions* within the Dutch central government. While this study provided valuable insights into the personal perceived costs of

whistleblowing and whistleblowing intentions, it primarily focused on the experiences of civil servants prior to blowing the whistle.

Future qualitative research could adopt a longitudinal approach to examine the experiences of civil servant whistleblowers after reporting misconduct (Alford, 2007; Kang, 2023). Specifically, future researchers could apply the longitudinal ‘novel narratives framework’ proposed by Alford (2007), which includes concepts such as ‘choiceless choice,’ and ‘stuck in static time,’ to better understand the whistleblowing process over time within the context of the public sector as civil servant.

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## Appendix I: Interview protocol

### Interview Protocol 'Perceived personal costs of whistleblowing and Whistleblowing intention by Dutch central government employees'

#### Introduction researcher

I will start with shortly introducing myself.

#### Overview of project aim

This study aims to collect personal experiences of civil servants working for the central government to gain more insights in the Perceived personal costs of whistleblowing and Whistleblowing intention by Dutch central government employees.

#### Consent

1. Have you read the information sheet?
2. Do you have any questions about your participation in this study?
3. Do you provide your informed consent for participation in this study?

#### About the interview

1. **Anonymity:** All quotes in master theses will be de-identified. Personal experiences will not be published with your name, but only as pseudonym and after your approval of the notes.
2. **Interview style:** I'll be asking some questions to which the answer may seem obvious, but I am doing it because I want to understand your perspective without making assumptions. We can both indicate that we would like to move to the next topic. If I do so and you believe that this stops you from sharing important ideas or experiences, please let me know.
3. **Withdraw participation and consent:** Please, let me know if you do not feel comfortable answering a question. You are not obliged to answer any question and you do not have to provide any reason for not answering a question. We can stop the interview at your request at any time and you may withdraw your informed consent at any time during or after the interview without providing any reason.

~5 mins.	<b>Questions and Prompts</b> The next question asks you to introduce yourself and your work.	<b>Focus:</b>
1	I have looked you up on LinkedIn, but in my experience there is often more to tell. Could you briefly introduce yourself? <ul style="list-style-type: none"> <li>• <i>What is your current work about?</i></li> <li>• <i>Do you enjoy your work?</i></li> <li>• <i>What are your professional responsibilities?</i></li> <li>• <i>What disciplinary community do you consider yourself to be part of?</i></li> <li>• <i>What is your position within your department?</i></li> </ul>	Introduction of interviewee and their work

~5 mins.	<b>Questions and Prompts</b> The next question asks you to talk about your perspective on whistleblowing.	<b>Focus</b>
2	I am interested in your perspective on the word 'whistleblowing'. What do you think of when you hear the word 'whistleblowing'? <ul style="list-style-type: none"> <li>• <i>Is 'whistleblowing' the word that you usually use to describe what you just talked about?</i></li> <li>• <i>If not, what word do you use?</i></li> <li>• <i>Could you give me an hypothetical scenario/ examples of whistleblowing?</i></li> </ul>	Interviewee's perspective on 'whistleblowing'

30-40 mins.	<b>Questions and Prompts Determinants whistleblowing</b> These next questions concentrate on your personal experiences with the decision to report individual or organizational misconduct (whistleblowing).	<b>Focus</b>
3	I invited you to participate in this study because of your work as a federal government civil servant. Can you tell me more about how you communicate with your colleagues? <ul style="list-style-type: none"> <li>• <i>What communication platforms do you use?</i></li> <li>• <i>Can you tell me about the relationship between you and you manager?</i></li> <li>• <i>Do you feel anonymous within the organization?</i></li> </ul>	Main communication flows
4	Can you tell me about what motivated you to work for the federal government? <ul style="list-style-type: none"> <li>• <i>How did you become involved in the work you do?</i></li> <li>• <i>Did you always wanted to serve the public interest?</i></li> <li>• <i>What values to you think are important to consider when serving the public interest?</i></li> </ul>	Motivation of interviewee for the work

5	<p>Can you tell me what kind of ethic education you encountered in your work?</p> <ul style="list-style-type: none"> <li>• <i>What kind of ethics trainings or workshops did you follow?</i></li> <li>• <i>Did you think they were useful?</i></li> </ul>	Education on ethics
6	<p>Do you feel supported by your colleagues during your work?</p> <ul style="list-style-type: none"> <li>• <i>Are they sharing information with you, providing you with resources and/ or opportunities during your work?</i></li> <li>• <i>What other forms of support do you experience?</i></li> <li>• <i>Do you experience support from your manager during your work? If yes, in what ways?</i></li> </ul>	Organizational support
7	<p>Do you feel protected by your organization during your work?</p> <ul style="list-style-type: none"> <li>• <i>Do you experience an open speak-up culture in your organization?</i></li> <li>• <i>Does your organization provide you with legal protection or other structural protection during your work?</i></li> <li>• <i>Does your organization have a code of conduct? If yes, what stood out?</i></li> </ul>	Organizational protection
8	<p>Can you tell me about your working conditions?</p> <ul style="list-style-type: none"> <li>• <i>Have you ever been dismissed from earlier privileges?</i></li> </ul> <p>Can you tell me about any transfers to another job position or project during your time as employee?</p> <ul style="list-style-type: none"> <li>• <i>Why do you think you were (not) being transferred?</i></li> </ul> <p>Can you tell me about your performance evaluations during your time as employee?</p> <ul style="list-style-type: none"> <li>• <i>Have you ever experienced underrated performance evaluations?</i> <ul style="list-style-type: none"> <li>○ <i>If yes, how were they communicated?</i></li> <li>○ <i>If yes, How did you feel about that?</i></li> <li>○ <i>If no, move on to next question.</i></li> </ul> </li> </ul> <p>Can you tell me about any experienced harmful behaviour from your colleagues or manager?</p> <ul style="list-style-type: none"> <li>• <i>Harmful behaviour such as; experienced isolation, humiliation or harassment during your work?</i></li> </ul>	Perceived personal costs

5-10 mins.	<p><b>Questions and Prompts Variables</b></p> <p><b>These next questions ask you to explore your intention to report individual or organizational misconduct (whistleblowing).</b></p>	<b>Focus</b>
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9	<p>Have you ever reported individual or organizational misconduct (blown the whistle)?</p> <p>If yes, can you tell me about any important insights that you gained regarding the decision to report individual or organizational misconduct (whistleblowing)?</p> <ul style="list-style-type: none"> <li>• <i>Did you encounter any obstacles to blow the whistle?</i></li> <li>• <i>What helped you to blow the whistle?</i></li> <li>• <i>Is there anything you would do or want differently based on this experience?</i></li> </ul>	Barriers and/ or Needs whistleblowing
10	<p>If not, can you tell me about your willingness to report individual or organizational misconduct (blow the whistle)?</p> <ul style="list-style-type: none"> <li>• <i>Is it likely that you would report individual or organizational misconduct (blow the whistle) if you encounter any?</i></li> </ul> <p>Would you consider yourself as an overall favorably or unfavorably individual to report individual or organizational misconduct (blow the whistle) if you encounter any?</p>	Whistleblowing Intention

5 mins	Questions and Prompts	Focus
	<b>The following questions ask you for final input to the study</b>	
1	Are there any final issues that you think I should know about before we conclude this interview?	Remaining issues
1	<p>Would you like to be informed about the outcomes of this study? And if so, in what way(s)?</p> <ul style="list-style-type: none"> <li>• <i>I will update you about the outcomes at the beginning of the new year (January 2025).</i></li> <li>• <i>Before that, I will be in contact with you about the notes I made during this interview.</i></li> </ul>	Follow-up

Thank you for participating in this interview!

## Appendix II: Privacy checklist

### CHECKLIST PRIVACY ASPECTS IN RESEARCH

#### PART I: GENERAL INFORMATION

Title project: Thesis research "Reporting Misconduct to the National Government."

Name: Doris van der Knaap

Name thesis supervisor: Dr. Kohei Suzuki

Startdate and duration: 04-09-2024, 4 months.

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#### PART II: TYPE OF RESEARCH

The personal data will be processed anonymously in the study by using alternative names for the respondents. The pseudonyms will be stored in a key that only Dr. Kohei Suzuki and student Doris van der Knaap have access to. The key will be stored separately from the data on the secure student account on OneDrive of student Doris van der Knaap.

#### Appendix I - information- and permission form

##### Information form: "Reporting Misconduct to the National Government."

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Under the guidance of Dr. Kohei Suzuki, Doris van der Knaap is researching "Reporting Misconduct to the National Government." Your participation will help make this research possible. The researcher is interested in *your opinions and personal experiences* regarding reporting misconduct to the national government. There are no right or wrong answers.

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<b>Why doing this research?</b>	The aim of this research is to gain a better understanding of reporting misconduct within the national government. This research is being conducted by Leiden University.
<b>Progression</b>	You are participating in a study in which we will collect information by: <ul style="list-style-type: none"><li>- Interviewing you and making notes of your responses. Your ideas and experiences regarding reporting misconduct within the national government will be the focus of the interview.</li></ul>
<b>Confidentiality</b>	We do everything we can to protect your privacy as much as possible. In addition to the student, only the thesis supervisor and maybe the second reader will have

access to all the data you provide. No confidential information or personal data about you will be released in any way that could lead to you being identified.

**Voluntariness**

You do not have to answer any questions you do not wish to answer. Your participation is voluntary, and you can stop at any time without giving a reason or explanation.

If you decide to withdraw your participation during the study, the data you have already provided up to the point of withdrawal will still be used in the research.

If you wish to stop participating in this study, please contact Doris van der Knaap.

**Data storage**

In the thesis, anonymous data or pseudonyms will be used. The forms and/or other documents created or collected as part of this thesis will be stored securely.

The research data will be kept for a period of one year. No later than the expiration of this period, the data will be deleted or anonymized so that it can no longer be traced back to an individual.

**Submitting a question or complaint**

If you have specific questions about how your personal data is being handled, you can ask Doris van der Knaap. Additionally, you can file a complaint with the Dutch Data Protection Authority (Autoriteit Persoonsgegevens) if you suspect that your data has been processed incorrectly.

**By signing this consent form, I acknowledge the following:**

- |  | YES                      | NO                       |
|--|--------------------------|--------------------------|
| 1 I have been adequately informed about the study. I have read the information sheet and had the opportunity to ask questions. These questions have been answered sufficiently, and I have had enough time to decide about my participation. | <input type="checkbox"/> | <input type="checkbox"/> |
| 2 I voluntarily participate in this study. It is clear to me that I can withdraw from the study at any time, without providing a reason. I do not have to answer any question if I do not wish to.   | <input type="checkbox"/> | <input type="checkbox"/> |

In addition, your participation in the study requires that you give specific consent for various parts of the research.

- |   |                          |                          |
|---|--------------------------|--------------------------|
| 3 I give permission for the data collected about me during this study to be processed as explained in the attached information sheet. This consent also covers the processing of data regarding my health or membership in a trade union. | <input type="checkbox"/> | <input type="checkbox"/> |
| 4 I give permission for my answers from the conversation to be worked out in a note.  | <input type="checkbox"/> | <input type="checkbox"/> |
| 5 I give permission for my answers to be used as quotes in the student's thesis.  | <input type="checkbox"/> | <input type="checkbox"/> |

6 I give permission for the data collected from me to be stored and used in pseudonymized form for any further research that may be conducted later.

Name participant:

Name student:

Signature:

Signature:

Date:

Date: