

## A THRICE-TOLD TALE<sup>1</sup>: A COLLABORATION BETWEEN THE SWEDISH TAX AGENCY AND ACADEMIA

*Lotta Björklund Larsen<sup>2</sup>, Karin Thoresson<sup>3</sup>, Ulf Johannesson<sup>4</sup>*

### Abstract

This is the story of a collaborative project involving the creation, development and teaching of a course on qualitative research, which was designed for all Swedish Tax Agency analysts. The collaboration took place between the Swedish Tax Agency and Linköping University, and this story is told from the perspective of three researchers: Lotta, Karin and Ulf. It was a successful course. However, this is not just a story about collaboration between academia and tax authority, but also one about how interdisciplinary approaches can create new knowledge. We argue that, due to our different backgrounds, and diverse interests and resources, the collaboration also gave us new insights into our daily research and analytic work. Our experience can perhaps inspire other collaborations between academia and tax administration.

### INTRODUCTION

*Lotta - the anthropologist - was attending yet another meeting with the five analysts who carried out a risk assessment project at the headquarters of the Swedish Tax Agency (referred to from now on as the 'Agency'). In her study of how the Agency makes Swedish taxpayers comply with tax laws and pay their dues, she was interested to find out what knowledge they apply (Björklund Larsen, 2017). The Agency's Analysis Department provides decision-making support for Agency management and, aiming to understand what the Agency does in practice to understand tax compliance issues, she followed this project ethnographically (cf. Boll, 2014b). This included undertaking participant observation by attending all meetings in which the project was discussed.*

“How do you solve this type of problem in the research world/academia?” The question came suddenly and unexpectedly from Ulf, the most recent analyst to join the team.

Although Lotta was studying this project through participant observation, she never actively interacted in these meetings. She tried to make herself even smaller behind her computer screen, where she sat taking notes of the discussion. She kept quiet and hoped for the moment to pass. It did not. Ulf was adamant.

“Can't one pose a question?”

The other analysts shifted uncomfortably and Lotta finally mumbled something noncommittal about various ways of performing research. After a long silence, the meeting continued. This somewhat awkward event was the start of an interesting collaboration between a tax administration and academia.

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<sup>1</sup> Inspired by Margery Wolf's book: *A Thrice-Told Tale: Feminism, Postmodernism & Ethnographic Responsibility*.

<sup>2</sup> Research Fellow, Department for Thematic Studies: Technology and Social Change, Linköping University.

<sup>3</sup> Researcher, Swedish National Road and Transport Research Institute.

<sup>4</sup> Analyst, Swedish Tax Agency.

In this article, three researchers - Lotta, Karin and Ulf - each tell our story of the collaborative project embarked upon by the Agency and Linköping University. Lotta is an economic anthropologist, specializing in cultural aspects of taxation; Karin is a sociologist with experience of teaching introductory courses on social science to university students; and Ulf has worked as an analyst at the Agency for a long time. With our different backgrounds, and diverse interests and resources, we describe how we worked together to develop and teach a course on qualitative research for more than 40 Agency analysts nationwide. This story is not just about our collaboration but, we argue, also about how carrying out this quest gave each of us new insights into our daily research and analytic work. The collaboration about the course inspired, changed and shaped our understanding of how to study tax compliance in academia and at the Agency.

Employees of the Agency who have the job title “analyst” are responsible for performing in-depth analyses of various topics in order to provide the decision-making support needed for management. The most common analyses made are risk analysis, trend forecasting and analyzing the effects of the Tax Agency's work. As the analysts at the Agency create knowledge and decision-making support for the management and leaders at the Agency, new knowledge relating to researching tax compliance has the potential to make an impact on how the entire Agency regards tax compliance in Swedish society.

Our aim in this article is to present the insights we gained from our collaboration and in discussions with the analysts developing, performing, and evaluating the course from start to finish. Ethnographic methods were the stepping stones to this course; both when discussing how to understand taxation issues in a different light at the Agency and also in content when we developed this course. We therefore tell our story from the perspective of collaborative anthropology using ethnography as a method (Lassiter, 2005; Holmes & Marcus, 2008; Konrad, 2012).

The article is organized as follows: we will each explain the background relevant to this collaboration; we will then describe how the course came about, followed by what we identify as four instances in which the new knowledge came to the fore in collaboration; and we will conclude with the insights this experience has given us. But first, we would like to situate our contribution within the literature about the anthropology of collaborations and discuss what this theoretical approach can teach us.

## **COLLABORATIVE ETHNOGRAPHY AND ANTHROPOLOGY**

Ethnography means to enter someone else's world for a time; it is a systematic study of issues from the point of view of the subject of the study. An ethnographic approach is holistic and aims to provide an understanding of what happens in practice, often addressing social and cultural aspects. It is the preferred method of anthropologists and Lotta was, in the above study, interested in the knowledge created and applied by the Agency in making taxpayers more compliant. The chosen object was a risk assessment project. She followed it from start to finish, a process which included carrying out participant observation at many places in and outside the Agency where knowledge was collected, analysed and discussed pertaining to this project. Taxation ethnographies are rare apart from a few noteworthy contributions (cf. Boll, 2014b; Oats, 2012; Rawlings & Braithwaite, 2003; Tuck, 2010); these types of studies provide other insights about taxation issues that an analysis of the legal framework or economic forecasting cannot. An ethnography of a tax authority highlights different aspects of what its employees do when they implement rules and regulations in practice; when they “tax” (cf. Boll, 2014a).

Yet ethnographic fieldwork always means engaging with the very people that are being researched – the informants. An ethnographer can never be just an observer; a “fly on the wall”, as it were. Ulf’s initial question to Lotta, the anthropologist at work, started a discussion about future collaboration. There are many inlets to study cooperation, collaboration, partnership, teamwork etc., but we have chosen “collaborative anthropology” in this article. There are several reasons for this choice. Firstly, participant observation, one ethnographic method, was used in an anthropological research project which prompted Ulf’s question in the first place. Secondly, the course that we created and performed was very much inspired by ethnographic methods. In this article, we therefore borrow from collaborative ethnography and anthropology studies. As Eric Lassiter writes; “Ethnographic fieldwork is, by definition, collaborative, collaborative ethnography extends fieldwork collaboration more systematically” (Lassiter, 2005, p. 84).

We have identified three broad strands of collaborative anthropology:

The first strand argues that the insights about the studied society are only reached while collaborating with the so-called informants. The history of anthropology is full of such examples. Such informants are, at best, described in forewords as interpreters or assistants to the anthropologist’s efforts to understand a phenomena (Lassiter, 2005, p. 85). However, more commonly, frustration with non-cooperative informants is mentioned; for example, what Evans-Pritchard described as his “Nuerosis” (Evans-Pritchard, 1940, p. 13) when studying the group of people named Nuer in Southern Sudan in the 1920s. Contemporary anthropological studies are more conscious about the value of such cooperations and collaborations. The vital importance of the informants has been exemplified in many ethnographic studies of contemporary phenomenon, such as: the sports world (Downey, 2008); global poker tournaments (Farnsworth & Austrin, 2010); corporations (Cefkin, 2010) and bureaucracies, such as the WTO (Deeb & Marcus, 2011), the Swedish Pension Fund (Nyqvist, 2008); and in fieldwork experiences at the Danish Tax and Custom Administration (2014a, 2014b) and its Swedish equivalent (Björklund Larsen, 2013). Daring to recognize collaboration with informants created a shift in the definition of ethnography itself, from the attempt to describe and analyze informants’ realities to really getting to know what they know; how they think and what they do (cf. Holmes & Marcus, 2008, p. 82).

The second strand is directed to the blending of knowledge(s) between the informants and the anthropologist. This view on collaboration has developed since the mid-1980s with the seminal anthology *Writing Culture* (Clifford & Marcus, 1986). A further expansion of this second strand, was the concept of “para-ethnography” which has emerged during the last decade (Holmes & Marcus, 2005, 2006). Para-ethnography offers a perspective to ethnographically study experts operating in complex societies - not in their entirety as social beings, but in their professional roles (Boyer, 2008) and especially when engaging with them while they carry out their jobs (cf. Björklund Larsen, 2013). Such experts have a deep knowledge of, and interest in, both theory and practice. In this capacity, they engage with society in an almost ethnographic way, which often includes the ethnographers that come to study them. They take on a “pre-existing ethnographic consciousness or curiosity” (Holmes & Marcus, 2008, p. 82).

The third strand in the literature is the recognition of collaborations within action anthropology. The aim of these collaborations is to propose changes to social policy and/or to implement such policies (Fluehr-Lobban, 2008; Knorr-Cetina, 1999). The intention is to serve humankind more directly (Lassiter, 2005), rather than to implement academic ideas into social practice, which

is often a long-term dissemination. Yet this is changing. An impressive anthology (Konrad, 2012) provides us with many and diverse examples on how collaborators collaborate (here we almost cite its enticing title) from anthropological perspectives in everyday life. Her book details a number of situations in which anthropologists have been part of research endeavors with participants from a wide variety of disciplines and professions; mainly in health and medicine, drawing simultaneously on local knowledge and on scientific expertise. The interesting conclusion is that such collaborations create new insights and ideas. We agree with that “the matter of enduring interest, though, is whether alternative social imaginaries can be generated collaboratively for the long-term sustainability of new ideas and new expertises” (Konrad, 2012, p. 33).

The collaboration we describe takes inspiration from the above strands, yet also differs slightly. More specifically, we want to propose some rough ideas about how new knowledge is formed as part of such collaborative efforts in the taxation field. This means that we will engage with issues in our everyday, contemporary, complex work (cf. Konrad, 2012). We are less interested in understanding “the native points of view” or co-authoring articles depicting issues at the Agency than on focusing on the new insights each of us made, in order to illustrate what interdisciplinary cooperation in the tax field can create.

In a broader sense, our collaboration is also one between diverse organizations in society - our employers. By law, Swedish universities have three objectives: to teach, to perform research, and to collaborate with institutions in society (such as organizations, corporations, schools and so forth). The course we developed is an example of the latter objective and is colloquially referred to as academia’s third task. In this third task, the emphasis is on *samverkan*, collaboration, with a “flow of competencies, people, and results in both directions” (SOU, 1996, p. 181[authors’ translation]). In everyday conversation, the third task is often spoken about as a transfer of knowledge from “wise” academia to a recipient society. Although we anthropologists (as social scientists) study society from many theoretical perspectives, dispersing knowledge this way takes on a realist’s view. We share “our” knowledge with “others”; we give it to them. Yet, as Konrad writes about her work elsewhere, “the shift from traditional models of extracting research to those based on collaboration and participation change how we learn” (Konrad, 2012). We argue that in making and performing this course we developed new insights; insights only made possible by recognizing collaboration with analysts at the Agency.

It is noteworthy to mention that this was also a business cooperation, as the Agency paid Linköping University and the Swedish National Road and Transport Research Institute (VTI) for the course. It could be argued to only be a reciprocal relationship in the economic sense (money for a course) (cf. Hinson, 1999), yet we argue it was more; the rewards were more than monetary because of the collaborative aspects between three researchers from diverse contexts (cf. Konrad, 2012, p. 19).

## THE COLLABORATIVE PROCESS: THREE BACKGROUND STORIES

The course that we developed became more than just academic knowledge about qualitative methodologies presented to a group of analysts. Before we elaborate on the mutual insights that we gained from this collaboration, we will each present our account of the process. Let us go back to the meeting room at the Agency. What was the reason for Ulf's initial question?

### *Ulf's story:*

I work as an analyst at the Agency. Much of my work involves analyzing external risks about compliance at a tactical level. The tactical level means that a risk analysis encompasses a large group of taxpayers or a significant phenomenon, such as an established approach to tax evasion. A risk analysis therefore aims to identify, describe and analyze a group of people or a phenomenon, evaluate the risks attached to it, and make suggestions as to how those risks can be reduced. For me, a good risk analysis means understanding what is studied in depth, including the social and psychological causes.

Thirty years ago, when I started at the Agency, it worked almost entirely reactively. The vision was *rätt skatt på rätt sätt* (correct taxes properly collected). It was a working view from within the Agency. Inspections, sanctions and, sometimes, penalties were seen as enough for general deterrence and any risk assessment endeavor was the responsibility of individual inspectors.

At the time, the causes of deviant behavior among taxpayers were considered either as strictly rational or due to plain ignorance. The strictly rational approach was based on models where the taxpayer always made cognitive assessments: on the one hand, that profit could be made by cheating on taxes and, on the other hand, the perceived probability of detection and that consequences could follow from detection. This was, to some extent, inspired by Allingham and Sandmo's theories from 1972. To recap, a taxpayer is always calculating profit and will therefore attempt to maximize their economic outcome by paying enough tax without being caught by a control and thus having to pay penalties.

A reactive approach requires vast knowledge of tax law, accounting, and the legislation governing the Agency's ways of working (procedural law). In other words, the Agency needed employees with legal and/or economic knowledge. New employees were given comprehensive internal training; thus knowledge was transferred from the more experienced employees to the newcomers. It created a culture in which it was considered important to master fiscal and procedural law so compliance could be achieved by sanctions.

A lot has changed since then. About 25 years ago, a slow change began at the Agency, when we started pondering how the taxpayers were thinking about their own and others' behavior. The Agency vision was eventually changed to *'Vår vision är ett samhälle där alla vill göra rätt för sig'* ('A society where everyone wants to do their fair share') and the organization was moving from a reactionary mode to instituting risk management. The big challenge now for the Agency is to preserve the willingness of people who want to comply and to influence those who do not want to do so.

Initially, the Agency built both risk management and measurement of effects into statistical analyses. These were based, for example, on how many people had erred in their yearly statements and what categories they belonged to. Another source used was attitudinal surveys, where the members of the public were asked about their views on taxation and the Agency's work. It took some time before the Agency began to seriously realize that the reasons for compliance and non-compliance were not focused on strictly rational considerations (e.g. Allingham & Sandmo, 1972) but on an elusive mix of soft factors (cf. Skatteverket, 2005). It could be moral considerations which, in turn, were based on values and attitudes, and so on. This change of views on taxation led to an important change in attitude that was slowly implemented: we at the Agency had to understand more about the underlying reasons for compliance and non-compliance, and learn how to influence people to be compliant. It was no longer about just being able to explain but also about being able to understand.

The Agency thus had to add other types of knowledge to the legal and procedural knowledge. In other words, what the Agency really needed, as part of the preventive work, was a way in which to proceed in order to describe the underlying causes of desired and undesired behavior of certain groups of taxpayers. Initially, such knowledge could only be generated using qualitative methods. The problem was that the Agency did not have much knowledge about such methods.

*Lotta's story:*

Ulf intervened in one of many meetings with a group of analysts that the Agency held and which I followed. The overall aim of my anthropological research project was to shed light on the Agency's internal research practices and the type of knowledge it applies. This included following how it made new policies, how these policies were implemented in the Agency's daily audit work, and how these policies, in turn, shaped the economic behavior of citizens. In this quest, I followed one risk assessment project at the Agency from start to finish. A group of three to five analysts met intermittently during 2010 - 2013 to address whether or not, and how, a certain selection of taxable entities' cost deductions posed a risk to the Agency's chances of fulfilling its aim to collect the right tax. It was a multi-sited ethnographic fieldwork (Falzon, 2012; Hannerz, 2006; Marcus, 1995) where I was present wherever and whenever work was collectively done towards it: during research meetings, at the Agency's random audit control department, at a private research consultancy that carried out an attitudinal study, and at most meetings throughout the Agency where management was informed about its progress. Throughout, I have been copied in on the e-mail correspondence and all other documents in progress that these analysts prepared with regard to this project.

Somewhat naively, I initially thought I was there to harvest knowledge. In the back of my mind echoed the advice of a senior colleague: “beware of contaminated fields.” If there is ever such a thing as a “pure” field, this was not one. For one thing, my dissertation, *Illegal, Yet Licit* (Björklund Larsen, 2010), provided entry into this otherwise somewhat closed field. As an afterthought, it was not surprising that the Agency was interested in how a group of middle-aged Swedes justified their informal purchases of work, which is a type of tax cheating. My dissertation had raised questions about the interpretation of law at the Agency and thus my research interest had moved from tax cheaters to tax collectors. Questions about how the law was interpreted drew somewhat diverse responses from various people at the Agency. For example, a legal expert thought my concerns were silly non-questions and suggested the response was common sense. The head of the Analysis department thought otherwise and I was invited to follow the risk analysis project. Ulf became a member of that project in its second year.

To allow an external researcher to follow such a risk analysis project is, I assume, a way for the Agency to learn more about its own practices. However, the fact that my methodological approach was also of interest to an analyst that acted in the role of an informant was surprising.

Ulf and Lotta continued talking about differences between performing research in the academic world compared to the approach used at the Agency during their coffee breaks and on the subway going home. They concluded that a way forward was to talk with their respective managers about collaboration. A lunch followed, a month later, during which ideas about cooperation were put on the table. Encouraged by their managers, Ulf and Lotta decided to try to tease out what a learning experience would look like. As Ulf pointed out in an email: “There is a large imbalance in favor of the legal and economic sciences at the Agency. The great depth of knowledge within these disciplines is of course positive, but also risks narrowing future insights as well as measures required” (our translation).

At this point, Karin, who had been teaching a course on qualitative research for university students, came on board.

*Karin’s story:*

My involvement started when Lotta asked me if I was interested in organizing a course or workshop with her for the Agency. She had met members of the Agency during her fieldwork. One person, Ulf, who worked as an analyst at the Agency, had introduced the idea. He wanted to increase the knowledge of qualitative methods in the analysts’ department. That’s how I perceived it. Lotta said she would arrange a meeting for the three of us to discuss how a course would be organized if I was interested.

Lotta and I knew each other through our common seminar group at the university, but we had not worked together on a common project. She asked me because of my experience teaching first year university students the basics of doing social science research, an introduction course that dealt with, amongst other things, the research process, quality criteria, and different traditions within the social sciences. Most of the students were in their 20s and had little or no work experience. Lotta's idea was that the combination of our respective experiences would turn out well. Lotta had gotten to know the workings of the Agency well during her fieldwork and, prior to working in academia, she had taught courses and workshops in corporations with a variety of qualified and experienced employees.

## **PLANNING AND ACCOMPLISHING THE COURSE**

The aim of the course was to “provide new perspectives and tools” to the analysts at the Agency: to inspire them to look at their work tasks in new ways, to dare them to pose new questions, and also to give them at least an idea of what responses to qualitative research methods would require in terms of analysis. The course would, for example, provide tools so that the analysts would be able to inquire about the social and cultural reasons for people avoiding and complying with taxation obligations.

What became quite elaborative work on the course continued and included, among other things, making the financial arrangements, choosing literature and planning the course. The course content was built around three qualitative perspectives - realism, phenomenology, and constructivism - and loosely followed a book on qualitative methods by Lise Justesen and Nanna Mik-Meyer (2011). In addition, we aimed for a truly interactive course where participants would work with cases. Karin and Lotta constructed cases addressing contemporary and relevant tax issues that the analysts were familiar with. One of the cases was based on the proposed new law for making cash registers mandatory at public marketplaces. We found newspaper articles on the web as well as online commentaries that argued for and against this new law. We complemented this with a narrative of interactions between various participants at a contemporary outdoor marketplace.

In January 2013, Lotta and Karin delivered a pilot course to a small group of analysts who had volunteered to take it and to give extensive feedback. Ulf was one of the participants. All participants' expectations differed somewhat, yet they shared curiosity and openness to new ideas. The course days were full of impressions for participants, as well as for Lotta and Karin in their roles as course instructors. After the pilot course, an evaluation was performed and some minor adjustments were made. Three full courses were then delivered to larger groups of analysts.

*Karin:*

When we met to do the initial planning, Ulf had brought ten or so books with him. As I recall, he told us about their content in relation to the knowledge he thought was needed in the analysts' department, and how it could be mediated in the best way. The meeting also gave us a chance to discuss our different expectations. Without Ulf's curiosity and determination, the course would probably not have been offered.

We sat down to outline a rough draft. It resulted in a chronology of the research process, a logical and coherent structure for the more detailed content. I had used it in the introductory course. However, this time, the course wouldn't last for four full weeks, but for just three working days spread over three weeks. Our group would meet once a week for a day full of short lectures, group exercises, and discussions. Because of the intensity, it was necessary to vary the program. Lotta realized this early and I think it was crucial to how things turned out.

The teaching days went fast and I felt exhausted at the end of them. For me, lacking any experience in the tax field, there were many new things to learn. For example, one topic of discussion was the recent requirements for *kassaregister* (cash registers) at outdoor markets. I had never thought about this issue before planning the course, and I didn't understand its importance until I met the analysts. This experience has taught me much more about the world and the empirical challenges faced by the tax analysts. It was important to understand this in order to make qualitative methods meaningful and applicable for them, but it also gave me valuable insights. The participants were eager to discuss the implications that using the methods we taught would have for their work, so that they could decide whether or not these methods might be useful. I understood that the connection between theory and practice was crucial.

The intensity of the course days showed the necessity of having two instructors. Ulf provided good input and valuable advice. His critical yet humble approach to knowledge production was the source/start of the whole project, I believe. The second and third courses we taught were easier for me; I felt more comfortable and had gained some knowledge about tax realities. I knew more about what questions to expect. One challenge I had to deal with was to use the right words - to be able to translate the social science vocabulary - so as to connect with the knowledge practices in the tax field.

## COLLABORATIVE INSIGHTS

We all had different motivations for running the course, and shared experiences after performing and participating in it (as Ulf did). So what did the three of us learn? What were the new insights we gained from planning and delivering this course together? Following up on the participants' feedback and our internal discussions, we identified four main points:

- The importance of addressing and dealing with existing knowledge;
- The necessity of modesty, curiosity and dealing with resistance in order to take in new knowledge;
- The ability of new perspectives and approaches to stimulate creativity;
- The importance of shaping “win-win situations” between academia and the Agency in order to sustain collaboration in the future.

### Dealing with Existing Knowledge

The analysts were seasoned employees and, in addition to their disciplinary backgrounds, each had a deep empirical, almost tacit, knowledge about taxation practices. As with most tacit knowledge, this was seldom acknowledged or referred to in the Agency's reports and appeared instead, at best, as anecdotes and vignettes, but was often discussed in meetings in the form of metaphors or entertaining stories from the field. That the analysts needed a different pedagogy from first year students was clear. Lotta and Karin, the instructors, needed to show them that these different qualitative research perspectives could be useful in their analysis work and explain how such data ought to be taken seriously in its own right.

The course provided the analysts with tools to start building a bridge that would make it possible to simultaneously address the knowledge the Agency holds about audit controls and tax law with ethnographic material about how Swedish taxpayers think about and practice tax issues. Such an approach would supplement, but also challenge, the analysts' anecdotal knowledge about how people comply, or don't comply, with taxation. When instructors and participants discussed taxation issues on the bases of the cases provided, we were all “valuing our values” as we tried to find common ground for an understanding. The assumptions we all carry about taxpayers' and tax auditors' behavior respectively were challenged. Applying qualitative methods would make it possible to include other types of knowledge in the analyses. This is just one illustration that new knowledge is, by definition, collaborative and the result was that it could simultaneously break up internalized ways of thinking both among the analysts and the researchers delivering the course. We can describe it as a “dispersed collaboration” (Konrad, 2012, p. 10): “New forms are emerging together with new knowledge-making forms” (ibid.).

The course became, in itself, a manifesto against the warning about “contaminated fields” - a traditional realist view that the “pure” knowledge of the informants should not be subject to impact by the researchers' views and interpretations (Lederman, 2007; Björklund Larsen, 2013). As the course developed, the new methods we introduced also provided a means by which to critically assess previous assumptions about the tax issues researched. Many of the participants saw that by inquiring ethnographically about what people/taxpayers do, they could also see what they might have missed in previous reports; from this perspective, the course became an anthropology of their own assumptions (cf. Elyachar, 2012, p. 77).

## Modesty, Curiosity and Resistance

Questioning one's own assumptions and practices can be somewhat painful and previous analysis work might seem insufficient in retrospect. We were aware of this risk from the start and partly addressed it by naming the course "A Social Science Toolkit." Our point was to emphasise that the course was not designed with the intention of replacing existing analysis methods, but with the aim of providing the analysts with additional analytical tools for their already well-stuffed toolkits. By emphasizing "additional" rather than "other" methods, we wanted to communicate that the course was complementary - not a substitute. The course was "an eye-opener," to quote one of the participants. The new tools made it possible to see "that it could be otherwise" (Latour, 1990).

When the course was repeated and experiences from the increasing numbers of participants accumulated, it seemed as if the analysts (course participants) could be divided, roughly, into three groups based on ways in which they saw the society they were set to analyze. These three view types intersected somewhat and were not restricted to each participant's disciplinary background.

The first group of participants displayed a humble approach; we refer to them as *the humble ones*. They saw the benefits of posing a question from the "outside"; for example, from a phenomenological perspective, which was one of three perspectives used to contrast diverse methodologies. These humble analysts could see the benefit of trying to understand what is going on "out there" in another person's life-world. They recognized that trying to understand someone else's reality provides new insights that can be used in an analysis, both as an ethnographic account in itself and when posing questions from the methodological perspectives they are used to applying. The course seemed to widen their analytical gaze. Åsa, one of the participants at the pilot, gave us a compliment after the first day of discussing investigation aims: "I went back and read some of our reports. Now I understand better why the good ones are good and the bad ones bad."

This insight brings us to the second group: *the quants*. These analysts took the stance that reality is complex, but the best way to provide useful knowledge of this reality is by means of quantitative methods. In this view, research requires systemic measurement of societal phenomena. Several analysts in this group displayed a double stance towards the new toolkit: scepticism coupled with curiosity. Yet, their curiosity differed from that of the first group; what these analysts considered as quantifiable expanded with the accumulation of new perspectives on how to perform analysis.

The third group is best described as *old-fashioned controllers*. Their attitude is very different from the one that the Agency has promoted and trained its employees to have during the last 20 years. The Agency's strategy is to be serviceable and helpful, and thereby make taxpayers comply. The few analysts who comprised this group viewed taxpayers as potential cheaters; no matter how much we try to understand the taxpayers or measure what they do, it is of no use. The old-fashioned controllers' view was that taxpayers cheat by definition and therefore it is "we," at the Agency, who have to control "the others'" tax behavior in society. The only recourse for the Agency is to prevent cheaters from fulfilling their aims and to make them pay up.

This multiplicity in views is based on our experiences during the courses and, as such, it is our interpretation. However, this observation reinforces findings in other studies (cf. Björklund

Larsen, 2017). Implicit in these three groups of tax analysts' views on understanding tax compliance are research methodologies (cf. Braithwaite, 2003 etc.). The qualitative research methods provided in the course allow the Agency to learn more about taxpayers' reasoning, which can ameliorate its strategies to make taxpayers more compliant. Our experiences of these three type of views are thus not an example of epistemic crossings (Konrad, 2012, p. 14), but rather of multiple ontologies.

### **New Insights Shape Creativity**

The new insights provided the analysts with new means of acquiring knowledge of tax compliance and tax deviance. We explored each of the three perspectives – realism, phenomenology, constructivism – when posing research questions, when looking for empirical data to address the questions, and when analyzing the data collected. An important conclusion we reached is that the interaction between researchers and practitioners led to new insights which, in turn, seemed to stimulate a new level of creativity that we otherwise would not have been able to reach. Ulf felt he got an answer to his original question, but in an unexpected way. It was not, foremost, the analytic creative tools that were missing; rather it was new, other, scientific methods that enabled the analysts to be creative in new ways.

Discussions amongst us (participants and instructors) were often more formative than the actual tasks the participants were set to do. On several occasions, we gratefully acknowledged the creative force of playfulness. For instance, we laughed with, and at, the various roles and personalities the course participants created during an exercise in the outdoor market context. These “role-plays” identified stereotypes in new settings, playing on participants' tacit knowledge – right or wrong – on who cheats and in what way in Swedish outdoor marketplaces. We can just propose that the role of laughter in collaborations and how such laughter underlines which issues are at stake ought to attract more research attention.

The respective disciplinary backgrounds among the course participants also carried some weight. One participant, Åke, working exclusively with statistical analysis, thought that the three qualitative perspectives we proposed were too similar. “Is it not enough with one?” he asked. Karin and Lotta answered, in different ways, that the aim was precisely the opposite; that through discussions, it is possible to tease out what insights the different approaches can produce, rather than giving contained and seemingly precise definitions for each perspective. However, Åke was insistent and suggested a matrix showing how one perspective diverged from the others with one label for each. We eventually settled on a matrix and three concepts in a playful way, although we instructors also underlined that it was just an exercise. Discussions like these sharpened our own understanding of what was at stake when performing qualitative research and, not least, they showed us how diverse the approaches can be when we try to understand tax (non-) compliance in society.

Unknown knowledge also surges when taking a holistic approach to collecting data. One example came to the fore when the analysts tried the anthropologists' flagship method of participant observation. The analysts were given the task of observing payment procedures during the lunch break. Afterwards, one smiling yet slightly horrified participant noted: “Goodness, how easy it is to note people's pin codes [to their credit cards]!” Anecdotal, yes, but also an eye-opening example of the residual insights that the holistic participant observation method for studying taxpayer behavior can give us.

In summary, the course gave the analysts new perspectives on methods, data and analysis, which, in turn, created curiosity that further triggered the creative process about learning more. However, most importantly, the diversity of methods we presented created new knowledge about how to understand taxation; knowledge that we would not otherwise have acquired.

### **Creating Platforms for Further Collaboration**

Many of the issues discussed above show that, in this case, cooperation was profitable, as it created new knowledge for all parties. In order to repeat such collaboration, we would argue that a stable foundation is needed. From experience, Ulf knew that most attempts at collaborative work between agencies or organizations come to nothing. Unlike ad hoc cooperations, a longer-term collaboration requires common, repetitious and various points of departure. Most importantly, each party has to expect some achievement from the collaboration. If the collaborating parties do not experience a win-win situation, the interaction will run out of steam.

We thus identified three points that we ought to work on continuing our collaboration, a list that is by no means exhaustive. Firstly, any future collaboration needs to show explicitly what the interaction will relate to. Here, it was teaching a course on new methods and the aim was to put new methodological tools in the analysts' toolkits. As we said in the introduction: "We will give you new tools and teach you the most basic ways to use them, then it is up to you to acquire expertise using them in your work."

Secondly, it is essential for collaborators to share a common language. If a common language does not exist, it is necessary to strive for development of one. Although we might use shared words and concepts, these might not mean the same thing in different disciplines or when applying different research methods. For example, 'validity' is used both in qualitative and quantitative research, yet has a different meaning in each.

Thirdly, an agreement needs to be reached about the level of expertise at which the collaborators will meet; it needs to be a level at which everyone can relate to the issues discussed. This is, of course, obvious when teaching new theories but is also relevant when suggesting cases to apply the theories to.

### **CONCLUDING COMMENTS**

Our collaboration was a response to the Agency's interest in learning more about ways of acquiring knowledge about societal issues that might prevent it from collecting taxes in an ineffective way. As the analysts at the Agency create knowledge and decision-making support for the management and leadership at the Agency, this collaboration could also have an impact on how the entire Agency regards tax compliance in Swedish society. A modern society will, in future, make far greater demands on the authorities in terms of being able to develop work according to scientific principles and evidence best practices. We thus want to emphasize the importance of doing ethnography when we study the knowledge that shapes our everyday lives (e.g. Latour & Woolgar, 1986; Callon, 1999; Knorr-Cetina, 1999; Mol, 2002).

This collaboration taught the three of us a number of things. Diverse experiences of teaching and analyzing gave the course a good direction. The combination of Karin's theoretical and pedagogical background, Ulf's quest for knowing more about qualitative research, and Lotta's instructional experiences outside academia and knowledge of some concerns of the Agency's

analysts provided a good start for sketching a proposal for a course. Overall, in order to achieve such a profitable synergy, we continuously questioned and consolidated our knowledge; this article is another such building block in our collaborative interaction.

Pedagogically, we instructors had to understand the analysts' reality and their concerns. We had to detach ourselves somewhat from our own vocabulary and create an atmosphere in which everybody – including us - could be humble and curious about other ways of thinking. The discussions with the analysts taking the course were fundamental to our gaining new insights about taxation in practice. Indeed, it was a collaboration.

Many tax administrations view academics with suspicion, but this paper demonstrates the value to be gained from collaboration for both parties. The analysts have expanded their concepts and tools when analyzing taxpayers' practices and reasoning in a qualitative and even more nuanced way. This is just one little course, but Ulf hopes that acknowledging such insights will ultimately lead to a better relationship between taxpayers and tax collector. The outcome for the Agency, in the long run, is hopefully the development of a more encompassing view on the role of taxation in society, a more efficient way of working and increased tax compliance among Swedish taxpayers.

In an increasingly complex and changing world, it will not be enough that a public authority, like a tax administration, depends entirely on its own experience and learning. Even if a tax collecting authority operates in a non-competitive environment, it is not far-fetched to imagine that increasing demands will be placed on the quality of its decision-making. In order to maintain taxpayers' confidence and continue the development of a modern tax collecting authority, creating new knowledge requires the usage of scientific methods. We are convinced that this requirement can be met by increased cooperation between the Agency and universities; a collaboration that both parties may benefit from in the long-run.

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