MISSION CREEP FROM WITHIN AT THE IRS: WHY CRIMINAL INVESTIGATION SPECIAL AGENTS WILL NOT SHRINK THE TAX GAP

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Abstract

Tax evasion on legal source income costs the U.S. Treasury an estimated $1 trillion annually. The tax gap is the difference between what is owed and what is collected. The Internal Revenue Service (IRS)'s Criminal Investigation Division (CI) is the sole law enforcement agency responsible for combating tax evasion and IRS managers prefer that CI criminal investigators (special agents) pursue such cases. However, evidence suggests that only about a quarter of the cases investigated by special agents are tax gap cases, while the bulk are more exotic cases involving narcotics-related money laundering, Ponzi schemes, and identity theft. The authors surveyed 348 current and former special agents about their case preferences in order to determine the causes of this discrepancy, and then compared this data to statistical data obtained from the United States Government (USG) and prior qualitative research. This paper suggests several possible causes of the difference between the CI's stated mission and its results. The closure of the tax gap is critical to the solvency of the USG and this is, to the authors' knowledge, the first academic paper to address the problem of non-tax gap case selection by special agents and related consequences.

Keywords: Tax Gap, Internal Revenue Service, Criminal Investigation, Special Agent.

1.   INTRODUCTION

Tax evasion on legal source income costs the United States Government (USG) an estimated one trillion U.S. dollars annually (Hansen, 2021). The rate of non-compliance has held steady at about 19% since 2006 (Black et al., 2012; Internal Revenue Service [IRS], 2016, 2019a). This chronic failure to close the discrepancy between what should be collected and what the USG actually collects is called the tax gap (IRS, 2019a). It is more critical than ever to eliminate, or at least narrow, the tax gap as the United States' national debt held by the public stood at $24.2 trillion as of May 2022 (Congressional Budget Office [CBO], 2022).

The IRS is the federal agency responsible for enforcing the tax laws codified in the Internal Revenue Code (IRC) (Department of the Treasury, IRS, 2019). The IRS operates a small unit, called IRS-Criminal Investigation (CI), which investigates criminal violations of the IRC (IRS, 2022, 9.1.3). The 2,030 CI special agents are sworn law enforcement officers who are authorized to conduct traditional law enforcement activities. These activities include carrying firearms, arresting suspects, serving search warrants, and seizing property (IRS, 2021). In existence since the early days of the income tax, the CI is the agency famous for bringing

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Chicago mobster Al Capone and former Vice-President Spiro Agnew to justice (Breinholt, 2005).

In accordance with the general philosophy of law enforcement, CI special agents are granted wide latitude in respect of the cases they pursue and the amount of time that they allocate to these cases. However, only about 25% of their cases relate to legal source income, such as cases involving business owners who have failed to report all of their revenue (J. Austin, personal communication, November 8, 2017; IRS, 2022, 9.5.3; D. Nimmo, personal communication, January 20, 2021). CI special agents are heavily involved with cases pertaining to other statutes under their jurisdiction, including narcotics-related money laundering, currency structuring, and terrorist financing (J. Austin, personal communication, November 8, 2017; D. Nimmo, personal communication, January 20, 2021). As a result, their contribution toward their primary mission of closing the tax gap is diminished. CI management, although aware of this departure, has not acted forcefully to remedy the situation. This paper explores the nature of this "mission creep" by exploring the nature of special agent non-tax gap case selection. Specifically, the authors conducted a quantitative survey of 348 current and retired CI special agents, and then used quantitative multivariate analysis, employing structural equation modeling, to determine the factors that influence the special agents' non-tax gap case selection. This survey builds upon the work of a qualitative research project involving semi-structured interviews with 30 current and former CI special agents which explored their extraordinary autonomy to identify, pursue, and recommend the prosecution of cases within the agency's domain (Warren et al., 2022). In that study, the special agents interviewed indicated a strong preference for cases involving illegal activity (such as narcotics trafficking) rather than traditional tax cases involving legal source income, because there was a greater likelihood of prosecution and longer jail terms, and they derived satisfaction from protecting vulnerable taxpayers. On an agency level, the CI received $371 million in extra funding from FY 2010 through FY 2020 for delegating agents to non-tax gap cases, so CI managers had an incentive to turn a blind eye to the tax gap (P. Hatcher, personal communication, December 17, 2017; Treasury Inspector General for Tax Administration [TIGTA], 2011, 2017).

This is not the most efficient or effective use of agents' energies, however, since professional criminals' general behaviors are far more harmful to society than their tax evasion. If such criminals are successfully prosecuted and imprisoned, tax consequences are usually forgotten and the tax gap is not reduced. When CI special agents take the opportunity to work with the Federal Bureau of Investigation (FBI), Drug Enforcement Administration (DEA), and local police forces to catch career criminals, they forgo the opportunity to pursue pure tax cases (cases which usually involve legal source income incorrectly reported to the IRS, resulting in underpayment by a person who has not otherwise engaged in criminal activity). This is clearly an example of "mission creep": attention and effort has departed from the CI's original purpose and its potentially more prosocial value. Indeed, the current direction of special agents' activity runs counter to official agency priorities (IRS, 2022, 9.5.3).

Given that CI special agents should be trying to reduce the tax gap but pursue primarily non-tax gap cases, the research question addressed in this paper is: Why do special agents choose cases that do not close the tax gap? Four main motivating factors appear to influence an agent's decision on which case they select. These factors were developed based on 30 qualitative interviews with current and former CI special agents (Warren et al., 2022). Factor one is the desire to achieve the maximum results for an investigation as defined by the length of incarceration and amount of tax assessed or assets forfeited compared to the effort expended

on the investigation. Factor two is the action orientation of the agent and includes an agent's desire to engage in typical law enforcement activities, such as arresting subjects, serving warrants, and engaging in other hands-on police tactics not typical of other types of accounting jobs. Factor three is the priorities of management. CI superiors are responsible for authorizing the cases selected by special agents for investigation. Without authorization to conduct an investigation from front line or upper management, the agent is prohibited from engaging in any investigative activity relating to the case. This should prompt the agent to move to another case. Factor four is job satisfaction and is a mediation factor. One may expect that the factors outlined above would affect job satisfaction, which would, in turn, affect the types of cases selected by agents.

2.   GAP IN THE LITERATURE

The IRS is a favorite topic for oversight groups, such as the United States Government Accountability Office (GAO), the CBO, and TIGTA. Reports from these agencies focus on detailing the efficiency and effectiveness of the IRS's operations, and how to improve them (CBO, 2020; Letter from Phillip L. Swagel, 2021; TIGTA, 2020a, 2020b, 2020c; GAO, 2018a; 2018b; 2019, 2020a). Some practitioners have provided a vision of what the IRS should become in the future (Rossotti, 1999). Most academic articles focus on identifying the causes of tax evasion (Allingham & Sandmo, 1972; Damjanovic & Ulph, 2010; Posner, 2000; Sandmo, 2005) and measuring the deterrent effect of enforcement efforts (Dubin, 2007; Dubin et al., 1990). Some literature from the early 2000s attempts to link job satisfaction with turnover or empowerment (Nayak, 2002). However, there is no literature that addresses how CI special agents select cases for investigation. It is this gap in the literature that is filled by this article.

3.   LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

The CI comprises approximately 2,030 special agents distributed among 22 field offices in the United States, as well as representatives in eleven foreign countries, in order to facilitate domestic and international investigations (IRS, 2021). Special agents are recruited in a variety of ways, including directly from colleges and universities. The people hired are often formally trained in accounting—many are Certified Public Accountants (CPAs)—and have strong knowledge of tax laws. However, unlike their associates on the civil side of the IRS, CI special agents are trained in a similar way to law enforcement agency recruits. For example, CI special agent recruits must complete a 24-week training program at the Federal Law Enforcement Training Center (FLETC) in Brunswick, Georgia, where they take courses in firearms training (including the use of sidearms and shotguns), self-defense, arrest procedures, interviewing, pepper spray countermeasures, and surveillance tactics (IRS, 2022, 9.2.1). Once trained and in the field, special agents carry semi-automatic .40 caliber handguns with 13-round magazines (each gun also has a round in the chamber), wear bulletproof vests during enforcement actions, and drive unmarked government cars equipped with sirens and police lights (IRS, 2022, 9.2.1). They participate in mandatory quarterly defensive tactics and firearms refresher training, during which they must demonstrate that they can shoot a stationary target in the head twice at the seven-yard line after an "emergency reload" (IRS, 2022, 9.2.1-5). Since their physical safety may be at risk on the job, CI special agents are permitted to devote three hours during the work week to staying in good physical condition in order to meet whatever challenges arise (IRS, 2022, 9.2.2).

If money laundering, fraud, or currency structuring is suspected, CI special agents may become involved in investigating a wide range of criminal offenses, such as narcotics trafficking, terrorism, identity theft, human trafficking, public corruption, bankruptcy fraud, and unlawful flight to avoid prosecution (IRS, 2022, 9.1.3; 9.5.5). These investigations necessitate close cooperation with other law enforcement agencies, as well as the wider judicial system (federal prosecutors, judges, and grand juries).

When pursuing cases involving only a tax law violation (tax gap cases), special agents have wide latitude regarding the types of cases they select and can engage in routine law enforcement activities, such as conducting surveillance and accessing tax return data, even if no specific case related to these activities has been opened (IRS, 2022, 9.4.10).

CI special agents' work is primarily investigatory and thus highly idiosyncratic. The special agent is expected to do whatever it (legally) takes to build a case that will result in a successful prosecution and enforcement. Typically, special agents spend most of their time outside the office interviewing witnesses (IRS, 2022, 9.4.5), cultivating confidential informants (IRS, 2022, 9.4.2), conducting undercover operations (IRS, 2022, 9.4.8), or observing human activity (IRS, 2022, 9.4.11). They frequently obtain and execute warrants, serving 5,993 warrants from fiscal years 2017 through 2020 (IRS, 2018, 2019b, 2020, 2021).

Such work is inherently difficult to manage and, accordingly, special agents have a high degree of discretion over their activities. This self-direction extends to case initiation. Agents are expected to be alert to early signs of activity which point to likely non-reporting of taxable income. Such signs range widely, from a suspicious valuation of assets in a divorce proceeding to violence-steeped gang behavior.

In short, not only do CI special agents have the opportunity to do work unlike any other IRS employee, they also have a remarkable amount of autonomy with regard to choosing which kinds of cases and which individual cases to pursue. In considering their motivations for choosing certain cases over others, we need to adopt an effort-based view of performance since success, as conventionally defined, is not within their control. Furthermore, we need to examine agents' aspirations. Whereas most organizations exert a powerful socialization influence on employees (Van Maanen, 1975), law enforcement agencies in general, and the CI division in particular, do not.

The authors developed four categories that help explain the motivations for CI special agents' preference for non-tax gap cases: the logic of authority, the logic of achieved results, the logic of excitement, and the logic of happiness at work. Recent qualitative findings (Warren et al., 2022) indicate that special agents pick cases that will result in the highest possible jail sentence and tax liabilities, i.e., maximum results, and that are most likely to result in enforcement actions, such as search warrants, i.e., action orientation, rather than other cases available for selection (Warren et al., 2022).

As shown in the initial model (Figure 1), maximum results and action orientation are two of the direct effects tested. The third effect—management priorities—tests management's directions to employees regarding the types of cases that managers want them to select. As stated earlier, the primary focus of CI agents is supposed to be tax gap cases, so one would suppose that to be management's focus as well. However, 75% of the cases chosen by special agents from FY 2010 to FY 2020 were not tax gap (legal source income) cases (J. Austin,

personal communication, November 8, 2017; IRS, 2022, 9.5.3; D. Nimmo, personal communication, January 20, 2021), so management's priorities would seem to have little bearing on the special agents' identification of cases for investigation. Job satisfaction, then, must also be considered in terms of its influence on non-tax gap case selection.

Figure 1: Initial Hypothesized Model
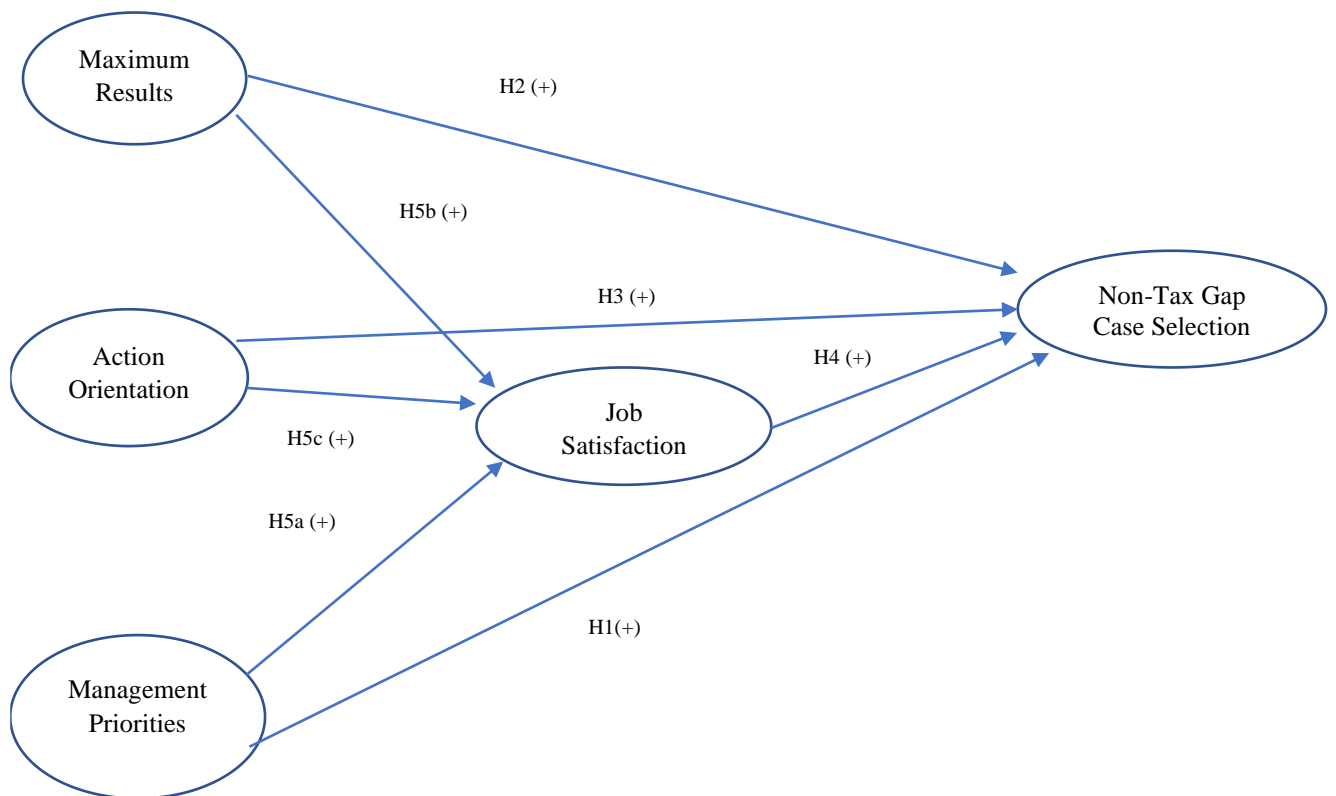
The Logic of Authority

What role does authority, or management preference and directives, play in the CI agents' non-tax gap case selection process? It is useful to look at how bureaucracies work as we consider this question. Max Weber described the modern bureaucratic organization as having official rule-based jurisdictions for roles and a hierarchy of authority-based positions—both operated with a spirit of formulistic impersonality (Gerth & Wright Mills, 1958). This description reflects the conventional wisdom of organizations as predictable and orderly entities that are able to execute managerial plans and protect subordinates from supervisory whims. Walton's (2005) meta-analytic evidence supports the theory that Weber's description is still a common bureaucratic model. A possible problem within bureaucracies is identified by Merton (1940), who suggests that the values that must be instilled in employees in order to maintain a functioning bureaucratic structure could create a "bureaucratic personality" (p. 560): subordinates who want to follow rules and reap a reward for doing so might justify rules as

ends in themselves, resulting in an incapacity to respond to change. However, most would agree that people who join organizations expect to follow the rules set by those with the authority to make them. This statement definitely applies to public sector operations (Oberfield, 2014), but is slightly more problematic for law-enforcement type professionals (Thornton, 1970).

Using a construct called "rules rigidity," Wulfert et al. (1994) have studied how closely subordinates follow the rules they receive (p. 664). Evidence suggests that, in static environments, most people will follow instructions, in part because the instructions appear to be aligned with reality, i.e., they make sense. However, when conditions change and instructions appear to be inaccurate, employees who are less rigid will depart from such tight governance (Wulfert et al., 1994).

Sociologists suggest that organizational culture is the primary influence on rule-following. Bureaucracies, even those under governmental auspices, are not homogeneous but instead engender unique patterns of thought and responsiveness (Oberfield, 2014). Bordieu (1977) indicates that bureaucracies are a habitus characterized by durable sets of predispositions and taken-for-granted propositions for action. Adherence to rules could therefore reflect employee career orientation (Schein et al., 1965), the projection of employee interests on the population being served (Oberfield, 2009), or the attributes of the rules themselves (Borry et al., 2018).

The extent to which an individual follows rules is more consistent than it is variable (Oberfield, 2009), which suggests that rule-following behavior is infused with personal motives. Most people do not believe that bureaucracy per se has eliminated their individual personalities but, at the same time, they would not even think of transgressing a rule (Kohn, 1971; Wilson, 1989). Since looking only at rules does not capture the complete truth of a situation, it may be unsurprising that employees who follow rules regularly and those who do not follow rules regularly have approximately equal levels of performance (Foster, 1990). Furthermore, neither group identifies more with the organization as a whole (Rotondi Jr., 1975).

In discussing rule-following in the public sector, Chen (2012) provides evidence that more comprehensive sets of constraints erode positive work attitudes. An abundance of rules may result from an effort to be responsive to more constituents and situations which, in turn, causes less flexibility in the alignment of incentives (Oberfield, 2014). Wilson (1989) posits that higher-level government employees are able to transcend rule-based alienation with a disposition toward action, and DeHart-Davis (2009) suggests that this type of employee shows a willingness to be proactively uncooperative with questionable rules.

Given the nature of their training and the granularity of CI management direction, one might expect special agents to scrupulously follow management direction. As stated earlier, CI special agent recruits undergo an intensive 24-week residential training program at FLETC. During this training period, recruits can be removed at any time for failure to follow directions or for perceived poor performance (IRS, 2022, 9.2.1). If they make it to graduation day to receive their badge and credentials, they then report to their assigned field, where they are given an on-the-job instructor (OJI) who is responsible for the rookie agent's field training (Internal Revenue Service, 2022, 9.2.1). After about a year, assuming that the OJI and the new agent's first line supervisor—the supervisory special agent (SSA)—believe that the rookie agent has demonstrated adequate vocational skills and the necessary deference to management direction,

the rookie agent is released from on-the-job training and becomes a fully autonomous special agent (IRS, 2022, 9.2.1).

CI management evaluates special agents frequently throughout the year with a written mid-year evaluation, a written end-of-year evaluation, and three annual reviews of each special agent's cases (IRS, 2022, 9.1.4.9). In the reviews of special cases, there is a written record of the progress of the case as well as the SSA's directions. Once a case is completed, the SSA may provide a written critique of the special agent's performance on that case (IRS, 2022, 9.5.12).

As we have seen, the CI has implemented an arduous training program, near-constant feedback, and frequent evaluation of special agents. In the Internal Revenue Manual, CI management prioritizes legal income tax cases (tax gap cases) above all other investigations (IRS, 2022, 9.5.3), and the priority of investigating and prosecuting tax gap cases is reinforced in an annual memorandum sent by the CI Chief to the field (IRS, personal communication, November 18, 2018). This emphasis is communicated to the public in the CI's annual reports (IRS, 2017, 2018, 2019b, 2020). Therefore, one could assume that management wants special agents primarily to pursue tax gap cases and a logical baseline expectation (our Hypothesis 1) could be stated as follows:

> **H1:** Special agents will follow management preferences with regard to their selection of tax gap cases.

The Logic of Achieved Results

Having considered the importance of authority in employee decision making, we now turn to the influence that achieved results may exert on CI special agents. To do this, we will look at some differences in the way that tax gap and non-tax gap cases are pursued, as well as differences in the outcomes of these pursuits.

One difference between tax gap and non-tax gap cases is the amount of time that must be invested in order to bring about a successful conclusion. A tax gap case is investigated using only IRS resources, utilizing administrative summonses to gather documents and testimony. If a witness refuses to comply with an IRS summons, the CI must undertake a lengthy court battle to compel the witness to produce the documents or testimony. If the special agent's tax gap investigation results in a report that recommends prosecution (and such a report would be have to be reviewed by at least four levels of CI management, as well as a trial attorney at the United States Department of Justice Tax Division), the case is forwarded to the local United States Attorney's Office (USAO) and reviewed by a front-line federal prosecutor called an Assistant United States Attorney (AUSA), who knows nothing about the case and has no vested interest in seeing it prosecuted.

Non-tax gap cases, on the other hand, are investigated in partnership with an AUSA. By working directly with federal prosecutors during the course of the investigation, special agents can issue federal grand jury subpoenas to compel the production of documents and testimony of witnesses. If the recipient of a grand jury subpoena refuses to comply, that person may be held in contempt of the grand jury and jailed until compliance is forthcoming—which is clearly a stronger and more expeditious incentive than simply waiting to see how the CI's efforts in court turn out, as happens in tax gap cases. Another advantage of working a non-tax gap case

is the investigative direction provided throughout by the AUSA. The AUSA tells the special agent what evidence is necessary for a successful prosecution, reviews the evidence, provides feedback as the investigation progresses, and informs the special agent when sufficient evidence is collected. Alternatively, the AUSA can pull the plug on the investigation early on if the case is not prosecutable.

Other federal agencies, such as the FBI and the DEA, are also involved in non-tax gap cases. The participants interviewed in recent qualitative research on this topic (Warren et al., 2022) provided numerous examples of cases during which other federal agencies provided resources that the CI lacked (for example, the FBI provided six Arabic speakers on short notice for an organized crime investigation on the East Coast and, in another case, the FBI traveled internationally so that the CI did not have to expend travel funds). This additional help allows CI special agents to reach successful case outcomes quicker in non-tax gap cases than in tax gap cases, where outside agencies are not involved.

Perhaps the speedier case closure rate and the coordination with other federal agencies associated with non-tax gap cases contribute to CI special agents' clear preference for them. Data from Fiscal Years (FYs) 2010 through 2020, obtained from the IRS through a Freedom of Information Act (or FOIA) request, shows that during this period, the CI initiated 42,394 subject criminal investigations (SCIs) (J. Austin, personal communication, November 8, 2017; D. Nimmo, personal communication, January 20, 2021). An SCI is an active criminal investigation in which an individual has been identified as a possible lawbreaker (the subject) and active measures, such as interviewing the subject and issuing subpoenas, may commence. Of these 42,394 SCIs, 10,512 (24.8%) were non-grand jury investigations and thus probable tax gap cases. Of the 10,512 probable tax gap cases, only 7,413 (17.5%) were primarily Title 26 tax cases.[4] This means that the percentage of tax gap cases actually initiated by CI special agents from FY 2010 through FY 2020 could have been as low as 17.5%, and could not have been higher than 37.0% if one assumes that all of the 8,253 grand jury cases in which a tax charge was the primary charge were for legal income source tax evasion (J. Austin, personal communication, November 8, 2017; D. Nimmo, personal communication, January 20, 2021).

The USAO and the law enforcement agencies with which the CI works on non-tax gap cases also appear to influence CI special agents in terms of non-tax gap case selection. From FY 2010 through FY 2020, 50.7% of CI's cases were referred by either the USAO or other federal agencies, whereas only 10.1% of the CI's new cases during this time were referred by IRS units responsible for audits and tax collection (J. Austin, personal communication, November 8, 2017; D. Nimmo, personal communication, January 20, 2021). As for indicted cases, from FY 2010 through FY 2020, the Department of Justice indicted 29,743 of the CI's cases, of which only 7,526 (25.3%) had a Title 26 charge as the primary offense, while the primary offense in 9,525 cases (32%) was money laundering. Considering that 56.4% of the indicted cases came from either the USAO or another federal agency, the relatively high percentage of non-tax gap cases is not unexpected (J. Austin, personal communication, November 8, 2017; D. Nimmo, personal communication, January 20, 2021). Of the indicted cases, only 2,639 (8.9%) originated in another (i.e., non-CI) IRS division (J. Austin, personal communication, November 8, 2017; D. Nimmo, personal communication, January 20, 2021).

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[4] Title 26 of the United States Code (USC) codifies the United States Internal Revenue Laws.

The disparity in sentences for those convicted in tax gap and non-tax gap cases may provide a clue as to why special agents select non-tax gap cases. According to the CI's 2019 annual report, 22% of people convicted of not filing a federal tax return serve no jail time and those who do serve an average of 26 months (IRS, 2020). A money launderer, on the other hand, serves an average of 74 months in jail (if s/he is one of the 87% of defendants who serve jail time) (IRS, 2020). The punishment in non-tax gap cases may seem to better fit the crime and appeal more to a sense of justice.

When examining the role that achieved results play in CI special agents' non-tax gap case selection, in addition to looking at external factors such as referrals of cases, we should consider internal psychological factors, such as self-efficacy. Self-efficacy means that those who believe they can be successful tend to engage in behaviors proven to be more conducive to success (Sadri & Robertson, 1993) and, as a result, they perform better (Stajkovic & Luthans, 1998). In other words, self-efficacy is a motivational theory of belief in one's own capacity that stirs one toward greater levels of effort (Wongpinunwatana & Panchoo, 2014). Bandura (1993) has shown the important role that emotional control plays in performance, and has described the confluence of distinct processes and levels pertaining to performance that are aided by self-efficacy. Although we should not necessarily presume that all special agents are fully aware of self-efficacy, since outcomes may be affected by skill and complexity gradations (Gist & Mitchell, 1992), we can conclude that self-efficacy does, in some way, motivate special agents' choices and behaviors.

Expectancy theory is also pertinent when examining special agents' choice of cases. This theory requires one to estimate the probabilities of success before embarking upon a plan of action, taking into consideration one's value preferences (Vroom, 1964). If multiple parties share the right to take action, role clarity is important as well (Organ & Greene, 1974). Goal clarity also underlies the ability to achieve results (Anderson & Stritch, 2015).

Self-efficacy and expectancy theory partly explain why CI special agents might be more likely to choose some cases than others. However, perhaps more importantly, people have an affinity for work that is not only successful but also significant, as Hackman and Lawler (1971) show in their Job Characteristics Model. According to Hackman and Lawler (1971), one of the five elements that people seek in their work is task significance. Workers place a higher value on doing a job that has a positive benefit for others; indeed, people will work harder if they believe they are helping others (Grant, 2008b). This kind of perceived connectedness to others creates the meaning that people crave in their work (Morse & Weiss, 1955). Interestingly, the prosocial consequence of a job successfully completed only matters to the worker when it is combined with a corresponding intrinsic motivation (Grant, 2008a).

Work in the public sector would seem to be ideal for this attainment of broader significance. By definition, there is a population to be served or a malady affecting a population that needs to be cured. In the non-profit world, Perry and Hondeghem (2008) identify a salient motive to serve what could be called the public good. It seems reasonable that CI special agents could be moved by a desire to punish those who commit crimes (non-tax gap cases) and those who fail to pay their fair share of the tax burden (tax gap cases). What principally differentiates the two types of cases is that criminal activity (non-tax gap) usually has specific victims, whereas the victim in tax gap cases is the government, a more nebulous entity. Consideration of all the varying aspects of special agents' achieved results can lead us to make our second hypothesis:

H2: Special agents who are more interested in achieving tangible results will be more inclined to accept non-tax gap cases.

The Logic of Excitement

We have discussed the importance of authority and achieved results in CI special agents' decision making vis-à-vis choice of cases to pursue, but the excitement that the case is likely to provide is a factor as well. As mentioned earlier, many special agent recruits are accountants and are probably all too familiar with unflattering stereotypes of the profession. According to these stereotypes, accountants have deficient personalities and find spreadsheets more interesting than people. This image negatively affects recruitment into the field (Cory, 1992) and is perpetuated by depictions of accountants in the mass media (Dimnik & Felton, 2006; Friedman & Lyne, 2001). If one were to accept that stereotypes contain a grain of truth, it follows that accounting tends to attract people who desire stable, predictable work that offers little in the way of what most people would call excitement. They may, however, enjoy seeing how the numbers play out. Novelist David Foster Wallace (2011) suggests that being able to endure and even transcend boredom makes tax students unique and particularly valuable.

However, while stereotypes may contain some truth, they are also limiting and misleading, and we should certainly expect that some people working in the accounting field crave excitement. The CI would seem to be a logical home for those who do not fit the "bean counter" persona, since this unit allows accountants to pursue work that takes them far away from ledgers and green eyeshades. The work of a CI special agent is a role amalgamation that provides a better role-person fit for some than, for example, a job as a CPA (West, 1987). Some accountants are "absorbers"—people open to a wide range of experience and activities, who are often labeled "sensation seekers" (Zuckerman et al., 1978). These individuals are intolerant of boredom and tend to be risk-takers, even to the point of fantasy fulfillment and an unwillingness to avoid situations where personal harm is possible (de Vries et al., 2009). Tellegen and Atkinson (1974) suggest that such personality types will even undergo self-alteration in the pursuit of novelty. Sensation seekers, who Zuckerman et al. (1978) claim are more likely to be young men, prefer unstructured work that is less well-defined and less detail-oriented (Kish & Donnenwerth, 1969).

We have seen that the work of CI special agents can be very stimulating. As noted above, special agents undergo extensive training in firearms, defensive tactics, search warrant execution, arrest procedures, surveillance, and chemical agent (pepper spray) deployment (IRS, 2022, 9.2.1). They routinely investigate cases side by side with the FBI and DEA, and special agents with specialized training can go undercover, posing as underworld crime figures (J. Austin, personal communication, November 8, 2017; IRS, 2022, 9.4.8). CI special agents were embedded with the U.S. military in Iraq during the Second Gulf War, where they interviewed suspected terrorist financers and served search warrants on locations suspected of harboring terrorist activity (U.S. Department of the Treasury, 2005). From FY 2017 to FY 2020, special agents served 5,993 warrants (IRS, 2018, 2019b, 2020), presumably in full raid gear with ballistic vests. Special agents who show particular promise may serve at one of eleven overseas postings, in places such as Barbados, Australia, or England (IRS, 2020). Sensation seekers would definitely prefer the exciting work of pursuing a non-tax gap case to laboriously extracting, then painstakingly examining, the voluminous financial records involved in a tax gap case. It is logical, then, to hypothesize the following:

H3: Special agents who demonstrate an action orientation will express more enthusiasm for sensation-seeking work and are more likely to select non-tax gap cases.

The Logic of Happiness at Work

Thus far, we have considered the roles that authority, achieved results, and action orientation might play in CI special agents' selection of non-tax gap cases over tax gap cases. Another factor is job satisfaction, or happiness at work. Any job that has many attributes will yield different degrees of satisfaction to people for different reasons (Caldwell & O'Reilly, 1982). One must look at whether satisfaction is determined by a hierarchy of need fulfillment (Herzberg, 2005). It is also worth considering whether job facets are independent or additive (Rabinowitz & Hall, 1977).

Several meta-analytic efforts, including that of Petty et al. (1984), have firmly established that there is a positive relationship between job satisfaction and performance. Some analysts have quantified this relationship in terms of stimulating vs. non-stimulating work. For example, Baird (1976) found that higher job satisfaction was positively related to higher performance in the case of stimulating work. However, Ivancevich (1978) posited that the intrinsic satisfaction derived from stimulating work more likely results from satisfactory performance, rather than the stimulating nature of the work itself. Interestingly, in public sector work, the most consistent finding is that the work environment drives job satisfaction variables, rather than worker attributes driving job satisfaction (Zhao et al., 1999).

Traditional measures of job performance do not apply to CI special agents, since successful prosecution of cases (which would reflect the most satisfactory performance by agents) is subject to enormous vagaries that are completely outside the agents' control. There is some precedent for connecting non-tax gap case selection to job satisfaction, but Stone et al. (1977) found that satisfied workers tend to have a larger scope of work. It is not a leap to suggest that workers would choose to do the work that makes them most satisfied, hence the following hypothesis:

H4: Special agents will tend to select the type of cases that yield the largest job satisfaction.

In terms of the elements necessary for job satisfaction, the literature highlights employee engagement. Overall, the more intensely employees are involved in their jobs, the more satisfied they are (Kanungo, 1979; Saleh & Hosek, 1976). It stands to reason, therefore, that job satisfaction is a mediating variable for the selection of cases by CI special agents; authority, achieved results, and action orientation are only consequential if they trigger job satisfaction. Let us consider each of our previous hypotheses in this light.

The first hypothesis, H1, stated: "Special agents will follow management preferences with regard to their selection of tax gap cases." When we interpose job satisfaction, however, the need for a well-functioning interpersonal climate may take priority over obedience to authority. Research has found that employees with high social needs tend to have high job satisfaction (Downey et al., 1975). In law enforcement, though, job satisfaction was more likely when the employee was well suited to their immediate supervisor (Ingram & Lee, 2015). This would

seem to suggest that following managerial directives should result in high job satisfaction for CI special agents, hence the following hypothesis:

> **H5a:** Special agents who follow supervisor non-tax gap case selection guidelines will be more satisfied with their jobs.

The second hypothesis was concerned with achieved results: "H2: Special agents who are more interested in achieving tangible results will be more inclined to accept non-tax gap cases." When considering the importance of job satisfaction in connection with achieved results, we need to consider the characteristics of the work environment that underlie law enforcement officer job satisfaction (Johnson, 2012). For police officers, autonomy was the most important part of the work (Miller et al., 2009), so we might conclude that being trusted to produce acceptable results matters to CI special agents. With regard to what might be considered acceptable results, achievement can be measured in various ways: by length of jail sentence, restitution amount, or value of assets forfeited, to name a few examples. A high-achieving special agent may be rewarded with promotions, small cash awards, letters of commendation, or exclusive use of the newest government vehicle ("G-Ride") in the fleet. Such recognition may lead to an increased sense of job satisfaction (Herzberg, 2005). We may then hypothesize this:

> **H5b:** Special agents who consider the achievement of tangible results as very important will be more satisfied with their jobs.

Finally, we hypothesized that "H3: Special agents who demonstrate an action orientation will express more enthusiasm for sensation-seeking work and are more likely to select non-tax gap cases." Bowman et al. (2006) assert that local law enforcement agencies lose officers to the FBI, in part, due to the fact that the officers do not feel adequately engaged because they are not as active on the job as they would like to be. As stated earlier, greater action is often connected with greater excitement, and Bruffey (1997) finds a positive relationship between work excitement and job satisfaction. On the other hand, according to Judge et al.'s (2002) meta-analysis, the relationship between job satisfaction and openness to active experience is positive but not strong. It is certainly plausible that CI special agents derive personal satisfaction from higher sensory activation:

> **H5c:** Special agents with an action orientation who desire sensation-seeking work will have higher job satisfaction.

4.   METHOD

Since no definitive archival record of investigations by special agents exists, we designed and administered a survey focusing on non-tax gap case selection. Even if such a record were available, our central aim was to discover special agents' rationale for their choices. Although survey methods rarely attain the depth that interviews do, we opted for the heightened degree of generalizability afforded by surveys.

Subjects

We collected data with the assistance of two organizations, the Association of Former Special Agents of the IRS (AFSA-IRS) and the Federal Law Enforcement Officers Association

(FLEOA). Both organizations endorsed the survey in email correspondence to their members. In addition to this email solicitation, we sent a direct request to 525 people who self-identified as IRS special agents in their LinkedIn profiles and/or people that one of the authors knew personally. Since special agents may retire as soon as 20 years after starting the job and must retire no later than the age of 57, the retirees surveyed tended to be relatively young, with their active careers in the recent past.

Survey Development, Administration, and Analysis

Due to the particular variables and effects involved in this research, we chose not to use pre-established survey instruments or scales. Instead, we designed original questions, keeping in mind previously validated scales on related topics, and thus questions were adapted where relevant to fit this inquiry. During the creation of the survey, an interactive process helped us to refine the survey instrument. In five "talk alouds", former special agents read the proposed survey instructions and questions to the lead author in person in order to assess understandability and completeness (each time, a different retired special agent known personally by the lead author participated). These "talk alouds" resulted in the rewording of questions which either did not flow well or contained grammatical errors. After completing the five "talk alouds", the authors were satisfied that the survey would be understandable.

Once the survey questions had been clarified, the complete list was subject to ten rounds of question-sorting (Q-sorting) involving 36 different participants (Q-sorters), all of whom were current or retired CI special agents and were known by the lead author and/or were doctoral students in the same program as the lead author. The Q-sorters did all Q-sorting remotely, using Qualtrics software (directions for the Q-sorting procedure were communicated via a 2:45-minute video using Screen-O-Matic software). Once the Q-sorting "hit ratio" of the final five Q-sorters reached 80% on all questions, testing was considered complete (Nahm et al., 2002).

A beta version of the survey instrument was administered via a Qualtrics link to seven current or retired CI special agents known by the lead author. The authors crafted the final version of the instrument based on the outcome of the beta test (see the appendix). The dependent variable was non-tax gap case selection, which included respondent preferences for both tax gap and non-tax gap cases. Tax gap preferences were reverse coded to create the singular case type variable.

The survey uses a 5-point Likert scale to measure responses, with the following range: "Strongly Disagree" (1), "Somewhat Disagree" (2), "Neither Agree nor Disagree" (3), "Somewhat Agree" (4), and "Strongly Agree" (5). Modified scales were used to measure demographic information such as age, gender, years of service, and race.

Emails were sent to prospective respondents from the AFSA-IRS and the FLEOA, and the lead author sent 525 personalized LinkedIn invitations to current and former special agents. The emails and LinkedIn messages included a link to the survey through Qualtrics. Data collection began in late August 2018 and ended in mid-November 2018; one reminder message was sent from FLEOA during that period in order to stimulate responses. Qualtrics was used to manage data requests and returns, and the results were sent directly to the lead author. Since many current and retired special agents may be members of both AFSA-IRS and FLEOA and also have LinkedIn accounts, calculating an accurate respondent rate was not possible and this is a limitation to the study. Survey responses were initially exported into IBM SPSS Statistics, and

IBM SPSS-AMOS was used to determine the factor structure of the data and to test the hypotheses depicted in Figure 1.

5.   RESULTS

Of the 429 responses received, 81 were deleted for failing to complete at least 90% of the questions, leaving 348 responses. The AFSA-IRS has approximately 1,100 members and FLEOA has 1,600. Many potential respondents belonged to both organizations and maintained LinkedIn profiles. However, the response was large enough to warrant using a structural equations approach. Following Hair et al.'s (1998) example, we replaced missing answers on otherwise valid responses with the median responses for those questions, which produced the same result as deleting the responses altogether.

Factor Structure

Exploratory factor analysis was conducted using the principal axis factoring extraction method (Costello & Osborne, 2005) and the Promax rotation method (Hu & Bentler, 1999). This produced five identifiable factors and allowed for the deletion of measured items that had low factor loadings or high cross-loadings (Hu & Bentler, 1999). The resultant pattern matrix is summarized in Table 1.

Acceptable sampling accuracy was evidenced by a KMO of .788. The five factors explain 68.90% of the variance. Cronbach's Alpha for each factor is reported in Table 1. All but one factor has a Cronbach's Alpha above 0.60. Ordinarily, this measure of reliability should be 0.70 but we have found literature where the acceptable threshold was 0.60 (Peterson & Kim, 2013). Maximum results has a Cronbach's Alpha of 0.54, which the authors considered sufficiently close to the minimum threshold. Adequate convergent validity was achieved by virtue of sufficiently high loadings. Discriminant validity was adequate based on the absence of significant cross loadings (Hair et al., 1998). Table 2 contains the correlation matrix for the latent factors. Sufficient distinctiveness across constructs has been achieved with no correlation greater than 0.51. Maximum results demonstrated slightly less construct reliability (AVE= 0.408) but was determined sufficient for this model.

The confirmatory factor analysis produced four statistics that exceeded or approached acceptable levels (CMIN/df=2.237, CFI=.942, RMSEA=.060, PClose=.070). We also tested for multicollinearity using a variable inflation factor test and found no issues.

Common Method Bias Testing

Surveys should measure the constructs under review without interference or bias from the way in which the survey is written, tested, or administered (Podsakoff et al., 2003). Such a distortion of the variance in the response data is referred to as common method bias (Podsakoff et al., 2003). For example, wording a question in a way that would elicit a socially desirable answer ("Is it wrong to beat your wife?") may damage the validity of results due to a social desirability bias (Thomas & Kilmann, 1975, and Nederhof, 1985, as cited in Podaskoff et al., 2003). In our survey, common method bias was tested using a common latent factor (CLF) that was added to the confirmatory factor analysis in accordance with MacKenzie and Podsakoff's (2012) study. We found evidence of method bias in our data, as per Hair et al. (1998). We then created three models—Model 1 (unconstrained), Model 2 (weights constrained to equal), and Model 3

(weights constrained to zero)—and ran the nested models. After running all three models, acceptable model fit was achieved (see Table 3).

Table 1: Pattern Matrix

	Job Satisfaction	Non-Tax Gap Case Selection	Factor Management Priorities	Maximum Results	Action Orientation	Model Total
Eigenvalue	3.991	2.952	1.752	1.241	1.087	
% of Variance Explained	24.95%	18.45%	10.95%	7.75%	6.80%	68.90%
Cronbach's Alpha	.838	.814	.754	.544	.680	.662
AA3					0.876	
AA4					0.586	
CS4		0.886				
CS5		0.600				
CS6		0.836				
CS7		0.567			0.226	
JS1	0.912					
JS3	0.805					
JS4	0.871					
JS5[b]	0.445			0.225		
Max1				0.746		
Max2				0.634		
Max4				0.490		
RMP1			0.486			
MP2			0.761			
MP3			0.933			

Extraction method: Principal axis factoring.
Rotation method: Promax with Kaiser normalization.
a. Rotation converged in 6 iterations;
b. Note that JS5 was used to measure job satisfaction only, despite the small cross load depicted above with maximum results.

Table 2: Factor Correlation Matrix

Factor	CR	AVE	MSV	Job Satisfaction	Non-Tax Case Selection	Mgmt. Priorities	Maximum Results	Action Orientation
Job Satisfaction	0.861	0.617	0.333	1.000	-0.176	0.275	0.075	0.002
Non-Tax Gap Case Selection	0.821	0.538	0.263	-0.176	1.000	-0.370	0.385	0.510
Mgmt. Priorities	0.778	0.555	0.142	0.275	-0.370	1.000	0.037	-0.135
Maximum Results	0.672	0.408	0.325	0.075	0.85	0.037	1.000	0.422
Action Orientation	0.717	0.564	0.325	.002	0.510	-0.135	0.422	1.000

Table 3: Model Fit: Model Fit with Common Latent Factor

Description	M1: Unconstrained	M2: Constrained to Equal	M3: Constrained to Zero	Comments	Reference
CMIN/DF	1.334	1.634	1.796	Acceptable	(Hu & Bentler, 1999)
CFI	.987	.972	.964	Acceptable	(Hu & Bentler, 1999)
RMSEA	.031	.043	.048	Acceptable	(Hu & Bentler, 1999)
PCLOSE	.985	.830	.602	Acceptable	(Hu & Bentler, 1999)

When we compared the nested models, significant differences between the three models were evident. Since common method bias was indicated, we imputed the CLF into the model when analyzing the structural equation model.
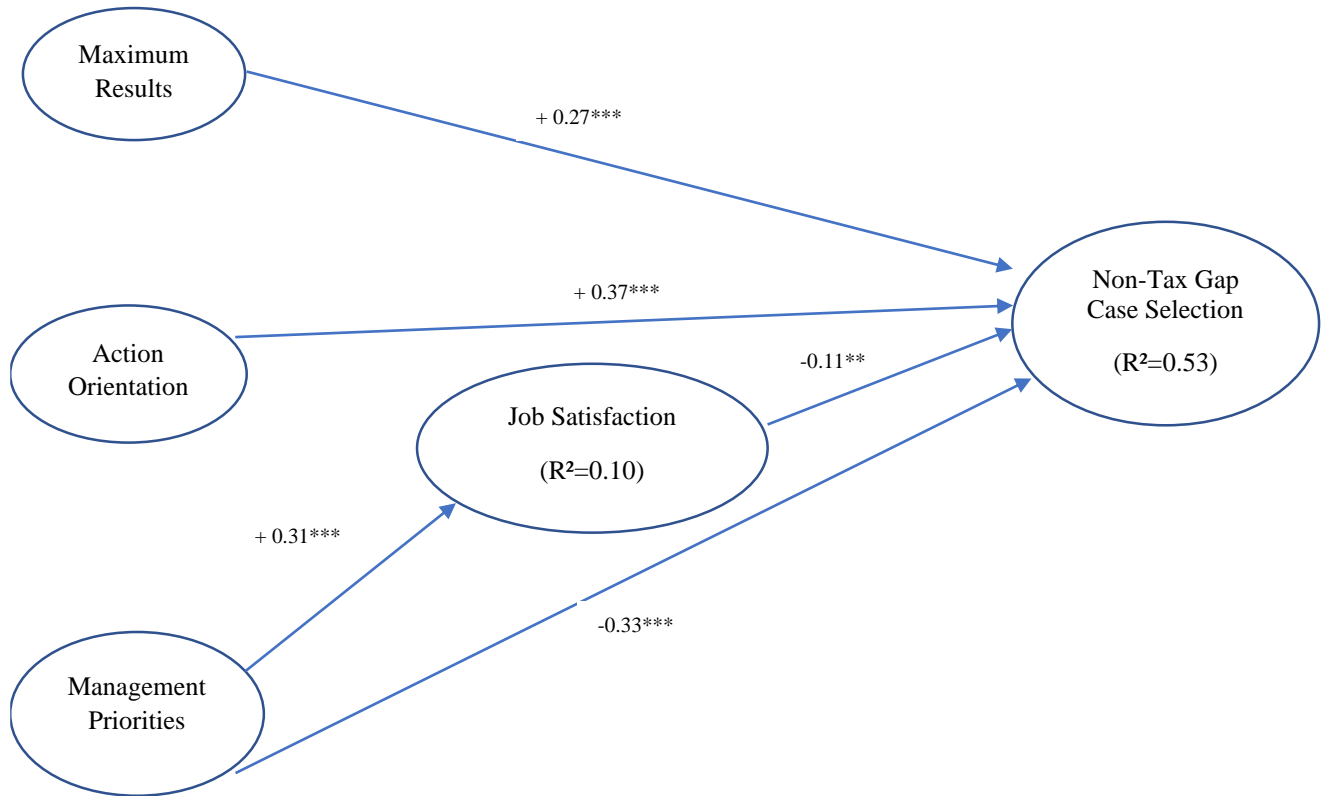
Hypothesis Testing

The hypothesized model (Figure 1) was analyzed using structural equation modeling techniques with AMOS and the results of these tests are depicted in Figure 2. One can see that Figure 2 departs from what we originally hypothesized (depicted in Figure 1) by virtue of the two indirect paths designated for H5b and H5c which had to be referenced in H6.

Direct Effects

The results of hypothesis testing for H1 indicate that case type selection by special agents is not aligned with management priorities. This counterintuitive result is revealed by the significant beta coefficient of -0.33, significant at the $p<0.001$ level. As it turns out, special agents do not choose cases suggested by their managers (tax gap cases) but, rather, choose the opposite type (non-tax gap cases). H1 is not supported.

The results of hypothesis testing for H2 indicate that the perception of higher criminal penalties and potential forfeiture leveraged in a case significantly impacts a special agent's preference to select that case. This is indicated by the beta coefficient of 0.27, significant at the $p<0.001$ level. Agents who express interest in achieving maximum results tend to select non-tax gap cases. H2 is supported.

Figure 2: Results of Hypothesis Testing

**p<0.01; ***p<0.001

The results of hypothesis testing for H3 indicate that the preference for sensation-seeking opportunities significantly impacts special agents' case preferences. This is indicated by a beta coefficient of 0.37, significant at the p<0.001 level. H3 is supported.

Indirect Effects

The results of hypothesis testing for H4 indicate that job satisfaction has a significant negative mediation effect on management's ability to influence special agents in respect of non-tax gap case selection. This is indicated by a beta coefficient of -0.11, significant at the p<0.01 level. H4 is not supported.

Of the three indirect effects that comprised H5, two—H5b (Maximum results to job satisfaction) and H5c (Action orientation to job satisfaction)—were deleted in the process of identifying the best model. Whereas the desires to maximize results and to have an action orientation directly influence non-tax gap case selection (H2 and H3), they do not also act indirectly through a connection with job satisfaction (H5b and H5c).

The results of hypothesis testing for H5a indicate that management priorities have a significant effect on a special agent's job satisfaction, which suggests that special agents who follow management's priorities have higher job satisfaction. This is indicated by a beta coefficient of

0.31, positive as expected, and significant at the p<0.001 level. The evidence supports Hypothesis 5a.

In sum, two of the hypotheses positing direct effects (H2 and H3) were supported by evidence, as was one of the three indirect effects (H5a). One hypothesis positing an indirect effect (H1), was unsupported by the evidence but exhibited a significant negative effect. Two hypotheses (H5b and H5c) exhibited insignificant results, so they were culled based on Hayes (2009).

6.   DISCUSSION

The objective of this paper was to explore the motivations of CI special agents in terms of the cases they choose to pursue, since they are key employees of an organization whose work is critical to the public interest. The issue is urgent, given that the agency no longer seems to be taking the most economically rational approach to fulfilling its mission.

In their pursuit of non-tax gap cases, which are perhaps saturated with higher penalties for criminals and with more at stake for victims, CI special agents forgo investigations that would bring in more tax revenue. The consequence of this in the real world is that potential tax evaders are less deterred because there are fewer negative consequences to such behavior. In other words, tax evaders get away with this behavior more often than they should, as evidenced by the annual tax gap. CI special agents are the only criminal investigators responsible for bringing tax evaders to justice. Our results indicate that they are focused on non-tax gap cases to the detriment of the primary mission of the IRS. It is still of societal benefit for CI special agents to work on other types of criminal investigations (i.e., non-tax gap cases), but this decision creates tensions between CI management and special agents. Our data indicates that, despite these tensions, the special agents continue to prefer non-tax gap cases, and this ultimately decreases their job satisfaction because of the misalignment of the priorities between the special agents and management.

Our study suggests that special agents pursue the outcomes that they value, i.e., the results which enable them to engage in the activities that they prefer. Given the choice of acting according to management preferences or their own personal values, special agents are willing to oppose managerial priorities when selecting cases, even to the detriment of their own job satisfaction.

Perhaps the most surprising result of our survey pertains to job satisfaction which, unexpectedly, is not an important element of non-tax gap case selection. The types of cases that special agents select has little to do with making them feel happy with their work or with satisfying the IRS. Each case is judged on its own terms, which causes special agents to choose cases that are at odds with stated managerial preferences, despite the fact the agents know, at some level, that selecting such cases will put them into conflict with CI management.

Although the mission of the IRS is straightforward and mostly unchanging, the agency must navigate the challenges that were uncovered in this study regarding the desire to preferentially choose non-tax gap cases. If the CI division is any indication, the IRS appears to exert little organizational control over its employee practices. It may be important to understand that every member of CI management is a former special agent who has been promoted to a leadership role. As such, they are likely to be hesitant to do anything to hamper the initiative and enthusiasm of the special agents they now oversee, many of whom are their former peers.

Therefore, management is often not uniform in pushing special agents to pursue tax gap cases. As protected civil servants, special agents will neither advance nor derail their careers based on case selection alone. Thus, they end up going against managerial directives to pursue work that they find more meaningful, even if it (ironically) reduces job satisfaction due to the fact that it causes increased tension with management. The implication of these outcomes is that there is a need to increase alignment between a renewed focus on the primary mission of the CI to close the tax gap and the fulfillment of the desire of special agents to achieve maximum results for the cases that they investigate. Once the CI can realign these factors, the tax gap will narrow and special agent job satisfaction will increase.

Another important aspect clearly emerges from the study data, which is that CI special agents definitely want to be action-oriented in their roles and responsibilities. Tax gap cases, by definition, are less action-oriented than non-tax gap cases because they involve legal source tax evasion that occurred in the past. This is in direct opposition, for example, to narcotics-related money laundering cases, which occur in real time, and are associated with more action and potential violence. Action orientation is an admirable quality in special agents, as indicated by study data but, without a realignment of management and special agent priorities, it is often squandered when working at the IRS. The relatively quiet, or non-action-oriented, invisible tax evasion by otherwise upstanding citizens often gets overlooked, especially within an agency and a division in which the number of special agents employed has been shrinking over time.

Limitations and Future Research

The research summarized here has limitations, some of which pertain to additional influences on survey responses from agents that were not included. For example, the results could have been influenced by physiological differences among the special agents surveyed, which would render some of their normative statements less objective and more contingent. Furthermore, there are unspecified demographic variables. Although we found no differences between the active and retired special agents as groups, this does not mean that age plays no role. In addition, the sample included special agents from across the United States, indicating that we did not control for the size of the practice city. This may have influenced the types of cases that special agents had the opportunity to pursue. Finally, we had no reasonable measures to control for special agent ability or differences in training.

In the methods section, we noted a limitation related to our inability to calculate an exact response rate due to the fact that the survey was distributed through multiple channels. Additionally, we recognize the low reliability coefficient for the maximum results construct. We now recognize the cumbersome construction of items used in that construct which indicates that we would have to simplify those items if and when used for future research.

Finally, in retrospect, the scales used in this study should have included more established scales for some constructs and some of the scales used should have been developed further in order to be less cumbersome. We did conduct five "talk alouds" and ten rounds of Q-sorts in an effort to capture the uniqueness of the specialized population under study. Future research will include previously validated scales and revisions to the scales used.

In very uncertain areas, such as law enforcement, an atypical approach and realignment of performance is needed, moving from tangible accomplishment to goal setting (Korman, 1971). Along similar lines, our research calls into question whether job satisfaction plays a dominant

role when employees operate similarly to independent contractors. A connected area which bears further study is the relationship between tepid job satisfaction and the enhanced sensory stimulation that some work offers. One might argue that workers who prioritize heightened sensory stimulation over job satisfaction are overinvolved with their work (Rabinowitz & Hall, 1977). Our research also highlights the unique motivations that CI special agents may have. Blocked from career elevation and prestige increments, they fiercely protect their autonomy and self-determination. The genuine prosocial orientation in their choices complicates evaluation of their motives. All of these areas offer directions for future research, perhaps involving other government entities.

Conclusions

The research summarized in this paper offers several contributions to the sociology of work literature. First, it is concerned with a division of a government agency, about which little is known when compared to for-profit organizations. Surprisingly, government work is not more formalistic than work in for-profit enterprises and our research aligns with field studies on highly unstructured decision making (Mintzberg et al., 1976).

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APPENDIX

Construct Code Book

Factor	Question #	Re-Label	Question
Maximum Results with Investigative Resources	Q10	Max1	All else being equal, when evaluating potential cases for investigation, I normally select the case with the highest dollar amount of fraud.
Maximum Results with Investigative Resources	Q11	Max2	I find that working on grand jury cases with other agencies enables CI special agents to gather evidence more quickly, and in greater volume, than using administrative summonses.
Maximum Results with Investigative Resources	Q12	Max3	All else being equal, I believe selecting cases which will most likely result in the longest jail sentences is important because it shows a good use of investigative resources.
Maximum Results with Investigative Resources	Q13	Max4	All else being equal, I believe selecting cases which will result in the maximum amount of asset forfeiture possible is a good use of investigative resources.
Maximum Results with Investigative Resources	Q21	Max5	All else being equal, investigating a case referred by the U.S. Attorney's Office is a better use of investigative resources than a case referred by an IRS civil division because a case referred by the U.S. Attorney's Office is more likely to get prosecuted.
Action Orientation	Q22	AA1	I readily volunteer for enforcement actions such as arrests and search warrants.
Action Orientation	Q24	AA2	I would rather play sports than watch sports on television.
Action Orientation	Q25	AA3	The chance to participate in enforcement actions was one of the primary reasons I became a law enforcement officer.
Action Orientation	Q27	AA4	If given a choice between opening two cases, I would choose the case that offered the best chance to engage in enforcement actions such as search warrants or arrest warrants.
Job Satisfaction	Q29	JS1	My job as a special agent is very satisfying.
Job Satisfaction	Q30	JS2	I do not mind working more than 40 hours a week as a special agent.
Job Satisfaction	Q31	JS3	Most parts of the job of a special agent are enjoyable.
Job Satisfaction	Q57	JS4	I believe my job provides me with ample intrinsic rewards, such as pride in being a law enforcement officer.
Job Satisfaction	Q33	JS5	I believe my job provides me with ample extrinsic rewards, such as good pay and benefits.
Social Identity	Q34	SI1	Being a CI special agent is an important part of who I am.
Social Identity	Q50	SI2	I perceive myself as a protector of the voluntary tax system.

Social Identity	Q35	SI3	I proudly identify myself as a special agent to those outside of law enforcement.
Social Identity	Q51	SI4	I proudly identify myself as an IRS employee at social functions if asked where I work.
Social Identity	Q36	SI5	I think it is important to be involved in law enforcement professional associations.
Tax Gap (Case Selection)	Q37	CS1	I believe investigating legal source income (Tax Gap) cases should be the primary focus of a CI special agent
Tax Gap (Case Selection)	Q39	CS2	I believe that legal income source (Tax Gap) cases should be given a high priority even if they take longer periods of time to investigate than other crimes under CI's jurisdiction.
Tax Gap (Case Selection)	Q40	CS3	Legal income source (Tax Gap) cases provide less opportunity for enforcement actions than other types of cases under CI's jurisdiction.
Non-Tax Gap (Case Selection)	Q38	CS4	If given the option, I will choose to work a Non-Tax Gap (illegal source income or money laundering) case involving a vulnerable victim rather than a traditional legal income source (Tax Gap) case.
Non-Tax Gap (Case Selection)	Q14	CS5	If given the option, I will choose to work a Non-Tax Gap (illegal source income or money laundering) case through the grand jury instead of using the administrative case process.
Non-Tax Gap (Case Selection)	Q43	CS6	If given the opportunity, I will choose to open a Non-Tax Gap (illegal source income or money laundering) case involving other law enforcement agencies over a traditional legal income source (Tax Gap) case.
Non-Tax Gap (Case Selection)	Q44	CS7	I try to select Non-Tax Gap (illegal source income or money laundering) cases for investigation where the primary charge is a non-tax crime, such as public benefits fraud.
Management Priorities	Q61 (Reverse Coded)	MP1	CI management's investigative priorities have little influence on the cases I select for investigation.
Management Priorities	Q62	MP2	It is important to me to select cases for investigation that support CI's Annual Business Plan.
Management Priorities	Q63	MP3	I rely on the Annual Business Plan to guide me on what types of cases to develop for investigation.
Management Priorities	Q65	MP4	I make sure that the cases I select for investigation meet the Law Enforcement Manual (LEM) criteria because my manager will not approve the case if it doesn't.
Demographic Information	Q45	Employed	Are you currently employed by IRS-CI as a special agent?
Demographic Information	Q47	Gender	What is your gender?
Demographic Information	Q48	Race	I identify as (select one):
Demographic Information	Q50	Experience	How many years of experience do you have as a CI special agent?

Demographic Information	Q52	Retirement Yr.	If you are not currently employed by CI, please select the time frame of your departure (Leave blank if still employed by CI).
Demographic Information	Q53	CPA	Are you a certified public accountant (CPA)?