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Double Standards in Frontline Decision Making: A Theoretical and Empirical Exploration

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Abstract
Drawing on status characteristics and double standards theory, this study explores how social categories may affect the standards tax officials use in evaluating citizen-clients' trustworthiness, leading to differential evaluation. Whereas the street-level bureaucracy literature mainly focuses on the direct effect of social categories on officials' judgments, this study shows how stereotyping in the public encounter could be much subtler and more pervasive than is hitherto studied. Based on semistructured interviews containing 40 stories of tax officials who inspect entrepreneurs' tax returns, this study suggests that similar signals may indeed be interpreted differently for different social groups.

Keywords
status characteristics theory, double standards theory, public encounter, street-level decision making, stereotyping, discretion

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Introduction

The decision of "who gets what and how" is not only made by public officials who are formally endowed with the task to formulate policies, but is also made by the officials at the frontlines of interaction between the state and citizens (Hupe & Hill, 2007; Lipsky, 1980; Maynard-Moody & Musheno, 2000, 2003). Whereas street-level workers have the least formal authority, they have discretion to apply laws, rules, and procedures to specific cases. They have discretion "because the nature of provision calls for human judgment that cannot be programmed and for which machines cannot substitute" (Lipsky, 1980, p. 161). Hence, it is held that street-level bureaucrats' decision making is partly dependent on the relationship they have with citizens, guided by their own cultural beliefs about what is fair and normal (Harrits & Møller, 2014; Maynard-Moody & Musheno, 2000, 2003).

Whereas "routine cases" facing public organizations are nowadays treated in a standardized way, and handled by automatic computer systems (e.g., Bovens & Zouridis, 2002), the difficult cases cannot be preprogrammed and call for human judgment. In fact, horizontal steering models within public organizations, promoting notions as trust and commitment between frontline officials and citizens (e.g., Peters, 2004; Stivers, 1994; Yang, 2005), even encourage frontline officials' own judgment. Within such governance models, discretion is seen not only as necessary but also as essential in enabling officials to pursue compliance, responsiveness, and trust (Bartels, 2013). Trust, as a reciprocal notion, shifts the attention from predetermined rules and procedures to aspects of the interaction (Stivers, 1994; Yang, 2005). As such, a tension exists between the organization and the individual street-level bureaucrat; the former encouraging consistency using digital systems and managerial control, the latter opposing this control in the need to be responsive to specific cases (Rutz, Mathew, Robben, & De Bont, 2017). This increased street-level discretion thus constitutes a source of uncertainty not only for managers and citizens but also for street-level officials who experience ambiguities and dilemmas in discretionary decision making (Raaphorst, 2018). The question, then, is how frontline officials working with this leeway come to evaluate citizen-clients as trustworthy or untrustworthy.

As street-level workers only have little time and information, it has been argued that they look for certain cues or signals to categorize citizen-clients (Mennerick, 1974). Whereas some signals are predetermined by the organization for which an official works, other signals bureaucrats look for are indeterminate and dependent on the interaction with the client. It is held that in uncertain situations social typologies offer bureaucrats strategic information that they would otherwise not have (Mennerick, 1974). These social typologies "allow both service workers and clients to fill in the gap between merely knowing the other's formal status and being acquainted intimately with him" (Mennerick, 1974, pp. 398-399). The street-level bureaucracy literature commonly focuses on how certain characteristics of citizen-clients, such as their attitude, behavior, ethnicity, or socioeconomic status, directly affects officials' categorization judgment (e.g., Harrits & Møller, 2014; Maynard-Moody & Musheno, 2003). As such, these attributes serve as direct shortcuts to citizen-clients' supposed identities.

However, sociological research on hiring decisions of employers relying on the sociological status characteristics theory (Foschi, 2000; Ridgeway, 1991) shows how social typologies not only serve as shortcuts to unobserved characteristics but also as "lenses" through which other attributes of the person are assessed. This means that social typologies could not only directly influence officials' categorization judgment, but also indirectly by unequally influencing the interpretation of other signals relevant for the judgment at hand. How social typologies affect the interpretation of other signals or cues and, hence, affect bureaucrats' categorization judgment is however an underexplored theme within research on public encounters. Such a study is important as it would give insight in how broader cultural beliefs find their way in official–citizen interactions and affect frontline decision making. Stereotypes that serve as lenses, moreover, are more pervasive than stereotypes that serve as shortcuts as the former involve stereotypical interpretations of a broader set of aspects.

This study focuses on frontline inspectors working for the Dutch tax authorities who over the years have been encouraged by new models of governance and management to make their own judgment regarding a client's trustworthiness and include this judgment in their decision making. Enforcement of tax laws at the frontline, thus, has become much less clearcut and predetermined. This article offers a first exploration of the theoretical mechanisms stemming from the double standards theory in a frontline context. Its aim is to *explore* how expectations associated with group characteristics may lead to a differential evaluation of similar situations. By analyzing 11 semistructured interviews with tax officials who inspect the acceptability of entrepreneurs' tax returns, this study answers the following research question:

> **Research Question:** How may citizen-clients' belonging to social groups affect officials' interpretation of signals?

To examine this, this study first explores more broadly what signals tax officials look at to evaluate citizen-clients' trustworthiness,[1] and how officials come to interpret certain attributes as signals. For this reason, the first part of the reported findings is more inductive, which allows us to examine what kind of social typologies are used to assess trustworthiness. The second part is more focused and explores *how* similar signals may be evaluated differently depending on entrepreneurs' supposed belonging to a social group.

In what follows, we will discuss two streams of literature that have a different (but not mutually exclusive) take on the role of social typologies in categorization judgments. The first and predominant view in the street-level bureaucracy literature perceives of social typologies as shortcuts to people's supposed identities. The second stream of literature, aligning with the sociological status characteristics theory (Ridgeway, 1991, 2014), studies how social typologies work as interpretive frameworks, also affecting the interpretation of other attributes. After discussing these theories and the specific expectations arising from this, we will discuss our methods and present our findings. In the last section, we will discuss our findings and offer recommendations for future research.

Signaling Theory: Social Typologies as Shortcuts

Street-level bureaucracy scholars commonly acknowledge official–citizen interactions are pervaded by a deep uncertainty (Maynard-Moody & Musheno, 2003; Wagenaar, 2004). Research shows that bureaucrats are "aware of how little they 'really know' about their subjects" (Kravel-Tovi, 2012, p. 382). When street-level workers need to make quick judgments, they tend to reinforce stereotyped or stigmatized identities (Andersen & Guul, 2016; Lipsky, 1980; Maynard-Moody & Musheno, 2003). Studies pointing to the role of stereotypes or shortcuts in officials' categorization judgments (e.g., Gambetta & Hamill, 2005; Harrits & Møller, 2014; Lipsky, 1980; Maynard-Moody & Musheno, 2003; Prottas, 1979) implicitly build upon the idea that officials face an information gap that is reduced by looking for observable characteristics. In line with signaling theory (e.g., Spence, 1973; Stiglitz, 1975), it is believed that these observable attributes are linked to unobservable properties (such as trustworthiness), and are bases to make inferences about the latter. Research shows how street-level bureaucrats look not only at more fixed aspects set by the organization to for instance determine a citizen-client's eligibility for a service but also at that person's demeanor in the interaction (Maynard-Moody & Musheno, 2003; Nielsen, 2007) and his or her belonging to a social group such as ethnicity (Epp, Maynard-Moody, & Haider-Markel, 2014; Lipsky, 1980) or social class (Dubois, 2010). Dubois's (2010) study shows how welfare agents screen applicants on social indicators; agents claim to know whether applicants come from a high or low social class by looking at their behavior, dress, and use of language (p. 98). The same study shows how welfare agents sometimes verbalize their expectations based on racial stereotypes that mostly turns out to be negative for the minority group.

Following from the latter, we could argue that stereotyping is seen as making inferences about unknown attributes based on people's belonging to a certain social group. As someone's trustworthiness is not readily observable, we expect officials in this study to use social typologies as shortcuts.

Status Characteristics and Double Standards Theory: Social Typologies as Frames

Whereas research on social typologies as shortcuts points to the signaling function these typologies have, conveying information about unobservable characteristics, the sociological status characteristics and double standards theory shows how people's belonging to certain social groups could *also* serve as "lenses" through which other attributes of the person are assessed (e.g., Foschi, 2000). This implies that signals are interpreted differently depending on the social group persons are perceived to be part of. Studies on status characteristics theory are usually conducted within the context of work relations, such as hiring decisions, or decisions within group tasks, and typically focus on explaining why certain groups in society are privileged in attaining positions and rewards over other groups in society (e.g., Wagner & Berger, 1993). Pointing to the influence of broader cultural beliefs on the interpretation of other attributes, status characteristics theory may teach us how stereotyping in the public encounter could be much subtler and more pervasive than is hitherto assumed and studied.

Berger, Cohen, and Zelditch (1972), citing Simmel (1908), argue you might know an individual not only from direct experience but also from the individual's *status category*. Status characteristics are associated with "cultural beliefs of greater competence in those with more valued states of the characteristic" (Ridgeway, 1991, p. 368). These characteristics are socially recognized attributes on which people are perceived to differ, such as religion, ethnicity, gender, education, and of which the states are differently evaluated. The different states (e.g., being White or Black) of a status characteristic (e.g., ethnicity) are associated with different *performance expectations* in specific task situations (e.g., applying for a job; Berger et al., 1972). Possessing a certain performance characteristic (e.g., analytical skills) is assumed to increase the likelihood of achieving success at the task. White job applicants, for example, are typically assumed to be more competent than Black job applicants. As evaluators might not know who is more competent in a specific situation, the theory holds, they look at status characteristics that fill this knowledge gap. Status characteristics do not have to be directly culturally associated with the valued task, which means that there need not to be a broader cultural belief

Table 1. Conceptualization of Main Concepts.

Signals	Observable attributes that are associated with unobserved properties (i.e., level of education associated with competence). The observable attributes could vary from fairly fixed ones (i.e., skin color, place of residence) to more easily manipulable ones (i.e., level of education, behavior in interaction)
Status characteristics	Socially recognized attributes on which people are perceived to differ, such as ethnicity, gender, education, *and* of which the states are differently evaluated. Low status groups in society (i.e., lower educated, women, Blacks) are typically associated with lower performance expectations than high status groups in society
Double standards	The use of differential criteria to evaluate similar situations

about, for instance, lower educated persons and cooperation skills, in order for an evaluator to interpret these skills negatively based on the person's low level of education. The theory holds that if the status characteristic has not previously been dissociated from the performance characteristic, and is the only basis for social discrimination, this status characteristic will become relevant in this situation (Berger et al., 1972). Status characteristics, then, are typically strong signals in social interactions among strangers. Moreover, the associated expectations typically have a strong effect on the interaction, in that it affects the opportunities people get, the influence they can exert, and the type of evaluations that are made (Foschi, 2000).

Status characteristics theory not only explains the conditions under which status beliefs could matter in the public encounter, but also explains the mechanisms by which status characteristics come to affect the standards officials use to evaluate citizen-clients' trustworthiness. Double standards theory, which is an extension of status characteristics theory, holds that status characteristics not only directly influence people's evaluations but also affect the standards they use to evaluate other people, leading to unequal evaluations of similar situations. Table 1 shows the conceptualizations of the main concepts.

The double standards theory predicts that for members of different status groups differential standards are used to interpret the same evidence of a given attribute (e.g., competence or morality; Foschi, 2000). To be more precise, the theory posits that a more lenient standard is applied to a higher status person than to a lower status person exhibiting the same level of evidence of the respective attribute of interest. As such, the use of double standards reinforces the existing status order because it is harder for a lower status person to be assigned the higher valued attribute (e.g., competence or morality). The research tradition commonly focuses on double standards of competence. However, the mechanism of double standards is also examined in other fields, such as in the inference of attractiveness and overall worth (Deuisch, Zalenski, & Clark, 1986); athleticism (Biernat & Manis, 1994), height, weight, and income (Biernat, Manis, & Nelson, 1991); and just earnings (Jasso & Webster, 1997). Also in these studies, status characteristics such as gender and race are the basis for double standards, which are stricter for the lower status persons (Foschi, 2000). In our study, we focus on double standards of competence and intentions. In the following, we will illustrate the double standards mechanism by discussing double standards of competence.

The double standards theory distinguishes standards of competence and of incompetence (Foschi, 2000). The double standard for competence works as follows in the context of the public encounter. As performance expectations for low status citizen-clients are lower than those for high status clients, a high performance of a low status citizen-client will be inconsistent with the expectations for lower status citizen-clients. As the high performance does not accord with the low expectations, officials will need stronger evidence that this performance was indeed the result of competence. As a result, standards will be stricter for lower status citizen-clients. The opposite also holds: As high performance is consistent with performance expectations for high status citizen-clients, the consistency between observation and expectation will lead to loosening the criteria (Correll & Benard, 2006). The official will not need to inquire more deeply, because citizen-clients' ability could already be inferred from his or her status category. This would, for instance, imply that street-level inspectors scrutinize a low-status citizen-client more thoroughly than a high-status citizen-client, when performing equally well.

The mechanism of double standards of incompetence also leads to a stricter evaluation of lower status groups. Low performance is not consistent with the expectations people have of higher status groups, which lead them to look for more evidence of this incompetence, whereas this is not the case for lower status groups, where low performance is more easily accepted. In our study, we scrutinize how the same signals may be interpreted differently for people from different status groups. Table 2 provides a short overview of the double standards mechanism for both incompetence and competence.

Research Site: The Dutch Tax Authorities

Our study focuses on Dutch frontline tax officials who inspect the tax returns of small- to medium-sized businesses. This case was selected on theoretical grounds: The selected tax officials work with a policy that gives them more room for interpretation and allows them to rely on their own *professional*

Table 2. Double Standards Mechanism and Resulting Strictness of Treatment.

Double standards of incompetence	Low-status group	Low apparent competence is congruent with low expectations of low-status groups →Accepting the negative account (strict)
	High-status group	Low apparent competence is *in*congruent with high expectations of higher status groups →Looking for more evidence (lenient)
Double standards of competence	Low-status group	High apparent competence is *in*congruent with low expectations of low-status groups →Looking for more evidence (strict)
	High-status group	High apparent competence is congruent with high expectations of high-status groups →Accepting the positive account (lenient)

judgment for decision making. These tax officials, therefore, represent an apt case to study the possibility and manifestation of double standards.

Tax officials' main task is to evaluate whether entrepreneurs' accounting records are acceptable. They visit entrepreneurs and their business sites to assess whether this is the case. Under the heading of the so-called "horizontal inspection" approach, the Dutch tax administration has moved from a vertical command and control approach to responsive and collaborative regulation and enforcement (Gribnau, 2007). The official–client interface, then, is not seen as merely an administrative, neutral process necessary to implement policies and in which public officials should be strictly regulated, but as an essential aspect of cooperative and responsive regulation: "the treatment of taxpayers is based on mutual trust and reciprocity to which good communication is crucial" (Gribnau, 2007, p. 325). Within the Dutch tax authorities, frontline tax officials are encouraged to assess the *acceptability* of tax returns, rather than their mere correctness. This means that officials audit entrepreneurs' bookkeeping records not with the idea to correct every gap they find, but with the adage that "good is good enough" (Belastingdienst, 2016). The standards officials use are less strict, which makes law enforcement less predetermined and more dependent on the specific context encountered.

In determining the acceptability of the entrepreneurs' accounting records, tax officials then look at whether entrepreneurs are trustworthy. Based on a first round of interviews with tax officials for a prior study, we conclude that tax officials generally look at two aspects of entrepreneurs' trustworthiness—intentions and competences—to assess the truthfulness of what is presented to them, and to assess whether possible gaps between their primary administration and bookkeeping records were caused by mere incompetence or bad intentions. These assessments, in turn, influence officials' decision to more critically audit the enterprise, their willingness to reach a settlement agreement, and the height of the possible fine. This aligns with dominant conceptualizations of trustworthiness or sources of trust that generally distinguish two dimensions: goodwill and competence (Barber, 1983; Das & Teng, 2004; Nooteboom, 1996). Nooteboom suggests that trust "may concern a partner's *ability* to perform according to agreements (competence trust), or his *intentions* to do so (goodwill trust)" (Nooteboom, 1996, p. 990, emphasis in original). In our study, competence refers to entrepreneurs' abilities and skills to hold proper accounting records and thus to abide by the law. Moreover, assessments of citizen-clients' intentions in general are explored, which could cover intentions toward the tax administration or tax official and intentions "in doing business." This study, thus, examines tax officials' use of double standards in the inference of both competence and intentions.

Respondent Selection

To answer the research question, we selected frontline tax officials auditing the tax returns of small businesses, where the horizontal inspection policy has been adopted since 2005. We focused on tax officials who inspect tax returns of small- and medium-sized companies and thereby have direct interactions with citizen-clients, either with or without their accountants present.[2] As frontline tax officials' contact details were not readily available, we emailed managers. Several managers reacted positively to our request to interview a small number of frontline tax officials. For this study, 11 frontline tax officials from three different offices in the Netherlands were interviewed. Four respondents are female and seven are male. Two respondents have been in service for just more than 35 years, one for 24 years, four for 9 years, and four for less than 5 years. The interviews lasted between 68 and 147 min (95 min on average).

An important part of officials' work is assessing the gaps and errors in citizen-clients' tax returns. They are guided by questions, such as what caused these gaps or errors, what should be the height of the tax correction and should the entrepreneur get a fine? To assess the acceptability, officials examine entrepreneurs' bookkeeping records, primary records, and operational processes. As part of the acceptability judgment and to assess whether the case merely involves faults, negligence, or even fraud, officials look at entrepreneurs' intentions and competences. When present, officials also assess the trustworthiness of entrepreneurs' accountants. The assessment of only the accountants' way of working is, however, never considered sufficient because it is the entrepreneur who has insight in the operational processes and primary bookkeeping records. The assumption is that entrepreneurs could still withhold tax money. In the end, the entrepreneur is held responsible for the status of the bookkeeping records and the tax returns. The assessment of entrepreneurs is therefore seen as essential in their evaluation. Tax officials finalize their audit in a report in which they substantiate the decisions on the correction and possible fine, which is sent to the "audit manager" for a last check before it is sent to the citizen-client. Whereas one tax official generally has the final responsibility to close the case and make a decision, in some cases officials consult colleagues to reach a decision (Raaphorst, 2018).

Method

For the purpose of this study, semistructured interviews were conducted focused on how tax officials "get to know" the entrepreneur and his or her enterprise. The interview consisted of two successive parts. The first part was inductive and inquired into the sequential process of an audit; what does a tax official already know in the beginning of an audit and how, and what does the tax official *not* know? What does the official know after the preparatory phase, when there has been no face-to-face contact yet? How does the official know? And what does the official *not* know? The same questions were asked with regard to the introductory meeting when the official meets the entrepreneur and the latter's possible accountant. This inductive part enabled us to analyze how officials build a picture of entrepreneurs and their enterprises during the entire process of an audit. This allowed us to explore how social typologies may be used to assess trustworthiness.

The second part of the interview was more structured. A two-by-two scheme was presented to the respondents, with two "dimensions" of trustworthiness: competence and intentions (see the appendix). First, respondents were asked whether these dimensions indeed match their working practices, and whether something was missing from it. All respondents recognized these dimensions as being an important part of "getting to know" an entrepreneur and his or her accounting. Then, the respondents were asked whether they could recall situations they experienced where they had a strong feeling or idea that (a) an entrepreneur had bad intentions and was incompetent, (b) had bad intentions, but was competent, (c) had good intentions, but was incompetent, (d) had good intentions, and was competent. They were specifically asked how they came to this evaluation. Some respondents could not tell a story about each instance, simply because they never experienced it.

Sometimes, respondents told more than one story about an instance. In total, 40 stories were analyzed. Based on experience, respondents sometimes gave examples about "types" of entrepreneurs and the latter's behavior. These examples were coded as well.

Both parts of the interviews were analyzed guided by the question, what signals and cues frontline officials look at to evaluate citizen-clients' trustworthiness. We considered something to be a signal when respondents interpreted certain fiscal numbers (such as low turnover, or high-expense claims) or other observable characteristics as associated with looked-for unobservable characteristics, which are, in this study, intentions and competences. Moreover, we looked at respondents' reasoning about these signals to know more about how officials come to interpret certain attributes as signals.

Based on our theoretical discussion, we distinguished two different sensitizing concepts: "social typologies" and "double standards." In the analysis, we distinguished between social typologies that have particular meaning for the tax authorities (such as "starting enterprises" and "financial advisors") and social typologies that are shared by society at large (such as "the higher educated," or the "foreigner," which can be depicted as status characteristics). We coded "double standards" when similar signals were interpreted differently for entrepreneurs from different status groups, that is, groups distinguished by their status characteristics. To scrutinize the latter, we studied how *individual* respondents may evaluate the same signal differently for different "types" of people.

We inductively found five main empirical clusters: characteristics of bookkeeping, prior knowledge, interaction, social typologies, and characteristics of client's home or private situation. During the coding process, the clusters were filled with more detailed, distinctive themes and references to the transcripts. Constant comparison between codes allowed us to adjust or merge codes. Overall, the clusters "characteristics of bookkeeping" and "interaction" contained most of the references.

Findings

Assessing the Citizen-Client: Signals of Trustworthiness and Untrustworthiness

To evaluate citizen-clients' trustworthiness, frontline tax officials look at a variegated range of signals and cues. These signals have different natures and stem from different sources. Table 3 provides an overview. The table distinguishes between signals of competence, incompetence, good intentions, and bad intentions, and, for the purpose of illustration, shows the most frequently mentioned signals, or exemplary signals where frequencies are equal. We distinguished

Table 3. Sources of Signals (Leftmost Column) and Examples of Kinds of Signals Looked at to Assess Trustworthiness and Untrustworthiness.

	Competence	Incompetence	Good intentions	Bad intentions
Auditing procedures				
Bookkeeping and tax returns	Neatly organized Segregation of duties	Messy or no records Wrongly interpreting rules	Having arranged backup from advisor	Bad tax filing behavior (too late) Claiming tax, but not paying tax
Prior knowledge	Major, reputable accounting firms	Advisor who is known for wrongly keeping records	Major, reputable accounting firms	Entrepreneur is known for fraudulent behavior
Status of profession in tax administration	Financial advisors	Starting enterprises	Financial advisors Starting enterprises	Automotive sector Chinese restaurants
Assessment of particularistic attributes				
Demeanor	Cooperative	Rolling eyes	Cooperative, open	Hostile and not constructive
		Not acknowledging weakness	Admitting fault	Making conflicting statements
Belonging to social group	Highly educated	Baker, butcher, bike seller	—	Residents of mobile homes Chinese
Home/private situation	—	Sad home situation (disabled child, shabby interior of house)	—	Luxurious home and car, but no money

different sources of signals that could be seen as being part of the fiscal procedures of auditing on one hand, and sources of signals that are part of the social interaction with entrepreneurs on the other hand. As part of the auditing strategies, officials look at characteristics of the bookkeeping records, the tax returns, prior knowledge about specific enterprises, and they also take into account the statuses certain professions have within the tax administration.

Our analysis shows that officials not only look at signals related to entrepreneurs' bookkeeping and tax returns, but also at their demeanor in the interaction, their belonging to social groups in society, and their home situations. The source "demeanor" involves both entrepreneurs' nonverbal behavior in the interaction and the verbal statements they make. Entrepreneurs' belonging to a social group is another source of signals officials look at. Moreover, officials sometimes mention looking at people's home situations to make inferences about, for instance, how much money someone owns, or about the possible cause for gaps or faults found in the bookkeeping records. The signals do generally not have a conclusive meaning on their own. It is the collection of signals, gathered through the entire auditing process, which is decisive for the trustworthiness judgment. This suggests that signals are interpreted differently based on the whole picture that has been formed up to that moment.

Respondents noted that the preparatory phase, which is the phase prior to the face-to-face interaction and actual audit, is important in forming an initial image of the enterprise and how it is doing in fiscal terms. There are a lot of internal systems and sources of information (both public and not public) tax officials can consult to gather signals. The findings of the preparation feed into officials' considerations regarding how to go about the audit. Only few signals in this phase are conclusive about whether something is wrong and sometimes also about someone's intentions. Negative prior knowledge about an entrepreneur or financial advisor, such as corrections within a prior audit, generally serves as a strong signal that it is likely to be wrong again. Most signals are, however, points of attention, roughly distinguishing between "it looks good" and it "does not look good," offering possible starting points for the further audit. One example is entrepreneurs who claim a lot of costs, but do not have revenue, which means that they claim VAT, but do not pay taxes. This might indicate that entrepreneurs withheld tax money.

Officials also form expectations based on generalized assumptions about certain professions. One example is the assumption that within the automotive sector there is a lot of fraud, leading officials to expect no good when having to audit such an enterprise. Within sectors where a lot of cash money circulates, such as taxis or hospitality businesses, the expectation is that a lot of tax money is being withheld as "cash money is burning in the hands"

(Respondent 5). Although not offering a conclusive picture, the signals found in the preparatory phase are critical to how the further audit process is conducted. That is, whether a citizen-client is inspected more critically, or only minimally.

All respondents emphasize that the actual interaction with the entrepreneur gives stronger signals as to the latter's intentions and competences than the preparation. One respondent argues, "Only when I have been there, assessed the records, have seen and spoken to the entrepreneur, have received a guided tour, and the impressions I have of this, I can write down something meaningful" (Respondent 5). Another respondent even admits that he, against the rules, skips the preparatory phase, because he thinks it is better to not have prior expectations about the entrepreneur, which, according to him, creates a "tunnel vision." He prefers talking with entrepreneurs with an open view, which he deems "more important than the numerical substantiation of the preparation" (Respondent 11). Respondents typically assess whether entrepreneurs offer good explanations for the points of attention found in the preparatory phase. Generally speaking, officials thus perceive the signals in the interaction as more important for their evaluation.

In view of this way of working, it is not surprising that tax officials also go beyond the bookkeeping and tax returns to look at citizen-clients' demeanor in the interaction to assess their trustworthiness. Respondents' stories and examples bear witness to an implicit procedure they rely upon to gather signals. To assess whether entrepreneurs' records are acceptable, officials determine the so-called "situation as expected" and "the situation as it is." The former is the situation that can be expected based on the norms, which are typically based on averages of figures of comparable enterprises, and on rules and laws. Deviations from the norms are points of attention that need to be further examined: What explanations do entrepreneurs have for the discrepancies?

This assessment of the actual situation as compared with how it should be, does not only occur in fiscal terms but also in social terms. Officials look at how entrepreneurs behave in the interaction in terms of what they deem "normal behavior and attitudes." This means that they look at deviations from normality in the broadest sense of the word. Citizen-clients who, for instance, shiver or blink their eyes a lot are looked upon with suspicion as it might indicate they are nervous about something (Respondent 4). Offering a cup of coffee (Respondent 3), talking very fast (Respondent 11), and sweating (Respondent 5) are other examples of nonverbal cues that are looked at to make inferences about someone's likely intentions. Officials, furthermore, look at not only what entrepreneurs say, to assess whether their statements correspond with each other, but also whether they correspond with observations they have made in the preparation or during the guided tour through the enterprise. Entrepreneurs' home situations are hence sometimes scrutinized not only to look for possible explanations of deviations from norms (i.e., suffering financial hardship) but also to assess whether there are discrepancies (i.e., declaring you don't have money, but possessing expensive things). The assumption is that these discrepancies are not comprehensible in light of the normal (honest and competent) entrepreneur who would be open, cooperative, consistent, and so forth. This relates to the concept of normality as used by Møller and Harrits (2013), who define it as an ordering mechanism, "identifying which aspects of social life are being dashed as risky and which aspects are seen as indicators of normal behavior" (p. 158). Our analysis shows that normality assumptions are not only driving the audit of the records but also officials' assessment of entrepreneurs' demeanor in the interaction. Whereas the notion of normality is more explicit in the preparatory phase as it is mostly based on averages, it is more implicit and based on individual officials' prior experiences within the interaction.

Another procedure officials rely upon to gather signals is to look at whether entrepreneurs belong to a certain status group that is shared by society at large. This way of gathering signals is not based on assessing deviations from norms, but based on assessing similarities between known status groups and characteristics of the respective citizen-client one is facing. When grouped into a certain status group, this leads officials to have certain expectations about that person's competences and/or intentions. For instance, people who primarily work with their hands such as bakers, butchers, and bike sellers are expected not to be good at doing their records, because they "like to work with their hands" (Respondent 1). It is assumed by one respondent that Chinese people, to mention another example, like to gamble with money, and go to casinos to gamble with tax money (Respondent 5). The same respondent even argues he thinks that all Chinese people do this because it is part of their culture. Another respondent argues that "it is often the simple minded who start a business," and he continues that although these are often "good people," that it is often the "lower classified people in society who muddle through, who start a scrap business somewhere." He associates a specific expectation to these types of citizen-clients: "then you think, why do you start such a business for God's sake? You know there will be big tax bills, and that he will be ending up at the tax collectors again" (Respondent 3).

To sum up, tax officials elicit signals not only from following the auditing procedures and consulting digital information systems but also from more particularistic sources such as their encounter with the entrepreneur, where they make inferences based on entrepreneur's demeanor, belonging to a social group, and his or her private or home situation. There are generally three ways in which officials come to interpret certain attributes as signals. First, by relying on prior knowledge about individual entrepreneurs, assuming that they are not highly likely to change overnight. Second, by assessing the ideal situation (the norms) with the actual situation, looking at the entrepreneur's bookkeeping, demeanor, and statements in the interaction, and his or her home situation. Deviations from the norms indicate something may be wrong. Some of these norms are, thus, part of the fiscal procedures of auditing; others are more particularistic, dependent on officials' own norms of what is normal behavior. Third, by assessing whether citizen-clients belong to a certain social group, based on which officials form expectations about the formers' competences or intentions. Signals do not have a conclusive meaning on their own but are interpreted in light of other signals that have been collected through the inspection process. Similar signals can thus be interpreted differently depending on the picture that has been formed. In what follows, we examine whether these differences are based on status characteristics.

Exploring Double Standards Mechanisms

To examine our main research question, we looked at *how* officials may evaluate similar signals differently for entrepreneurs from different social groups. Because double standards theory posits that *individual* evaluators use differential standards to evaluate similar signals, we did this analysis on the level of the individual official. We particularly looked at whether respondents who talked about different social groups, evaluated similar signals differently depending on the expectations they have of those group members. We explored the possible relations between status group characteristics, expectations about those group members, and differential evaluation of signals. We found that the signals "wrongly kept records" and "wrongly declared turnover tax" are associated with a low quality of the bookkeeping, but that these signals are interpreted differently for different social groups (see Table 4). In what follows, we will elaborate on how similar signals are evaluated differently.

These findings show that the differential standards that are used to evaluate low quality of the bookkeeping are actually double standards used to evaluate entrepreneurs' intentions. Whether these are evaluated as either good or bad is dependent on (the official's perception of) an entrepreneur's belonging to a social group.[3] Respondent 1, to elaborate a bit further, evaluates wrongly kept records as an expression of incompetence for both craftsmen and residents of mobile homes. However, craftsmen are assigned good intentions, whereas the residents of mobile homes are assigned bad

Table 4. Status Characteristics as Framework Leading to Different Interpretations.

Signal	Status characteristic	Interpretation
Respondent 1		
Wrongly kept records	Residents of mobile homes	Bad intentions, incompetent (they can't and don't want to)
Wrongly kept records	People who work with their hands	Good intentions, but incompetent (they just can't do it)
Respondent 6		
Wrongly kept records	Lower educated/ underclass of society	Bad intentions
Wrongly kept records	Higher educated	Good intention gone bad
Respondent 12		
Wrongly declared turnover tax	Shoemaker	Incompetent, not to blame
Wrongly declared turnover tax	Mayor	Competent, to blame

intentions. The following interview excerpt shows the reasoning the respondent employs in assigning the craftsperson good intentions.

> Someone can be very good in doing his job, you especially see this with people who work with their hands, who make something. They can be very good craftsmen . . . But they also need to keep their records and they are thinking like, well . . . I hate that so much, someone else has to do that. And they sometimes keep their records very badly. Then it's not so much that they don't want to, but more because they are too busy with other stuff. A bike repairman, for example, is very busy repairing bikes and then sometimes forgets to write down what he exactly used, you know? And then later on, he thinks, that's gone and that's gone, I probably used that. You know, like that. (Respondent 1)

The respondent, thus, states that bad bookkeeping records of craftspeople are not necessarily an expression of unwillingness, but the result of being too busy doing manual labor. For residents of mobile homes, to the contrary, the respondent interprets a similar signal as an expression of bad intentions:

> Yeah, it's almost stigmatizing a bit, but to mention an example: the residents of mobile homes. They never learned anything, they often cannot even write.

> They cannot write and read, but they also thankfully misuse that, because they also know like "they cannot catch me on that," so to speak. Yeah, as a matter of fact, they cannot get away with that, because they have to do that, but if nothing is recorded and everything is in cash, yeah, who knows where it has been then. You cannot find anything of that. Then you start looking, like, yeah he does have a nice house, and a big car, yeah then they are often [laughs] smart enough to cover it up a little. And then you know, they must have earned something. But their bank accounts, for example, are always in the red, or almost in the red, so they are like "we can barely pay our groceries." But from the inside you see the gold is shining. Yeah, but you first have to prove it. (Respondent 1)

Compared with the expectation about manual workers, this quote shows that a similar signal (bad bookkeeping records) is interpreted differently for the residents of mobile homes. The respondent presupposes that residents of mobile homes have bad intentions and misuse their disability to write and read to commit fraud. This presupposition also leads to a more critical inspection approach when the records are not kept properly by people within this social group as the respondent starts looking at people's possessions and their house interior as signals for socioeconomic status. The last sentence of this quote, "but you first have to prove it," underlines that this evaluation of bad intentions is primarily based on presuppositions about this particular status group that are extrapolated to particular entrepreneurs. Although both "types of" entrepreneurs show similar evidence regarding the quality of the bookkeeping, this is evaluated with different standards based on who they supposedly are.

Another respondent assigns bad intentions to entrepreneurs who do not keep their records properly, regardless of their level of education. However, the reasoning that is behind this differs. For the lower educated persons who constitute the underclass of society, this respondent presupposes that they are withholding money because of their difficult financial position:

> What is particularly the case, is that the staff of taxi companies mostly constitute the bottom side of the labor market. People with a low. . . let's say, people who didn't learn a lot, but *do* know the things they need to know. But uhm, I think 50% is a street taxi driver. Which are the people you approach at the station to bring you home. Tips are being given. And if you look at the records, there are no tips included. The entrepreneur [of the bigger taxi company] is not looking at that, and the driver will not record these rides, with which he is stealing from his boss, so to speak.

It is assumed by this respondent that these "types" of entrepreneurs are more easily inclined to steal from their boss. The respondent even argues later on that when someone has payment arrears, one easily encounters problems, especially when the business is mostly based on cash money. Within the following story, the respondent likewise thinks the entrepreneur has bad intentions. However, the reasoning in this case is different, based on the entrepreneur's high level of education.

> He's on the edge, because he just thinks "I'm not paying." He's actually not competent. He doesn't know how to really fill out the turnover tax return, so to speak, but he is capable enough to fill it out the way he does. But he's not able to actually keep his records. He doesn't know about that. . . . But he knows how to fill out null in his return. And if he thinks like I can still get 130 euros back because I have the invoice, then I claim 130 euros back. So he's on the edge. He knows what he's doing. . . . I came there, and he appeared to be a MA, in business economics. He first completed his bachelor', and then did business administration at the university. Well, then you can assume that he has a certain level of knowledge. He, thus, should also be able to keep records. He knows what is fiscally possible and what is not. So, uh, in first instance he . . . may have wanted to do it right. But well, his family was involved, and they probably didn't have good intentions. I did the inspection, and the bad intentions were evidenced by his daily log. Everything fitted for a hundred percent. That is not possible, that is too good. (Respondent 6)

This respondent associates the entrepreneur's high level of education with good intentions because he knows how to do his bookkeeping records. The respondent believes that these good intentions were corrupted by his family, who are assigned bad intentions. This presupposition that the entrepreneur was "on the edge" of bad intentions, in turn, influenced the way his records were interpreted. In fact, the respondent holds that his bookkeeping records looked too good to be true. Whereas both the lower educated entrepreneur and higher educated entrepreneur did not keep their records properly, the interpretation of this signal is different for both cases. For the lower educated entrepreneur who keeps something out of the records, this signal is interpreted as a purposeful act and as "stealing." For the higher educated who does the same, this signal does not lead to a total devaluation of his intentions. In fact, his intentions are interpreted as "on the edge," which came about as the result of an external factor, namely, the supposed bad intentions of his family.

Whereas the abovementioned examples are differential interpretations that were not explicitly compared by the respondent (i.e., the residents of mobile homes were not compared with the manual workers by the respondent herself), within another example a comparison between status groups and concomitant differential interpretations is openly made.

> A colleague inspected a mayor who had done something wrong with turnover tax. Yeah, then I think, at that level! It was such a big mistake. I thought that if you would have asked a 3-year-old kid he would know . . . And then I think he's to blame. It's another story if you're inspecting a shoemaker, for instance. A lot of this is not his expertise. (Respondent 12)

This example clearly shows how the same signal (wrong turnover tax) is differently interpreted for someone who is considered smart as opposed to someone who works with one's hands and has less expertise.

To sum up, the findings indicate that double standards mechanisms may work in different directions. Lower status entrepreneurs are sometimes evaluated more strictly than higher status entrepreneurs, but our interview data show it could also work the other way around.

Conclusion and Discussion

To evaluate entrepreneurs' trustworthiness, frontline tax officials look at a variegated range of signals and cues. They do not only look at signals related to entrepreneurs' bookkeeping, but they also look at entrepreneurs' appearance, demeanor, home situations, and belonging to social groups to make inferences about the latter's competences and intentions. In accordance with the stream of literature studying social typologies as shortcuts, we thus found that tax officials rely on social typologies of entrepreneurs to form expectations and thereby reduce uncertainty. In addition to this, we explored *how* social typologies may also serve as lenses affecting the interpretation of a range of other signals. In line with double standards theory, citizen-clients from lower status groups in society (residents of mobile homes and the lower educated) may be ascribed bad intentions when a bad quality of the bookkeeping is encountered, whereas the interpretation of the latter signal may be more lenient or nuanced for clients from the higher status group (manual workers and higher educated). The reversed practice was also found: stricter standards for the high-status entrepreneur, such as a mayor, in case of a mistake, than for a low-status entrepreneur, such as a shoemaker. The standards tax officials use, thus, may be different depending on who entrepreneurs supposedly are, that is, to which social group they belong.

Our findings have implications for the branch of literature focusing on street-level officials' use of stereotypes. Whereas the dominant perspective mostly studies how social typologies serve as shortcuts or direct cues (e.g., Andersen & Guul, 2016; Lipsky, 1980), this study shows how stereotyping at the frontline may also work more implicitly by affecting the standards officials use. The double standards theory offers a theoretical mechanism for differences in interpretation of similar evidence. It goes beyond a mere focus on direct cultural beliefs. This means that street-level officials need not necessarily have to employ direct cultural beliefs about specific citizen-clients' trustworthiness (e.g., "the higher educated have bad intentions in general") to make stereotyped judgments that are disadvantaging certain social groups. To be more precise, social typologies sometimes instigate stereotyped judgments when they occur in combination with other signals (e.g., "bad filing behavior is a signal for bad intentions for the higher educated, but not for the lower educated"). This subtler and more pervasive way of stereotyping calls for research approaches that take into account clusters of signals and focus on how different signals could interact with each other.

When we look at the specific mechanisms underlying the use of double standards in our study, we have seen that it can work in two different directions: The standards can be stricter for the low-status entrepreneur and more lenient for the high-status entrepreneur, or they can be stricter for the high-status entrepreneur and more lenient for the low-status entrepreneur. The literature on double standards mostly focuses on the former as these constitute the core of the theory. The reversed practice, that is, more lenient standards for the low-status person, has been advocated by some as an instrument to change the status quo (Foschi, 2000). However, it also results in inequality as it reinforces the assumption that the lower status person cannot meet the universalistic standards and therefore has to be treated more leniently (Foschi, 2000). This was also seen in our data, where one respondent believes that the craftsperson is not to blame, because of incompetence. In one way or another, the use of double standards tends to reinforce the existing, unequal status order. This exploratory study, thus, found that evaluations of similar situations can differ for citizen-clients from different social groups, and that this can work in different directions. Future research should focus on explaining the individual-level differences more systematically, and examine how officials come to develop either double standards or reversed double standards in evaluating citizen-clients. In line with the work of Harrits and Møller (2014) studying how officials may reinforce their common-sense middle-class normality assumptions about what is a normal lifestyle and behavior, one possible line of future research is studying how officials' background characteristics (such as social class, ethnicity, gender, etc.) affect the use of double standards.

This study employed semistructured interviews and, for that reason, had little control over the research context to test whether the same signals are evaluated differently for different social groups. The fact that no direct questions were asked about stereotyping, the sensitivity around talking about this topic, and double standards sometimes being implicit made it hard to probe into it further during the interviews. Whereas the inductive use of interviews suits this article's main aim of exploring theoretical mechanisms, the prevalence of the use of double standards in frontline contexts should be assessed using representative samples and more deductive research approaches. By letting respondents evaluate vignettes (hypothetical scenarios) that portray clusters of signals, future research could test the double standard mechanism more systematically, among a larger group of officials, and in different contexts. Such a design would also allow for studying the prevalence of the use of double standards within street-level contexts.

The findings of this study also have implications for new models of governance and management that have come to embrace street-level officials' own interpretation of citizen-clients as essential for decision making. Promoting trust and collaboration between street-level officials and citizen-clients, such models endow street-level officials with substantial discretion to use their own standards for judgment and decision making. This study has shown that, in such a context, street-level officials are prone to make evaluations based on not only particularistic attributes such as citizen-clients' home situations, but also their presumed belonging to social groups. More decentralized governance models with less clear-cut and predetermined law enforcement, thus, seem to imply a move away from impersonality and equal treatment toward judgments based on aspects of the interaction and citizen-clients' status characteristics. In fact, in the absence of clear-cut and guiding procedures, and vested with the task to evaluate interpersonal notions as trustworthiness and collaboration, officials are given the opportunity to use their own particularistic and sometimes differential standards to evaluate citizen-clients. The evaluations officials make based on double standards have significant consequences as this practice affects the distribution of opportunities and service allocation and thereby reinforces inequalities existing in society. This raises important questions for public management scholars focused on the question of how public organizations are managed to multiple ends such as consistency and responsiveness (e.g., Piore, 2011; Rutz et al., 2017).

We focused on a particular type of frontline workers, who have a lot of room for interpretation and work with specific types of citizen-clients. Within a context where frontline officials have less discretionary room and more stringent guidelines, there may be fewer opportunities for them to use stereotypes and double standards. Also, the content and use of double standards might be different in other street-level contexts, such as classrooms and social service organizations. As part of their inspections, tax officials are assessing whether entrepreneurs are competent and have good intentions. Social benefit providers might be less concerned with citizen-clients' competence, and more with their intentions. Police officers, to mention another example, might use double standards in assessing citizens' potential criminal intent or behavior. The social typologies that inform the double standards may thus also differ across different street-level contexts, and even across countries. Future research could compare these different contexts to develop a theoretical framework explaining the use of double standards by frontline workers more broadly. Moreover, we have seen that officials use social categories such as "residents of mobile homes" or "crafts people" as lenses to evaluate other signals. These broader social categories tend to intersect with other lower status categories in society, such as lower social class and other cultural backgrounds. Future research could study how intersectionality affects evaluation standards of officials.

Finally, the findings have implications for the practice of managing street-level bureaucracies. This study draws attention to a subtler way of stereotyping than the research tradition on street-level bureaucrats' use of social stereotypes as shortcuts. As the use of double standards entails evaluations of "objective criteria" against an invisible standard, and not the direct evaluation of signals, the practice of stereotyping at the frontline may be less visible and harder to detect than is hitherto assumed. Although officials may base their decisions on "hard evidence" or rules, the interpretation of evidence and rules may differ across groups of citizen-clients. It shifts attention from a sole focus on direct stereotyped expectations (e.g., "the lower educated are less competent") to indirect stereotypical judgments made against a standard (e.g., "for a lower educated person, this evidence signals competence"). This is of interest to both public managers and street-level bureaucracy scholars. This first exploration of double standards theory in a street-level context has shown that indirect mechanisms of stereotyping may be of additional explanatory value in research on stereotyping by frontline officials.

Appendix

Interview Grid.

	Bad intentions	Good intentions
Incompetent	Story 1	Story 2
Competent	Story 3	Story 4

Authors' Note

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Notes

1. The words entrepreneurs and citizen-clients are used interchangeably in this study.
2. Some entrepreneurs have accountants to assist them in filling out their tax returns.
3. Whether status groups have a low or high status is dependent upon the reference category or categories a group is compared with. Some status groups that are mentioned by respondents can clearly be depicted as having a low or high status in society, such as the lower and higher educated. Whereas other groups not necessarily have a high status in society, but still have a higher status than other groups.

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