

Chapter 7

Championing the Compliance Model: From Common Sense to Common Action?

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A 'champion' has status or clout and advocates on behalf of others. Champions, in fact, help legitimise the idea originator, serving as a bridge or translator between the sometimes unconventional originator (ideator or inventor) and the more traditional organization (Rosenfeld and Servo, 1990, p. 54).

When you're pioneers, it's always difficult and you feel as if you're up against it or you're walking on quicksand. But when it all happens, it all just clicks into place, and my belief is it will click into place. It's just a matter of finding that switch that will make it happen (quote from ATO champion interview).

This paper examines change 'champions' in the Australian Taxation Office (ATO). Specifically, it explores why certain ATO staff members have become the champions or advocates of the ATO Compliance Model, a tax compliance innovation introduced into the ATO through collaboration with researchers at the Australian National University. It seeks to understand why ATO champions chose to become the 'translators' of the Compliance Model, as the above Rosenfeld quote suggests, and why, despite many barriers, they had faith that change would prevail, as the second quote suggests. Specifically, this paper seeks to examine how these individuals understood and made use of the Compliance Model; and what this can tell us about how the ATO might take the Model forward.

Why focus on the ATO Compliance Model champions? First, the presence of motivated individuals who advocate and advance new ideas is believed central to operationalising positive change within an organisation (Bouwen and Fry, 1991; Rogers, 1995; see Job and Honaker, Chapter 6, this volume; Shover, Job and Carroll, Chapter 8, this volume). Much has been written about the personalities and practices of these innovators. Yet most research has taken place in the corporate sector where innovation and profit margins are key operational and behavioural drivers (Damapour and Gopalakrishnan, 2001). The public service has remained a relatively uncharted area of inquiry, yet employs a significant proportion of the workforce (see Australian Bureau of Statistics, 2001), who are charged with delivering timely, effective and efficient public policy through large-scale organisational structures.¹ Therefore, studying champions in the ATO offers a rare glimpse of how individuals innovate in a public service department.

Second, research often focuses on the adoption of new ideas that have been generated *within* an organisation (West and Farr, 1990). By contrast, the Compliance Model was informed by independent academic research, that was developed within the ATO context (see Chapter 1 for details of the history and development of the Compliance Model). Studying the ATO Compliance Model offers an opportunity to examine how such an externally generated model is adopted and translated into meaningful practice by individuals within an organisation – a process that may become important to understand further as partnerships between universities and public organisations grow in the face of changing knowledge climates.

Finally, there is the type of innovation that the ATO Compliance Model represents. Innovations normally pertain to either changes in *products* or changes in *processes* (Damapour and Gopalakrishnan, 2001). A product is goods or services offered to a client, whilst a process is the mode of production or delivery of goods or services. The majority of literatures about innovation and change in organisations focus around the introduction of new technologies or systems of production in industry (see Rogers, 1995). By contrast, the Compliance Model is both a product and a process – a ‘soft’ (ways of thinking, ATO philosophy) and ‘hard’ (routine practices, services, publications) form of change (Harrisson, Laplante and St-Cyr, 2001). The rationale of the model is to encourage ATO staff to treat taxpayers as individuals who are embedded in specific contexts. This perspective affects processes, whilst also making ATO staff think pre-emptively about how to write and target their literatures, affecting products. As a result, it is an ‘outward-looking’ innovation that cuts across organisational boundaries, and has ethical and value implications for its practitioners and for taxpayers. This makes it an unusual form of organisational innovation and one worthy of further investigation.

Studying ATO Compliance Model Champions: Epistemological Approaches to Change

How then is change or the effects of the introduction of the ATO Compliance Model to be studied? The scope of conceptual frameworks to choose from is vast. Possible perspectives include looking at the ways in which the types of organisational structures and procedures in the ATO promote or stifle innovation (Kanter, 1983; Bouwen and Fry, 1991; Harrisson et al., 2001); or examining the salient characteristics of the ATO Compliance Model, to assess its ‘adoptability’ (Rogers, 1995; Damapour and Gopalakrishnan, 2001). Also possible is studying how factors external to the ATO promote innovation within the organisation (Hollingsworth, 2000); the key practices or characteristics of champions (Rogers, 1995; Hooper and Potter, 1999); or different stages in the process of creating and adopting the Compliance Model (King, 1990; Rogers, 1995). Thus, the innovation,

the organisation, the context, or the personalities involved are all potential subjects of study, either in isolation or as cause-and-effect variables.

Yet taking a contrasting epistemological approach could potentially be highly beneficial when asking questions about individual understanding and translation of an abstract concept such as the ATO Compliance Model. Welford (1998) has argued that organisational researchers are too quick to adopt the prevailing epistemologies of contemporary management theory, thus limiting the questions that can be asked about organisational change. Change processes and outcomes can be studied using the tools of mathematical modelling (Visser, 2000), psychology, and systems (King, 1990), to name but a few. Yet, it is important to understand that underpinning the above body of research are implicit assumptions about the functioning and structuring of organisations and individuals. For example, organisations are normatively mapped out as structural entities, which are:

Rational collectivities of social actors engaged in purposive goal-oriented activities within the domain of a clearly defined boundary (Boden, 1994, p. 15).

This positivist approach could tell the following story of ATO Compliance Model champions. The ATO Compliance Model appeals to certain ATO staff's values and attitudes. These values are either changed or evoked, and are then translated into altered behaviour, as long as personal or institutional barriers do not stand in the way (see Fishbein, 1993; Terry, Gallois and McCamish, 1993). Although this is a gross simplification of the positivist story, it is worthwhile asking if there is another story to tell and whether the ATO Compliance Model, being the type of innovation it is, benefits from the adoption of a different epistemological approach. This paper takes the position that indeed there is another approach worth taking as the Compliance Model is not a discrete or bounded innovation whose effects can be tracked through indicators such as increased output or product quality alone (although these factors could offer some information on the impact of the Compliance Model on the ATO). Instead it is an idea about ways of acting and thinking, whose translation requires turning it into meaningful practices, set within the everyday contexts of the ATO. In this sense, it is 'below the line' of most organisational change studies. This means it requires treating champion's ideas, thoughts and experiences of the ATO Compliance Model as instrumental to its enactment, not merely as incidental or anecdotal to the 'real' changes taking place. It therefore warrants an approach that places individual social practices as a central part of a conceptual framework.

Organisational Change and the Critical Social Sciences: The Road Less Travelled?

Despite a slow uptake of this approach in the academy, critical social sciences can be highly informative in unravelling organisational practices and change (see Stubbs, 2000; Harrison et al., 2001). Rather than casting organisations as static, structural entities within which workers slot into immutable roles, organisations are instead viewed as *on-going processes*, constantly re-created through norms, values and expectations (Kanter, 1983; Hollingsworth, 2000). This position comes under the broad framing of social constructionist or anti-reductionist approaches (Sibeon, 1999), which posit that investigating how people think and behave requires addressing values, beliefs and cultural assumptions, and how these all relate to cultural meanings (Reser, 1995). These relate not only to the organisational context of investigation but also to the broader social contexts of the individual actor (see Edwards, Ashmore and Potter, 1995; Burningham and Cooper, 1999).

One theory that is very useful in understanding this approach is Anthony Giddens' structuration theory (1984). Structuration theory focuses on the on-going processes of social life and their role in constituting patterns of ordering at all levels of society. Giddens basically argues that recursive and routine actions (a form of knowledge called practical consciousness) and awareness or knowledge that is verbally or cognitively expressed (called discursive consciousness) form the bedrock of social life. What we all know about how to 'go on' in everyday life and what we can give discursive vent to are not incidental to how society is structured and functions. Rather, they are the very processes that shape our 'here and now', and future practices. This approach places human knowledge at the centre of social processes. The theory postulates that through on-going practices, the consequences of actions feed back into social reproduction across periods of time, creating sets of social conditions that are beyond the intentions and remit of particular actions.

To give an example, a tax officer may carry out sets of routine practices on a day-to-day basis that are based on a great deal of 'hidden' knowledge (practical consciousness). This may include sending out letters to taxpayers or entering data onto a computer system. Taken-for-granted knowledge is expressed in these actions, some of which may be verbally shared and recreated with other ATO staff (discursive consciousness) through informal conversations and team meetings. These practices have set intentions (such as to collect revenue and promote compliance) but they also have other outcomes that are not directly intended, perhaps affecting taxpayer's views of the ATO and institutionalising certain practices through their constant use. The combination of intended and unintended outcomes sets the scene for, and both constrains and enables, the future conditions of action.

This framework is pertinent to asking questions about the role of the ATO Compliance Model champions. How Giddens (1984) constructs social ordering and the issues that the ATO Compliance Model aims to address are closely related.

They both place as central the need to understand what individuals know and how they act, and the effects of these actions on others. This framework, or epistemological outlook, will be used here to examine the champions' understandings and rationality, to unravel the forms of knowledge they bring to their work with the Compliance Model, and also to examine the implications of the champions' actions for the ATO.

Research Methods

The above epistemological stance presupposes the use of certain research methods and forms of analysis that are qualitative. This research was conducted using one-to-one interview methods as part of an on-going investigation by researchers at the Centre for Tax System Integrity (CTSI) into the impact of the Compliance Model on the ATO. Interviewees were selected using a 'snow-balling' method. That is, key individuals known to the ATO team implementing the Compliance Model were interviewed and in the process were asked to recommend others who might be interested to talk about the model, whether their outlook was positive or negative. This resulted in 22 ATO officers being interviewed (17 male, 5 female).² The managerial scope of interviewees ranged from the most senior levels to Australian Public Service (APS) 6 (one level below junior middle management), although the majority were clustered around the rank of senior management and top middle management (see Job and Honaker, Chapter 6, this volume for a different perspective, that is, the view 'from below').

All interviews were semi-structured, to allow data comparable to other CTSI Compliance Model research to be drawn, whilst also allowing interviewees the space to talk openly. Questions asked included interviewee's understanding of the Compliance Model, any positive and negative experiences they had of trying to implement the model in the ATO, other ATO staff's understanding and support of the model, and also how implementation of the model might be improved in the future. All interviews were taped and transcribed. This paper is based on a process of open coding, which aimed to enable the key themes to emerge from the data (see Strauss, 1987 for further discussion of this process).

Research Findings: 'Understanding' the ATO Compliance Model

Moscovici (2001) argues that when examining others understanding of an idea, such as the ATO Compliance Model, the question should not be whether they are 'right' or 'wrong' but rather how their understanding has come about. That is, research is not about testing to see if subjects have the 'correct' information. Rather, it should concern how this information has been formulated into

knowledge or meaningful representations (Ehrlich, Wolff, Daily, Hughes, Daily, Dalton and Goulder, 1999). This is a transformation from the abstract into the actionable, and implies a *process* of moving information to knowledge, which is not simply about information retention but involves meaningful translation (Hinchliffe, 2000).

To explain this point further, many champions could not recall thoroughly the contents of the ATO Compliance Model, although all stated they felt they had a good ‘understanding’ of it. How it had been explained and represented to them in meetings and presentations was often referred to vaguely as ‘that triangle’. Some seemed surprised they could not recall a concept that had become important to their work or felt concerned that they may have got it wrong, saying:

I hope my understanding of the Compliance Model is the right one.

The contradictions this threw up in the interviews were interesting. In one, the individual gave a thorough and multi-faceted explanation of their understanding of the ATO Compliance Model:

So I see the model gives quite clear levels and responses and it lets you take into account individual’s personal circumstances, so people at the end of the day feel they are being properly treated. They have been listened to, they have had an opportunity to debate the issue. At the end of the day they might feel that they don’t like the answer but they think they had a proper hearing...But on the other side too, I think it’s about understanding industries and individuals and the drivers within an industry to help us know how to target our approaches and educational material, or enforcement activity or the balance of those sorts of activities. So it’s really about...an individual interacting with the system – treat them in a professional, personal way, but also enable the ATO to understand the various business sectors.

Yet, later the same interviewee said, when asked what the CTSI can do to help the ATO:

Well, I would think just helping understand it more deeply...maybe a refresher course or a refresher discussion that would actually help. Because everyone gets very busy focused on outcomes and things.

This contradiction could be interpreted as the champions being those who have paid the model the loudest lip service. Or, maybe the ATO Compliance Model had become such a part of their thinking, straddling the boundary of practical and discursive consciousness, that the central tenets of the Compliance Model were now part of their taken-for-granted knowledge. This latter reasoning is a feasible conclusion to draw, and is discernible by taking a closer look at what the ATO Compliance Model represented to champions.

The ATO Compliance Model: Common Sense Distilled

Many interviewees stated that their initial reaction to the Compliance Model was that it made intuitive common sense:

It all fell into place.

And so it was just very intuitive to me.

I just thought it was common sense. I liked the fact that it brought a lot of things together I suppose. That here is a model, and you need to be able to place your client on that pyramid, but before you did that you needed to understand what he's on about in that context of the BISEP.³ I thought it was sort of tidy, sort of academic but at the same time it looked very practical to me.

This emphasis on 'common sense' and intuitive reasoning is noteworthy. It suggests that for these individuals, the ATO Compliance Model had an internal logic that is immediately self-evident. It created an almost immediate sense of recognition. This recognition occurred because the messages of the Compliance Model were in strong accordance with the individual's ideas and hopes about how the ATO should or could be operating. Some said that it was a crystallisation of their own, often disparate, aims and plans, and that by harnessing all the model had to offer, they could build upon previous work, or at least head in favourable directions:

And the thing that struck me was that, it was funny but I don't know what was new about it. That was always my attitude, all the way back but I just said 'right, they have finally formalised it and that's the way to go now' which is great. Our whole team were pretty keen on it.

Thus, on one level the Compliance Model appealed, as it brought together the ideas and ideals that seem to have been part of these champions' practical consciousness for a long time. It not only brought them to the awareness of individuals, but also enabled connections to be made between often-scattered ideas and bits of knowledge. This is an important process as:

Pointing out connections between previously isolated bits of people's assumptions can create both greater awareness of those bits and new cognitive links among them (Strauss and Quinn, 1997, p. 40).

For some, there was almost a 'Eureka!' moment, where a sense of clarity was gained about their own knowledge. However, the ATO Compliance Model is more than just an idea that appealed to champions because it legitimised their worldview.

It also provided them with a new discursive tool that they hoped would help bring about changes in the ATO.

The Discourse of the ATO Compliance Model

Over a quarter of interviewees directly stated they saw the ATO Compliance Model as a form of *philosophy*, a *framework* or a *touchstone*, which they could use to inform their outlook and guide their practices:

At the end of the day the ATO Compliance Model is really a qualified philosophy, principles as to how you want to behave.

The introduction of the Compliance Model into the ATO was timely as it fitted neatly into ongoing discourses about reshaping the tax system and how it is administered. This discourse, which is commonly defined as a form of argument or ‘group of utterances which seem to have a coherence and a force to them in common’ (Mills, 1998, p. 7), is directly related to the introduction of the Taxpayers’ Charter. The Compliance Model also resonated with the recently released Public Service Code of Conduct (see Public Service and Merit Protection Commission, 2000) and other tax reforms that had taken place within the ATO over the previous few years (see Shover et al., Chapter 8, this volume). In line with these initiatives, the Compliance Model embodied ideals that the ATO should do more than collect revenue by concerning itself with building community confidence and partnerships. Thus, the ATO Compliance Model was very much:

In full alignment with the Taxpayers’ Charter. We are clear that we are dealing with the individual taxpayer, and the circumstances of taxpayers need to be examined and not just put all in one big group – and say ‘everything is the same, everything applies to that group’.

The last two years the Compliance Model has been specifically mentioned in our corporate plan in different contexts, and it’s particularly compatible with the Taxpayers’ Charter goals. In the early days when we were communicating the Compliance Model to staff we had a lot of success linking it with the Taxpayers’ Charter and using it to support its goals.

Thus, the Compliance Model fitted the general direction in which ATO managers and business planners wished to head. However, the discourse of the Compliance Model was not only in-keeping with conceptual currents in the ATO. It also provided new ways for the champions to think about and create ‘space’ within the ATO, in which they could do things differently.

The ATO Compliance Model was a new way of talking and communicating with others. For example, one interviewee called the Compliance Model a ‘tool to talk’. Another interviewee stated how it had given space, or ‘permission’ to those who wanted to air views about how to do their jobs differently. Another saw it as giving staff a ‘bit of paper’ to overtly show how they were taking the community into account, in adopting an ethical stance in interactions with taxpayers. Thus, it was not only what the model represented that was important, but also the institutional space it afforded champions to rethink their practices and future direction. Where once staff’s cries of ‘we should do things differently’ may have fallen on deaf ears, champions now had a hook to hang their beliefs on – ‘the Compliance Model says...’ – which legitimised their positions and gave them the green light to try different approaches:

We were certainly open to trying new things and looking for new ways of operating because we had been doing the same thing for so long. It was really along some of the lines we’ve been heading or trying to head anyway, but it probably just put some structure around that.

For those who had worked hard at trying to ‘sell’ the principles of the Taxpayers’ Charter within the ATO, the Compliance Model was a new bow to their arrow:

And what the model did was gave me a way of telling stories.

It also presented the opportunity, if not the outcome, for the ATO to reach a common ‘lexicon of language’, in terms of understanding and sharing common principles and practices. In this way, the ATO Compliance Model can be framed as a ‘social representation’, which is a form of shared knowledge that is produced and communicated through social processes, moving from the abstract to common sense or common dialect, through interaction (Kruse and Schwarz, 1992; Billig, 1993; Moscovici, 2001). Although there is not the space to develop this argument further here, Lalli’s (1999) assertion that social representations reconstruct common sense in local (everyday) situations and can therefore be seen as the ‘local operators of common sense’ is an interesting one that merits future consideration in relation to organisational innovation.

The Compliance Model also positioned champions and the ATO in broader business discourses. Senior staff were only too aware of the trends occurring in international management practices, and felt that the ATO Compliance Model allowed them to take their place in this arena. Again, this is a sense of legitimisation, of being an international ‘player’, shown by the many references made to how other countries were working with these issues and how using the Compliance Model put the ATO ‘ahead’ in terms of being pro-active and forward-thinking:

I can recall we had some visitors from the UK last year and I remember at the end of the week and a half he said it was one of the best and most exciting things he'd seen, the Compliance Model. So he was taking it back to the UK.

The fact that the Compliance Model is based on research from outside the ATO made it exciting to some champions, and enabled them to feel they are part of 'something' beyond the boundaries of the ATO:

When I spoke to some staff and to others, you were able to say 'This is not just the ATO saying this, this has come from worldwide research of regulatory practices!'

This process appeared to allow staff to feel more comfortable with themselves and their social role. Instead of being the dreaded tax collector, commonly perceived as making unreasonable demands on honest people, they instead felt that the ATO Compliance Model allowed them to help taxpayers and some have experienced members of the community warm to them as they do. In sum, they felt more liked and happier in their jobs:

I must say that it is far more pleasant work to do than actually go through someone like a dose of salts.

Examples were given in the interviews of how changing simple procedures had made their jobs more tolerable, such as altering the tone of lodgment letters, as referred to in the following quote:

Not only did we get better lodgement outcomes but, more significant when I think what we got, was that when people rang up they were nice. They didn't ring up and abuse you for sending them a nasty letter, they rang up and they were nice.

This enabled ATO staff to adopt discourses that may previously have seemed incongruous coming from a tax officer. For example, interviewees talked about bringing to their workplaces practices based on the concepts of human dignity, openness and respect, in keeping with the tenets of the Compliance Model.

Adopting the Compliance Model also helped to reshape the public face of the ATO, according to the champions. One interviewee talked of how working with the Compliance Model required staff with different personality traits and outlooks than the old command and control style of auditing. As a result:

I know there's a certain number of jobs that we have advertised in the last 12 months or so in the preparation for the GST workload that have explicitly included within the selection requirements those sorts of traits.

Several other interviewees commented on how recruitment candidates were now tested for their understanding of the ATO Compliance Model in the selection

process. This appeared to give the champions the feeling that they were no longer just recruiting auditors and administrators but that there was something special and different about the new staff coming into the ATO. As a result, it was at least hoped that these new people and new outlooks would gradually change the face and the feel of the organisation.

Thinking About and Thinking With the ATO Compliance Model

The above argument is not intended to portray the ATO Compliance Model as a way of talking that was adopted by champions in a distanced, self-interested sense, to simply get what they want. Rather, the adoption of the discourse of the Compliance Model, for all its attendant benefits, was part of the process of *internalisation*. That is, there was a subtle but important distinction in the Compliance Model interviews between those who thought *about* the Compliance Model and those who thought *with* it.

As already discussed above, it appeared that those who had a deep understanding of the ATO Compliance Model could not always remember much about its abstract form. This did not denote a lack of comprehension, as interviewees displayed an understanding of the Compliance Model that went beyond merely repeating its contents, to grasping its complexity, ambiguity and potential ramifications. This was because they viewed the model dynamically. Indeed, it was applied dynamically and was adapted into various useable guises. For example, one interviewee talked about having used the Compliance Model as an educational tool to talk to taxpayers:

When I was doing real time reviews, as part of an explanation to the taxpayer, I used to explain the Compliance Model. I'd just draw a little triangle, fairly basic and I explained it from a soft angle to them. And a lot more people after that explanation would accept the fact that even if they were audited there's a reason behind it.

Most champions did not use the model in such an overt way, as they had internalised it as 'another way of thinking'. For example, one interviewee described how they used the ideas of the model on ATO staff, such as to inform approaches to internal training. Indeed, some champions believed that it was only when they had stopped making overt reference to the model, when it had been digested and had become second nature, that they had truly understood it:

It's not a model that you can pick off the shelf sometimes and use, it's more just a part of the way we do things. So I think we would consider it to be a success if we had all the elements of the model embedded in our work practices without calling it a model any more.

This is because:

It's not a set of rules, it's a philosophy.

Thus, these champions were suggesting that the Compliance Model had become embedded in their practices, making it 'a cultural thing', as one interviewee referred to it. Or:

It's not so much the model or anything but it's just been accepted as a way we actually go about doing things now.

This differed from those who thought *about* the Compliance Model. From this second perspective, the Compliance Model triangle was used to locate individual positions in the ATO, to understand where their work practices fitted in and where taxpayers sat. This, however, caused no end of confusion, as it suggested a static interpretation of the model. As the following quote suggests, when the model was presented to some staff:

The understanding of the model was not always good and we did get a lot of people who thought what it meant was you didn't respond appropriately to non-compliance. People tended to think statements like 'we treat people as honest unless we know otherwise' meant that even though the overwhelming evidence was that they'd been diddling and telling fibs, we would have to accept them as honest. That, I think, is an area where the subtleties of the model are not always well understood.

This distinction was well made by one interviewee. He compared staff who had to use the model to plan business (and therefore had come to understand the Model through 'playing' with it) with ground staff who had 'mapped' themselves onto the model and used it to locate where they were in reference to others in the ATO:

So at the rank and file level people map themselves on a model – which I suppose is a human tendency to find where I fit. They don't see it as sort of dynamic – that if you fit here, that's where I live and that's where I am staying and that there isn't a role upwards or downwards in it.

As the Compliance Model is shaped like a pyramid, some ATO staff appeared to think it suggested all ATO compliance work should be located at the bottom, at the 'soft' end of the Model, forsaking prosecution for education. In this way, they saw the Compliance Model as providing the ATO with a:

Visual sense of proportion as to what the ATO wants and where we'd like to go.

In one sense this is true. The Compliance Model does encourage ATO staff to use the tools of education and persuasion with taxpayers. However, this reading also meant that many ATO staff did not see the model as applicable to them. Others saw it as a threat to the work they did:

A lot of people see it as the Compliance Model moving from an audit environment to a help and education environment and a lovey-dovey rose coloured glasses situation. But again, if you step back, it's not that at all, if you really understand what it's all about.

This 'thinking about' reading of the model created a whole host of problems. Because interviewees had tried to apply the principles of the Compliance Model in a rigid way, not adapting it but sticking to its original abstract format, they had great difficulty matching it up with their everyday realities within the ATO. In this sense, these individuals (a few of the champions, but mostly reportage from champions about others) talked about using the Compliance Model as if they were laying siege to the ATO. The interviewees with this outlook talked as if they were pushing an idea against great resistance, continually 'belting it over the head' to try and get the message across. This kind of 'pioneer spirit', adventurous as it may appear on the surface, was a rather impoverished translation of the Compliance Model in comparison to those who had made it actionable through the internalisation processes. The distinction between these two ways of seeing the ATO Compliance Model is sketched out in Figure 7.1, which presents this argument mapped onto a simplified version of the ATO Compliance Model (see Chapter 1 for a more complete diagram of the Compliance Model).

The first figure on the left shows an interpretation of the ATO Compliance Model that is one-dimensional, the 'I am here' or the 'taxpayer is here' reading of the model and its behavioural implications. The second figure on the right shows how champions who have internalised the ATO Compliance Model as a way of thinking saw it as multi-dimensional. This was not about using the model to position oneself in the ATO (that is, I am at the soft/hard end) but rather thinking 'inside' the model about how their practices affect outcomes, in reference to both temporal and contextual factors.

To explain the right-hand side of Figure 7.2 further, the implications of the Compliance Model were seen as spanning a wide array of contexts, which affect each other incrementally. This applied both to ATO staff practices, in terms of actions and material, as well as to a wide array of social relations, both personal and professional. One interviewee talked about how ideas embodied in the ATO Compliance Model were used by some staff to think about how they might alter senior manager behaviours in relation to their acceptance of the model. This

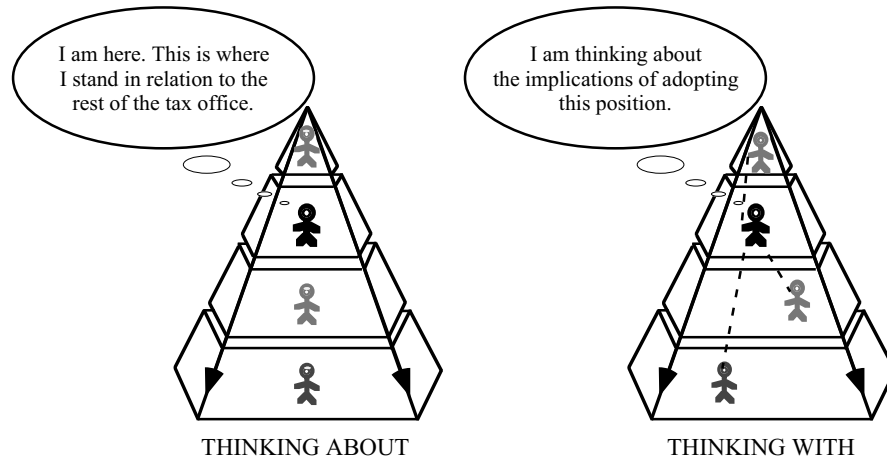


Figure 7.2 ‘Thinking about’ and ‘thinking with’ the Compliance Model

resulted in the formulation of a strategy for dealing with managers’ outlooks, which was based on the principles of the model. As another interviewee aptly stated:

We work inside the model. Now, if we interpret the model as one dimension, we could have a self-fulfilling prophecy. We prosecute them, they get angry, they don’t lodge. It’s a catch-22, it’s a circular argument. So by looking at the compliance model a little bit more strategically, you can add that extra dimension where at the moment it doesn’t work.

This was about seeing how contexts or spaces are interconnected across time. Interviewees who had been thinking *with* the Compliance Model saw it as encouraging a middle-term perspective, in terms of the ramifications of ATO practices. For example, one interviewee suggested that rather than interpreting the model as suggesting the ATO should not prosecute as much, it was rather a way of seeing the effects of prosecutions on future actions, not just on individual taxpayers but also on Australian society as a whole. With this perspective, the aim was not to reach a general consensus on what to do or how to enact the ATO Compliance Model by being given step-by-step instructions. Rather it was about being part of an on-going dialogue about where to go now. As one interviewee commented:

I don't think you'll ever get consensus. I think genuine commitment is what I think is essential.

Where did these differences in outlook stem from, between those who thought with and those who thought about the Model? One of the key factors creating these differences were individual experiences of the model, both in terms of attempts to implement it, as well as how their position in the ATO affected their personal outlook.

'The View From Up Here': Considering the Lifeworld of ATO Champions

Although the management and business lines of the champions in the ATO vary in the way they saw the Compliance Model, they appeared to share some sense of 'vision' in terms of future directions of the ATO. In this way, the model appealed as 'intuitive business common sense', as one interviewee put it, as a way to increase compliance and thus increase revenue. Yet, this stance was not only about roles in the ATO, but also about how work, and experiences in work, affected lifeworlds. 'Lifeworld' here refers to the idea that understanding the Compliance Model was not solely contingent upon narrow work-defined or isolated cognitive processes. Rather, it was related to significant life-experiences, which are given meanings through new forms of learning and experience (Finger, 1994). Interviewees' positions in the ATO did not just entail performing sets of tasks and adopting a work persona in a detached manner (in comparison to Goffman, 1969; Pruzan, 2001). Instead, their heterogeneous knowledge and experiences (see Latour, 1993; Murdoch and Clark, 1994) contributed to how they saw the Compliance Model. For example:

I think there's certainly a better appreciation of what the model is at senior management level than there is further down. So, I suppose, the level of understanding is still cascading through the organisation. I think there's been more education at the senior level because they are people who are planning our business so they're getting to see the concepts of the model. Like education will teach you about the model, but they actually have to do it and I find models hard until I play with them. I think a lot of the senior management might be the same. When you start looking at business strategy through concepts that are consistent with a model like that then you actually get to see how it can operate and what it's about.

In contrast to this:

I mean we have an area called Special Investigations. We work on taskforces with the National Crime Authority and the National Federal Police, basically auditing drug dealers, money launderers, people involved in illegal occupations. So there you see the

worst of the world. So that's more painful. With some of our staff who have grown up doing tax audits – that's what they did for years, got rewarded for doing tax audits more quickly and producing more revenue – they've found it quite hard.

Therefore, it was not only their experiences of the tax system but also experiences of the ATO Compliance Model itself that made a difference to how it was internalised and operationalised. As one interviewee aptly observed:

People have some resistance to the concept until such time as they personally experience it or see the results.

The interviews supported this assertion time and time again. Some champions may have intuitively reacted 'we already do that' when first seeing the model, but others suggested that only through 'getting in there' had they come to understand it:

I guess it's one of those things that intuitively you have difficulty disputing and we have had that response right through when we have been publicising the model in the ATO. People are saying 'yes, we already do that' and I suppose that demonstrates our superficial understanding of what it was really about, and I suppose my initial views were that it wasn't that much different to what we were doing, but the more I explored it and the more I sought to understand it, the more I realised how we weren't really doing those things at all. We were imposing our own will on the market segments that we had created rather than understanding their needs. And instead of looking at what *they were* doing we were looking at what *they should* be doing.

Even those who were sceptical when first seeing the model had their opinions altered when they had worked with the model in their everyday practices:

My first reaction was 'what's this shit?', not in terms of what the model was trying to say, it was just the language, it was in academia. It wasn't until we started using it at the first conference, when we started playing with some of the ideas in it, that I started to understand it. So I guess for a person like me the worst thing to do was to get me to read something about it. The first thing to do is not even tell me that there's a model. Just start doing some things.

Thus, how the Compliance Model was viewed was dependent upon how life experiences in the ATO had shaped individual perceptions of both tax issues and human nature. For example, champions often stated that tax systems are about 'doing the right thing', not only from the taxpayers' perspective but also from the ATO's:

My philosophy is that a big percentage of the taxpayers will do the right thing if you just help them do the right thing.

When asked about the role of the ATO in general, two-thirds of interviewees stated that they believed it was about collecting revenue in a fair and reasonable way, and enabling the government to carry out equitable practices of redistribution:

Yes, we do have a huge social obligation and we have to make a social contribution, so the way we raise revenue has to be a legitimate form – and we fit within social justice, redistribution of wealth.

Half of these respondents also added that the tax system encompassed issues of community ownership, and confidence that the ATO would be fair, just, and listen to an individual's concerns. Indeed, when asked to summarise the strengths of the Compliance Model, just under half said it enabled them to better understand the taxpayers' lives and contexts, enabling them to treat taxpayers more personally, not only with the aim of increasing compliance but also because that is 'how it should be'. This, therefore, was not a neutral or detached position to take on the responsibilities of ATO officers. It was instead one bound up with moral and ethical issues beyond the ambit of simply collecting revenue. The ideas represented by the Compliance Model, being abstract, moral and instantly recognisable, were parts of the champions' worldview. As one interviewee stated:

It just made sense of the world where I live.

Some interviewees even reported that they, or other staff members, had applied the Compliance Model to their personal relationships with great success!

However, this is not to give the impression that all champions were in agreement about the place that morals and values have in the ATO. Some felt that it was essential that staff now bring their values to work with them, and think beyond the office door. Others felt this was a dangerous move, as who judges what is a worthy or right value? Some ATO staff felt justified in trying to 'get' those rich and famous Australians who, in the public eye too, were not paying their fair share of tax, although they were not doing anything illegal *per se*. This was not a tax judgment but a moral one, seemingly based on principles of 'fair play' that are believed to be enshrined in the tax system (see Braithwaite, Reinhart, Mearns and Graham, 2001 for data on public perceptions of tax in Australia). Ultimately it appeared that champions at least hoped the ATO Compliance Model could lead the way through this ethical minefield. That is, by bringing tax administration and procedural fairness together, through encouraging staff to think about the implications of their practices not just from a revenue perspective but also from a contextual one, the ethics of 'fair play' would become a natural part of ATO

behaviour. In short, they could persuade members of the public to pay their tax, rather than having to force them to pay.

Barriers to Action: The ATO and the Structure of Practices

This section considers some possible implications that the champions' ideas may have for future ATO practices. There were without doubt multiple barriers to actualising the ATO Compliance Model, which stem partially from translating it from the abstract into action. These barriers were also caused by staff-management relations, administrative structures and the tax system as a legal entity (see Job and Honaker, Chapter 6, this volume; Shover et al., Chapter 8, this volume). There is also no doubt that champions believed the Compliance Model was good for the ATO and that its use should become more widespread within the organisation. The question was how to translate this good idea into practice.

Lower level staff members did not have the luxury of being able to 'play' with the model in their everyday work, as many of the champions have done to come to grips with it. To make up for this lack of direct experience, some champions believed the way forward was to keep pushing the message of the Compliance Model on staff until they finally 'got it':

I would say people are aware of it and people understand the principles, but need on-going encouragement to continue to do it – because it takes time for these things to become automatic – so we need to keep working at it so that it becomes automatic.

Indeed, this assertion seemed to be pretty realistic, as positive change rarely happens overnight. Other interviewees were more strident, suggesting that staff needed to be *inculcated* and taught to *adhere* to the ATO Compliance Model. This language of submission and erosion should come as no surprise considering the structuring principles that have framed the ATO for so long (Grabosky and Braithwaite, 1986; Boucher, 1993). The ATO has a long history of rigid work practices, of collecting revenue by set means and seeing the taxpayer as the enemy that needs to be outwitted – a mentality that still prevails in some sections according to these interviews (especially audit and prosecution). The ATO Compliance Model ultimately requires that this rigidity be transgressed. This means a change in both attitudes and actions. Some champions suggested that a change in attitudes *was* taking place:

My observation is that our people feel a greater sense of fulfilment and value through management putting faith and confidence in them being involved in the decision-making process.

However, these changes were often reported by champions as not working ‘on the ground’ or ‘in the field’. Those working more closely with field staff suggested that changes were not really happening on a day-to-day basis because:

It doesn’t work within the public service delegated authority type regime very well.

Interviewees were clear that to get over these barriers and have the Compliance Model fully accepted there needed to be a ‘culture’ change in the ATO. This was not an easy task to undertake:

It takes time. You’re stepping over the boundaries a little bit that currently exist and that is a real mind shift, for that to occur.

You do see general support. There’s probably reluctance though, in stretching the boundaries more so than we’ve got at the moment. We need to break down some of those paradigms and say ‘Well, what does it mean for us in the new environment?’, and there needs to be space for that thinking and there also needs to be a level of support to take in that work.

Yet, is it really feasible or possible to talk about changing an organisational culture by getting staff to rethink their values? For one, the literatures on resistance to behaviour change strongly suggest that giving individuals information on a personal and social problem, and expecting them to then simply change their core beliefs, does not work (Prochaska and DiClemente, 1986; Prochaska, DiClemente and Norcross, 1992; Rollnick, 1996; Wardle 1996). That is, telling people to change their values and beliefs is, to all purposes, a non-starter, especially if done in a manner that even hints at coercion and lack of consultation (see examples in Job and Honaker, Chapter 6, this volume).

One of the reasons for this, at an organisational level at least, may be that institutions are not merely constituted through disembodied ethics, which can simply be changed as required. Many professions have codes of conduct, such as those factored into the *Australian Public Service Act 1999*. These pertain to standards of behaviour that are respectful of others and forward best practice, which can be carried out by individuals who do not necessarily hold certain values but who can professionally undertake actions that embody these values. However, having these service values differs considerably from a Chief Executive suddenly proclaiming ‘this is how we are now going to think and react from here on’, in the expectation that all desired change will then follow (in comparison to Pruzan, 2001). In everyday life, and also epistemologically, there is no separation between values and actions. That is, the ‘culture’ of the ATO, which interviewees refer to on many occasions, is embodied and perpetuated through individual and collective routine practices, be it the way officers talk to taxpayers, or the way information is processed.⁴

The champions who *thought with* the ATO Compliance Model were able to see this potential ‘catch-22’. They did not simply call for structures or values to be changed but recognised that they are all inextricably linked in indecipherable complex ways:

I mean the trouble is with an organisation – at a level where you start looking, at the whole people system – everything’s damn well integrated. It’s the identity, it’s the culture, it’s the kind of way that leaders lead, it’s all that stuff. I find that all a bit daunting.

Indeed, daunting it is. A parallel example can be made from the environmental change literature. Some environmental researchers suggest that changing behaviour without changing values is adequate (this is called Applied Behaviour Analysis: see Geller, 1989). A second view is that technology and the processes of widespread ecological modernisation have the answers (see Cohen, 1998). A third approach argues that values of ‘deep ecology’ have to be nurtured before wide-scale environmental improvements can be seen (see Pepper, 1996). The ATO faces a similar issue but on a smaller scale. That is, how to create the widespread acceptance of a new way of thinking and acting that is fundamentally moral? If Giddens is used constructively, it can be suggested that changing practices is the best way forward. As one interviewee suggested:

I think it’s just about keeping it fairly simple to start with. Just starting with some fairly simple sorts of changes. We ran some fairly small pilots that were able to actually demonstrate some changes that it made. I guess it’s about actually making it practical for staff. It just clicks with people. That one message. If you started with that you’ve gone somewhere, you’ve gotten somewhere with it – and then if you come back again and you talk about ‘let’s do something else’, you just get that gradual change I suppose.

Thus, altering practices so that they embody the ATO Compliance Model ideas seems to be the most practicable way forward. This assertion can be supported by research the author carried out into individuals taking part in a sustainable consumption behaviour change program in the UK, called *Action at Home* (Hobson, 2001a, 2001b). Over a six month period, it was found that many participants of *Action at Home* only changed a few small, seemingly mundane practices, such as turning off the taps when brushing their teeth or switching lights off when leaving the room. However, what was significant were the changes in personal outlooks that resulted from participants thinking about the social and environmental implications of their previous habits, and their reconsiderations of the types of attitudes these previous practices embodied. Issues such as water and energy use were brought from the practical to discursive consciousness, making individuals ask themselves why they carried out certain actions the way they did, and what the ramifications of their actions might be. The resultant magnitude of

behaviour change may not appear significant. However, it seemed to leave behind a 'lens of difference'. This means that participants were left with a residual awareness of the issues that *Action at Home* discussed. They had not become converted to being 'green' but had internalised a consideration for the environment that touched and subtly affected the way they viewed the world and their own behaviour.

The same could be argued for the ATO. By altering small practices, ATO staff can experience the Compliance Model in action, and can carry out the principles of the Compliance Model without having it overtly enforced. This is a small but important step forward in getting ATO staff to rethink their practices. It is not about trying to create new values, but rather put into action the ideas of the ATO Compliance Model through small changes to practices.

Examining briefly the processes through which the Compliance Model appears to have made an impact in the ATO supports this assertion. For one, there are the 'above the line' examples, such as embedding it into ATO recruitment strategies. Making the Compliance Model part of staff's everyday thinking is partially a result of these official stances. For example, the need for strong leadership in the ATO was stressed time and time again in reference to making the Compliance Model work (see Bouwen and Fry, 1991; Hooper and Potter, 1999; Job and Honaker, Chapter 6, this volume; Shover et al., Chapter 8, this volume). Yet, there appear to be other processes involved – ones 'below the line' of official managerial practice – that are equally important and hinge upon the ATO Compliance Model being translated into everyday behaviours for staff, either by champions involved in training or through the informal 'mentoring' of staff. As champions were able to think with the model, they clearly saw that the translation process of the model from the abstract into the everyday requires tapping into the knowledge and language of ATO staff, not simply expecting them to jump 'cultures' as the result of one presentation or meeting.

For example, one interviewee talked about how the language of the Compliance Model had been changed to enable it to resonate with ATO staff:

Originally we used to have some delineations within the compliance pyramid that showed education advice here and then audit here and people love to box things so they kind of saw it was a static kind of model. So, when I introduced it to people the first thing you had to do is – when it had that language on it – was take it all off. Let people use their own words and let them write their own words on the model so that then they could be engaged.

Another champion told of how she used stories to translate the model into reality. Through detailing to other staff her own personal experiences of the ATO, in trying to correctly lodge her personal tax returns and feeling that she was treated

as guilty until proven innocent by the ATO, she was able to bring the model to life for staff. In training sessions:

I read them the letter⁵ and they said ‘Oh’. So practically I could say ‘see, this is what’s happening’. So I was able to use that story. That story worked wonders.

The same interviewee later explained why telling stories of actual experiences, using ATO language and processes, works:

But when you actually say in their language ‘well you know when you do blah blah blah procedure? Dah, dah, dah happens’. As soon as you say that, you’ve got them hooked because they think ‘She’s one of us!’.

The importance of making these initial connections with the Compliance Model cannot be underestimated as many champions reported how staff switched off from the model in presentations, saying it had nothing to do with them and their line of work. Therefore:

It’s really about taking it from a model and making it real for people, which was the important step.

Being able to make this initial connection then enabled staff to understand and work with the Compliance Model, to get *into* the model rather than feeling they had this rigid entity into which they must squeeze their work. As one interviewee put it:

Instead of chipping away, these things could just be like a snow-ball running down the hill, it would really feed on itself.

There were signs that a snow-ball effect was happening, as many champions were positive that the Compliance Model was making an impact on the ATO, although there are still many barriers to overcome. The key point to make is that changes were happening through staff using the model, talking to others about it, and seeing its positive benefits for themselves:

When I first went around the country to talk to my teams, I got the same response – ‘It’s just a waste of time. All taxpayers are cheats’. But fortunately when team members actually have gone out and applied the concept or used this strategy, they personally see the result that comes of it. Therefore, there’s a change in mind-set, to be more accepting of the concept.

These can be seen as processes of social learning and social diffusion. Rogers (1995) argues that an individual’s adoption of innovations stems not just from reading about an innovation but from listening to and witnessing how other

individuals in their social network have evaluated the innovation (see Flinn, 1997 for further discussion of social learning). Talk between ATO staff and others, be it informal or formal, is important as change is achieved through communication and negotiation, as well as through simply watching others. This is social learning. The adoption of new ideas can rarely be imposed from the outside (Harrisson et al., 2001) but instead takes place along 'learning-action' networks (Clarke and Roome, 1999), which cut across formal organisational hierarchies and boundaries. This is social diffusion. Thus, bringing the ATO Compliance Model to life is not about individuals singularly adopting the Compliance Model internally and then putting it into action in tandem with others. It is instead a process of 'joint action' (Shotter, 1993a, 1993b), facilitated through different processes of learning.

De Young's (1993) typology of behaviour change processes makes this point. He suggests that both tangible and intangible processes of behaviour change exist. Examples of tangible forms are feedback, material incentives and legal mandates, whilst intangible forms can be direct experience, personal insight, self-monitored feedback, and a sense of confidence and commitment. The point to be taken from this is that adoption of the Compliance Model in the ATO should not be about employing just one of these forms of change. Instead, it requires a mixture of leadership, support, information, policy reworking, personal experience, commitment to change, and broad thinking. The Compliance Model champions appear to embody and encompass this broad array of behaviour change processes, enabling them to think with the model, and offering interesting insights into how change might be forwarded in organisations such as the ATO.

Conclusion

This paper has sought to address why certain individuals in the ATO can be considered Compliance Model champions. It has attempted to offer an alternate story from positivist approaches, by examining how these individuals talked about the ATO Compliance Model and its place in their lifeworld. Through this 'below the line' approach the themes of experience, social learning and interaction have emerged as positive aspects of change. Yet the departing message of this research should not be read as advocating all tax staff adopt 'touchy-feely' approaches, as several interviewees put it. The ATO has to administer tax laws across a large and diverse country, a task that requires procedures and systems able to cope with vast quantities of information and assessments. The messages are rather that the lifeworld of many tax officers is such that the Compliance Model would not have immediate resonance in relation to their everyday experiences. Thus, the process of translation is important. Often this translation is believed to involve either changing the wholesale 'culture' of the ATO or turning the Compliance Model into a step-by-step rulebook. This research advocates a more middle-ground approach

from the lessons the champions have to offer, by examining how small practices embody the central tenets of the ATO Compliance Model. As a result, it encourages the taking of a gradual, iterative approach to change.

This research can also reflect on implications for how taxpayers are treated. In the spirit of reflexivity, it is hoped that organisations like the ATO might conclude that their own staff's rejection or disengagement from the abstract form of the Compliance Model might give some insight into how the taxpayer struggles with tax returns. Do tax officers speak to the 'world where they [taxpayers] live'? Why should the taxpayer comply with a set of regulations or practices that do not take into account the constraints and lack of adequate infrastructure in their everyday lives, when some tax officers feel exactly the same way about the Compliance Model? Funnily enough, this argument brings this research full circle, back to the Model itself. The fact that this research supports a 'below the line' approach to encouraging changes in practice can be seen as offering support to the central tenets of the Compliance Model. That is, by understanding the consequences of one's actions and the messages embodied in practices, we can begin to understand and positively affect others' practices and bring them into a more supportive and compliant environment, whether we are talking about tax office staff or the taxpaying community at large.

Notes

- 1 For example, the ATO seeks to maximise revenue through efficient operational structures, similar to private industry. It differs in its role of administering tax law and being directly implicated with issues of procedural and distributive justice.
- 2 Interviews were carried out by members of the CTSI and the Regulatory Institutions Network, Australian National University. Interviewers were Brenda Morrison, Kristina Murphy and Declan Roche.
- 3 BISEP represented the idea that to understand the compliance of an individual or group, one needed to understand the lifespace in which they operated. The initials of this acronym stand for B = Business profile, I = Industry factors, S = Sociological factors, E = Economic factors and P = Psychological factors.
- 4 For example, several interviewees made reference to the way current information technology systems did not allow them to access information required for a 'complete picture' of individual taxpayer's circumstances and history. Yet understanding history and circumstances is at the heart of implementation of the ATO Compliance Model.
- 5 This letter was received by the interviewee from the ATO after she had failed to lodge correctly. The interviewee felt the tone of the letter made the assumption that she was trying to cheat on her tax payments.

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