The Digital Transformation of Public Authorities: Creating an Agile Structure and Streamlining Government Presence Using the Example of Tax Offices

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In the face of unforeseen events and the ongoing digital transformation, public authorities need to find agile concepts to meet the challenges ahead. The requirements for agile action are defined and explained for a tax office and its adjustments. Modern information and communication technologies, decentralised work and leadership and contemporary e-government concepts can lead to organisational advantages and higher efficiency by breaking down strong hierarchical structures and creating an agile environment. An analysis model for examining the supply efficiency of tax offices, taking into account the area of responsibility and the inhabitants to be served, is presented. A median-oriented value was defined as a ‘realistically achievable minimum’ for supply and a ‘(minimum) relation curve’ illustrates the target. The advantages of the digital transformation can be used by digital and agile tax offices because they create opportunities to streamline the presence of the authorities and use potentials to increase the effectiveness of service provision.

Key Words: agile authorities, tax administration, tax offices, digitisation, digital transformation

JEL Classification: H21, H71

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Introduction

Authorities increasingly have to prove themselves in dealing with unforeseen events, such as the financial or refugee crisis and, currently, the coronavirus pandemic. The latter forced the administrations to make digital interaction with citizens possible within a short period of time because contact restrictions and protective measures did not permit visits to the authorities. This forced experiment seems to have succeeded in large parts of the administrations. For public administrations, nothing less than a paradigm shift due to digitisation is imminent in many...
areas. Analogue processes will be supplemented, changed or even replaced by digital solutions. At the same time, the coronavirus pandemic has put the working environment in government agencies to the test and changed it. Location-flexible, mobile working from home is already a widespread method used almost across the board in the various tax administrations in Europe. The German Federal Ministry of Finance notes that this strengthens employees’ personal responsibility and motivation, establishes additional digitally oriented workflows and can streamline processes (Deutscher Bundestag 2020, 4).

Overall, however, there are still considerable deficits in the use of digital technologies in the public sector in many European countries. Germany, for example, ranked only 12th out of 28 EU countries in the Digital European Society Index (DESI) in 2020 and in the UN E-Government Survey (EGDI) 2020, it lost 13 places (rank 25) compared with the year 2018 (rank 12). If the economic performance of the countries were included, Germany would be in an even worse position (Schaëbs 2020). Positive examples in Europe are to be found not only among the Baltic central states; Austria and Belgium also stand out here despite their federalist state structure. An economy as large as Germany, with a very high per capita income, should be much better at digitising its administration because it has the necessary possibilities for investments, tax revenue and procurement structures. For the purposes of this paper, the necessary investments are assumed to be possible in principle and are not examined in detail.

A more digital administration would also improve participation opportunities for citizens and thus promote democracy (Lenz, Witte, and Saebisch 2021, 7). According to a survey, 53% of citizens in Germany believe that the offices and authorities will revert to their old patterns and remain analogous once the pandemic is over (Berg 2021, 12). So this work aims to contribute to supporting the digital transformation of authorities in tax administration by identifying structural changes that can increase agility. It will also examine the number of authorities necessary and so suggest how the structural organisation of tax offices can be streamlined and whether there are limits to this endeavour.

The following research questions can be formulated in this regard:

**RQ1** What changes to the structure would be necessary for a tax office to be able to act more agilely in the face of the challenges in digitisation?
RQ2 What potentials for streamlining the presence of the tax offices do exist, taking into account the responsible area and inhabitants to be served, and what are the limits?

The paper is divided into six sections. After this introduction, the second section describes the determinants for an agile organisation of authorities. The third section presents the methodology used within this thesis to answer the research questions. The fourth section provides answers to research question 1. The fifth section presents potentials from streamlining the presence of authorities and limits and so provides answers to research question 2. The paper ends with a conclusion in the sixth section.

Agile Organisational Structure for Authorities

No fixed definition of agility has yet emerged in the literature. In terms of management, for example, agile action is seen as the ability to better identify key risks, take precautions, and act quickly with clear ideas about development directions (Lévesque and Vonhof 2018, 18). Agile action would also be when organisations try out, look at and adapt, and react as closely and appropriately as possible to the actual situation with all its changes (Lévesque 2018, 164).

However, this mindset or attitude requires suitable framework conditions in the organisation and at management level (Vonhof 2018, 172). Many of the existing explanatory approaches in the literature have in common that it can be spoken of agile when, in the case of change requirements, the action is characterised by adaptability, flexibility, initiative, anticipation and dynamism. Nevertheless, customer centricity and the ability to organise oneself could also be used as benchmarks for management (Steuck 2019, 13). This is likely to be significant in view of the challenges of digitising tax administration and citizens’ expectations of a functioning, digital state.

Agile forms of organisation not only emphasise the use of modern digital tools, but also call for a very fundamental change in work culture (Michl and Steinbrecher 2018, 27) that develops thinking in fixed processes, systems and departments into designing adapted organisation with network-like structures (Lévesque and Michl 2018, 50). In business enterprises, market conditions and customer demands have always required constant adaptability. To this day, administrations in Germany work almost independently of market’s needs, but much more accord-
ing to the system described by Max Weber of strong written rules, standardised work processes and work flows that exist independent of people, according to clear hierarchies and with a functional objective. Proponents see this as the basis for certainty, consistency, continuity, stability of the organisation and facilitated coordination.

However, like all social systems, administration cannot resist the pressure to adapt and change (Steuck 2019, 1), especially since the tax administration in particular must also establish an eye-level status with administrations outside Germany due to cross-border issues. An immobile and inflexible administration is poorly positioned for change processes (Steuck 2019, 31), because instead of a decentralised form of organisation, a typical relationship of superordination and subordination binds the processes of responsibility, decision-making and design with the managers (Steuck 2019, 32). If it were possible to increase the scope for action for employees in the sense of more personal initiative and responsibility, and at the same time to reduce the need for control on the part of managers, the degree of self-organisation of the individual job could increase and thus enable agile approaches (Steuck 2019, 32). In an empirical study within the federal administration in Germany, Steuck was able to identify the main obstacles to establishing an agile culture within government agencies. According to this study, rigid budgetary regulations (63%), fear of change (58%), hierarchical thinking and structure (54%), the need for control (50%), service and collective bargaining law (46%) and, among other things, complex decision-making and approval processes (38%) have a negative impact on the introduction of agile concepts (Steuck 2019, 151).

**Methodology**

A systematic literature review (SLR) was conducted with regard to remote work and leadership concepts, supporting organisational or efficiency advantages through modern ICT and current e-government concepts in order to be able to describe the model of digital and agile tax offices. In this way the extension of already existing assumptions for agile public authorities led to answers for RQ1 with regard to the tax offices.

For answering RQ2, the literature was examined and evaluated for previous models or assumptions. By updating an existing analytical model for the study of the supply efficiency of tax offices, taking into account the responsible area and the inhabitants to be served, statements and values could be updated. For this purpose, data was newly collected.
Agile and Digital Tax Offices

A report by the Scientific Advisory Board at the Federal Ministry for Economic Affairs and Energy (Bundesministerium für Wirtschaft und Energie) states that the backlog in digitisation is due to various forms of organisational failure (Bundesministerium für Wirtschaft und Energie 2021, 24). It remains the duty of the state to digitise its administration as well as the interfaces with citizens as far as possible and to use the savings in bureaucracy, acceleration, time and tax money (Lohmann 2018, 17). This digital transformation in the tax administration must start at various points, which will be presented individually below and will be necessary for a tax office to be able to act more agilely in the face of the challenges in digitisation.

STRUCTURAL ADJUSTMENTS

The structure of the tax administration and the tasks of a tax office are defined by law in Germany and cannot be easily changed due to the federal division. In other countries with a centralised tax administration, the tasks and structure can be more easily adapted by the government, as there is no resistance from individual administrative levels. Tax offices are generally divided into departments, which comprise several areas of work as the smallest organisational units and where decisions are made (Schaebs forthcoming). Thus, in almost every tax office there are postal, business, appeal, tax audit, enforcement and wage tax offices. In practice, however, the rigid organisational structure within a Land means that tax offices should remain comparable from the point of view of the higher authorities, at least to be able to compare quantitative success factors, key personnel figures and approaches in cost and performance accounting. Change processes are therefore not sufficiently supported or even prevented in the sub-authorities.

This lack of willingness to change is also evident in the switch to alternating teleworking, mobile working/home office and co-working formats. Staff management and the current departmental organisation must be rethought. Up to now, the work areas of a department have been physically close to each other, so that managers can fulfil their tasks by means of control and management instruments directly on site. However, these tasks, as well as care and supervision, could also be realised with the help of modern leadership approaches, for example through leadership at a distance (remote leadership), even without the common location as a link (Hermann, Hünecke, and Rohrberg 2012).
A 2020 study at the Zurich University of Applied Sciences (ZHAW) analysed the consequences of distance management during the coronavirus pandemic within the university administration. It generally showed that the organisation was able to cope very well with the changeover (Zirkler, Scheidegger, and Bargetzi 2020, 4), although ‘the importance of hierarchical line management’ decreased and leadership impulses shifted in favour of self-management competences. Among other things, the authors suggest that the safe use of digital tools should be learned and the ‘toolbox’ constantly expanded. Furthermore, the technical infrastructure would have to be expanded and distance leadership anchored in personnel concepts. From hierarchical line management, they demand more courage for distributed leadership in the team as well as for empowerment of the employees in the sense of self-leadership.

Even though the ad-hoc conversion was an extreme situation, the findings can be transferred to distance management in the tax offices. A large part of the employees in the tax offices work in the field, anyway (including tax audits, special VAT audits, external wage tax audits, enforcers, experts), so that those department heads have long since developed appropriate methods of remote leadership. Nevertheless, the state revenue administration should recognise the potentials, promote the extensive use of remote leadership and meet the challenges through continuous training offers and internal administrative evaluations.

A separation into front and back office with simultaneous outsourcing of the back office is also advocated by experts, whereby personal counselling and basic services on site for citizens are retained in the front office. Experts are available in the back office and standardised processes are concentrated.

A tax office of the future could, at least in part, consist of purely digital subject areas, in which various employees have a fixed workstation in the home office only, but are considered virtually as a work area and are combined into completely digital subject areas. The hybrid form of work that has prevailed up to now, consisting of mobile work, semi-mobile work and office-based work, would be effectively further developed in this respect. The current hybrid forms of work, in which employees have a workplace both in the tax office and in the home office (teleworking), require a double technical infrastructure and changing assignments. Spatial and technical efficiency advantages could only be achieved if the principle that every employee has a personal workstation in the office building is abandoned in the sense of digital transformation. In this way, a change
towards an agile work culture could be achieved by dissolving strictly hi-
archical structures and demanding strong self-organisation, which in
turn also promotes agile thinking and action among employees. The cen-
tralisation of tasks at certain tax offices could also increase the possibili-
ties for savings by allowing employees to build up specialisation competen-
tces by processing similar procedures and by achieving economies of
scale and synergy effects. The extent to which fewer departments need
to be formed and thus fewer managers are needed also depends on the
structure, especially the scope of tasks and the number of taxpayers to be
administered.

**Digital Taxation Procedure and Automation-Friendly Laws**

The implementation of fully computerised processing procedures in tax
administration, especially in the tax offices, is the prerequisite for modern
e-government offerings in tax administration and corresponding added
value for citizens. Numerous proposals for the use of specific digital tech-
nologies, such as machine learning and artificial intelligence in the tax-
aton process have already been made in the literature. The exchange of
data at EU level has been expanded and supplemented by information
obligations for certain industries as well as operators of electronic plat-
forms. Therefore, the amount of data to be processed by the tax admin-
istration will grow exponentially in the future. The mass data to be pro-
cessed will present the tax authorities with considerable challenges. With-
out sufficient technical support, they will not be able to cope with this
task. Rather, the tax administrations will have to relieve the – prospec-
tively reduced – staff of routine tasks by means of electronic systems in
order to deploy them in a targeted manner where technology cannot (yet)
provide support. One model for the full-scale digitisation of the taxation
process was developed by Peuthert et al. (2021). It connects the existing
and still required data for intelligent use and shows the advantages for the
tax offices.

In order to be able to use more innovative technologies in the tax-
aton process, it will be crucial, among other things, for tax laws to cap-
ture the reality of life, but also to be automation-friendly and digitally
suitable. Interdisciplinary cooperation between IT experts, people from
professional practice and lawyers is therefore needed. A digital taxation
process and the successful use of ICT in the taxation process can help
administrations to respond agilely, that means more flexibly and dynam-
ically, to challenges in the future. This has been shown, for example, in
the digital application and payment of coronavirus aid by the German administration.

**Digital Culture and Understanding**

If analogue and digital processing options exist in parallel, there is a danger that employees will shy away from the still unknown, digital path out of habit or simplicity. In this respect, the emergence of a ‘digital culture’ in the administration would be desirable, in which the digital solution should be preferred in the sense of a ‘digital-first approach’. Digitisation will change professions and individual activities. The administration must proactively lead the way here and empower its employees for the digital transformation. For the tax administration, Peuthert and Schaebs (forthcoming) have described a modular and consecutive qualification with regard to the digital transformation. The focus is on learning a strong application methodology in order to be able to adapt agilely to the complex, rapidly changing tax law at any time. At the same time, networked thinking in the sense of an agile process understanding instead of a silo approach is to be strengthened. Learning is stretched and enables a deeper understanding and the emergence of digital soft skills. Furthermore, all approaches should be accompanied by appropriate change management tools and people should receive training that also enables them to acquire future and digital skills.

**Potentials from Streamlining the Presence of Authorities and Limits**

In the tax administration, the enormous potential of digital administrative processes to increase efficiency could principally benefit both citizens and the administration to the same extent (Schaebs forthcoming). At the same time, the question arises as to whether the reduction in administrative workload, for example the elimination of simpler tasks and the acceleration of processing procedures, will lead to a reduction in the number of employees or infrastructure required. However, it is already certain that the changes in the organisation of structures and processes due to the enormous increase in mobile work concepts and implementation of ICT will make some of the office space held by public authorities obsolete. Currently, there is still a tendency for tax offices to be located as close as possible to citizens. A relocation to rural areas, a closure of tax offices or downsizing of buildings is not yet taking place. However, recently Kulicke (2020, 58) came to the conclusion that it would not be
problematic if tax offices withdrew from some areas. According to the experts, a stationary presence could rather be limited to personal counselling centres. A citizen survey for 2019 and 2020 in Germany (Freistaat Sachsen 2021) reveals the attitudes of citizens. According to the survey, only 13% of respondents seek contact with their local tax office in person. Contact is made by telephone by 32%, by letter by 7%, by email by 24% and via the online channel ‘My Elster’ by 21%. Overall, 68% said they had not had any personal on-site contact with their tax office within the last three years. The locally poorer accessibility (poorer connection by public transport or further distance) does not lead to dissatisfaction among the interviewees and is thus of below-average relevance. Similar results are also provided by the survey about different living situations in 2019 from the German Federal Statistical Office for the area of tax returns (Statistisches Bundesamt 2019). In the following, an analysis of the supply of the area and inhabitants will be used to examine the potential for reducing the infrastructure to be provided and to find an optimal ratio considering the survey results.

Streamlining the Infrastructure and Optimisation of Supply Efficiency

In order to be able to analyse a streamlining of the structures, the number of existing tax offices must be compared over a period of time and the area served and the number of inhabitants or population density served must be included. Such an analysis was carried out under the leadership of Prof. Dr. Joachim Hesse for the tax administration in Germany in the 2006 report on the reform of the sovereign administration (Hesse, Götz, and Schubert 2007, 77). For this purpose, the values for the year 2021 can be newly collected and compared.

Table 1 provides an overview of the federal states selected by Hesse, Götz, and Schubert (2007), each of which has its own tax administration in Germany. At the same time, the changes in the number of tax offices, the population size and the supply situation are visible. The supply situation is measured in two quantities, on the one hand how much area each tax office is responsible for and on the other hand how many inhabitants each tax office is responsible for. This results in an observation period of 15 years, during which mainly IT cooperation and automation within the tax administration were built up. The last five years have significantly improved the digitisation of the taxation process with the introduction of legal foundations and the use of digital procedures. Therefore, in the
Table 1 Changes and Developments in the Tax Administrations of the Länder

<table>
<thead>
<tr>
<th>Länder</th>
<th>Year</th>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
<th>(4)</th>
</tr>
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<tbody>
<tr>
<td>North Rhine-Westphalia</td>
<td>2006</td>
<td>18.1</td>
<td>137</td>
<td>531</td>
<td>132,117</td>
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<tr>
<td></td>
<td>2021</td>
<td>17.9</td>
<td>137</td>
<td>525</td>
<td>130,657</td>
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<tr>
<td>Bavaria</td>
<td>2006</td>
<td>12.4</td>
<td>82</td>
<td>176</td>
<td>151,220</td>
</tr>
<tr>
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<td>2021</td>
<td>13.1</td>
<td>76</td>
<td>186</td>
<td>172,368</td>
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<tr>
<td>Baden-Württemberg</td>
<td>2006</td>
<td>10.7</td>
<td>65</td>
<td>299</td>
<td>164,615</td>
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<tr>
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<td>2021</td>
<td>11.1</td>
<td>65</td>
<td>311</td>
<td>170,769</td>
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<tr>
<td>Lower Saxony</td>
<td>2006</td>
<td>8</td>
<td>68</td>
<td>168</td>
<td>117,647</td>
</tr>
<tr>
<td></td>
<td>2021</td>
<td>8</td>
<td>63</td>
<td>168</td>
<td>126,984</td>
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<tr>
<td>Rhineland-Palatinate</td>
<td>2006</td>
<td>4.1</td>
<td>26</td>
<td>206</td>
<td>157,692</td>
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<td></td>
<td>2021</td>
<td>4.1</td>
<td>22</td>
<td>206</td>
<td>186,364</td>
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<tr>
<td>Schleswig-Holstein</td>
<td>2006</td>
<td>2.8</td>
<td>18</td>
<td>177</td>
<td>155,556</td>
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<tr>
<td></td>
<td>2021</td>
<td>2.9</td>
<td>17</td>
<td>184</td>
<td>170,588</td>
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<tr>
<td>Brandenburg</td>
<td>2006</td>
<td>2.5</td>
<td>17</td>
<td>84</td>
<td>147,059</td>
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<tr>
<td></td>
<td>2021</td>
<td>2.5</td>
<td>13</td>
<td>84</td>
<td>192,308</td>
</tr>
<tr>
<td>Saxony-Anhalt</td>
<td>2006</td>
<td>2.5</td>
<td>21</td>
<td>122</td>
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<tr>
<td></td>
<td>2021</td>
<td>2.2</td>
<td>14</td>
<td>108</td>
<td>157,143</td>
</tr>
</tbody>
</table>

Notes: Column headings are as follows: (1) inhabitants in mio., (2) tax offices (abs.), (3) population density (inh./km²), (4) inhabitants per tax office, (5) area in km² per tax office. Based on data from Statistisches Bundesamt (https://www.destatis.de) and Bundeszentralamt für Steuern (https://www.bzst.de).

Following, an improvement in the supply situation is assumed if, in view of the developments in automation and digitisation, the efficiency potentials in terms of area and population are exploited by the tax offices in the best possible way.

The states of Saxony-Anhalt (33.33%) and Brandenburg (25.53%), as well as Rhineland-Palatinate (15.38%), have implemented the streamlining of their structures best over the period. Baden-Württemberg and North Rhine-Westphalia have not reduced the absolute number of tax offices. The other German Länder have only made a small reduction, which is below average in view of the long period and the existing potential. However, some of the federal states had already significantly reduced the number of tax offices by 2006, for example Baden-Württemberg (Hesse, Götz, and Schubert 2007, 44).

Figure 1 graphically illustrates the developments in the respective tax
administrations of the Länder in the period under consideration from 2006 to 2021. According to this, the majority of the countries were able to improve the effectiveness of supply compared to 2006 by reducing the number of tax offices; in 2021, more area per tax office (y-axis/ordinate) and more inhabitants per tax office (x-axis/abscissa) can be supplied. This could be linked to automation and digitisation, because these speed up work processes and thus increase the efficiency of the tax offices. An equal number of employees could thus take on more tax cases and concentrate on core tasks.

Only two federal states have not used the efficiency potential at all. Baden-Württemberg has not changed the number of tax offices, but since the number of inhabitants has increased, this results in a slightly better supply situation (tax office per inhabitant). North Rhine-Westphalia has a slightly lower number of inhabitants, but the number of tax offices has remained the same, resulting in a slightly worse supply situation (tax office per inhabitant). Two Länder (Lower Saxony, Schleswig-Holstein) show only a slight improvement, due to only a slight reduction in the number of tax offices with a simultaneous change in the number of inhabitants.

The dotted line is the result of calculating the median number of inhabitants served by each tax office. Based on the result, it can be assumed that each tax office would basically be able to serve 170,000 inhabitants (median). This median is considered a ‘realistically achievable minimum’ in the following analysis and thus forms a lower threshold.

Looking exclusively at the situation in 2021, figure 2 shows the relationship between the area served per tax office (y-axis/ordinate) and the existing population density (x-axis/abscissa). It shows the typical tension:
with a low population density, a tax office has to cover more area, with increasing population density, the individual unit has to cover less area.

Taking into account the median determined above, a ‘(minimum) relation curve’ can be calculated. Länder that lie on or above this curve have already been able to implement an appropriate level of efficiency. This means in these states that each tax office services at least 170,000 inhabitants (Bavaria, Baden-Württemberg, Brandenburg, Rhineland-Palatinate, Schleswig-Holstein). All of the states that are below the trend curve are not exploiting their potential and can optimise the supply (Lower Saxony, North Rhine-Westphalia, Saxony-Anhalt). The large arrow symbolises that this can only be done by supplying more inhabitants, which automatically results in a larger area.

Taking into account the value of 170,000 inhabitants to be served per tax office, which is defined as a ‘realistically achievable minimum’ on the basis of the median, for the population figures of the Länder in 2021, results in a new number of necessary tax offices. This can be compared with the existing tax offices in 2021. In this way it can be determined that the savings potentials exist for Saxony-Anhalt (1 tax office), Lower Saxony (16 tax offices), and North Rhine-Westphalia (32 tax offices). Only when the number of tax offices in these states is reduced accordingly, would they be on the curve and the supply situation would be on trend in relation to the other states.

**Organisational and Legal Limits**

Since the tax administration, at least in Germany, does not provide basic services for the citizens, i.e. it is not part of the services of general interest,
but is a pure sovereign administration, the government is relatively free to determine the scope and the structures. At the same time, however, there is also a claim of the people or the general public to a functional capability and the fundamental existence of state structures in the sense of a functioning tax enforcement. If, despite the use of ICT and possible smaller contact points in the cities, neither the digital nor the physical accessibility were given, for example, without opening or service hours for information and necessary help, problems would arise with the legitimisation of this state power (executive power). For this reason, structures should remain in place for possible cases of hardship and possible public traffic, but ideally they should be optimised in the sense of the modulation described above.

The digital transformation can only succeed if it is accepted by both the employees within the administration and the citizens. Here, there would be a danger that digitisation would not be perceived as support but as a burden. And public authorities in rural areas have so far provided secure and relatively well-paid jobs; a reduction in presence could lead to the fear of jobs being lost. It is therefore imperative that decisions be transparent and comprehensible. Changes must be actively and inclusively accompanied politically. After all, the administration must ultimately provide for the citizens of the state and acts on behalf of the people.

Conclusion

The organisational design of the digital transformation of its authorities ultimately remains the task of the state and is prioritised and pursued very differently with regard to the scope, intensity and speed of changes. In any case, there is room for manoeuvre in the structural and procedural organisation of the tax administration, which forms the starting point for this work. Agile principles could enable the administration to better respond to future challenges such as cross-border and international circumstances, complex corporate structures, taxation of digital business models, etc. As an answer to RQ1, with structural adjustments, a digital taxation process and automation-friendly tax laws, as well as the creation of a digital culture and understanding, the necessary agility can be increased. It was shown that there is an area of tension between providing services of general interest to citizens and, on the other hand, efficiency and cost savings. It is not only about the acceptance of digital solutions, but also the acceptance of no longer having a personal contact nearby in case of doubt. Even if hardly anyone uses it, citizens know they could.
Concerning RQ2, the potential for reducing the number of authorities by streamlining structures could be shown by analysing the area and number of inhabitants, using Germany as an example. It can also be transferred to other countries. At the same time, a possibility for adaptation was shown. In addition, limits for this streamlining initiative were shown. The figure calculated for reducing the number of tax offices is only a theoretical reduction, but the local particularities must be taken into account in the implementation, which was not done here in the theoretical consideration. The results should therefore be relativised accordingly during implementation.

This calculation model could also be applied to other European countries and is not only restricted to Germany. However, the ratios calculated here for RQ2 are not valid everywhere and should be adapted and proofed. Collecting data from other countries and applying the model to that data and then comparing it with the data presented here would require considerable effort and must therefore be part of another research project in the future.

Within this framework, it was not possible to investigate the negative effects of telework and leadership and the associated change in work culture or the impact on people’s perceptions of care in rural areas. This should be the subject of further research to better assess the practicality of the model presented here. In order to be able to take appropriate follow-up measures, it is advisable to evaluate the approaches described here after their implementation by the tax administrations. The change processes described here can also have a negative impact if they are not accompanied appropriately. The framework conditions necessary for this have only been addressed in rudimentary form and require further investigation.

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