



## Taxing you is tiring me out: Emotional labor and job performance among local revenue collectors in Thailand

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### Abstract

In a cash-based economy, local governments depend on local tax collectors non-professional employees who wander in neighborhoods to collect cash as tax payments from local residents. Their encounters, nonetheless, may not always go smoothly. Despite being mentally exhausted, local tax collectors must effectively exert emotional labor the management of feelings to create preferred facial and bodily display to maximize local revenue. Most studies on emotional labor focus on professional occupations in developed countries. Hence, through a process-tracing method, this study qualitatively inquires the causal sequence of emotional labor and job performance of local revenue collectors in Thailand. Fifteen in-depth interviews were conducted and a constant comparative method was applied to analyze the interview data. The results offer a preliminary causal process of emotional labor and job performance, underscoring the existence and the relationship between emotional labor on performance. Particularly, general tax knowledge among the residents and revenue collectors' local knowledge can simmer down the intense encounters and lower the levels of emotional labor. In the case of surface acting, the revenue collectors can seek support and professional advice from the online network of the local revenue administration to surpass those intense encounters without jeopardizing the revenue-generating performance. Meanwhile, the revenue collectors' local knowledge leads them to perform deep acting and provide tax education to the local residents, which eventually boosts their willingness to pay local taxes. This study recommends that local policymakers include emotional labor training into their organizations' performance improvement platforms. It also discusses methodological limitations and future research directions.

**Keywords:** *emotional labor, process tracing, revenue collection, taxation, performance, local public finance*

### 1. Introduction

In a cash-based economy, local governments in rural areas are largely dependent on local tax collectors nonprofessional employees who wander in neighborhoods to inform local residents of their tax dues, service charges, or fees, collect cash as tax and fee payments from the residents, and eventually make revenue collection reports back to their finance department heads as a part of revenue budgets. The encounters between these revenue collectors and local residents may not always go smoothly, especially during the economic downturn resulting from the COVID-19 pandemic. Despite, mentally exhausted, the local revenue collectors must perform emotional labor the management of feelings to create publicly facial and bodily display intended to produce a particular state of mind in others (Hochschild, 1983) to maximize their local governments' revenue and to minimize overdue payments. Most studies on emotional labor involve such professional occupations or experts as teachers (Schwarzer, Schmitz, & Tang, 2000), attorneys, cops (Maynard-Moody, & Mushenno, 2003), physicians, nurses, correction officers (Mastracci, Newman, & Guy, 2010) who directly deliver public services to public organizations' clients or local residents (i.e., education, public health, and public security) in the developed countries, particularly the US. In other words, a research gap exists in extant Public Administration research because related studies have inadequately investigated the emotional labor that the non-professional and low-ranking public employees experience and rarely applied this concept to understand emotional labor under the context of developing countries.

This exploratory study, therefore, aims to fill such a research gap by describing the emotional labor performed by the local revenue collectors in a developing county and explaining whether and how it leads to local revenue generation. It concentrates on the local revenue collectors in Thailand since there has been a limited number of studies investigating emotional labor in such occupational groups (Sutton, 1991) and a

developing country in the Southeast Asian region (Tamronglak, 2019). In particular, it asks the following research questions:

- 1) What kind of emotional labor are the local revenue collectors performing routinely?
- 2) How is emotional labor associated with revenue-raising performance?

## 2. Objectives

- 1) To provide a thick description of emotional labor the nonprofessional public employees experience and how they manage it daily while keeping a high level of revenue-raising performance
- 2) To identify additional causal mechanisms of a causal process of emotional labor and its outcomes under the context of a developing country
- 3) To inform the policymakers in the developing countries of how to recognize and promote emotional labor management in a way that possibly enhances the revenue-raising performance among local government employees

## 3. Materials and Methods

Since emotions and emotional labor are of people's subjective experiences, this study applies a qualitative approach to unpack the interrelationships among the local revenue collectors' occupational lives, activities, situations, and circumstances (Leavy, 2017). Specifically, the process tracing methods were chosen to develop the causal process and identify possible causal mechanisms of how emotional labor leads to revenue-raising performance under the particular occupational and spatial contexts previously mentioned (Collier, 2011). A process-tracing method centers on the abductive logic that builds an inference from both deduction and induction or analytics and empirics respectively (Van de Ven, 2007; Bennett, & Checkel, 2014). While the latter component is based on empirical data discussed later in the result section, the first component largely depends on theory construction or insight into prior knowledge and its diagnostic evidence (Collier, 2011; Mahoney, 2015).

### 3.1 Conceptualization, Conceptual Framework, and Propositions

Three groups of related concepts and studies were focused here emotional labor, a causal sequence highlighting a process of casual mechanisms relating emotional labor to performance (from antecedents, mediators, and outcomes), and previous studies identifying and explaining the sequential mechanisms and the associations between emotional labor, mediators, and individual performance.

**Emotional labor:** Generally, emotional labor is the management of feeling to create a publicly facial and bodily display, which usually results in suppressing or inducing one's feelings that are not always pleasant, and occasionally require employees to employ a series of emotive strategies and techniques to regulate their emotions (Hochschild, 1983). These strategies and techniques can be categorized into two groups surface acting and deep acting.

- 1) Surface acting occurs when frontline staff members regulate, modify, and possibly pretend to have particular appropriate emotional expressions or outward displays without altering their inner feelings while reacting and engaging to a given situation (Cheung, & Tang, 2010; Hsieh, 2019; Roh, Moon, Yang, & Jung, 2016). Examples of surface acting include faking a smile or feigning cool and confident gestures when dealing with difficult customers.
- 2) Deep acting occurs when frontline employees modulate or elicit their inner feelings or feel underlying emotions corresponding to align with the expressions their organizations prefer, (Nixon, Yang, Spector, & Zhang, 2011; Noor, & Zainuddin, 2011). For instance, despite being mentally exhausted, a social worker always appears to be cheerful toward orphans because she or he believes that this can radiance positivity and make a huge difference in the orphans' lives (Guy, Newman, & Mastracci, 2008).

Under the context of public administration, the frontline public employees often interact with citizen customers while delivering such public goods and services as health care, education, emergency services, social work, and law enforcement (i.e., correctional measures and rehabilitation and police interrogation). As a result, appropriate displays of feelings become indispensable for quality interactions between public employees and citizen clients and determine individuals' job performance as well as an everyday

performance of any public organizations and how well these organizations can achieve their goals (Ashforth, & Humphrey, 1993; Guy, Mastracci, & Yang, 2019).

***A causal sequence of emotional labor and job performance:*** Generally speaking, every event in the workplace (especially one where employees feel they are treated unfairly) directly has an impact on employees in terms of their emotional reactions, feelings, and behaviors (Simillidou, Christofi, Glyptis, Papatheodorou, & Vrontis, 2020; Rupp, & Spencer, 2006). However, allowing interactional mistreatment to spawn negative feelings and later unleash anger via undesirable reactions towards customers or clients is not the best way to accomplish both individual tasks and organizational goals. Consequently, reaching high levels of both individual and organizational performance, organizations often make employees respond to those unfair treatments with appropriate displays of feelings. This type of appropriate feelings employees are expected to perform is called an organization display rule which ensures that an employee suppresses the undesirable emotions and only expresses the desirable ones (Holman, Martinez-Iñigo, & Totterdell, 2008; Allen, & Augustin, 2021). Other organizational measures and supports are also in place; for instance leadership, team support, competency-building and training programs, and a supportive work environment. Meanwhile, each employee applies self-regulation of emotions and reactions through emotional intelligence and emotional labor as previously explained. Other individual characteristics such as gender and work experience also mediate the negative impacts of those unfair treatments on job performance. The sequence of all related affective activities here can be broadly summarized by the feedback loop(s) of action or, under this context, the emotion-related management of negative input to eventually offers positive output (Diefendorff, & Gosserand, 2003; Klein, 1989).

***Empirical findings:*** Based on previous studies on emotional labor, this article explains the causal sequences of emotional labor and job performance as follows.

1) The citizen-state interactions: Under the context of policy implementation and service delivery, policy designs can elicit citizens' attitudes, perceptions, and expectations of states and, as a result, determine the nature of encounters between the frontline public employees and customers or clients, which is called citizen-state interactions (Jakobsen, & Mortensen, 2016; Moynihan, Herd, & Harvey, 2014; Nisar, 2018), can incite negative feelings among the first party and require the emotional strategies and techniques later in the process.

2) Emotional dissonance: Often, there is a discrepancy between how a frontline employee feels and how he or she is expected to feel according to a certain display rule they believe to exist (Kammeyer-Mueller et al. 2012; Nguyen, Groth, & Johnson, 2016), which triggers emotional labor, taking two forms surface acting and deep acting explained earlier.

3) Emotional regulation strategies or emotional labor: Surface acting is usually negatively associated with job performance (Hülshager, Lang, & Maier, 2010; (Hur, Shin, & Moon, 2020; Lively, 2013). For instance, public school students can detect emotional inauthenticity from surface acting performed by trainee teachers in German public schools who engage in surface acting. The students negatively perceive this fake effective delivery of their trainee teachers, resulting in the teachers' relatively low score on teaching performance (i.e., their classroom interactions become unpleasant and mundane and teaching style is not perceived as friendly and warm) (Hülshager et al., 2010). On the contrary, deep acting often shows positive consequences on individual and organizational performance (Lee, 2021; Lee, & Kim, 2020; Liu, Prati, Perrewé, & Ferris, 2008). Specifically, despite emotional exhaustion, deep acting has positive ramifications on work outcomes in the long run by buffering the employees against negative emotions and ego depletion (Hur et al., 2020). For example, hotel employees who truly prefer to work in service organizations frequently emotionally invest in and are attentive to interactions can deliver excellent hotel service to the customers (Lee, & Kim, 2020).

4) Job performance: There are three components of job performance by each frontline employee especially in public organizations task performance, service performance, and relational performance. Under the revenue collection's context, task performance shows how well one can deliver the taxing service for which he or she is responsible. The relevant performance indicators include several taxpayer registrations, revenue levels, overdue tax payment, reduction of tax compliance cost, to name a few (National Audit Office of the United Kingdom, 2008). However, during the citizen-state interactions, public employees are also expected to actively promote equity, transparency, responsiveness, as well as other democratic outcomes

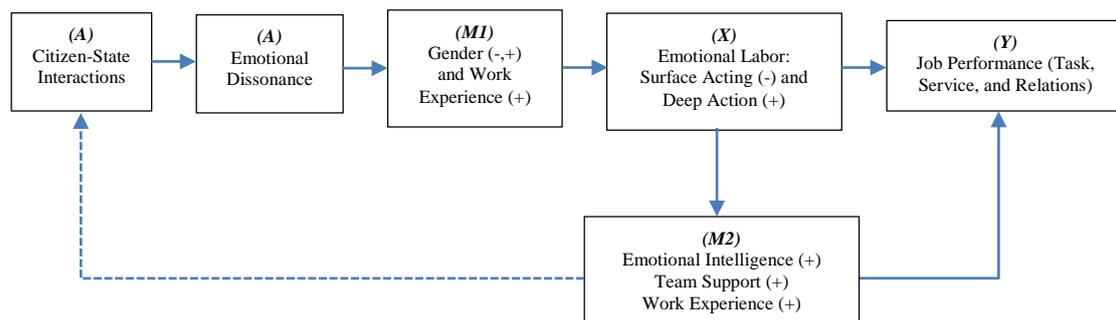
(Boyne, 2002; Bozeman, 2013; Brewer, & Walker, 2009). Additionally, through emotive work, human relations, and communication skills during such interactions, a frontline employee can build or strengthen good relationships between his or her taxing organization and its citizens or taxpayers (Erickson, & Ritter, 2001; Mastracci, Newman, & Guy, 2006).

5) Mediators of emotional labor and job performance: Several intervening factors moderate the negative impact emotional labor has on performance. The frequently discussed mediators include gender, team support, emotional intelligence, and work experience. According to the Gender study in the US federal and subnational governments, a female employee is expected to be cordial, tender, and supportive during the citizen-state interactions so that they must engage in these emotions to reach high-performance levels (Yang, & Guy, 2015; Bishu, & Heckler, 2020; Meier, Mastracci, & Wilson, 2006). Note that most interactions between a frontline employee and a customer go through two feedback loops or more before ending with a certain outcome (or performance in this context).

Some mediators are involved in this type of citizen-state interaction. For example, a nurse is highly likely to offer support if he or she witnesses that his or her teammate performs deep acting (Becker, Cropanzano, Van Wagoner, & Keplinger, 2018). It significantly reduces the turnover intention that makes the employees stay on the tasks more and tends to result in desirable performance. Besides, emotional intelligence is the ability to accurately sense and constructively control one’s emotional state, to sense the emotional state of another person, and as a result, to respond in a way that elicits desirable behaviors (Liu et al., 2008; Guy, & Lee, 2015). This social skill assists Chinese employees in public organizations to correctly detect interpersonal emotional cues and select the most appropriate emotional strategies to enhance his or her performance and to accomplish the individual and organizational goals (Simillidou et al., 2020; Ma, Silva, Trigo, & Callan, 2020).

The final mediator here is work experience that is positively associated with high levels of job performance. Particularly, a frontline volunteer in a nonprofit organization with many years of volunteering experience tends to feel less distressed and mentally exhausted while interacting with customers or clients (Allen, & Augustin 2021). They can perform either surface acting or deep acting, which is a part and parcel of quality service delivery. Their polite and cordial displays smooth the conflicting interactions and eventually lead to the preferred performance.

**Conceptual framework:** Based on both the relevant concepts and the previous studies on emotional labor and job performance, the conceptual framework (Figure 1) summarizes the hypothesized causal sequence from antecedents and mediators to the outcome of emotional labor (job performance).



**Note:** (A) = antecedent, (M) = mediator, (X) = causal factors, (Y) = outcome, (-) = negative association with outcome, (+) positive association with outcome, → = casual sequence, and -.-> feedback loop and casual sequence

**Figure 1** The causal sequence and hypothesized associations between antecedents, mediators, and outcome of emotional labor (job performance)

**Propositions:** Given that local revenue collection is one type of service by a public organization, the details in Figure 1 can broadly offer the propositions to the research questions as follows.

*Proposition 1: The local revenue collectors must perform both surface acting and deep acting during the citizen-state interactions*

*Proposition 2: Deep acting is positively associated with revenue-raising performance, but surface acting is negatively associated with such performance. Meanwhile, work experience, emotional intelligence, and team support are associated more with deep acting, resulting in enhanced job performance.*

### 3.2 Methods

Applying a process-tracing method, this exploratory study qualitatively investigates the causal sequence using causal process observations (observations on contexts, process, or mechanisms) to evaluate prior explanatory propositions as well as to provide alternative means of the causal relationship of interest (Collier, 2011; Bennett, & Checkel, 2014). As a qualitative study with a process tracing, this section elaborates research design, case study and sampling, data collection, and data analysis as follows.

**Research design:** This study applies a theory-guiding process-tracing method as an overarching approach to understanding the causal process of emotional labor and job performance. A process tracing is a temporal and causal analysis of the sequence of events that constitute the causal process which must be theoretically and operationally conceptualized in detail with references to previous theories and related studies (Falleti, 2016). On this ground, the research design for a process-tracing method is abductive reasoning in which logical conclusions are drawn from both deduction and induction (Bennett, & Checkel, 2014; Van de Ven, 2007).

For a theoretical component or deductive reasoning, the previous section thoroughly reviews related theories, conceptions, and previous studies. Then, it offers a theoretical framework identifying antecedents, causal factors, mediations, and outcomes of emotional labor as well as how these variables are possibly interrelated and positively or negatively associated (Collier, 2011). Additionally, as a part of the theory-guided process-tracing method, propositions based on the conceptual framework are set to guide data collection specifically through the causal process observations (Falleti, 2016; Collier, 2011). For operational competence or inductive reasoning, this study centers on the data collection methodologically based on the causal process observations. The data collected in this study should be able to present good snapshots at a series of specific moments on how emotional labor leads to job performance (Collier, 2011). Eventually, with both deductive and inductive reasoning, the research results from a process-tracing method are presented via a causal process, incorporating an extensive process (the empirically key variables) and an intensive process (the causal interrelations among those key variables) (Falleti, 2016; George, & Bennett, 2005).

**Case study and sampling scheme:** As mentioned earlier, the emotional labor performed by nonprofessional public employees in a developing country has been inadequately explored. Therefore, this study serves as a heuristic case study that attempts to identify new variables, hypotheses, causal mechanisms, or causal paths by concentrating on the new group of participants whose expertise is relatively low but emotional labor performed is high (George, & Bennett, 2005). Note that tax collection is a unique service in that it does not directly offer any benefits to citizens. These tax collectors usually wander from one household to another either campaign or collect tax dues. See Table 1 which details how local revenue collectors do their job, the work context, and work roles that justify the possibly high levels of emotional labor (Morris, & Feldman, 1996).

To represent and highlight what is descriptively normal or average in terms of job performance in Thailand, this study selects and qualitatively collects related data from the typical cases from Thai localities (Miles, & Huberman, 1994; Gerring, 2017). Given that a per capita income can reflect an overall level of economic development, it signals the standard of living, the quality of life of the population, and the main economic activities in a particular area. These aspects, to some extent, determine the constructs of this study's interest the education level, the nature of interactions among residents (providing that most of the local revenue collectors are the local), and the level of local revenues the subnational governments can collect. These three local characteristics are thus conceptually related to task performance, service performance, and relational performance. As a result, this study samples the localities which statistically presents the average of the Office of the National Economic and Social Development Councils' 2019 gross provincial product (GPP) per capita, 172,789.92 Baht (or \$5,252.93 on July 30, 2021, as 32.894 Bath is equal to 1 USD) with the standard deviation of 158,695.55 Baht (\$4,824.45). Table 2 shows the sampling frame of typical cases of

job performance among local revenue collectors in the seven provinces (approximately 10 percent of totally 76 provinces in Thailand), whose GPPs per capita are the closest to the calculated mean.

**Table 1** Dimensions of Emotional Labor performed by Thailand’s Local Revenue Collectors

Dimension	Related Work Roles	Relatively High Levels of Emotional Labor
Frequency of interactions	Daily interactions with taxpayers, campaigning, and collecting several types of revenues (usually costing less than \$2 per transaction, in total about 1,000 transactions per local revenue collector)	The requirement to build affective bonds of liking, trust, and respect despite the irritation and confusion of newly implemented property tax shared among taxpayers
Attentiveness	Most of the time, feeling persuasion, enthusiasm, cheerfulness, detachment as well as coercion is required in a quite long encounter with each taxpayer especially when wandering in the neighborhoods	Uncertainty and unpleasantness during such encounters demanding emotion management to successfully convince each taxpayer to pay their tax obligations
Variety of emotions required	A variety of emotions as well as neutral demeanors ranging from cheerfulness, politeness, ignorance, to toughness necessary for taxing service	A wide range of work roles demanding revenue collectors exerting different types of emotions for long work hours per day
Emotional dissonance	Always being confident, cheerful, helpful, and informative toward difficult, impolite citizens doubting authority’s transparency and fiscal prudence	Dissident, suspicious taxpayers causing emotional dissonance and exhaustion among local revenue collectors

**Table 2** The Sampling Frame Based on the Gross Provincial Product (GPP)

Province	GPP (Million Baht)	Population (1,000)	GPP Per Capita (Bath)	Z-Score
Songkla	24,5770.92	1649.17	149,027.03	-0.149
Phetchaburi	74,883.656	499.98	149,772.70	-0.145
Kam Phang Phet	11,9598.93	780.82	153,169.56	-0.123
Trat	43,891.07	269.69	162,740.96	-0.063
Surat Thani	210,396.35	1142.13	184,214.01	0.071
Prachuab Kiri Khan	95,604.16	487.96	195,923.01	0.145
Nonthaburi	345,410.65	1,751.93	197,159.05	0.153

This study randomly selects Prachuab Kiri Khan province to conduct the in-depth interviews. Based on Table 2, Prachuab Khiri’s GPP per capita is equal to 195,923.01 Baht (\$5,956.19) per year. Furthermore, there are three types of local jurisdictions in Thailand and most of them (about 5,300 out of 7,850 local governments) are Subdistrict or Tambon Administrative Organizations (TAOs). This study, hence, qualitatively examines the emotional labor and job performance of TAO revenue collectors in Prachuab Kiri Khan. The data collection ends once it reaches the saturation point to avoid inundation and redundancy (Leavy, 2017). However, it also sufficiently theoretically and guarantees that everything can be reasonably and diligently undertaken so that this study can identify all relevant data (Randolph, 2009).

**Data Collection:** Since most Thai localities are of a cash-based economy, direct and prolonged state-citizen encounters are a daily routine of most local revenue collectors. Often, these encounters are possibly complex and pertaining to several factors. This study, thus, conducted in-depth interviews with the semi-structured questions to grasp how those factors and revenue collection performance are interrelated as well as to facilitate comparisons of findings to the existing literature shown in the conceptual framework, enhancing confidence in the trustworthiness of the interview data (Fujii, 2018). Based on the interview protocol used to examine emotional labor performed by public officials in the United States (Guy, Newman, & Mastracci, 2008), the interview protocol for this study included the following questions.

- 1) Tell me about a typical day at your work
- 2) What is the work environment like?
- 3) How can you describe success in revenue collection? What are the key indicators of your job performance?
- 4) How do you establish rapport on your job especially with your clients or taxpayers?
- 5) Do you engage in emotional management and how? Can you provide examples?
- 6) What are gestures or emotional displays your organization prefers you to show?
- 7) How do your feelings or emotional conflicts with your organization's display rules affect your job performance?
- 8) What does make those situations less intense and how?

**Participants:** The in-depth interviews take place in five randomly selected local jurisdictions (whose pseudonyms are TAO A, B, C, D, and E) in Prachuab Kiri Khan Province during January 5 and February 5, 2021. There are fifteen interviewees from both executive and operational levels. The interview data from the first group (two TAO mayors and one TAO clerk) provide the overall current situations of the local revenue collections as well as the contextual elements of the sampled localities. Meanwhile, the data from the latter (three finance department heads, five revenue collectors, and three assistants to the revenue collector) offers the understandings regarding the revenue collection process, emotional labor, and job performance. Table 3 summarizes the key characteristics of all interviewees in this study.

**Table 3** Demographic Characteristics of Interviewees at the Time of Interview

Characteristics	Women (n=11)	Percent	Men (n=4)	Percent
Work positions				
Executive level	0	0.00	3	75.00
Operational level	11	100.00	1	25.00
Education				
High school graduate	6	54.54	1	25.00
Bachelor's degree	5	45.46	2	50.00
Graduate's degree	0	0.00	1	25.00
Average work experience (years)	13.89	-	17.54	-
Family status (married with children)	9	-	4	-
Working in the hometown	9	-	3	-

**Data Analysis:** To develop empirically-grounded themes or main patterns concerning key elements and their associated relationships with emotional labor and revenue-raising performance, this study conducts a constant comparative analysis based on the interview transcripts (Nowell, & Albrecht, 2018; Glaser, & Strauss, 2006; Morse et al., 2009). In other words, the transcripts are deliberately read (open coding) and then some chunks of data are chosen and summarized (selective coding) to incorporate a complete causal process (Strauss, & Corbin, 1998). Particularly, these descriptions are compared to the conceptual framework elaborated in the literature review section to (dis)confirm the propositions regarding the sequential and causal associations between emotional labor (deep acting and surface acting), its mediators (gender, work experience, emotional intelligence, and team support), other key contextual elements, and local revenue-raising performance. Also, this study applies the in-vivo coding or includes the direct quotes from the interviewees into the research results to certainly offer the thick descriptions reported in the next section.

#### 4. Results

This section summarizes the study's context, its findings based on the research questions and the propositions set according to the conceptual framework, and its emergent findings, which report the results that capture themes beyond the study's original propositions.

**The overall context of sampled jurisdictions:** Most residents in the sampled localities work in the agricultural section (i.e., farming, fishery and aquaculture, and ranching). The main crops are coconuts and

oil palms. A fewer number of the residents engage in retail merchandising at their own houses, at the markets, or on the wheels, selling ready-to-eat food and beverages. Their daily routines, especially men, are out to the farm or the ocean during the day. The women are mostly stay-at-home wives, living with and taking care of the seniors their in-laws.

Regarding taxation and revenue administration, there are two main types of TAO's own-source revenues (taxes and service charges). Their main taxes include signboard tax and property tax. The central government has just updated the tax rate of the first in 2021. However, it had radically changed the whole tax structure of property tax and promulgated this new property tax in 2020. Both new standard operations procedures and new tax administration (new tax bases and property categorization, their tax rates, and their deductions and exemptions) have been effective and, as a result, added into the tax calculations in each local government briefly after such promulgation as well the nation-wide administrative and managerial preparations. Besides, the service charges these localities collect are tap water charges (usually \$3.25 a month per household) and garbage management fees (the flat rate payment of \$1.25 or 50 Baht each month).

Partially elaborated earlier in Table 1, the local revenue collectors' work roles include three main areas tax policy campaign, tax administration, revenue collections, and enforcement of tax laws and regulations. A tax policy campaign includes such activities as attending a community meeting and engaging in a locality's community outreach to ensure that all residents understand and accept the tax policy. Regarding the tax and revenue administration, these local revenue collectors wander about the neighborhoods to conduct the tax survey (i.e., measuring and counting signages); to measure and determine types of buildings located in a certain parcel of land; to calculate tax dues according to the tax bases, tax rates, tax deductions, and tax-exempts; and to mail and hand in the tax notice to the residents. Then, the local revenue collectors proceed with the tax or revenue collection. Most of the time, they ride their motorbikes to each household in the locality where the interactions take place and emotional labor is intensively used and managed. The local revenue collectors engage in emotional labor to avoid the mismatch between their emotional gestures and the local government's emotional display rules and to maximize tax compliance and the levels of tax revenue and service charges. Eventually, the local revenue collectors pay their attention to the tax overdue. As an unofficial measure, they usually call or visit a taxpayer and give a gentle reminder at first. These interactions also elicit intense emotional labor from the revenue collectors. However, as an official measure, they sometimes issue follow-up letters or calls. Some fines or other types of penalties may be enforced.

**Findings:** Before directly answering the research questions, this sub-section begins with an abductive picture of a causal process of emotional labor and job performance of the local revenue collectors in Thailand. Both theoretical and empirical data are incorporated and painstakingly analyzed. Note that this part identifies two groups of causal mechanisms (one triggering emotional labor and another associated with revenue-raising performance) and, simultaneously, clarifies that each mechanism is of theoretical themes according to the conceptual framework and its propositions or emergent themes according to the empirical data from the in-depth interviews. This sub-section proceeds from the antecedents (citizen-state interactions and emotional dissonance), the gender and work experience, the causal factor (emotional labor), the mediators' work experience and team support including emotional intelligence, and the outcome (revenue raising tasks, forging good citizen-state relationships, and customer service with equity and democracy)

*Antecedent (1) Citizen-State Interactions*

Some contextual elements play a crucial role in shaping the emotional landscape of these interactions or encounters. The interviewees specify that the relatively low level of general understanding of local taxation and the promulgation of the new property tax causes some confusion, suspicion, and dissidence toward the local governments as well as the local revenue collectors. They specifically note these emergent themes as follows:

“50 percent may understand that local tax revenue goes to community development. Another half thinks we collect their money to share and spend it with our team members” (The assistant to local revenue collector at the TAO C, January 21, 2021).

“If you talk to local residents or villagers here, you would realize that their basic knowledge on taxing system and local politics are starkly different from those who live in the city. Even we repeatedly try explaining local tax and revenue systems to them, they would just bring the issue to

the Office of Ombudsman or related agencies. This situation will never happen in urban areas” (The local revenue collector at the TAO C, January 21, 2021).

“Admittedly, the new property tax is the most complicated tax I have ever experienced. We are not well prepared. So how can we really make the local people understand and comply with it?” (The local revenue collector at the TAO E, February 3, 2021).

*Antecedent (2) Emotional dissonance*

The emotional discrepancy occurs when what the local revenue collectors feel toward the interactions with their taxpayers is different from what they should feel according to their organization’s emotional display rules. As a result, it can easily trigger intense emotional labor. As theoretically anticipated, the organization’s emotion display rule exists and triggers the intensive use of emotional labor. This rule is an unwritten but generally accepted display rule that expects highly of female local revenue collectors. Particularly, they should cheerfully greet each taxpayer, invite taxpayers into the office and offer them iced water, politely and respectfully converse with them, and, restrictively, avoid confrontation with any taxpayer at all cost. Few interviewees mention that:

“Revenue collection is a woman’s work. Almost every revenue collector is female. Women pay more attention to details. They are good at math. Importantly, they are much more polite, cordial, amiable, and sweeter than men” (The mayor of TAO A, January 11, 2021).

“Generally, women have manners more than men. They are usually better with people. We send them out to the community to talk with local residents and make them understand the tax and service charges the local government collects” (The finance department head at the TAO A, January 11, 2021).

“While interacting with local residents, we have to talk nicely. Remember we work in the customer service kind of department. The mayor specifically demands that we greet the residents first whatever the reason they come in or see us” (The assistant to revenue collector at the TAO B, January 13, 2021).

“When a taxpayer comes in, we have to greet and bring them some water. Also, always keep in mind that we will never fight with them whatsoever” (The finance department head at the TAO A, January 11, 2021).

*Causal Factor (1) Surface acting*

The local revenue collectors underscore the surface acting they often perform when interacting with taxpayers. As the conceptual framework suggests, work experience involves performing this type of emotional labor. The local revenue collectors--especially the inexperienced ones or the experienced ones facing unusual new situations or new difficult taxpayers--attempt to hide or conceal their true feelings and then politely note the issues to deal with later. Some local revenue collectors relate work experience with surface acting as follows:

“It is incredibly exhausting when a taxpayer is coming in just to rant. And we cannot and should not react” (The assistant to revenue collector at the TAO C, February 3, 2021).

“All we have for them are manners. We cannot argue or challenge them back. So, we can do nothing except politely ask them to take it easy” (The revenue collector at the TAO A, January 11, 2021).

“When I have just started working, I always said ‘yes, all right’ while dealing with a difficult taxpayer or while in an intense situation. We have to face it with smiles on our faces. We cannot show our anger” (The assistant to revenue collector at the TAO D, January 21, 2021).

*Causal Factor (2) Deep Acting*

The local revenue collectors perform deep acting in a variety of situations. Somewhat elaborated in the conceptual framework, work experience plays a key role in eliciting deep acting. Additionally, the emergent themes point out the cause of deep acting. Often, based on their previous social interactions and understanding the background of each household, the local revenue collectors truly understand that the source of anger, suspicion, and dissidence among local residents or villagers. It is possibly rooted in the complex tax administration, the lack of tax education, or the socioeconomic background of each taxpayer. Therefore, their ability to come to terms with the unfriendly encounters or not to take any altercation personally largely depends on both their work experiences and their local knowledge as being a local resident for a long time.

“It does not make sense if we show disappointment or disagreement to our taxpayers. They barely understand the new property tax. So, how could they really be willing to pay tax? As you see, the central government has done so little on tax campaigns specifically for the grassroots level. These taxpayers are out to the farm almost all day. They do not even really have time for watching TV” (The finance department head at the TAO A, January 11, 2021).

“Well, I go to their house asking for their money every month. And usually more than once a month for different types of taxes or service charges. Also, it’s difficult to directly link their tax payment to the benefits they receive. Yeah, so it is common if they get sick of us” (The assistant to revenue collector at the TAO A, January 11, 2021).

“The key to managing our emotions is to keep in mind that there is a misunderstanding in the new property tax. The residents and villagers have to pay for this tax a lot more than before so they get angry. We just stay calm and are not going to take it personally because whoever talks to them regarding this matter will just get scolded” (The finance department head at the TAO D, February 2, 2021).

“It does not seem like some of them are not willing to pay. They are simply very poor. Or occasionally they cannot make ends meet” (The assistant to revenue collector at the TAO C, February 3, 2021).

**Research Question 1 and Proposition 1:** The research results on the associations between the antecedents, the mediators of emotional labor, and the emotional labor can be summarized that similar to proposition 1, the local revenue collectors in Thailand perform both surface acting and deep acting due to the emotional dissonance between what they actually feel and what they are expected to feel, or called the organization’s display rules. Particularly, this discrepancy is caused by the collector’s demographic characteristics (being female and limited work inexperience), the lack of general knowledge of the local tax system among local residents, and the complex tax administration designed by the central government (especially in case of the promulgation of new property tax in 2020). These causal elements elicit high levels of emotional labor, particularly surface acting, from the local revenue collectors. Nonetheless, some mediators can lessen the intensity of emotional labor. Work experience and local knowledge among the local revenue collectors require lower levels of emotional labor from the local revenue collectors. Also, these two causal elements diverge them to perform deep acting, instead of surface acting.

*Job performance*

There are two paths of the causal process from emotional labor to revenue-raising performance. The first path is how surface acting is associated with job performance. This type of emotional labor usually ends with the local revenue collectors fading or disappearing from the intense situations or altercation with the taxpayers. Some of the local revenue collectors provide the following examples of this emotional withdrawal, which results in undesirable performance or sometimes results in acceptable revenue-raising performance if there is support from their team members or their professional network.

“I just step back from an angry taxpayer and inform him that I will come back later. But sometimes I will ask my work partner or other team members to revisit that angry resident’s house (The assistant to revenue collector at the TAO A, January 11, 2021).

“Sometimes in a difficult situation or intense exchange with taxpayers, I make an ingenuine apology and leave the scene. I just need a break at that moment” (The assistant to revenue collector at the TAO B, January 13, 2021).

“If there is an altercation, I will just ask them to come in and pay at the local government building later” (The revenue collector at the TAO E, February 3, 2021).

“If it is urgent, I can call someone in the LINE group of local revenue collectors and ask for their suggestions. Most of them are informative and helpful” (The revenue collector at the TAO A, January 11, 2021).

Meanwhile, the second path of the causal process shows how deep acting is associated with job performance. The experienced local revenue collectors must put more emotional effort in terms of tax education to make the taxpayers with limited understanding of the local tax system comply with the tax rules and regulations, which can forge good relationships with local residents; add equity, transparency, and democracy into taxing service; and eventually increase the levels of revenue generation. The following statements are the example of enhanced job performance from deep acting.

“Our accomplishment is to have zero tax overdue. If there is a chance and I can explain my tax calculation, the residents tend to pay their tax dues. So, if there are confusions or questions from the taxpayers, we must be ready and well-prepared to provide answers and explanation” (The assistant to revenue collector at the TAO B, January 13, 2021).

“I always have a mini-whiteboard and markers with me especially while wandering in the neighborhoods. So that I can help a resident calculate their tax burden. Correct tax calculation helps convince them to pay tax” (The revenue collector at the TAO A, January 11, 2021).

“The good local revenue collectors provide the taxing service with fairness and have the local government’s and the citizen’s interests at heart. Keep in mind that the residents do have no or limited knowledge and information regarding tax system” (The local revenue collector at the TAO C, January 21, 2021).

“If we can forge a good relationship with local residents. They are likely to pay tax easily” (The revenue collector at the TAO A, January 11, 2021).

#### *Feedback loop*

Despite the attempts to explain tax calculation and other types of prolonged citizen-state interactions, the local residents, from time to time, negotiate tax burden with the local revenue collectors. It starts the causal process all over again because it may cause emotional dissonance as well as elicits surface acting and/or deep acting from the local revenue collectors. The local revenue collectors who are the local people themselves may face this situation more often than those who are from other districts or provinces. Some provide details of this situation as follows.

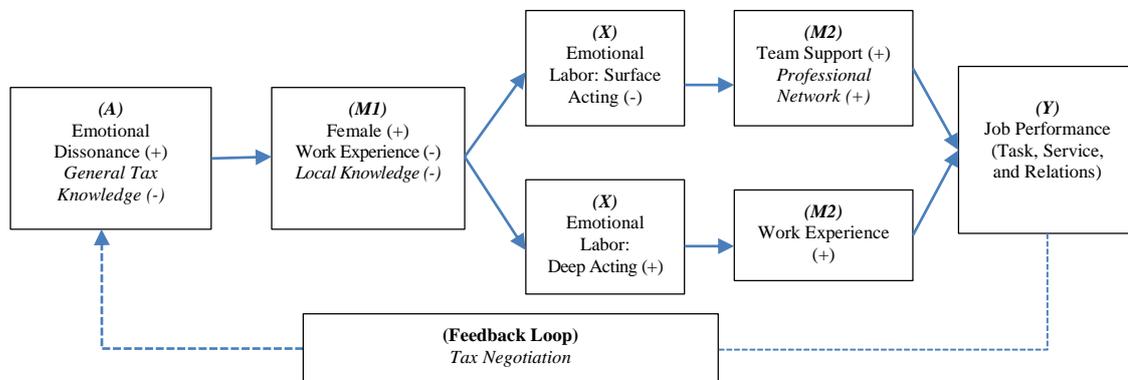
“They would ask for me to advance the garbage management fees for them. I have to respectfully explain to them that I do not have much money myself. And this may end with a penalty for them” (The assistant to revenue collector at the TAO A, January 11, 2021).

“After I measure a signboard and inform the shop owner whom I know well of his signboard tax dues. He casually complains that it does not match with what they earn from the shop and ask me how to make such tax dues lower” (The assistant to revenue collector at the TAO A, January 11, 2021).

**Research Question 2 and Proposition 2:** Regarding the second research question of “how is emotional labor associated with revenue-raising performance?”, the results here suggest that surface acting may lead to relatively low levels of job performance among local revenue collectors but deep acting possibly leads to relatively high levels of all components of job performance (to forge good relationships with local residents; to add equity, transparency, and democracy into taxing service; and eventually to increase the levels of revenue generation). These findings are mostly consistent with proposition 2.

However, the mediators of job performance such as team support and support from a professional network can help the local revenue collectors who perform surface acting keep the high levels of local revenue generation. Meanwhile, work experience is the mediator of performance in the case of deep acting. The local revenue collectors with many years of work experience can make use of tax educational techniques to forge a good relationship with local taxpayers as well as to convince them to pay their tax dues. Therefore, this partially confirms proposition 2 that work experience, team support, and support from the professional network are the main mediators that can lead to preferred job performance among local revenue collectors. Additionally, local knowledge is possibly associated with a feedback loop. In other words, local residents usually negotiate tax dues with the local revenue collectors whom they know for a long period and not with someone from outside the community, resulting in another round of the emotional labor process as explained at length earlier.

Based on both answers, it can be said that there are few emergent mediators inductively from the empirical data added into the conceptual framework from the literature review section. This study, hence, can summarize the causal sequence of emotional labor and job performance through the elaborated casual graph as shown in Figure 2 (Gerring, 2012).



Note: 1) A= Antecedent, M = Mechanisms, X = Causal factor, Y = Outcome.  
 2) Elements in italic implies emergent themes  
 3) → Causal relationship  
 4) ---> Feedback

**Figure 2** An elaborate causal graph of emotional labor and job performance among local revenue collectors in Thailand

## 5. Discussion

Overall, it can be said that there exist causal relationships between emotional labor and job performance in the case of nonprofessional employees who work for public organizations in developing countries. Deductively, the process-tracing method here underscores the significance of the theoretical mechanisms regarding causal elements of emotional dissonance, gender (female), work experience, and team support. Inductively, this study also identifies the emergent causal mechanisms—general local knowledge and local knowledge which helps frontline employees avoid emotional exhaustion and professional network which can enhance their job performance. Additionally, the deep acting and work experience altogether facilitating the tax education to residents can enhance job performance among local revenue collectors in

terms of revenue generation, equitable and transparent taxing service, and good relations with the community. It also helps frontline employees circumvent tax negotiations which likely result in repeatedly engaging intense emotional labor and undesirable job performance. Based on these theoretical and emergent findings, there are causal mechanisms worth discussing.

**1) Emotional labor and performance management in revenue administration:** First and foremost, the empirical findings echo the causal relationships between these two components of the daily routine at work of every frontline public employee. Like other professional occupations (teachers, professors, policemen, correction officers, attorneys, physicians, nurses, etc.) local revenue collectors who are non-experts and do not have direct quid-pro-quo relationships with taxpayers tend to exert emotional labor in the same levels, if not higher, as other professionals during the citizen-state interactions. Therefore, in general, emotive prowess is probably as important as cognitive, technical, and political capabilities and certainly is needed for high performance or getting public services done effectively, equitably, and cordially (Guy, Mastracci, & Yang, 2019). Performance management in the public sector has started to fully embrace emotional labor into performance design, measures, compensation, and improvement to ensure and promote efficiency, effectiveness, equity, and democracy in public service delivery (Chi, & Grandey, 2019; Grandey, & Sayre, 2019).

**2) Local fiscal autonomy, administrative burden, and emotional labor:** Historically speaking, much of the developing world is characterized by highly centralized public sectors (Oates, 1985; USAID, 2000). After the promulgation of decentralization policy, the subnational governments are expected to possess autonomy in making decisions for the provision of public services, personnel administration, and finance and revenue administration. Nevertheless, many local governments in developing countries possess a limited degree of tax autonomy since their central governments still fully or partially determine local tax base, local tax rate, and local tax exemptions. Unless a tax policy and its administration are based on a bottom-up approach (being formulated by local civic engagement or by local councils and then proactively campaigned), local people tend to have limited or inadequate general tax knowledge. Often, the local revenue collectors who only implement such tax policy face angry, misunderstanding local residents and villagers, and tax negotiation or altercations. They opt for surface acting to surpass intense engagement but are likely to end with undesirable job performance (unable to collect tax or revenue and unable to cordially forge good relations with the community).

Note that residents are willing to fully understand a local tax system and local revenue administration. Occasionally, new or complex tax policies and measures can undermine the residents' and villagers' willingness to invest their time and resources in updating and reading tax laws and regulations or asking for clarification from the authorities. This signifies the association between learning cost—any costs arise from engaging in a searching process to collect information about tax measures and building understanding of whether they are required to pay tax or eligible for tax-exempts—and tax compliance (Moynihan et al., 2014; Herd, & Moynihan, 2019). The central governments possibly in incorporation with local governments should take into account this learning cost and then design appropriate or customized approaches to tax campaigns to enhance general tax knowledge as well as tax compliance among local residents and villagers in rural areas.

**3) Local knowledge and pedagogical approach to tax education:** One of several trends of Asian labor markets which have continued for decades is that many young graduates express their preferences to work close to where they grew up (Li, Fang, Song, Chen, & Wang, 2020; Woo, & Kim, 2020). In this case study, four out of five interviewees serve as the local revenue collectors or the assistants for local governments in their hometowns. Therefore, their local knowledge becomes highly beneficial in local revenue administration. Often held by community members and acquired through life experience, local knowledge or sometimes called contextual intelligence is an organized body of thoughts regarding local contexts or settings and their specific characteristics, circumstances, events, and relationships as well as an important understanding of their meanings (Corburn, 2007; 2003).

Understanding the socio-economic and demographic characteristics of each household, these local revenue collectors with local knowledge fully understands the reasons behind hostile reactions from local residents or villagers and then automatically opt for deep-acting to have them comply with tax laws and regulations. Under this context of revenue collectors in a developing country, tax education is so crucial that

there should be a better pedagogical approach to understanding the rationales of new tax laws and revenue administration and calculating tax amounts, which can boost the levels of general tax knowledge among the local residents and eventually increase the overall job performance of the local revenue collectors as well as local governments' revenue levels. Even though some experienced local revenue collectors have been finding their own best approach to tax education, there exist some good practices that can be readily shared and learned without any costs. Accordingly, the capacity-building programs for the local revenue collectors should include the pedagogical approaches to local tax education to enhance overall job performance and revenue generation for local governments.

**4) Online professional network, street-level bureaucrats, and sociological institutions in local revenue administration:** Even though there is no official professional network for local public employees at the operational level, an online unofficial group of local revenue collectors plays a role in local revenue administration and performance. The local revenue collectors may seek team support from the work partners or others working in the finance department, while facing intense encounters with taxpayers, applying new tax rules and regulations, or solving technical obstacles with bookkeeping and online reporting tax revenues. However, most of the time, they wander in the neighborhoods and communities so that they largely depend on prompt consultation and suggestions from this online unofficial group via LINE application. Accordingly, like other types of street-level bureaucrats whom almost all the time interact with customers or deliver services directly to customers, the local revenue collectors are dependent on administrative discretion and work autonomy to accomplish their responsibilities despite several tax rules and regulations as well as standards of procedures stated in the new property tax and the new signboard tax (Lipsky, 2010). They create and share a sociological institution or the cognitive scripts, moral templates that provide the frame of meanings guiding their operational and managerial behaviors toward the goal accomplishment of collecting local taxes (Hall, & Taylor, 1996; Dimaggio, & Powell, 1983).

## 6. Conclusion

This study asks two main questions: “what is emotional labor the local revenue collectors perform?” and “how is emotional labor associated with revenue-raising performance?”. With the process-tracing method and in-depth interviews with local revenue collectors in Thailand, the answer to the first question is that: the local revenue collectors in Thailand perform both surface acting and deep acting due to the emotional dissonance between what they feel and what they are expected to feel. Particularly, this discrepancy is partially caused by the collector's demographic characteristics (being female and limited work inexperience), the lack of general knowledge of the local tax system among the local residents, and the complex tax administration designed by the central government. Nonetheless, there are some mediators which can lessen the intensity of emotional labor, including work experience and local knowledge. For the second question, this study found that surface acting may lead to relatively low levels of job performance among the local revenue collectors but deep acting possibly leads to relatively high levels of job performance. The mediators of job performance such as team support and support from a professional network can help the local revenue collectors who perform surface acting to keep the high levels of local revenue generation. Meanwhile, work experience is the mediator of deep acting and job performance. Theoretically speaking, fulfilling the research goals through a method tracing, this study adds a few new causal mechanisms into the emotional labor studies. First, the general tax knowledge and local knowledge can lessen the intensity of emotional labor and divert a local revenue collector to exert deep acting, instead of surface acting, which leads to higher levels of job performances (to forge good relationships with local residents; to add equity, transparency, and democracy into taxing service; and eventually to increase the levels of revenue generation). Second, the online unofficial professional network of local revenue collectors is an incredibly helpful and informative source of instant consultation and advice that can complement, if not substitute, the team support. This network provides the somehow taken-for-granted predispositions, scripts, or schemas oriented to revenue generation and simultaneously promotes work autonomy which is necessary for accomplishing tasks bound to new laws and regulations. Third, this study identifies the feedback loop caused by the taxpayers' negotiations that trigger at least another round of emotional labor and management. It highlights the fact that, without deep acting and tax education with a customized pedagogical approach, the taxpayers may strongly show lower levels of tax compliance or willingness to pay local taxes and service charges.

Practically speaking, based on the theoretical and emergent findings, this study concludes that there are two main policy recommendations for policymakers in developing countries with a cash-based economy. First, the policymakers should be aware of the existence and the importance of emotional labor. Even though they cannot pay for emotive performance right away, they can start with the emotional labor training, the capacity-building programs based on emotional management, and the techniques for tax educations to promote the general tax knowledge among the local residents and villagers.

Note that there exist at least two methodological caveats or limitations that require future research on emotional labor and job performance. First, as the qualitative study with a process-tracing method, this study does not systematically take into account any confounders of emotional labor and job performance such as public service motivation, gender, burnout, and job satisfaction. Hence, the internal validity of the research results and findings is limited (Bennett, & Checkel, 2014). Second, this study applies the qualitative approach which is occasionally subject to internal consistency or intra-rater reliability by the data collector (Onwuegbuzie, 2003). Consequently, to control for confounders, future research should apply other research designs such as quantitative approach or mixed methodology with reliable instruments to increase levels of intra-rater reliability and internal validity. These types of studies especially in other countries or socio-demographic contexts can eventually (dis) confirm the causal relationships between emotional labor and job performance in the local revenue administration.

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