**Landscapes of Indignation: Denunciations of Tax Evaders and Welfare Cheaters in Scandinavia**

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**Abstract:** Citizen-state relations can be more than just a political relationship. It can also be emotional. Where there is an articulated balance between citizen tax obligations and state welfare services, there arises a combination of redistribution and reciprocity between citizen and state. This fiscal compact has an emotional component. This emotional component becomes indignation when people perceive an imbalance in the reciprocity between citizen obligations and state services. This paper describes how indignation operates in cases of perceived tax cheating and welfare fraud in Denmark and Sweden, where the state encourages citizens to denounce those who are cheating on taxes or taking welfare payments fraudulently. In this 'landscape of indignation', which includes policymakers, citizens and media representations, citizens can deploy the state denunciation option as a weapon to restore community obligations and maintain the fiscal compact between citizens and state. How people react to tax evasion and welfare fraud, how their indignation is mobilized and channeled, can thus provide a window to understanding the emotional aspects of the fiscal compact between state and citizen.

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**Introduction: state as weapon**

In September 1939, during the Red Army invasion of eastern Poland, Soviet commissars developed a strategy to break down the civic structure of local communities. As described by the historian Jan T. Gross, the commissars encouraged local villagers to carry out what they called ‘class struggle’ (Gross, 1982, 2002). The villagers were asked to think of those neighbours with whom they had been in conflict and to go take their property, attack them or denounce them as anti-Soviet. In effect, ordinary citizens were encouraged to use the Soviet occupation organs as an instrument for personal revenge. Thus began, according to Gross, the totalitarian subjugation of Poland. Analysing these appeals for revenge, Gross concluded that totalitarianism was not to be equated with a strong state, but in fact a weak one. Via denunciation of neighbours, the state became everyone’s weapon. Personal vendettas, recast as revolutionary justice, led to what he called the ‘privatization of the public realm’. The pursuit of private ambition became the vehicle for carrying out Soviet repression. Vendetta, grudges, denunciations and accusations were used to consolidate state power. The Soviet state apparatus was a weapon at the disposal of every inhabitant.

This article describes a similar, though less dramatic, process of neighbourly denunciation. It takes place not in the chaos of war, nor in some kind of totalitarian nightmare, but in the peaceful, egalitarian, democratic welfare states of Denmark and Sweden. In the spirit of maintaining social equality and encouraging citizen involvement, Danish and Swedish authorities now offer their citizens the possibility to inform on anyone whom they think may be cheating on taxes, earning undeclared income or claiming welfare benefits for which they are not entitled. Citizens can use hotlines, e-mail and anonymous reporting portals to report tax cheaters and welfare fraudsters to the local and national authorities. They can submit statements and cell-phone photos as 'evidence'. These state-sponsored denunciation channels have been an object of public discussion for well over a decade, with the debate centering on whether Denmark and Sweden are becoming ‘informer societies’ or even ‘Stasi societies’. The discussion centers on whether such citizen reporting of abuse should be encouraged, or whether the detection of tax and welfare fraud should remain a government task. In essence, it is a discussion about whether to mobilize righteous indignation or place limits on what might be personal revenge. In this article, I use the prism of tax and welfare denunciation practices to sketch out how such righteous indignation-cum-revenge might operate, and how it is channelled by various actors who operate within a ‘landscape of indignation’.

**Indignation, revenge and anthropology**

Indignation is one of those 'ugly feelings' (Ngai 2007) that lie just below the surface, less prominent than more dramatic emotions such as anger or fear. Indignation combines envy, anger, a sense of victimization, and an urge to rectify a perceived injustice. Little wonder that so many social movements, from the populist right to the revolutionary left, are nourished by a sense of indignation aimed at a blameworthy group (the elites, the bureaucracy, various ethnic ‘others’, migrants, etc.). The fact that indignation is often preceded by the word 'righteous' underscores its connection with the claiming of rights and assertion of justice. Indignation is that emotional first step in righting a wrongdoing.

Tax avoidance and welfare swindle are ideal points of departure for highligting the emotional components of relations between states and citizens. This is because taxation and welfare are both inherently unequal and inherently reciprocal at the same time. Taxation and welfare are clearly redistributive: a state requisitions resources using various kinds of incentives and pressures, and then re-allocates these resources according to some kind of social contract. Although the two parties, citizen and state, are clearly unequal, there is an expectation by the citizen of some kind of return on their contribution, an expectation of righteous redistribution. This redistribution is predicated on each citizen paying their fair share into an imagined collectivity: 'society', administered by the state administration. In turn, each citizen should receive some kind of return based on legitimate claims (security, welfare, etc.). Our understanding of reciprocity relies on this moral component, the breach of which can create the conditions for righteous indignation. How does this kind of outrage build up? Why does it build up in some domains and not others? Who becomes indignant at whom about what?

This relationship between state and citizen, and the potential for indignation, is not simply a binary one. The state surveils its citizens, and citizens make claims on the state. But citizens also surveil each other. They live in communities based on kinship, neighbourhood, social exchange, ethnicity, workplace or association. It is this kind of interpersonal surveillance that makes them communities in the first place. Community members may express solidarity with each other against the state; or they may leave each other alone; or they may exert social control so as to ensure that everyone fulfills the social contract of contributions to the collective and honesty in receiving community resources. In the latter case, indignation can emerge, sometimes individually in the form of gossip, as public denunciations or even violence.

Some states have succeeded in pushing this ‘community’-based reaction up to the state level; this is particularly true in small, relatively homogenous welfare states which have high legitimacy, high taxes and established welfare returns. Trust in the state can therefore co-exist with indignation about people’s contributions to the state (taxes, welfare claims). Scandinavian states are examples of these kinds of states.

The fact that a large proportion of these denunciations are not taken further by authorities (e.g., are without merit, too vague, or difficult to substantiate), might indicate that what appears to be righteous indignation or civic duty is nothing more than simple petty revenge. How should anthropologists approach this line in the sand between the individual revenge against a neighbor, snitching about their off-the-books income, and the civic duty to report someone violating the law *even though he is your neighbor.* Indignation based on civic duty reflects some kind of social choice between loyalties; loyalties to the state's mission of justice, fairness and equity, loyalty to a community’s notion of that we should all contribute equitably; and that cheating is not just swindling ‘them’ but hurting ‘us’, and loyalty to neighbors and family, that they should be left in peace, not to interfere in their personal lives. This range of choices is a frequent theme of social science research, but the emotional elements – petty revenge or righteous indignation – are often left out of the analysis. What kinds of emotions operate when one is informing on a neighbor for breaking the social contract with the state?. Can contracts generate emotions? Can the act of civic duty, including the duty to ensure justice by informing the state of wrongdoing, be as emotional as the individually centered revnge? I think that anthropology needs to grapple with this issue, even as we admit that emotions will always be messier to identify and to analyze than choices, structures and practices.

**Denunciation in Scandinavia**

The Scandinavian societies are particularly interesting for the study of indignation for two reasons. First, they are highly redistributive societies: People who live in Scandinavia (I am one of them) surrender nearly half their income as various kinds of taxes (income, VAT, property, vehicle, inheritance, gift, etc.), and in return receive a generous package of cradle-to-grave social benefits called ‘welfare’. Reciprocity, the calculation of giving and the expectation of return, is a cornerstone of Scandinavian lives and taxes/welfare a constant topic of conversation and speculation. This calculation of balance between citizen and state (of paying too much or getting too little in return) is not just a material relationship, however. It also has an emotional component. When this balance becomes lopsided or opaque, therefore, an emotional reaction can arise, and with it, the possibility of indignation. Highly redistributive societies such as those in Scandinavia, where individuals can in fact calculate their taxes paid and benefits received down to the last *krone*, may thus spawn their own kinds of sense of indignation (socialist and post-socialist societies also have had redistribution, but the balance calculation was quite different, leading to different kinds of indignation).

The second reason why Scandinavian societies are an interesting case for the study of indignation is because of their unique congruence between state and citizen understandings of justice, fairness, solidarity and social mindedness. Indignation in other societies is often an indignation by communities that oppose the state; this typically takes the form of cynicism about an absent state or populism against elites; such indignation also exists in the Scandinavian countries as anti-bureaucracy or anti-elite populist movements. However, indignation can also operate at the individual level, among ordinary citizens who feel that family and neighbours are not fulfilling their obligations to the state. These obligations are to contribute to the collective through taxes and to return the state's trust in them by claiming only those welfare benefits to which they are entitled. People suspected of disrupting the fiscal compact between citizen and state, that balance of what you should give and what you are entitled to receive, can be subjected to social sanctions, informal shaming or individual admonition. But if these appeals do not work, citizens have another option: informing the state. The Scandinavian landscape of indignation, therefore, is not the kind of let-it-all-go revenge that the Soviet commissars promoted when they sought to break down Polish civil society. Rather, the state offers the option of enforcing norms that community members feel unable to enforce themselves. Scandinavian indignation deploys the state as a weapon. But this may not necessarily be a sign of conflict and fragmentation. The state can be a means of civic mobilization. This mobilization operates only because of the congruence between state and community norms of justice and fairness.

The particular indignation landscape I describe here revolves around the fiscal exchange of resources between the citizen and the state. People pay taxes to the state and qualify for entitlements in the form of payments or services. In this sense of balance, the redistributive project that is the welfare state is also a reciprocity relationship between state and citizen. Redistribution and reciprocity are entangled. This kind of order relies on an effective state information about citizens' incomes and their social situations and on a political legitimacy by which people will pay their taxes. In this scenario, citizens can and should conceive of the state as ‘one of their own’, sharing normative expectations of fairness, justice and solidarity. As such, the citizen's claim on the state is that that in return for paying their ‘fair share’ of taxes they receive those welfare services to which they are legitimately entitled. Any disruption of this balance – paying too much, receiving too little or others receiving too much --is unfair, unjust or immoral. 'It hurts society' as people say. For example, people receiving unemployment benefits should not be earning income off-the-books; people who receive disability benefits should be genuinely disabled. Embedded in the Scandinavian redistributive regimes is this element of moral reciprocity; when reciprocity is endangered, the result is indignation. Indignation is the first step in the denunciation process. Indignation is an emotion that enforces reciprocity.

The anthropology of morality has given us vivid descriptions of how social communities determine breaches of entitlement, on what is fair and unfair. These studies also show ways in which community standards can be variously interpreted and enforced, either strictly or loosely depending on context. For example, activities in the informal economy, may be technically illegal, but in the eyes of community members not necessarily immoral or even unfair. Other kinds of everyday violations of the fiscal exchange pact, however, may lead to highly charged emotional reactions. Off-the- books work by someone who is *already employed* may be quite acceptable, while off-the-books work *by a welfare recipient* may spark righteous indignation; even more so if the recipient is an immigrant or ethnic minority. Off-the-books work by the welfare recipient pushes the limits of the fiscal contract between taxpaying citizens and a welfare-providing, redistributive state that provides entitled payments. Indignation may be channelled as local rumour and gossip. In other cases, however, indignation will be channelled directly to the state authorities in the form of the anonymous denunciation. It is these kinds of denunciations which are the focus here.

Tax evasion and welfare swindle practices are part of every state welfare regime. The high-surveillance/high-trust societies such as Scandinavia are no exception. In 2019 alone, a text search of Swedish and Danish media for content with the phrase 'welfare swindle' yielded over 1000 articles (672 for the Swedish *bidragsfusk*, 367 for the Danish *socialt bedrageri,*). Interpreting these violations are the subject of vehement debate among Scandinavian social policy analysts, political commentators, politicians and ordinary citizens in social media. As in so many other social policy discussions, recurring themes oscillate between sympathy for people being in desperate economic situations versus a lament over a decline in the moral climate. Two questions concern us here: What happens when the state itself can act as a convenient vehicle of restoring community justice? What happens when community members view the state as better at enforcing community norms than the community itself? This is the situation in Scandinavian societies in the mid-21st century.

In this paper, therefore, I will describe the operation of these tax and welfare denunciation practices in Denmark and Sweden, and the role played by individual indignation in promoting these practices. As recent studies have pointed out, political doctrines need to be analysed in terms of the emotions that they can mobilize, an approach that Douglas Holmes has called the ‘affective turn’ (Holmes, 2019:65). Raymond Williams as well called our attention to the sentiments that underlie cultural movements, what he called ‘structures of feeling’ (1977); these structures of feeling are just as important as the doctrines or programs which are being promoted. Indignation, the anguish of people who feel themselves overlooked, despised or forgotten, is a frequently cited feature behind populist movements. But indignation does not just operate at the macro political level. It can just as well operate within communities, among family, neighbours, and workmates. In the tax/welfare denunciation scenario, the indignant citizen can deploy the state as an instrument to obtain either personal revenge or some kind of restorative justice. I therefore begin by outlining some features of the indignation landscape generally, and then go on to describe how indignation operates in Denmark and Sweden, two welfare states with whom I happen to have a personal relationship (four decades of residence and work in Denmark, two decades working in Sweden, paying taxes and receiving benefits in both) and where I know the languages and am acquainted with the political discourses (having done previous work on the informal economy). As data for this paper, I use a set of about 50 newspaper articles on tax cheating and welfare swindle taken from the Danish and Swedish press over the past decade as well as policy reports prepared by government organs and think tanks. The press and electronic media reports tend to describe a specific tax/welfare swindle scheme, emphasizing how much money was embezzled or lost, followed by comments from government officials about how to fight such abuse. Other articles are based on government surveys or statistics on tax or welfare cheating, often accompanied by comments from angry politicians or frustrated local front-line officials.

**The fiscal pact in Scandinavian welfare states**

The dominant ideology of the Scandinavian welfare states is that they are democratic, egalitarian, and high-trust societies. The ‘trust’ element refers to trust between people, as well as ‘generalized trust’ of the population and their institutions (Svendsen, 2018). The Scandinavian state is there to support people, to provide a safety net, rather than to control or conduct surveillance. The state’s role is to facilitate social equality and opportunity by providing benefits and equalizing life chances. The slogans used in Denmark are: ‘a society where few have too much and fewer have too little’. To achieve this generous welfare goal, the Scandinavian states require citizens to pay the world’s highest taxes: income taxes, sales taxes, import taxes, gift taxes, luxury taxes, car taxes. gasoline taxes, media taxes, alcohol taxes, inheritance taxes, capital gains taxes, etc. The income tax rates are marginal, reaching 54%, which in Danish translates into the social democratic slogan: ‘the broadest shoulders should bear the heaviest burden’. In collecting tax revenue and dispensing welfare benefits, the public authorities may be considered either as a paternalistic government bureaucracy (‘the state’/*staten*), or as the benevolent collective will ('society'/*samfund/samhället*). The two view divide along right-left political lines. Where the right-wing sees 'the state' (*staten*), the left sees 'society' (*samfundet/samhället*).

Scandinavian taxpaying is not just an individual financial transaction. It is also a social act with moral implications. The high level of trust in Scandinavia, and Scandinavian social cohesion generally, is based on people’s perception of whether this elaborate social contract of high taxes-comprehensive services-social security is being upheld. It is a balance between payments and entitlements is sustained. The generalized trust in Scandinavia has been under pressures due partly to neoliberal restructuring, and to the fragmentation of society into enclaves based on class, ethnicity, urban/rural, occupation, owner/renter and neighbourhood-based ‘life-styles’. One indication of this breakdown of trust is the ostensible rise of tax and welfare abuse, which is accompanied by the steady rise in the number of citizen denunciations. A perception of injustice – that I am paying into the collective while someone else takes undeserved benefits (welfare cheating/hidden income/tax evasion) -- can generate feelings of injustice. This kind of indignation requires some visible, blameworthy object closer to home. It can be sparked by observations of a neighbour who, despite limited means, suddenly buys an expensive car. Alternatively, indignation can also be sparked by a scandal that is exposed in the media, TV documentaries on swindle, and by the subsequent commentary by outraged pundits and politicians; the result being that one feels more incentive to denounce a cheating neighbour. Indignation thus has a ‘career'.

What leads some individuals to blow the whistle on neighbours or workmates whom they believe are cheating the system while others remain indifferent or decide to keep silent? A denunciation, of course, signals a definitive breach of social relations between the reporting and offending persons, a breach made easier if the denouncing party can retain their anonymity. This kind of indignation practice is more likely when the social bonds of neighbourliness begin to weaken. These bonds have been forged by shared experiences of class, workplace, common ethnicity, stable residence, attendance at local public schools and participation in community clubs or associations. Indignation, jealousy and suspicion arise in a context when our neighbours are no more like us, no more those with whom we can socialize or even want to socialize with; and no more those with whom we feel we have something in common. This ‘something in common’ includes a shared idea about our relationship to the state and state control; especially the idea of whether the state is ‘them’ or is ‘ours’, in local parlance, whether they view the authorities as a paternalistic ‘the state’ or ‘the municipality’ or an embracing ‘society’. Social and economic precarity can contribute to tensions within communities, and these same precarious circumstances may lead people to various forms of tax cheating (earning income without reporting it or without paying tax on it) and benefits fraud (claiming welfare benefits for which one is not entitled). The issue, however, is not whether people cheat the state, but how others who are privy to this cheating react. After all, indignant neighbours could approach the offending individual and implore or threaten them to cease violating community norms; this kind of social pressure is how most communities enforce norms. What factors lead community members to become indignant in the first place? Why do they choose the anonymous denunciation option over the social pressure option? Why bring the state into it at all? Is bringing in the state a definitive sign of community dissolution? Is it a zero-sum game?

One might hypothesize that the decision to denounce is a function of the scale of the offence. However, the vast majority of tax and welfare fraud schemes are on the order of thousands of dollars, and only rarely a few hundred thousand dollars for the most spectacular cases. We are left with the problem of the ‘threshold of indignation’, the point where the individual decides not to confront their neighbour but to instead inform on them.

The job of the state organs, of course, is to determine that correct taxes have been paid and that precise and legitimate welfare benefits disbursed. Those organs that collect taxes and disburse welfare benefits express their confidence that the vast majority of the population pay their fair share of taxes, that they do not cheat, that they only apply for the benefits to which they are entitled and that of course there may be mistakes. But just to make sure, they also conduct campaigns, ‘sending signals’ that anyone who intentionally abuses the tax or welfare systems will be identified and punished.

The Scandinavian authorities have a variety of instruments for identifying and sanctioning those who underreport income, hide assets, or attempt to obtain welfare benefits illegitimately. The state prohibits the use of cash for major business transactions, i.e., compelling all payments to go through bank accounts. The state organs can monitor suspicious bank deposits or withdrawals, review registration data for suspicious firms, audit suspicious tax returns, search for unexplained gaps between individual incomes and conspicuous consumption (a tactic used against Hells Angels and other criminal gangs, whose members have unclear incomes but spend extravagant sums on motorcycles, cars, restaurants, jewellery, etc.), and they can conduct campaigns to encourage people to pay taxes by giving amnesty for those with unregistered foreign accounts.

The authorities can also collect a myriad of existing personal information needed to determine entitlement for welfare benefits. This information typically concerns the applicant’s total income and bank balance, household and family situation, health status, working capacity, dwelling status and prospects to enter or exit the labour market. Welfare benefits are therefore controlled by careful assessment of the applicant’s request, searching for suspicious bank transactions or extravagant purchases and by periodic inspections of the recipients’ homes and social media pages. In both Denmark and Sweden, monitoring of welfare recipients is carried out by ‘control groups’ whose job is to detect incorrect payments or intentional cheating. These control units can peruse the many statistical registers based on the client’s national ID number, invite clients to the office for personal interviews, make unannounced visits to their home to confirm who is residing there, observe them as they leave their homes, monitor them at key checkpoints such as airports (to detect illegal vacations), or even browse through their Facebook pages to see if the family information provided deviates from Facebook information; a typical case is that of the photo of the single mother shown relaxing at home, her ex-husband by her side, arousing suspicion that the mother is not living alone and therefore not entitled to single parent benefits. The control units also review individual denunciations. The potential abuse connected to welfare surveillance has been the subject of much commentary in the Scandinavian media (Eiriksson, 2019); the fear that a nanny state will become a surveillance state was summed up by a journalist in an editorial entitled ‘From Big Mother to Big Brother’ (T. Jensen, 2010, 2013).

Now what happens when state control regimes feel that they need help in locating those who abuse the system? In authoritarian or totalitarian societies, citizens were ruthlessly compelled to observe, inform or denounce their neighbours, sometimes as a form of blackmail, or to obtain special privileges. In Denmark and Sweden, the state’s appeal to citizens is more benign: it is to assist in the socially inclusive mission of maintaining the fiscal contract.

Appeals for citizen vigilance of neighbours’ deviant behaviour are not restricted to violations of the fiscal compact. Denmark has been plagued by absolutely horrific cases of incest/pædophilia (the Tønder case) and child abuse (the Brønderslev case), both of which went on for years within small, outlying communities (see Brügger, 2007; TV2news, 13.5.2011)). Child welfare authorities knew the families but did not act in time, while neighbours apparently failed to inform the municipal authorities of how serious the situation was. The debate about such child abuse cases centered not only on the welfare authorities' failure to act, but on citizens’ obligation to intervene and/or inform the authorities. There was a victim here: the children; and the overriding conclusion was that yes, people must absolutely intervene and inform the authorities. By extension, Scandinavia citizens also have an opportunity to inform of tax and welfare cheaters.

**How to denounce your neighbour**

In Denmark and Sweden, a person who is suspicious that a neighbour is not reporting their full income or cheating on welfare benefits can contact the authorities by mail, email, phone, or through a reporting website, which in Denmark is called ‘the cheat button’ (*snydknappen*). Some reporting sites are based at national agencies, while others are based in the individual municipalities which disburse benefits. In Denmark, there is also an option to report anonymously, i.e. without giving one’s personal ID number. Typically, the reports concern undeclared income, hiring of illegal workers, exaggerating or falsifying illness in order to receive disability payments, or accusations of a single parent, generally the mother, who is observed having an ex-spouse living with her even though they receive single-parent benefits. The reporting citizen can submit detailed observations and can upload ‘evidence’ in the form of photos from their cell phone as attachments. The authorities can then decide to investigate the citizen denunciation, determining whether the abuse is well founded. The citizen receives no further information about the outcome of the case, nor any reward for their reporting.

In both Sweden and Denmark, the number of such accusations, in the tens of thousands, has increased. In Sweden, for example, they amounted to 20.000 such reports in 2017. About 40% of cases of tax/welfare abuse derive from these personal reports, rather than the authorities' analysis of other statistics. Probably the most interesting finding of the various surveys on these citizen reports is that only 15% of these citizen ‘denunciations’ are deemed valuable enough to merit further investigation. In the vast majority of the cases, the individual who has been denounced either has the full right to their benefits or taxes, or the reported information is simply so vague or incorrect as to be useless.

Tax and welfare authorities, interviewed about this high proportion of ‘misses’, have concluded that these denunciations derive from either ignorance or revenge from an ex-spouse, angry neighbour or ex-business partner. The authorities are well aware that they could be getting mixed up in personal feuds among neighbours or family members. Nevertheless, the number of reports has consistently increased, indicating some kind of wave of indignation over a neighbour accused of paying too little tax or receiving undue benefits. Indignation about tax cheating or welfare cheating has a common thread: it reflects a feeling of injustice regarding collective resources, about how much each individual contributes, and how much they are entitled to receive. It reflects the citizen's emotional relationship with the state. Social indignation can therefore arise on many fronts. As recent political events have demonstrated, the power of indignation – against the undeserving welfare recipient, against the parasitic super-rich, against insensitive or inept bureaucrats can arise from several sites and can be pushed and prodded by media scandals.

**A landscape of indignation**

The indignation that mobilizes in these cases is clearly of an individual nature. It takes place in local communities, and it is the result of interpersonal relations and emotions that somehow impel people to decide to press ‘the cheat button’. These actions have generated dozens of news articles in the past decade. Living in Denmark and working in Sweden, I have gathered data on indignation by reading these press articles and official reports about tax and welfare fraud denunciations. My goal has been to construct some kind ‘landscape of indignation’ which can show us how indignation operates in communities, but also how people can utilize the state for individual ends. The landscape of indignation described here has elements of personal envy or revenge, but also righteous anger over abuse of the collective fiscal contract. In this sense, denunciations of tax or welfare cheating are the underside of community life, equivalent to the rumour, gossip, scandal and witchcraft accusations that ethnographers have described in so many other societies.

Why a ‘landscape’ of indignation? A ‘landscape’ is an uneven terrain. It has enclosed valleys, rolling hills, jagged peaks and high summits. The landscape can be transformed by nature and by the practices of actors. These actors occupy various positions in the landscape, some remaining in the valley (local communities or enclaves of class and lifestyle), others ensconced at the summit (policy-makers), and still others moving up and down on the hills between them (e.g., front-line bureaucrats, evaluators, media, etc.). Landscapes thus contain individuals, groups, organizations and authorities occupying different positions and with different strategies or agendas. The landscape metaphor helps reveal how the actors’ different perspectives, possibilities and resources at their disposal. Here we discuss the landscape centered on the fiscal contract, the understanding of what we should give to the state (or to society) and what we should get back. Tensions or shifts in the perception of the contract, caused by new policies, media scandals or new life circumstances, can lead to a sense that it is out of balance, a ‘structure of feeling’ (Williams, 1977) that leads to sudden surge of indignation. Let me therefore describe the Scandinavian ‘landscape of indignation’ as it refers to tax and welfare cheating.

At the summit, the policy-makers and politicians promote their wide view of society as such. They claim to be able to detect general tendencies of a positive or negative nature. Their ostensible task is to identify problems and formulate solutions, called ‘policies’, and to assess whether these policies are working as they should. Policymakers have various visions of how a welfare state should operate and whether the fiscal contract is adequately balanced between contributions and benefits. Policymakers may be egged on by political expedience or an irate media. They can suddenly decide that ‘something must be done’ about cheating, and they authorize the use of cheat buttons, informing, or anonymous reporting sites. In Denmark and Sweden, ministers or politicians from different parties alternately promote, expand or eliminate these web portals according to their attitudes about surveillance in general, the perceived effectiveness of control and individual privacy concerns. The dividing line is whether a politician feels that citizens should take on the responsibility of helping the authorities track down abusive citizens, or whether this task should be left to the state institutions. Generally, the political right-wing parties advocate enhanced control, while left-wing parties take a more combined approach: vigorous prosecution of unscrupulous business tax cheaters, who rob the collective of needed funds, while the poor single mother or welfare recipient, even though they may be receiving undue benefits or working 'black', should not be hounded by the system but instead be better informed of their obligations. Generally speaking, the right-wing parties are more willing to pursue increased surveillance. The politicians thus form the summit of the landscape, obtaining their overview partly via their general political values, and as a reaction to various scandals revealed by the media about welfare swindle or tax cheating.

In the valleys of the landscape, local community members live their lives, some more precarious than others, with most people paying taxes and receiving benefits *at the same time*. Dwelling in enclaves of community and neighbourhood, marked by class, ethnicity, occupation, dwelling type, home ownership and consumer lifestyle, they operate with different codes of conduct related to the opportunities offered or limits set by larger institutions, such as their workplace or the state. In Scandinavia, with complex tax regulations and extensive welfare benefits that are often discretionary, ambiguous and complicated, citizens spend inordinate amounts of time discussing both taxes and welfare benefits. They discuss what kinds of taxes they must pay, what kind of taxes they intend to pay, or how to avoid paying them (legal avoidance includes a range of strategies such as do-it-yourself, exchange of services, paying in cash, buying goods abroad, and utilizing a myriad of tax deductions especially for middle class homeowners or small businesses; this is in addition to outright tax evasion in the form of underreporting income, non-payment of tax, off-the-books work, smuggling, etc.). Similar discussions take place regarding the web of welfare benefits, both those which people can receive regularly, such as child payments or day-care fee discounts, and those they would receive in a period of vulnerability (illness, unemployment, bankruptcy, retirement, family crisis). These kinds of discussions, and the strategies decided, reflect the social diversity of Scandinavian societies. Middle-class homeowners will discuss high marginal tax rates, home equity, mortgage interest deductions or the popular home repair subsidies. Working class people, not to mention recent immigrants, who are often renters, will address consult with family members and then authorities to determine whether they qualify for health benefits, disability payments, extended unemployment compensation, home heating subsidy, single-mother supplements or rent subsidies. Older citizens who may be combining work and pension will be preoccupied with both income sources (private pensions and potential social benefits offered to retirees (rent and heating subsidies, reduction of property taxes, state pensions, etc.). People in these various social enclaves have relations with others who observe their neighbours’ comings and goings. These individuals may themselves be on welfare, but they may also be envious or indignant at others for various reasons. For example, they may be envious of a neighbour who hires foreign construction workers for low cash wages (not paying VAT). They may know of a neighbour who does off-the-books work themselves, or they may have observed that a person who is receiving sickness benefits seems healthy enough to shovel snow or jump on their backyard trampoline; or they observe a single mother who seems to have the same male guest leaving the house each morning, even though she receives 'single parent' benefits. The classic image is that of the suspicious neighbour, hiding behind her curtain, who looks across the street or the fence, and submits a complaint or a photo to the tax authorities or local welfare office.

The indignation landscape has other actors moving between, the policy-makers in the tax and welfare ministries and the various communities. These actors traverse the hills of the indignation landscape, influencing people's decisions to actualize or limit their indignation into a denunciation. Three such groups are the local front-line officials, the policy evaluators and the media.

The mid-level managers and front line staff in the tax and welfare offices try to determine how much people should pay or what kinds of benefits they should receive. They also try to determine if they are intentionally cheating the collective by hiding income or exaggerating welfare claims. Some of these functionaries are organized into small ‘control groups’ whose job is to identify suspicious persons, monitor their activities, decide to reduce or eliminate their benefits, and institute repayment of false received benefits. The control groups in the municipalities have their own private chat rooms where they share information and detection methods (I was not granted access). Increasingly, these front-line staff are seen as diabolical snoops, and media accounts offer them an opportunity to try and correct the public’s impression and show themselves as more sympathetic. A Swedish article for example, is entitled, ‘We never wait in the bushes’. A Danish official insists that they can tell when a report is simple harassment or not. At the Swedish Taxation Agency (Skatteverket), a control official says that encouraging informing ‘is a bit sensitive. We don’t want to have an informer society where insecurity is created. It feels wrong without me being able to say why’ (*Faktum,* 2010). An official from the Swedish Migration Agency insists that they do not actively solicit tips, nor do they carry out ‘informer campaigns’ (*angiverikampanj*). ‘We in no way support people informing on each other. But it is clear that if you know something is wrong, that it is at the same time natural to turn to the authorities’. The official knows that there are many motives for informing on neighbours ‘We know that it can be about gossip, revenge, and there can be other interests which are benefited by the information (*Faktum,* 2010).

Another group with an influence on indignation are the consulting or specialist agencies who measure the effectiveness of the policies and control measures, seeking to ensure that assessment of tax or welfare benefits is done fairly and effectively. These consulting organs may be part of the state or municipal organizations, state-funded think tanks or private accounting firms. This constant measurement takes place in an environment where policies often oscillate from a stricter approach in the wake of a cheating scandal to a more relaxed one after a scandal about insensitive treatment of an innocent citizen…. and back again. The overall purpose of these assessments and evaluations are to show that the relevant tax or welfare program, at either state or local levels, has become more effective in identifying, pursuing and preventing cheating, as public sector performance is continually measured. In highly taxed and extensive welfare states, the measurement takes place in terms of how much taxes can be effectively collected and how much welfare properly disbursed. The effectiveness of tax and welfare bureaucracies is not solely an academic issue in Scandinavia. It is a frequent topic of public discussion. The Danish tax authority, for example, has been plagued by scandals ranging from failure to collect taxes, harassment of prominent cultural figures and billions of dollars paid out in tax refunds to bogus firms. The tax ministry and has been reorganized several times, and various online discussions have refrains such as ‘the big fish are getting away it, so why should I pay taxes’. In contrast to Denmark, the Swedish tax ministry, which suffered scandals and poor public relations decades earlier, now enjoys a very high level of public confidence because of its perception of fair treatment (L.B. Larsen, 2017, 2019). These performance evaluation actors thus serve a crucial role in the landscape as drivers of indignation.

Yet another mediating actor in this landscape of indignation, between communities and the policy summit is the media, who can detect and then publicize the most scandalous cases of abuse or bureaucratic ineptitude. The stories tend to revolve around two tropes: first the innocent welfare recipient who is hounded by the insensitive bureaucracy, e.g. the Danish pensionist who advertised her dog-walking service and had her pension reduced; or the single mother whose ex-husband visits, putting her at risk that she does not qualify for the ‘single parent’ benefit. The second theme is that of an inept or gullible bureaucracy victimized by unscrupulous individuals who have cheated the system for years. The privatization of many state services has encouraged the possibility to combine both tax and welfare swindle; in Sweden, where many welfare services are carried out via small private contractors or family firms, false home healthcare firms are routinely caught providing non-existent personal assistance to co-conspiriting healthy family members (for more on media discussion of welfare cheating in the UK and Sweden and the problem of ‘deservingness’ generally, see Lundström, 2013 and Van Oorschot, 2000).

Let me therefore provide some detailed examples, using press accounts and reports from Denmark and Sweden, of how the indignation landscape operates in the denunciation practice. The data here stems from about 40 newspaper articles and various reports from 2010 to about 2019. Some of the articles detail scandalous abuses, while others consist of interviews with officials or statistical summaries, thus giving us a picture of the indignation landscape.

**State control and citizen denunciation practices in Denmark and Sweden**

Both welfare cheating and tax fraud reflect a mismatch between the information that individuals must provide to the authorities (change in life circumstances, reported extra income) and how the authorities then calculate welfare payments or tax refunds. In all the Scandinavian countries, these two kinds of deception are the constant topic of media narratives, political commentary, and bureaucratic control measures. The result is a variety of carrot and stick solutions. The phrase often used by politicians is that of ‘sending signals’ to a public who might be tempted to cheat. For example, in Denmark, welfare authorities are stationed at airports to stop returning vacationers and determine whether they have been receiving unemployment benefits while abroad, which violates the stipulation that the unemployed individual must be ‘available to the labour market’ (Baun and Breum, 2018). The airport control is just one of many ‘campaigns’ which involve 'sending signals' to potential violators. Other campaigns might include surprise raids on cash-heavy establishments such as kiosks or pizzerias (mostly owned by immigrants) or searching for illegal workers in restaurants and construction sites (e.g., illegal migrants, asylum seekers, people on welfare). The signals being sent by the authorities, aided by the media, are unambiguous: ‘We are everywhere’, and ‘It doesn’t pay to cheat’.'

A Danish TV series is entitled 'With the Tax Authorities on a Raid' shows tax and municipal authorities carrying out inspections of shops, restaurants and flea markets, discovering fraud or unreported income. In other broadcasts, welfare clients are interrogated in order to verify a claim that might be suspicious, often related to the most intimate family details.

Some of these welfare cheating scandals are spectacular: In Sweden, for example, a supposedly handicapped man employed his mother and brother as his personal health assistants. In fact, the man was not handicapped. But for 14 years the caregivers swindled the welfare authorities out of 9 million SEK in benefits, collecting wages for caring for the man (*Aftonbladet*, 2017). A similar case in Sweden described a firm which collected 14 million SEK in wages paid to dozens of phantom caregivers for caring for non-existent patients (Sveriges TV, 2019). In another case, a family in Sweden was receiving child benefits despite having emigrated from Sweden five years earlier (*Sydsvenskan,* 2018).

In the last decade, public authorities have made explicit appeals to citizens to submit information about suspected cheaters in their communities. The result is the rise of what Danish officials have called the ‘cheat button’ (*snydknappen*), but others have called ‘gossip service’ (*sladretjeneste*) or ’snitch line’ (*stikkerlinie*). The integration of citizens or other private actors (security companies) in enforcing the law (called ‘plural policing’) is a trend in many areas, and this includes welfare cheating. Some media commentators and politicians have termed this tendency to be the onset of an ‘informer culture’. The Danish and Swedish words used (*stikker, angiver*) are similar to those used about wartime snitches during the Nazi occupation of Denmark. The Danish rhetoric about this kind of practice talks of a ‘collaborator society’, ‘informer society’, ‘surveillance society’, even an East German ‘Stasi society,’ (Ritzau 2012) or ‘Stasification’ (*stasificering*) (Larsen, 2010). In Sweden (which had no Nazi occupation) the talk is also fear of an ‘informer society’ of the Stasi type.

Confronted with various cheating schemes and under political and media pressure, the public authorities have also developed their own special investigative units. The income brought in by these units is publicized to show their productivity (Kommunernes Landsforening, 2017). The investigatory methods may include various personal ID searches and cross-tab correlations in which 'something comes up', unannounced inspections in homes, shops and workplaces, or closer perusal of suspicious applications for benefits by potentially undeserving persons. There have been various controversies over the legitimacy of entering client’s homes unannounced to see who lives there, what in Danish is called *dynelyfteri* (‘lifting up the duvet’), counting the number of toothbrushes, inspecting private property to search for illegal construction workers, or waiting across the street to see if an ostensible single/divorced mother (who receives a single parent supplementary benefit) might have a male (or ex-partner) visiting her, or examining Facebook pages to see if the family photos show another adult in the household. In 2012, new regulations allow tax authorities 'to move tax inspection out into the residential streets and into Danes’ backyards' (Flensburg and Olsen, 2013).

Laws requiring married and cohabiting couples to financially support each other, thus reducing welfare benefits, also make the inspections more ominous. Local welfare authorities have to assess whether two adults living in the same dwelling are simply roommates, renter/tenant, or whether they are ‘in a relationship’, e.g. if they have a common bank account or carry out common householding functions together. One news story told of two young men sharing an apartment, one of whom was receiving welfare benefits; the two men had to provide proof that they were *not* in a homosexual relationship.

The TV broadcasts of these raids on suspicious citizens also allow the control officers to explain their role. Their attitude ranges from pedagogical (In a kiosk: ‘We are trying to teach them the right way to keep their business accounts’) to scolding, depending on whether the controlling official has been in the shop several times before. The officials invariably give a statement that ‘everyone should pay their taxes to society’ and that ‘it’s my job to ensure that no one evades their obligations’. The TV programs show the tax authorities and control units being vigilant, moralistic and proactive; they speak, however, not only as officials but as indignant citizens who are angry that the collective is being deprived of resources by cheaters.

Some media commentators and politicians have termed this tendency toward control to be the onset of an ‘informer culture’. The Danish and Swedish words used are similar to those that relate to wartime snitches during the Nazi occupation of Denmark. The Danish rhetoric about this kind of practice talks of a ‘collaborator-society’, ‘informer society’, ‘surveillance society’, a ‘Stasi society,’ or even ‘Stasification’ (*stasificering*). In Sweden, the talk is also of an ‘informer society’, again with a reference to Eastern European secret police (Sweden having been neutral during World War II).

The individual dilemma to turn one’s indignation into a denunciation reflects a threshold that must be crossed, in which people’s private affairs are now no longer to be kept private by one’s workmates or neighbours. Denouncing a tax-evading work mate or welfare cheating neighbour to the authorities may be an act of envy or revenge. But the motives may also be a genuine engagement in the community, or even a higher, civic duty to the ideals of the welfare state. The field of structured choices, ‘the structure of feeling’, can thus be envisioned as a triangle, the three apexes of which are 1) sense of ‘citizen duty’ to inform, 2) choosing silence because of ‘social engagement with neighbours’ (community loyalty) or 3) a decision of ‘don’t interfere’ (none of my business). The decision to inform the authorities may have been mobilized by other motives (sheer personal revenge, for example), but the issue here is that the state becomes the weapon of the individual community members vis a vis another member.

Indignant citizens can now click their way to a denunciation against a neighbour whom they suspect of income tax cheating, earning untaxed income, or various forms of welfare swindle or falsely claimed disability benefits. On these reporting sites, authorities invite citizens to report their information by name or anonymously, safeguarding any possible retaliation from the accused neighbour. Moreover, they are asked to upload their ‘evidence’ not just in the form of written documentation or accusation ‘I have seen X doing Y, which I believe is cheating’, but also in the form of surveillance photos taken with their cell phone, literally across the fence or out over the front garden. No monetary rewards are given for this citizen vigilance, so the informer’s reward, as it were, is intrinsic. It is a feeling of social justice, a release of pent-up indignation, or downright revenge against a neighbour whom they feel is getting more than they deserve. It is restoration of the fiscal contract for community members using the state as a weapon.

*Informing in Denmark*

In Denmark, 20% of the population is estimated to know someone who has swindled the welfare payments system, and approximately 10% of benefits are paid out on the basis of swindle (KMD, 2011). Presently, all of Denmark’s 98 municipalities, which administer welfare eligibility, have web sites where people can report false welfare claims (70 of them offer the anonymous reporting option). Typical abuses of the system consist of failing to report income (‘black work’) while receiving welfare benefits, false disability claims or a pro-forma divorce, where one partner falsely moves out, enabling the other to receive a ‘single-parent’ supplement or free day-care).

When a citizen logs in to the 'Report abuse' website, they are asked to identify the person under suspicion, provide details about their suspect activity, and upload any attached 'evidence' in the form of photos, videos or receipts. They are also asked to state whether or not they want to remain anonymous. If the informant chooses to remain anonymous, they are instructed to avoid giving their national ID number and warned that if they give their name, the person being accused may have the right to know who accused them and even confront them in court.

The Danish municipalities’ ‘control units’, which assess welfare entitlements, handled 20.349 reports of suspected abuse in 2017. Of these 429 (2%) were submitted by named individual accusers, and 2882 (14%) from anonymous sources ; these reports resulted in restitution of 6.2 million DKK in illegally received welfare benefits to the municipalities and an additional projected savings of 26.1 million DKK (Kommunernes Landsforening, 2018: 11). The average repayment demands were modest (1670 DKK for reports submitted by anonymous informants and 3470 DKK for the named informants). However, it should be noted that the 83% of the anonymous accusations and 84% of the named accusations were dismissed because they lacked sufficient information, were simply incorrect, or deemed too trivial to pursue. Danish municipalities now exchange more information with other agencies using various national registers, a coordination with has led to more cases of abuse being discovered and resolved without the use of citizen informers.

Informing activity in Denmark has often peaked in the wake of television broadcasts showing social swindle. Hence, in the town of Odense (pop. 180,000), where a TV documentary followed the municipal authorities looking for welfare swindle. According to the head of the Odense control unit, the television series generated 250-300 reports, 'as much as we got all last year'. 'A change in attitude had occurred,' he said (TV2 News, 2013).

Alongside informer sites run by the municipal welfare offices and the national welfare disbursement office (Udbetaling Danmark), the Danish national tax authorities have also set up a reporting site for suspected tax swindle. Reports from citizens, firms and authorities numbered 6878 in 2011, rising to 10.541 in 2013. Sixty percent of these reports are anonymous. (*Berlingske*, 20.10.2013). Typical accusations involved earning untaxed income or hiring illegal workers (who were usually paid in cash). According to one tax official, of 6800 citizen complaints received in 2012, one-third were ‘not serious’ or simple harassment of a neighbour (Schultz, 2012). The tax ministry’s surveys say that citizens are less tolerant of 'black work', which has led to an increase in the number of citizen reports. ‘We are having a veritable informer culture out in the suburbs’ (Schultz, 2012). As the former tax minister Jonas Dahl from the left-wing SF party cautioned, ‘We should avoid the Ministry of Taxation being used in a feud between family members or neighbours’ (Ritzau, 2013). Dahl was not far off, as a 2008 report had found that one-third of all citizen tips to the Danish tax authorities derived from family conflicts, ex-spouses, or cheated customers (*Politiken*, 23.04.2008). The use of anonymous informants was also criticized by the Danish Ombudsman, who said that this was a violation of the law on public administration.

The use of the ‘cheat button’ was criticized by several commentators as a step toward a Stasi-like society (T. Jensen, 2010; Borre-Jensen, 2012; Ritzau, 2012), or even a ‘Stasification’ of Denmark (Engel-Schmidt, 2012). The nanny state is replaced by the Stasi state, or as one commentator put it, from Big Mother to Big Brother (T. Jensen, 2010). Subject to these pressures, and with a change to a conservative government, the subsequent minister for taxation decided to close the web portal, saying that he did not want Denmark to become 'an informer society' (R.E. Larsen, 2015). Similarly, an MP from a left-wing party declared that ’the authorities should realize that even though someone perhaps receives a [welfare] payment for which they are not qualified, it cannot legitimate a surveillance society where we run around and take pictures of each other’ (Lauridsen and Quass, 2013). Attitudes about retaining or eliminating the informer options thus vary. Local authorities seem more willing to mobilize citizen indignation. As one official stated: ‘it is important for the sense of justice that there is a place you can go if you have a suspicion. Otherwise you see the public sector being sweindled and it is all of us who are victimized’ (Rehling, 2019). However, the anonymous reporting option remains controversial. In Copenhagen municipality, which has a majority left-wing government, the anonymous reporting option was closed down in March 2019. Fear of indignation creates its own political anxiety.

*Informing in Sweden*

In the wake of several major scandals, the Swedish government has issued several reports on measures to improve detection and prevention of welfare and tax swindle (Brottsförebyggande rådet, 2016; Riksrevisionen, 2016; Stockholms Stad, 2017; Government of Sweden, 2019). Gaining public confidence in the justice and efficiency of the welfare and tax systems is a frequent topic of these reports. Reports of abuse can come from various sources, including statistical cross-tabulations, public authorities or from individual citizens providing tips. These signals, called *impulser,* are then measured in terms of reliability and impact, i.e., whether they lead to 'further measures' such as repayment or police indictment (Inspektionen for Social Försäkringen, 2018). Tips from individuals, precisely because they tend to be unreliable, are mentioned only in passing in these reports. Informers can send information to several sites: the Tax Agency, the state social insurance payment agency (Försäkringskassan), or to other bureaus such as the Immigrant and Migration Agency. Punishment for cheating is carried out under the law on welfare crimes from 2007, which covers false claims and/or abuse of payments from several agencies, ranging from disability and sick leave, to student stipends, housing stipends and payment for caring for sick children (VAB). The Swedish Tax Agency (Skatteverket) receives about 20,000 'tips' per year via letter, phone, email and persona visits (the Swedish term is *tipsa*; see Skatteverket 2020), as does the social insurance agency. The Swedish webpage for reporting tax evasion, started in 2011, is inspired by experience from New Zealand, which had a 50% increase in tips (*Göteborg Posten,* 2011) . The tips to the tax ministry were predominantly on black work, which could involve either hiring undocumented workers or failing to register wages or income in construction, hairdressing and café/restaurant businesses.

The Swedish social insurance agency, Försäkringskassan (FK), disburses 25 different kinds of welfare payments and pensions to all Swedish citizens and residents. In 2013, for example, the social insurance agency received over 19.000 signals or tip-offs (*impulser*) from all sources, of which 8000 (41%) came from the public (Försäkringskassen, 2014). Fully 80% of these tips from the public were anonymous and only 15% had enough information to actually lead to sanctions (Försäkringskassen 2014: 23). Typically, the tips deal with someone observed working despite collecting disability, or that a parent registered as single receives a child allowance while suspected of living with a partner. An FK spokesman stated that the number of fraudulent claims increased 80% from 2015 to 2016 (*Svenske Dagbladet*, 2016). The cases of illegitimate payments for fake or exaggerated illness are highlighted in the media. As one informer lamented to a journalist: ‘How can you be mowing the lawn if you are sick’ (*Sydsvenskan,* 2013). The total amount of funds retrieved in 2013 amounted to SEK 285 million, a small percentage of the estimated SEK 12,000 million estimated to have been swindled in 2013 (Jacobsson, 2015).

In several reports, the FK notes that the small number of 'further measures' taken based on tips from the public (10-15%) compares poorly with the 40% follow-up from more precise information provided by the public authorities or computer scans. Tips submitted by individuals are less useful to the authorities or less reliable. As one of the officials explains, the anonymous reports ‘are often more about frustration than they are substantive, and in most of the cases the person has the right to receive payment’ (*Faktum*, 2010). A colleague elaborated: 'There are often conflicts and family tragedies behind the tips'.

*Some consequences of the ‘informer society’.*

The causes and consequences of citizen informing have been a subject of comment by Scandinavian officials and politicians. Both Danish and Swedish public authorities are aware that encouraging informing may affect their highly touted social cohesion. Hence, few Swedish officials are enthusiastic about engagement citizens in detecting tax and welfare cheating. The director of the Swedish social insurance agency (FK) emphasizes that ‘we do not work “actively” to get tips in from the public’ (Hagglund, 2013). The director insists, ‘I do not encourage any kind of public informer line for us, but if a mistake is seen, it is good to let us know’. He does not believe that the FK depends on an ‘informer culture’ (*angiverkultur*). ‘We do not have major publicity campaigns that you should call us if you think there is swindle going on’ (Hagglund, 2013). Another official insists that FK ‘does not actively seek help from the public’ (Sveriges Radio, 2013). The article is in fact entitled ‘Tips on welfare fraud popular but problematic’.

At the Swedish Tax Agency (Skatteverket), a tax inspector admits that encouraging informing ‘is a bit sensitive. We don’t want to have an informer society where insecurity is created. It feels wrong without me being able to say why’ (*Faktum,* 2010). An official from the Swedish Migration Agency, which administers payments to asylum-seekers or temporary migrants, insists that they do not actively solicit tips, nor do they carry out ‘informer campaigns’ (*angiverikampanj*): ‘We in no way support people informing on each other. But it is clear that if you know something is wrong, that it’s also natural to turn to the authorities’ (*Faktum*, 2010). The official knows that there are many motives for informing on neighbours ‘We know that it can be about gossip, revenge, and there can be other interests which are served by the information (*Faktum*, 2010).

Public authorities also have their own ideas of how society has changed, with informing being simply a symptom of something else. Over a decade ago, a Danish control team leader commented on the increase in both anonymous and named reporting: ‘I think that the public morality has changed… people do not want to take part in the neighbour’s cheating’ (Business.dk 28.05.2009).

The propensity for people to inform is a much discussed, but little researched topic. A Swedish net-based survey of 43,000 persons conducted in 2010 (by the newspaper *Aftonbladet*) found that 35% would report their neighbours for welfare cheating, 26% said they would not, but 33% said ‘it depends on the neighbour’ (*Faktum* 2010). Apparently, the quality of neighbourly relations is as important for informing as any notion of higher civic duty.

In Denmark, a tax ministry spokesman, Jan P. Jensen, says the increase in reporting has two causes; first, the financial crisis of 2009 put more pressure on people, diminishing the amount of tax evasion people would tolerate from neighbours. The second explanation was media exposure, and television documentaries such as ‘With Tax Authorities on a Raid’ and ‘Operation X’. ‘People who see these programs think “I also know someone who cheats on their taxes”, and they contact us’ (*Berlingske*, 2013). The idea here is that people just need a little nudge, and the reports will flow out. The structure of feeling that is indignation thus seems to lie just below the source. A little nudging from the media, a feeling of a nagging injustice, will suddenly stimulate the righteous indignation.

The appeals to report abuse have generated debates in chat rooms and among interest groups. Some vulnerable groups feel that campaigns against swindle stigmatize everyone. The head of the Swedish association of disabled persons, for example, complained that the impression is created by the media and the authorities, that it is easy to swindle, and that people do not know how many tests that disabled people must go through to obtain their disability pensions.

A Danish journalist commentator lamented the reintroduction of the ‘informer’ (*stikker*) concept, ‘where citizen A is encouraged to inform on citizen B if something seems suspicious. … the authorities’ reasonable control of the citizens’ legal obedience becomes neighbours’ mutual surveillance… and a continuing sneaking suspicion’ (T. Jensen, 2013). Surveillance is apparently now both a state project and a citizen obligation.

These Danish and Swedish informer practices take place in high trust societies. People have high trust in each other, and trust in the state. They address ‘the system’ to solve their interpersonal and financial problems because the system is considered able to treat people fairly and equitably, even with the risk of bureaucratic abuses. The value balance between high taxes that should be contributed and legitimate welfare services received is part of everyone's daily life. While the data indicate that the number of denunciations is increasing, the ambiguous discussion about them seems to be constant. This raises several obvious questions, one of which is whether this kind of citizen denunciation is a sign of increased civic duty or the more mundane personal envy that we find in all communities where people live everyday lives together. Is citizen denunciation in the Scandinavian context a litmus test of the society’s social cohesion or social mindedness? Is it better for neighbours to be suspicious and interfere in the name of respect for the fiscal compact? Or is it better, in the name of some kind of community solidarity, to just leave their fellow neighbours alone while they play the system? If citizens are now encouraged, if not compelled, to become involved in cases of suspected child abuse, then *why not interfere when you see welfare cheating?* Obviously, the suffering of a child is of a different order than cheating the state out of welfare payments; the first has a personal, vulnerable victim, the second seems to be victimless, if we equate the victim with an object of violence. This difference would place some kind of limit on the incentive to inform. But what if there indeed is a victim?

**Conclusions: emotions and the state and the indignation research agenda**

The indignation landscape in Scandinavia has several landmarks: diverse community enclaves, each with their own set of norms and values; the policy makers with their visions of a just welfare state, the evaluators of government effectiveness, the street level bureaucrats who must make discretionary judgements, and the media. Each have their own vision of social justice, and their interpretations of who violates the fiscal contract. The landscape of indignation is in fact a landscape of citizen relations with the state: whether the state is some far-off entity which should be evaded, avoided, or opposed; or whether the state is an instrument which can somehow affirm community standards of justice and fairness when one’s own neighbours do not seem to respect them.

Whether indignation actually leads to reporting depends on where it lies in this landscape. One can envision a kind of triangle of indignation possibilities. The three corners of the triangle are marked by 1) the citizens reporting (derived from civic duty or personal revenge; 2) citizens keep silent (solidarity with neighbours against state interference); and 3) citizens don’t care (live and let live, non-interference). The relations between citizens and the state, and the righteous indignation that results, move inside this triangle; and it is these relations which, of course, will determine whether citizens take the ‘denunciation option’.

Let me conclude with the comparison between the unquestioned civic duty to inform on a neighbour who abuses his wife or beats their child, and the apparently more problematic aspect of whether it is right to inform on a neighbour cheating on taxes or welfare benefits. Informing on the violent neighbour seems to be self-evident. There is a victim in need: a vulnerable wife or innocent child, and the authorities should ‘do something’. In contrast, tax evasion or welfare fraud is often depicted and treated as a ‘victimless’ crime. The penalty is rarely prison, but repayment of the proper amount, with a fine and a warning. For the indignant citizen reporting on the tax swindler or welfare cheat, however, there is a victim: me, the ordinary citizen who in the guise of taxpayer, represents the social organism as such, the collective. As the indignant neighbour, I may not be a victim of any sort of physical violence or pay scam. But I am part of an organism, society; I am in this sense ‘us’. And ‘we’/’us’ can be victims, too. In fact, most political mobilization consists of highlighting this victimization by calling attention to a perpetrator who is at fault in our victimhood (e.g. in the Brexit campaign, for example, the perpetrators were a combination of the ambitious migrants who take jobs or welfare benefits from the native Britons and the inept bureaucrats in Brussels). Indignation is not just personal, it’s righteous, it is in the name of the collective. There is a kind of forging together of individual and the collective. The cheater may be just a single person, but this person, through their actions, is viewed as attacking the collective; and the collective is me.

In this sense, an upsurge in reporting on citizens is not necessarily a sign of a soft Scandinavian totalitarianism, pervasive surveillance or the decline of community. Rather, such indignation could just as well be a sign that citizens still feel part of a some kind of moral collectivity. The state, rather than being some far-off entity, is the guardian of this collectivity. Most states do not take on this role, which makes the Scandinavian states unique. The denunciation of a neighbour, therefore, need not be vicious envy or petty jealousy. The denunciation may just as well be a cry for the state’s assistance to strengthen the community morality. The state becomes the instrument to intervene in order to enforce local standards. This is what makes indignation more than petty jealousy; it is righteous, it invokes ideas of fairness and justice. Indignation is the reaction of a collective under pressure. In the denunciation moment, citizen and state become one. For better or for worse.

What would be an anthropology of indignation? It would begin by discerning the emergence of a victim. Who is projected as a victim? And who is the perpetrator? What resources are being unjustly appropriated? What kind of social exchange contract is being violated? And how does this sense of injustice translate into the emotional reaction of indignation. Anthropologists have been good at discovering victims. Our victims tend to be a group who are suffering from the onslaught of majority populations or armies, of larger social, political or economic ‘forces’, of ruthless state oppression or the dreaded ‘neoliberalism’. In the Scandinavian case, indignation operates in reverse. The larger society, precisely because it operates with norms that reflect the community’s idea of fairness, equality and justice, is projected as a victim of ruthless individuals. The perpetrator is no longer anonymous ‘forces’ or ‘structures’ or some amorphous group of elites. The perpetrators are our neighbours, ex-spouses, workmates, etc. They are ordinary individuals who must be denounced to the authorities in order to restore some kind of order in the social contract. The cheater must be exposed and punished. Neighbours are the perpetrators and 'society', 'us' are the victims.

The practice of searching out the perpetrator who is a threat to the social order is hardly new, of course. Anthropologists have studied these practices in many incarnations, as rumour, gossip, scandal, witchcraft accusations. The activities or presence of certain individuals were seen as threats to the social order. In the case of Scandinavian welfare and tax cheating, the community mobilization is replaced by the individual’s clicking the ‘cheat button’ or contacting the hotline. Just ‘call us’ (the state authorities), upload your photos, and we will apprehend that perpetrator which your community cannot handle. The cheat button is an individualized alternative to political mobilization. It is political mobilization by click. It is denunciation by I-phone. Indignation is possible because of an emotional link between citizen and state. But embedded in the landscape of indignation lie the tensions of sociality. Using the state to fight tax and welfare swindle is the community’s weapon, against each other.

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