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## Becoming the Good Migrant: How Romanian Migrants Mobilise Taxpayer Status

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The streams of Marlboro smoke started to fill the living room in the Baicus' small, rented flat in South London. The main tenants, a Romanian man and woman in their late thirties, were listening attentively, chins in hand. They had been living in the city for three years, with the woman staying at home and looking after their daughters, and the man picking up odd jobs in construction, where short-term self-employed positions were endemic. A second couple who had just come to visit was also perking up their ears. Children had been quickly sent to play in their bedroom. Everyone was now clutching cups of coffee or hugging their elbows, directing their attention to a special guest: Andrea, the Baicus' personal tax adviser.

Home meetings with the tax adviser had become a much-anticipated occurrence for the Baicus, and thousands of other Romanian migrants. They had contacted Andrea through the recommendation of a friend the moment they realised that, however much pride the father took in his labour, making a real living in London as a migrant was not just about working hard in the city's construction sites. It was also about formal self-employment – the type that opens access to lawful residence, public services, and other benefits of substantive citizenship, the type that needs evidencing through a record of tax payments. Nicu Baicu and his wife were, as they put it, simple 'people like all people'. Back in Romania, he never had to do his own bookkeeping. He had seven years of education, and a work history where tax was either within the purview of the employer, or of no one. Andrea, in turn, was not a qualified accountant, but another Romanian migrant with a graduate degree, who spoke decent English and owned a laptop, and had learnt the vagaries of self-employment back when she had to formalise her own nanny job.

It is in this grey professional space that Andrea had come to play an instrumental role in mediating the Baicu family's tax payments. Over the course of several years, she had helped Nicu, the father, formalise his

work, turning him from a black-market builder who was at risk of being removed by immigration enforcement officers, into a taxpaying, self-employed contractor. His new status enabled the family to pass the Habitual Residence Test administered to benefit seekers in the United Kingdom, which then opened access to sorely needed income top-ups. Their history mirrors a phenomenon experienced by thousands of migrants, but rarely documented in the social studies of taxation – namely, that paying tax is not just imposed upon a citizenry. It is also a technique of navigating one's way into citizenship as an outsider – at the level of discourse, in a political order premised on self-sufficiency, and at the level of practice, in an administrative order premised on digital and financial literacy.

This chapter theorises the role of tax payments in making the 'good' migrant. Starting with a brief review of theories of citizenship, I argue that while a substantial body of literature has unpacked the ways in which government agencies use self-sufficiency to distinguish between desirable citizens, and those who are merely tolerated (Anderson 2013, 2015; Rose 1999), we know much less about how migrants themselves mobilise the moral capital of paying taxes. This, I argue here, is an important omission. Migrants are not passive objects of fiscal policy, but agentful subjects who have their own ways of narrating their status as taxpayers (Ong 1996). Beyond the level of values, furthermore, citizenship is also about substantive rights (Marshall 1950) – financed through taxation, and in many cases distributed only to taxpayers. The everyday bureaucracy and relations through which this distribution of rights happens merit attention in their own way (Hull 2012; Strathern 2000).

Rooted thus in this conceptualisation of citizenship as community of values (Anderson 2013), on the one hand, and administration of substantive rights (Marshall 1950), on the other, this chapter follows two axes of analysis: first, tax payments as discursive artifice. I show how obtaining taxpayer status equips Romanian migrants with a means of negotiating their place in a political order premised on self-sufficiency. After decades of representation as the 'laggards' of Europe (Noutcheva & Bechev 2008), Romanian migrants use their status as tax contributors to challenge the stigma of otherness (Goffman 1968). Second, I explore the role of tax payments as techniques of making oneself legible (Strathern 2000), through the digital and financial codes by which the state administers substantive benefits. Like every bureaucratic exercise, I argue, tax payments have their own materiality (Hull 2012). Despite my informants' references to individual self-reliance, I find that the host of digital

barriers and language deficiencies which characterised their interactions with the fiscal authority in practice drew them into the arms of consultants like Andrea, who made a business of helping co-nationals decode their fiscal duties.

Bringing these findings in conversation with the literature on citizenship, this chapter shows how a close look at how tax payments are imagined, and practised by migrants, can nuance our understanding of the malleability of citizenship itself. Every migrant, I conclude, can narrate herself as good, hard working. In the complex everyday reality, however, becoming a taxpayer is also a test in digital and financial literacy – which many have to pass with the help of self-styled, street-level accountants (Lipsky 1980). This argument is based on a year of participant observation with a network of Romanian migrants, subsequent interviews with Romanian Roma families like the Baicus, and several years of running a charity which assists migrants with social security and employment issues.

### **The Taxpayer: The Ideal Subject of a Moral Order Premised on Self-Sufficiency**

In his 1950 thesis, British sociologist T. H. Marshall famously defined citizenship as a collection of rights: civil rights, which he described as equality before the law; political rights, inherent in universal suffrage; and social rights, inherent in the notion that all members of a polity deserve a modicum of socio-economic well-being (Marshall 1950). Writing in the mid-twentieth century, at a time when Britain took pride in inventing the welfare state, there is a particular optimism running through the thesis. For Marshall, a citizenry is equal, and substantive (1950: 28). And yet, as anthropologists have argued, citizenship is more than the legal status of a member of a national political community (Lazar & Nuijten 2013). It is also differentiated by value systems (Anderson 2013) which intersect with race and class (Fox, Morosanu, & Szilassy 2012). Values, in turn, are affirmed and portrayed aesthetically (Ranci re 2005; Tyler 2013), in the same way that access to rights is moderated by bureaucracies (Hull 2012; Strathern 2000).

A generation of scholars have drawn attention to the ways in which individual self-sufficiency has become the moral imperative of neoliberal governance (Harvey 2005; Miller & Rose 1990; Rose 1999). As Nikolas Rose argues, the neoliberal state draws upon classical liberal ideals of individual self-mastery to normalise the erosion of social security and the

shrinking of state protections. Over one million people, or 3 per cent of all people employed in the United Kingdom, worked on zero-hours contracts in 2020, in easy-fire-easy-hire positions – this is up from 0.8 per cent in 2000 (Office for National Statistics (ONS) 2020a). Another 15.3 per cent were self-employed, in positions premised entirely on self-sufficiency, but which grant them none of the protection of an employment contract (ONS 2020b). The neoliberal valorisation of self-sufficiency is also evident at the level of welfare policy. Ever since the financial crisis, welfare provisions were reduced – be it by freezing benefit increases to levels below inflation, by imposing stricter means-testing and a total benefit cap (£15,410 for a single adult without children in London), or by only awarding benefits to people who were actively looking for work (Dupont, Anderson, & Vicol 2019). Notably, while welfare budgets were shrunk, benefit claimants who fall short of the ideal of economic self-sufficiency are portrayed as morally suspect – ‘revolting subjects’, conveniently blamed for their own misfortune through tropes of laziness (Jones 2012; Tyler 2013). Today, paid employment is constructed as every citizen’s moral obligation (Dyer, McDowell, & Batnitzky 2011) – and with it, the taxpayer becomes the proxy for the ideal citizen in a moral order premised on self-sufficiency.

A similar valorisation of self-sufficiency is visible at the level of immigration policy. Though in many ways, the United Kingdom is a country built on mobility, where 9.5 million people, or 14 per cent of all residents are born abroad (ONS 2021), even a cursory look at migration regimes indicates that, like the citizenry, migrants are welcomed not for their social connections, but based on their ability to make an economic contribution. A migrant fiancée is forbidden from coming to the United Kingdom to marry her partner unless she can financially support herself, but a migrant businessman can invest his way into a visa with a £50,000 package, despite having no prior social connections (see also Gregory Rawlings’ chapter, this volume).

The case of intra-European mobility is particularly telling in this sense. European migrants were recruited from the Baltics after World War II, to aid in the reconstruction effort, from Ireland in the 1960s, when public opinion was turning against migrants from the Commonwealth, and were welcomed once again from Poland and seven other Eastern European countries which joined the EU in 2004 (and are known to policymakers as the A8 states). For decades, European migrants were the UK government’s preferred source of labour (Fox et al. 2012). Confident of the British economy’s need for new workforce and Eastern European

migrants' potential to fulfil it, the New Labour government made the United Kingdom one of the only three EU member states to impose no transitional immigration controls, asking only for a registration. By 2007, as many as 671,000 A8 migrants registered. The government had only predicted 130,000 (Vargas-Silva 2015: 4).

As the number of Poles in the United Kingdom rose and the EU expanded further with Romania and Bulgaria in 2007, the moral category of 'good migrant' (Anderson 2015) was bound even tighter to economic contribution. Romania was one of the poorest member states, where even in 2019 average hourly wages (€7.7) were a fraction of those in the United Kingdom (€28.5) (Eurostat 2021). From the first day of Romania's EU membership and until the legal maximum seven years allowed under European law, the mobility of Romanian and Bulgarian nationals was subjected to transitional immigration controls. Anyone could enter the United Kingdom and reside for a period of three months. Beyond that point, however, the right to reside was limited to students; to self-sufficient individuals who, by definition, could not access welfare; to a narrow category of applicants who were young, educated, and wealthy enough to qualify for a Highly Skilled Permit; and to another category of people who were ready to take up jobs in under-subscribed manual occupations in sectors like food packaging and agriculture (UKBA 2007). For most other Romanians and Bulgarians, as in the case of the Baicus, the only way to work legally in the United Kingdom was to take up self-employment. By 2014, as many as 59 per cent of Romanians and Bulgarians bore this status (The Migration Observatory 2014).

A wealth of scholarship has critiqued the imposition of transitional immigration regimes for instituting a second-class citizenship for Eastern Europeans (Kochenov 2006). Intra-European migrants, it is argued, are only welcomed because they make good workers (Anderson 2015). Nowhere is this clearer than in the discourse, and practice, surrounding EU migrants and benefits. In 2014, as transitional immigration controls were about to expire, the Romanian benefit seeker became a veritable folk devil (Vicol & Allen 2014). This moral panic was echoed by measures adopted to restrict EU migrants' access to British benefits, and tether it to formal employment. Two amendments adopted in 2014 and 2015 explicitly excluded EU jobseekers from income-based benefits such as housing benefit and Universal Credit (Dupont et al. 2019). Paradoxically, an EU migrant had to be a taxpaying worker first, before they could claim welfare. This speaks volumes about the discrepancy between pay and living costs in the United Kingdom, and particularly

London. But it also reveals the unexpected ways in which taxation moderates citizenship. At the level of discourse, the taxpayer is the ideal neoliberal subject who works and can pay for themselves. In practice, the taxpayer is also what a migrant needs to become when work is too precarious to support livelihoods without an income top-up.

The theory of citizenship as ‘community of values’ (Anderson 2013) is one strand of literature I draw upon, and seek to contribute to. Scholars have critiqued the positioning of self-sufficiency at the heart of neoliberal ethics (Rose 1999; Tyler 2013), and within immigration regimes (Anderson 2013, 2015; Fox et al. 2012). Research has also investigated the ways in which migrants capitalise on their ability to work hard (McGhee, Moreh, & Vlachantoni 2018), and respond to stigma with affirmations of individual worth (Moroşanu & Fox 2013). And yet, with the exception of quantitative papers which measure migrants’ net fiscal contributions, reifying the prominence of self-sufficiency (Dustmann, Frattini, & Halls 2010), we have a lot more to uncover about how migrants imagine, and become, taxpayers.

This is important for two reasons. First, migrants are not passive objects of fiscal, or any policy. As Aiwha Ong (1996) argued, a citizenry is not simply made top-down, but also from the bottom up. Second, it is only by looking at how migrants handle their taxpayer status in the everyday that we can uncover the complex ways in which tax moderates citizenship – at the level of values, and material practice. Every bureaucracy has a materiality and a set of bureaucrats who make it possible – and none more so than the bureaucracy of administering benefits.

### **The Benefit-Seeking Romanian Migrant in the British Public Imaginary**

‘In 2014 Great Britain opened its doors to us Romanians. This is my Gypsy son, my wife too is Gypsy – even the little dog is Gypsy. We were not exactly welcomed with open arms’ (Channel 4: 2015). This is the opening dialogue in the trailer for *The Romanians Are Coming*, a three-part documentary series televised by public broadcaster Channel 4, the same year that transitional immigration controls expired. The clip starts with a shocking juxtaposition of an impoverished village, a modest ‘Gypsy home’, as the narrator implies, and a young man riding a horse at the foot of a mountain of rubbish. Shortly afterwards, viewers are introduced to the voices of Britons. Short and cutting, they are edited to sound like the British public opinion on Romanian

migrants: 'Shouldn't be here'; 'Begging, begging, begging'; 'Send them back'; 'They stink this place lots'.

According to the Annual Population Survey, there were 384,000 Romanians living in the United Kingdom in 2020 – the fifth most popular country of birth after India, Poland, Pakistan, Ireland (ONS 2021). Most are economic migrants who arrived after 2007, taking advantage of the intra-European mobility regime, or actively recruited by employers who post adverts on Romanian recruitment websites. Every year, millions of pounds are remitted from the United Kingdom to Romania, with figures for 2018 placing remittances at USD150 million (World Bank 2017). And yet, in many ways the tone of the documentary reflects a representation of Romanian migrants that is radically different, a picture of otherness constituted at the intersection of economic dependency, and the racist imaginary of Romania as inadequately European – an other from within.

The folk devil of the sponger who lives off hard-working, taxpaying citizens is a well-documented artefact of Britain's neoliberal order. Tyler (2013) used the interpretive framework of social abjection to describe the ways in which asylum seekers and Irish Travellers were depicted as a public menace, deserving of expulsion. Dyer and her colleagues (2011) documented a similar politics of exclusion of workless parents, while Jones (2012) examined the unemployed white working class. There is a shared sense that exclusion hinges on the lack of economic productivity. Notably, as Tyler stresses, there is also a sense that economic inactivity acquires its morally repulsive connotations aesthetically, through the spectacle of shocking imagery and derogatory classification. If politics is a particular ordering of the aesthetic, as French philosopher Jacques Rancière (2005) argued, the division between the good taxpayer and the morally suspect welfare dependents is reproduced through images of benefit seekers' modest dwellings and modest attire.

There are few more polarising moments in the documentary than the part where a Romanian man is shown ecstatically withdrawing £100 from an ATM from his Jobseeker's Allowance.<sup>1</sup> He kisses the banknotes, stuffs them in his sock, then makes his way to a money remittance agent, while the omniscient narrator reminds viewers: 'Now, Stefan is in the

<sup>1</sup> The Jobseeker's Allowance (JSA) is a benefit awarded to the unemployed. Despite popular stereotypes, EU migrants could only claim JSA after living in the United Kingdom for three months, and if they are able to demonstrate 'genuine prospects of work' (Dupont, Anderson, & Vicol 2019: 46).

system. Not only does he get free money, but he can fix his shitty teeth on the NHS.' Asked if he knows where the money is coming from, Stefan guesses it is the EU, and carries on power walking to the dentist. This time around, a British voice behind the camera comes in to remind him: 'Stefan, it's not the European Union, it's the British taxpayer.'

The close-up of a desperate man kissing a banknote is part of a three-hour spectacle of destitution. From the garbage dump in the opening sequence, viewers are presented with a stream of imagery including dirty homes, shabby clothes, tired bodies, and broken English. Together, they conjure the spectre of desperate men. But they also resurrect the spectre of Eastern European foreignness – a particular type of foreignness that is at once proximate and menacing.

There is a long tradition of portraying Eastern Europe as the other from within. In a beautiful monograph, Larry Wolff (1994) describes the 'invention' of Eastern Europe in the works of Enlightenment writers, as a space which lent itself to wonder (think of travellers' accounts depicting wild Transylvania), but also to civilising. Maria Todorova (2009) traces how the Balkans came to occupy a liminal position as the other from within, European by geography, but 'Oriental' in character. Nowhere was this geography of representation more entrenched than during the Cold War, which reified the distinction between liberal democracies in the West and the socialist states in the East (Buchowski 2006). By the end of the 1980s, while Britain was decidedly embracing a neoliberal politics of privatisation, home ownership, and smaller government, Romania was experiencing its harshest decade of socialist rule – marked by shortages of goods and energy, an increasingly repressive state, and Ceaușescu's growing personality cult (Verdery 1996).

Romania's accession to the EU started thus from a 'laggard' position (Noutcheva & Bechev 2008). If in December 1989 the world witnessed heroic images of young protesters storming government buildings and leading Ceaușescu to flee, Romania's first interim government included old party apparatchiks and former agents of the Securitate, who capitalised on the suffering of dissidents to ensure their continuity in power, then sealed the archives that could expose them (Verdery 1996). Up until 1996, Romania's government was headed by a former member of the communist party, who shunned European integration in favour of an 'original Romanian democracy', and sanctioned bloody crackdowns on protesters (Mungiu-Pippidi 2006). Even after accession negotiations were officially opened in 1999 by a liberal government, commentators questioned the extent to which Romania deserved EU membership, when the



country still suffered from corruption, poor public administration and, most frustratingly for Romanian observers, minimal absorption of EU development funds (Gallagher 2009). In 2014, the year the documentary came out, Romania had one of the highest gross domestic product growth rates in the EU (3.6 per cent), but also the highest rates of income inequality (Eurostat 2020). Though big cities experienced the expansion of an affluent middle class, the country suffers from severe regional inequalities in pay, educational attainment, and access to services, as well as experiencing the lowest rate of digital literacy in the EU (European Commission 2020).

Reflecting these reservations, the formal accession of Romania and Bulgaria was characterised by more conditionality agreements, transitional immigration controls, and an exceptional clause which allowed the EU to supervise reform after official accession (Papadimitriou & Gateva 2009) – dispelling, in effect, the fantasy of a homogeneous European citizenry. The year I started my doctoral project, the most frequent descriptors of Romanian migrants, people like my informants, and myself, were ‘hordes’, ‘criminals’, and ‘benefit seekers’ (Vicol & Allen 2014). The Channel 4 documentary was only the most high-budget representation of the moral panic generated when ‘the Romanians are coming’. This is the context that surrounded the arrival of Romanian migrants, and the context that enables us to understand the power of affirming oneself as a taxpaying migrant.

### **Romanian Migrants Reimagine Tax Contributions**

I'm not agree to be seen in that way. I'm Romanian citizen and I'm proud to be, I'm working nights as a HGV driver, I pay my bills and my taxes and in this way i support the economy of this country. Do I look like in yours movie?

Days after the first episode of the documentary aired, Romanians living in the United Kingdom circulated two petitions which demanded the show's cancellation. The quotation above is a verbatim reproduction of a comment left by a signatory – one of many who contested the representation of Romanian migrants as pariahs, with an affirmation of his own status as a hard-working, taxpaying resident.

The pride of ‘hard work’ reflected by the signatory was one of the most frequently occurring motifs I encountered in interviews. Romanian ethnics and Romanian Roma, with university education or just a few

years of primary school and a life spent farming, all reflected at length on their abilities to ‘work hard’, ‘learn fast’, and ‘always look ahead’. The Romanian Ambassador himself, in the letter sent to the executive producer of the documentary, based his critique on the words of David Cameron, then Conservative prime minister, who had ‘publicly stated [that] Romanians “work hard, pay taxes and are valued by their employers”’(Jinga 2015).

In many ways, ‘hard work’ was a necessity, and code for manual labour, at least at the beginning of a migrant’s journey. The transitional immigration controls had meant that, at least up until 2014, most Romanian migrants took up self-employment in low-skilled positions. Added to the language barrier, the general challenge of becoming employable in a new labour market, and the pressure to keep up with the city’s living costs, even highly educated Romanians who had enjoyed comfortable positions before moving to London, found themselves doing manual labour to get by. For the men I interviewed, self-employment usually meant working in the construction sector, where the practice of hiring subcontractors was already endemic. For the women, it meant working in care, cleaning, or the services and hospitality industry, where formal contracts with agencies, or informal arrangements with small firms, allowed them the ‘freedom’ to work in a self-employed capacity.

Hard work emerged thus as a means of engineering a sense of personal dignity and self-mastery, in jobs that were often short term, poorly paid, and precarious. It is interesting to remember that, before it became the moral imperative of neoliberal politics, economic activity was also a virtue. Hannah Arendt (1958) conceptualised activity as the finest expression of individual freedom, in the spirit of liberal philosophy. In socialist Romania, work was valorised as a class and gender leveller, and the chrysalis of the socialist citizenry (Kideckel 2008). Differently framed by political regimes as it may be, work holds value in and of itself. Similarly, interviews abounded with references to the life lessons my informants thought they had acquired since moving abroad – such as the ability to learn, adapt oneself, or as Marius, a journalism graduate put it, to realise that ‘no one cares how many degrees you have on a construction site.’

I discovered that on a construction site you do not need two degrees, you learn it by doing. And what you learn most is the attitude, the way you have to behave, the flexibility . . . if I stayed in the [television] industry, yes, I would have been comfortable. But you get lazy, you get slow. Here things are more dynamic and you learn to adapt, you discover yourself and you overcome those limits you thought you had.

It was more than once that it felt like I was being drawn into a living Bildungsroman, a modern story of personal growth, where precarity was refashioned as a formative experience. Migrants who had gone to university in Romania but found themselves taking up jobs in London's low-skilled sector, framed this as an experience of self-discovery, 'where life started'. Real or imagined, measurable in material acquisitions or framed in the language of personal development, working, however precariously, was a trial in adaptability.

However, aside from the role that being active played in my informants' *personal* sense of self-esteem, work was also a means of anchoring oneself in the moral order of a *polity* which, as we have seen, valorises the ability to be self-sufficient, and looks down on benefit seekers, the poor, and other dependent subjects.

The value of self-sufficiency was implicit in the indignation my interlocutors expressed towards those who 'got something for nothing'. I often heard them deride Romanian churchgoers, who were suspected of feigning faith in pursuit of material help, mothers who had 'too many children', and were suspected of leveraging them for benefits, and refugees from the Global South, who were imagined through tropes of dependency. It was hard to miss the irony of the fact that the folk devils invoked by my informants echoed those circulated in the British tabloid press. The second, and perhaps more important irony, is that underneath affirmations of self-sufficiency, and derisions of benefit seekers, many of my informants were in fact dependent upon benefits themselves.

According to the Consumer Price Index of the European statistics agency, the United Kingdom is the sixth most expensive country in the EU, but only the twelfth highest by median hourly wages. The country is experiencing a cost-of-living crisis, with real pay falling behind prices (ONS 2020c). London in particular holds a reputation for unaffordability. At £653,000, the average house price in London remains far beyond what Nicu Baicu, or indeed the median earner, could purchase. Even a rented two-bedroom home in the cheapest part of the city comes to £1,200 a month (GLA 2020). For a single earner paid at the national median wage, that constitutes over half of a month's pay.

It was in this context that many of my interlocutors found themselves relying on welfare: child benefit, which is a small payment granted to all parents whose children are in the United Kingdom; tax credit, which was given to individuals or couples who work, but were on low income; and housing benefit, which covered the costs of accommodation. 'Ordinary work' (Monteith, Vicol, & Williams 2021) in the everyday helped build a

sense of self-esteem and entry into the community of values. *Formalised* work evidenced through tax receipts granted them access to the substantive benefits of citizenship.

The tension between the ways in which my informants narrated themselves as independent workers, but relied on income top-ups to make do, had created an uncomfortable relation to benefit seeking. Many of our conversations revolved around work, rights, and the process of formalising arrangements. But it was after hours of trust building that my informants would mention their receipt of any state assistance. When they did, it was accompanied by qualifiers. My interlocutors rarely said that they ‘received tax credits’. Usually, they recounted receiving ‘*just* tax credit’, or ‘*only* tax credits’. Small but significant nuances drew a distinction between work-related benefits such as tax credits, which Romanian migrants thought they had *earned*, and unemployment-related benefits which, they implied, were less deserved. The quote below, from Nicu’s brother, captures at once the pressure of work that needs topping up, and the unforgiving attitude towards getting ‘something for nothing’.

There are very many English people who take the benefits for nothing. They do not work, nothing. And they make us work, if we do not have work they do not get us, for example, child benefit, or they do not give us tax credits, they do not give you anything . . . Here if you do not work you do not get anything.

In his much-cited theory of stigma, Erving Goffman (1968) argued that exposure to stereotypes may lead to processes of internal differentiation. Wishing to avoid association with the stigmatised characteristics of a group, Goffman explained, stigmatised subjects come to distance themselves from the group altogether, drawing new boundaries. It is in the same vein that my informants set themselves apart as active workers, who received only income top-ups, and who were far removed from the folk devil of inactive welfare recipients. In many ways, as Goffman argued, affirming self-sufficiency was an act of discursive self-defence. They drew upon the moral capital of hard work to distinguish themselves from the caricatural representations of scroungers.

It is important to remember, however, that these appeals to work are not just individual reactions to momentary stigmatisations. They also reflect the weight of a particular political order where work is valuable only to the extent that it enables self-sufficiency. In addition, they are a means of negotiating inclusion in a racialised polity, where the ideal citizen is not only economically active, but also white (Fox et al. 2012; Fox 2013). There

is a long record of structural racism in Britain's twentieth-century mobility regime (Anderson 2013: 37). The movement of people from the Commonwealth, which is often regarded as the most generous post-war mobility regime in Europe, was in fact the unexpected consequence of the 1948 Nationality Act passed by Parliament to affirm the unity of British subjecthood in the face of independence movements, and *not* to stimulate migration – the British government expected to recruit the labour needed for reconstruction via the European Voluntary Workers scheme (Anderson 2013: 38–39). Subsequent efforts to fulfil Britain's need for labour in the 1960s oscillated between restrictions on migration from the Commonwealth, and programmes of recruiting Irish migrants. The Irish were welcomed after the mid-century, in the same way that Eastern European migrants had at the 2004 and 2007 enlargement – in the context of a need for hard work, and by comparison with migrants from the Global South, described through tropes of dependency.

It was often uncomfortable to notice the ways in which my informants used their status as industrious workers and taxpayers, to distinguish themselves from stereotypes about migrants of colour. In a few instances, they set themselves apart from refugees and asylum seekers, who were jointly portrayed as undesirable by virtue of being recipients of 'handouts', and by virtue of being culturally alien. Most frequently, however, the subjects my interlocutors set themselves apart from were the Romanian Roma. A small group of well-dressed Romanians who gathered outside Channel 4's studios in protest against the documentary held a placard which referred to Romanians being of 'different colours'. Similarly, many of the comments left by signatories to the petitions rejected the programme because the characters portrayed were Roma, rather than ethnic Romanians; living off welfare, rather than working hard; and working in 'shit jobs', as one of the Romanians in the Channel 4 documentary trailer put it, rather than white-collar professions. The following excerpt, an integral reproduction of one of the petitions, captures this sense of indignation, where acceptance among Britons is implicitly demanded in the name of white Europeaness. Regrettably, this is a Europeaness which is as stereotypically racist and classist as the representation of Romanian migrants in the Channel 4 documentary.

*Dear Channel 4,*

*In the name of all the real Romanian Mothers in the UK, I call on you to STOP this called show THE ROMANIANS ARE COMING or to change the name of it in ROMA- GYPSIES ARE COMING. WE are not proud of them as well but we don t pay them to go on shows and denigrate our Country!*

*I am proud to be Romanian and in the same time sick, sad and mad that my Country of Adoption since 2004 permits this kind of abuse. My children's will not be safe after this kind of programme they will be bullied and called names in the school, so it has to STOP. You are liable for xenophobic acts and discrimination involving the people of an European Member State and the European Commission shall be notified about it.*

*Kind regards,*

*A mother of 3 British children's!!!!*

Positioning oneself as a hard worker thus had multiple meanings for Romanian migrants. On a personal level, it transmogrified the experience of precarious employment into a test of character. When migrants worked in positions below their levels of training, it enabled them to portray it as a lesson in adaptability. On a broader political level, however, it also allowed Romanian migrants to carve a space for themselves in a political order which has long exiled benefit seekers and migrants from the Global South to the rungs of tolerated citizenship.

Without a doubt, the petition is racist – as are comments endlessly seeking to separate the Romanian Roma from ethnic Romanians. But it also captures something bigger. It is important to resist viewing these attitudes as mere examples of intolerance which, as Dzenovska (2018) argues, would reify the caricature of the uncivilised Eastern European. The appreciation of the self through motifs of self-sufficiency, and the rejection of others through intersections of economic and racial terms, is not a particularity of Romanian migrants, but the expression of a historical trend. What is more particular to Romanian migrants, however, is the complex ways in which grand aspirations of affirming oneself as a hard worker were moderated by the process of becoming a taxpayer. This is what we turn to next.

### **Street-Level Accountants Make Migrant Taxpayers in Practice**

A few miles from the Baicus' home, one North London neighbourhood in the borough of Barnet had acquired so many Romanian businesses, residents affectionately called it 'Little Moldova'. A cacophony of supermarkets, beauty salons, and small eateries selling Romanian cakes and stews filled the high street with their red, yellow, and blue tricolour. Enmeshed in dense transnational networks, every few days vans and coaches carried goods and people who were looking to visit, join family, or just experience living in the city. In many ways, Little Moldova was an entry point into life in London. The shops and eateries offered ample

room for employment – albeit informal, in many cases. Adjacent residential streets included Houses of Multiple Occupancy where new arrivals who were looking to save and stay close to familiar ground could sublet from other Romanian speakers.

A less visible part of the network consisted of the wealth of businesses and private consultants who made a living out of doing Romanian migrants' tax returns. Dotted in between the shops stacked with Romanian produce, two accountancy offices advertised their services to passers-by. Many more consultants appeared in the rent-free space of social media, and in the informal space of migrant networks who found each other by word of mouth. This is where Andrea operated, building a business out of the fact that, despite the common desire to work hard, many Romanians struggled to fulfil their duties as taxpayers in practice.

The edifice of work-based benefits is built upon one's ability to evidence one's record of paying tax, in the same way that the edifice of the state rests on bureaucracy. This is what, in an earlier article, I captured through the concept of accounting for oneself (Vicol 2020). Drawing on Strathern's (2000) argument that 'audit cultures' increasingly measure value through the language of finance, I found it useful to think of how Romanians are compelled to account for their mobility – in moral terms, with appeals to work ethic, but also in financial terms, with concrete proof of bookkeeping and taxpaying. It is these practices that construct a good, taxpaying migrant in the ledgers of the fiscal authority. As Hull (2012) noted, documents are not just mediators, they are subject makers.

For migrants like the Baicus, who worked as self-employed cleaners, delivery drivers, or contractors in the city's sprawling construction sites, paying tax was often an insurmountable test in digital and financial literacy. Unlike wage workers, whose income tax and social security contributions are processed by employers, the self-employed must manage their taxes individually. Once a year, they are prompted to log in to an online platform, where a menu several pages long asks them to assess their income, declare any expenditure and losses (even if they did not earn anything), and then pay the tax indicated by the program directly into the account of His Majesty's Revenue & Customs. This, in turn, requires a level of everyday self-accountancy. At a minimum, it means monitoring earnings by providing dated invoices, isolating everyday purchases into tax-deductible expenses, and keeping a record of receipts.

A similar exercise in self-accountancy was required to apply for welfare, through the United Kingdom's Universal Credit system.

Ostensibly designed to save the government £100 million a year by replacing telephone and in-person support for claimants with digital procedures, Universal Credit places the onus on applicants to make and maintain their applications online (Work and Pensions Committee 2018: 6). Claimants with low digital literacy are given the option of a two-hour Assisted Digital Support training, where a member of staff is meant to walk them through everything from the basics of email communication, to managing the idiosyncrasies of the Universal Credit platform. Yet, as the government's own research found, four in ten claimants needed more support than they received in registering the claim, and three in ten needed ongoing support (Work and Pensions Committee 2018: 11).

Despite the importance they placed on self-sufficiency, many Romanians struggled to translate their work arrangements into a fiscal contribution in practice. For all the impassionate affirmations of hard work, the majority of self-employed migrants I interviewed were not IT-savvy business owners, but ordinary people who had been driven into self-employment by immigration controls which had restricted their access to waged employment, and by the proliferation of self-employment in the gig-economy. The number of self-employed individuals in the United Kingdom increased from 3.3 million, or 12 per cent of the labour force in 2001, to 4.8 million or 15.1 per cent of the labour force in 2017 (ONS 2018: 2). Some of them, like the Baicus, were Roma migrants with just seven years of education, who had previously made a living in manual occupations or subsistence farming. Others had enjoyed comfortable professional positions before they migrated, but, as employees, they had still never had to pay their own taxes, or deal with a digital fiscal authority. For many Romanians, therefore, there was hardly a question of mastering the digital infrastructure that mediated tax payments in the United Kingdom independently. Nor was there a 'bureau' where one could even see the tax authority. In other words, while everyone was a 'hard-worker', turning that work into a tax contribution was a privilege. In a country that had made a mission of digitising state-citizen relations, becoming a taxpayer was, in practice, a test in decoding the interface of the HMRC, and in making oneself legible to the state. This is where Andrea came in.

Andrea was a 37-year-old law graduate with a degree from Romania, who had come to London in 2007 looking, like many young people, for something new. She had first started working as a nanny, studying English in her spare time, and taking on a range of evening courses that



would keep her mind active. She had learnt the intricacies of accountancy from personal experience, when she struggled to turn her own casual work arrangements into the tax generating, self-employed position she needed to comply with transitional immigration controls. Gradually, she started helping friends and other new migrants she encountered while volunteering with a charity. Within a couple of years, however, the type of advice she offered on a casual basis developed into an extensive list of clients, who had come to call upon her for everything from NINO applications, to yearly tax returns.

It's not that people aren't capable, they do not know what it means to be self-employed. People sometimes come to me and say, 'I need a UTR (Unique Tax Reference).' And I have to say, 'why do you think you need a UTR?' 'To have all my papers in order.' 'But you do not necessarily need a UTR to have your papers in order' . . . People do not even understand the difference between employment and self-employment. I ask them if they pay tax. 'Yes, we do.' Then I ask: 'Who pays, you or the employer?' 'We just pay tax.'

Over the course of years of growing her network, Andrea had developed a relationship with the Baicu family which straddled the boundary between friendship and commercial interest. Meetings with the family were cordial, often organised around dinner tables, in the intimate space of their homes. 'If it wasn't for Andrea,' Nicu's wife once said, 'we only had God to turn to.' By helping with their tax returns, she had enabled them to legalise their stay in the United Kingdom, then access and maintain the in-work benefits without which raising a large family would have been impossible. In the eyes of her clients, she was 'the family lawyer' – even though she had never practised law, and they were hardly the family who could afford to pay for private counsel.

The mix of care and financial interest which characterised Andrea's relationship to her clients was ripe with ambivalence. On the one hand, the fact that she was not a chartered accountant or solicitor put her services within the reach of people like the Baicus. As she recounted, 'I did not know how to charge and what to charge them for, their problems were relatively simple, just a question of time for me.' They had learnt of her by word of mouth, from other clients who had come to place their trust in her. This professional independence also allowed her to learn by doing, taking on complex cases and sometimes risks, where a qualified accountant regulated by the Financial Reporting Council would likely have referred clients to a solicitor. Perhaps most visibly, her professional independence gave her room to coach her clients in matters which far

exceeded the services of an ordinary accountant, and spoke more generally to what an ideal taxpaying citizen would look like. With the authority of a bureaucrat addressing people who are barely literate, and the self-assuredness of an experienced migrant speaking to newcomers, she often invoked 'her duty to tell people that they have to work', or teach her Roma clients to 'soften' their language.

Andrea and her clients recognised that they shared a lopsided relation of power and dependency. Back in the Baicus' kitchen, Andrea smiled affectionately, as she often did, when the father remarked that 'whatever problem we have, we call Andrea.' Privately however, she was more concerned about the fact that 'they depend on her'. She was aware of the language, IT literacy issues, and trust which prevented her clients from taking hold of their tax returns and Universal Credit applications by themselves. She understood that 'many people come here out of desperation, through friends, relatives, and acquaintances . . . and they just do not know, they lack the notion of a Unique Tax Reference number.' Personally, she had grown comfortable in her self-made, all round adviser role. Even though the beginning had been 'scary', over the years she had accumulated enough clients and success stories to consider making this a lifelong trade.

A veritable market of private 'street-level' (Lipsky 1980) bureaucrats had developed in response to Romanian migrants' fiscal difficulties. Like the 'lawyers . . . fixers and brokers who sustain links with origin and destination countries' (Cohen 2008: 145) in what the mobilities literature calls a 'migration industry', they made a lucrative business of mediating migrants' entry into citizenship (Garapich 2008). However, unlike the usual consultants who make a business out of professionalising bureaucracy, consultants like Andrea operated in an ambiguous space of familiarity, where transactional exchanges were paralleled with appeals to care, and where the client-expert relation intersected with a language of moral responsibility.

Ethnographers who worked in post-socialist contexts have long documented the prevalence of favour exchanges (Henig & Makovicky 2016). Using official and unofficial influence, opening access to resources, while eclipsing their public nature, managers of ambiguity gather power by helping others (Brković 2015). This was the power of being depended on, the power of patronage, as Ledeneva (1998) put it, when there was no one else to turn to. But it was also the power of a commercial relation. In the case of migration consultants, everything had a price. Furthermore, beyond the momentary cost of helping someone with a tax return or

an application for tax credits, there was the real risk of handing over essential personal details to a stranger who could interrupt their service at any time. The Baicus had described being bitterly let down by a previous consultant who had ‘abandoned them’. Andrea herself reported ending relations with all but her closest clients, when she experimented with working as an employee, and she had little time left for home visits.

Casual interruptions in these relations could have life-changing consequences. Over the years I spent conducting fieldwork, then running a charity dedicated to migrants’ rights, I encountered dozens of cases where Romanians found themselves in crippling debt, simply because they had lost touch with their private tax adviser. The most common issue was of people who had been registered for self-employment by a friend or paid-for consultant, who had failed to tell them, or help them understand, that a tax record was not just something one possessed, but something that had to be managed year-on-year. Failure to complete a tax return or freeze one’s tax account during periods of worklessness and absence could incur thousands of pounds in debt – even though, in theory, one could commission a consultant to challenge the debt. At the other end of the spectrum, another issue arose when advisers had taken risks with their clients’ tax returns – such as exaggerating the value of expenses and under-declaring their profit, leading to investigations by the tax authority, which clients themselves were ill equipped to weather.

### Conclusion

The case of Romanian migrants who made a badge of honour out of self-reliance, but depended on the services of paid-for consultants to put that promise into practice, exposes the complex ways in which tax moderates citizenship. On a personal level, thinking of oneself as an able worker enabled migrants to craft a narrative of self-mastery which, particularly in the case of graduates engaged in manual jobs, instilled a sense of dignity. On a broader political level, working and making a contribution was a means of carving a place for oneself in a polity that valorises self-sufficiency – and where self-sufficiency is simultaneously the marker of personal virtue, political desirability as ‘good migrant’, and a passport into white Europeaness.

And yet, beneath the individualism affirmed by my informants with such poise, paying tax in practice was a complex, and relational affair. It was mediated by the businesses and street-level accountants without

whom a category of migrants, namely the poor and digitally illiterate, would have been driven to the margins of citizenship. A whole suite of educated young migrants, such as Andrea, found themselves working and contributing to the United Kingdom as taxpayers, only because others could not pay their own taxes – and only because others needed to pay taxes to access income top-ups.

Looking back at the ambition of this volume, there is much that an anthropology of tax can offer. Scholars of citizenship have drawn attention to the discursive boundaries that separate the contributing ‘us’, from the undesirable, dependent ‘them’. Speaking to this literature, an ethnographic account of tax indicates that becoming one of us is a much more complex process in practice, a process where impassionate affirmations of self-sufficiency are complicated by the materiality and relationality of tax, and by migrants’ unequal power to decode them. Paying tax is not just about the morality of self-sufficiency, but also about the everyday material practice of accountancy. Indeed, speaking to the policy-minded reader, an ethnography of tax illustrates that there is an extra cost to becoming a taxpayer, a premium borne by the poor and the digitally illiterate, who have few options but to pay for private help or appeal to the transient help of more knowledgeable friends.

Within the discipline itself, the recent turn to the study of tax illustrates anthropologists’ ability to continue to render strange practices which, as Benjamin Franklin put it, are by now as familiar as death itself. An anthropology of tax can instil new vigour in our understanding of citizenship. As I have shown in this chapter, paying tax is not merely a matter of balancing an exchange of personal freedom and protection from the state. The moral dimension of making a contribution intersects with historically constituted political orders, everyday bureaucracies, and relations.

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