

## CONTRIBUTORS

LOTTA BJÖRKLUND LARSEN is a research fellow at the Tax Administration Research Centre (TARC), University of Exeter and an independent researcher. She has published extensively on taxation from an anthropological perspective and authored *Shaping Taxpayers: Values in Action at the Swedish Tax Agency* (Berghahn Books, 2017) and *A Fair Share of Tax: A Fiscal Anthropology of Contemporary Sweden* (Palgrave, 2018). Her current research engages with taxation and migrants; the digitalisation of taxation and its impact on compliance; and the impact of interdisciplinary tax research.

KAREN BOLL is Associate Professor at the Department of Organization, Copenhagen Business School (CBS). Boll has extensive experience in studying tax compliance practices and the organisation of tax administration. Boll's research is qualitative, and she uses ethnographic methods. She currently studies how digital solutions are developed in the Danish Tax Authority and how this affects the organising frame of the tax authority. Boll's work is positioned between organisation studies and critical accounting research.

NIMMO OSMAN ELMI is the Director of Policy and Research at the African Centre for Tax and Governance, where she produces policy-oriented research and directs capacity-building projects. She has a PhD from the Institute of Technology and Social Change at Linköping University, Sweden. Her ongoing research focuses on how developing countries are using technology to increase their domestic revenues.

MATTI ERÄSAARI is a University Researcher in Social and Cultural Anthropology at the University of Helsinki. Most of his research deals with different ideas of value manifested in money, time, food, and other things. He is the author of *Comparing the Worth of the While in Fiji and Finland* (Oxford University Press, 2023) and co-editor of the Finnish-

language edited volume *Ruoan kulttuuri* ('Food Culture', Suomalaisen Kirjallisuuden Seura, 2016). He currently works as the Principal Investigator of the ERC-funded 'Properties of Units and Standards' research project.

ANNA-RIIKKA KAUPPINEN is Assistant Professor of Anthropology at Geneva Graduate Institute. She has done long-term fieldwork in business companies and financial institutions in Ghana's capital Accra, which has resulted in publications on cultures of professionalism, fiscal subjectivities, and ethics of work. Her current research engages with emergent capital market actors in Ghana, Nigeria, and Kenya, including megachurches as investors and African-owned banking corporations.

NICOLETTE MAKOVICKY is Director of Russian and East European Studies at the University of Oxford. She has published extensively on themes including ethics, the informal economy, labour, and tax in Slovakia and Poland. She is the editor of *Neoliberalism, Personhood, and Postsocialism* (Routledge, 2014) and co-editor of *Economies of Favour after Socialism* (Oxford University Press, 2017), *Slogans: Subjection, Subversion, and the Politics of Neoliberalism* (Routledge, 2019), and *Beyond the Social Contract: An Anthropology of Tax* (Berghahn Books, 2023).

JOHANNA MUGLER is a Research Associate at the University of Bern. Her research focuses on transnational norm creation (taxation, property, accountability) and questions of global justice, for which she won the 2021 Caroline von Humboldt Award (Humboldt University Berlin). She is the author of *Measuring Justice: Quantitative Accountability and the National Prosecuting Authority* (Cambridge University Press, 2019) and co-editor of this volume and *A World of Indicators: The Making of Governmental Knowledge through Quantification* (Cambridge University Press, 2015).

OLLY OWEN is an anthropologist and political economist who is currently a research associate at Oxford University's Institute of Social and Cultural Anthropology. He focuses on the social fabric of states and the constitution of public spheres in West Africa, and between 2019 and 2022 acted as Research Director for the Nigeria Tax Research Network, supported by the Gates Foundation and International Centre for Tax and Development.

GREGORY RAWLINGS is Associate Professor in Social Anthropology at the University of Otago in New Zealand. From 2019 to 2023 he was the Head

of the Social Anthropology Programme. His main areas of research cover globalisation, transnationalism, and citizenship. He has published on statelessness, citizenship, and the tax haven sector in Vanuatu. This has been joined by research on tax compliance in Australia and offshore finance more generally. The chapter in this collection reflects a new trend in Gregory's research, synthesising his interests in citizenship, taxation, and offshore finance.

JEREMY RAYNER is Senior Researcher in the Department of Economic Experimentation at the Max Planck Institute for Social Anthropology. He was previously on the research faculty in the Department of Public Economics at the National Institute of Higher Learning (IAEN) and sub-director at the National Centre for the Right to Territory (CENEDET) in Quito, Ecuador. His research centres on contention over public and common things. He is co-editor of *Las Comunas del Ecuador* (IAEN, 2019) and *Back to the 30s?* (Palgrave, 2020).

JANET ROITMAN is Professor at RMIT University in Melbourne, Australia. Her research focuses on financial practices and the anthropology of value. She is the author of *Fiscal Disobedience: An Anthropology of Economic Regulation in Central Africa* (Princeton University Press, 2005) and *Anti-crisis* (Duke University Press, 2013). She is founder-director of the Platform Economies Research Network (PERN) and associate member of the Centre for Automated Decision-Making and Society (ADM + S). She also sits on the advisory boards of Finance & Society and the Platform Cooperativism Consortium.

MIRANDA SHEILD JOHANSSON is a UKRI Future Leaders Fellow at UCL Anthropology. Her current work explores the dynamics of fiscal systems and the sociality of tax in Bolivia, Sweden, and the United Kingdom. She is the co-editor of this volume, *Anthropology and Tax: Ethnographies of Fiscal Relations*, and the Special Issue 'An Anthropology of the Social Contract: Interrogating Contractarian Thinking in State–Society Relations' (*Critique of Anthropology*, 2022). She has also published on themes of agricultural labour, the value of transformation, and animate landscapes in Bolivia.

ROBIN SMITH is an anthropologist and Marie Skłodowska-Curie fellow at Copenhagen Business School. She has done long-term fieldwork in Istria, Croatia, with winemakers, olive oil producers, and other food and

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DORA-OLIVIA VICOL is co-founder and director of the Work Rights Centre, a charity that supports migrant workers and BAME (Black, Asian and minority ethnic) Britons to access employment justice, and improve their social mobility. She leads on policy development and research. She has a PhD in anthropology from Oxford University. Her academic research focuses on Romanian migrants' trajectories into precarious jobs in London.

KYLE WILLMOTT is Assistant Professor of Sociology at Simon Fraser University. His research interests are in political sociology, economic sociology, tax, law, Indigenous-settler relations, and Indigenous policy. His work has been published in *Law & Society Review*, *Economy and Society*, *Critical Social Policy*, *Surveillance & Society*, and *Canadian Review of Sociology*. He is a member of the Mohawks of the Bay of Quinte First Nation.