

Everyday Fiscal Encounters: Taxation and the Austerity State in Greece

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Abstract

Taxation has sparked ongoing controversies in public debate in Greece, especially during times of crisis. Popular opinion was unambiguous about the necessity to curb tax avoidance and evasion as an element of economic restructuring. In addition to lowering government expenses, austerity brought attempts at increasing government revenues through new taxes and an increase in enforcement.

This article discusses everyday encounters with these new measures in Volos during fieldwork from 2014 to 2017. My interlocutors' perspectives on the fiscal context reveal complex understandings of state relationality and political economic processes of extraction. The article groups them into four questions in relation to the austerity state: who gets to pay how much, who benefits from redistribution, whether tax compliance leads to political progress, and how government is part of a mechanism of larger value extraction and capital accumulation.

Hence, everyday fiscal encounters reveal how people understand themselves as being implicated in the governance of political economies. The increased responsabilisation of Greeks to pay tax led to an increase in politicisations of the government's role in redistributing revenues towards creditors. The fiscal encounter thus shows how large processes feature in everyday observations about statehood and capitalism, and can provide grounds for social critique through fiscal encounters.

Keywords: state, fiscal relations, taxation, Greece, austerity

Introduction: Encountering the Fiscal

Penelope and I sat by the harbour in Volos in the summer of 2015.¹ We had a melancholic conversation about austerity and economic crisis while ob-

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serving the sea and the sun's play on the waves. A ferry ship crossed the bay, its bow wave cutting through the blue. Penelope straightened and focused on the ship. "Every day, I see their ships passing the bay, freight, ferries, whatever. I know who owns them. They don't pay taxes on their profits, not any". Her words directed my attention to the ship itself, and onto the processes of which it was merely a visible symbol.

Glancing absently, Penelope continued to tell me about what she saw when she looked at the ship. She told me about a recent television discussion in which a ship-owning magnate justified tax exemptions for the industry. Penelope unfixed her gaze from the ship. A high-ranking government official had listened to the magnate and then nodded, "like a small boy afraid of his hero", Penelope said, close to tears. These days, I found her in an increasingly desperate situation. She was still paying an outstanding tax debt from a previous small business she had closed with the onset of the economic crisis. As an unemployed woman over the age of 50, she knew she had little chance of getting a job. For years, sending job applications had not yielded any responses. Penelope owed money to family and friends. Most of her income was monthly donations from her parents. That afternoon, Penelope quickly wanted to wrap up: "this tears my nerves apart here, let's go". For the rest of the day, I tried to avoid further conversation about a topic she had got me even more interested in: fiscal relations and how distributive justice is politicised in the everyday.

Scholarship on the economic crisis in Greece focuses largely on austerity as a neoliberal mode of restructuring the state by reducing expenses for social welfare. A focus on the savings implied by Greek austerity is key to understanding the drastic reconfiguration of government spending during the early 2010s recession. However, the importance of the revenue side of government finances has received less attention. Government revenues plummeted with less growth, less taxable incomes, profits, and consumption expenditures. In response, the government and its creditors² increased rates for most forms of taxation, specifically consumption and income taxes, yet lowered corporate tax rates. Tax increases have been part of the Greek austerity programme since 2009. New "solidarity" taxes, annual "professional taxes", increases in value-added tax, higher income taxes, and the consolidated tax "Enfia" on property ownership caused additional distress to interlocutors such as Penelope, who were already struggling to get by.

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2 The so-called "Troika", a consortium that stepped in with guarantees and credit lines to prevent the government from defaulting on its debt to financial investors, negotiated several Debt Memoranda that regulated the conditions of the "rescue programme" and proposed measures to restructure the Greek economy.

The notion of the everyday state allows us to follow how everyday observations about fiscal relations reveal understandings about “the state” as an ensemble of government and other practices with consequences for one’s livelihood. I understand the lens of “everyday state” as a heuristic to investigate how my interlocutors negotiated the political-economic programme of economic restructuring in everyday situations. Seeing the fiscal through my interlocutors’ observations supports a better understanding of how people affected by austerity make sense of contemporary capitalism (cf. Alves de Matos and Pusceddu 2021). Following Janet Roitman, taxation as political technology co-constitutes what is to be governed, and what kinds of economic extractions become normalised in the process (Roitman 2005, p. 3). Roitman calls the relations conjured by taxation “fiscal relations” (2005, p. 5), and her concept suits the everyday state conception well. In this article, I address how my interlocutors understand their role in fiscal relations through their encounters with taxation, and how they question normalised fiscal relations.

To grasp this variety and governmental attempts at normalising taxation increases during austerity, I will follow the framework for studying the state ethnographically proposed by Tatjana Thelen and Erdmute Alber (Thelen and Alber 2017). Their approach conceives of the “state” as a relational setting, rather than an entity or government proper. State settings regulate access to various forms of resources, and provide a context for negotiating the legitimacy of power and inequality (Thelen, Vettters, and Benda-Beckmann 2014, p. 7). As Penelope’s example shows, fiscal relations go beyond dualistic citizen-government relations, and comprise a variety of actors across multiple scales. For these multi-scalar fiscal relations that connect people, purchases, governments, and various supranational institutions, such an understanding of the state helps to distinguish between state images and practices. Furthermore, to analyse the everyday state, it is important to see its operations in relation to the orchestration of value and its capture - that is, its relation to processes of capital accumulation (Bear et. al. 2015; Narotzky 2018, p. 33).

The everyday state as a lens into statehood helps to challenge monolithic models of the state. Scholars such as Ayse Çağlar point to the multi-scalar nature of political fields and power as “social processes as they are constituted, noting their interconnections through both institutionalised and informal networks of differential economic, political, and cultural power” (Çağlar and Glick-Schiller 2018, p. 8). In the case of Greece during the Eurocrisis, this multi-scalarity is key to understanding the processes that led to situations in which my interlocutors asked themselves what kinds of relations they find themselves in when responsabilised to pay taxes.

These questions about what kind of fiscal relations one has a role in become visible in what I call “fiscal encounters”, situations in which one is

confronted with taxation and questions about its legitimacy and possibilities for manipulating it. It is thus in such encounters that I situate how my interlocutors debate redistribution, citizenship, and the implication of government in processes of extraction and distributive justice.

Greece as a context for understanding the state and fiscal relations

The Eurocrisis revealed once again how interdependent value creation had become in the Eurozone (Lapavistas 2012). With governments increasingly financing themselves through financial markets, their revenues and debt service became integrated with financialised capital accumulation processes (Kalb 2020). At the time, investors in financial markets reacted with keen interest to the news that the Greek government had had higher rates of new debt than reported in 2009 (Dalakoglou and Agelopoulos 2018). Shortly after the real estate bubble burst turned into the financial crisis from 2007/08 on, such news proved consequential. Interest rates on the credit needed for the Greek government's refinancing quickly rose, making access more difficult and the costs of refinancing ever more expensive. The highly indebted government faced difficulties in meeting its financial obligations. The following years brought several consecutive rounds of re-financing for the Greek government as the European Central Bank, the International Monetary Fund, and the European Commission formed the so-called "Troika" to extend guarantees and loans to the Greek government. Part of the programme was the restructuring of government finances and the economy of Greece. In this restructuring, the increase in most forms of taxation has been discussed less in the literature than the decrease in social welfare spending, yet Evdoxios Doxiadis (for example) hints at the importance of tax justice in the Greek crisis (2018, p. 28).

The imposed mix of austerity plus increased taxes is not new in the history of political-economic intervention. We find comparable situations in the 1970s debt crisis in South American and African countries (Rakopoulos 2018), and in recent years, the Argentinian crisis proved to be a lesson not learned when it comes to the relationality of value generation and capture (Abelin 2012). Investigating the articulation between accounting and accountability as an exertion of political and economic power, Abelin discusses similar justifications by interlocutors alongside attempts by tax administrations to engage in a "fiscal politics of recognition" (Abelin 2012, p. 5) in their direct interactions with taxpayers (or non-payers) amidst the structural reconfigurations of fiscal relations. In Jutta Björklund Larsen's work on the Swedish taxpayer agency, Larsen discusses similar strategies employed by tax authorities to use normative conceptions about proper economic conduct to enhance "compliance" with tax legislation by formulating it as a form of

reciprocity (Björklund Larsen 2017). As in the justifications above, these scholars point to the capture of value through taxation and the normative imaginaries by which it appears justified or not.

In the Eurozone crisis, taxation in Greece became a key topic of political-economic negotiations and public discussion. The crisis mobilised imaginaries concerning Greeks as unfinished economic subjects, unable to properly calculate, or to differentiate between political power, kinship, and corruption, and so forth (Knight 2013; Knight and Stewart 2016). The racism through which other European media portrayed “Greeks” is a long-standing theme that likens Greek subjectivity to Orientalist imaginaries of unruly and crooked political subjects (Carastathis 2014). Stereotypes about Greeks entailed imaginaries of a country of tax evaders unwilling to take on the responsibility for their role in redistributive arrangements. Such culturalisations of the Eurocrisis served as powerful discourses to assign blame to Greekness for the capitalist realisation crisis on the financial markets (Knight 2013).

Penelope’s everyday fiscal encounter as she watches the ships pass reveals complex reflections on the state, her own distress at being dependent on friends and family, having to pay ever higher taxes, and the distant ships symbolising how others potentially escape from being responsabilised to contribute to servicing government debt to other countries and financial markets. The fiscal encounter hence reveals how statehood in austerity capitalism raises crucial questions about fairness in taxation, the relationship between government and elites, and the importance of the “fiscal bond” (Abelin 2012, p. 13) for citizenship. It also complicates state imaginaries that assume statehood to be too close to government, and points instead to political institutions such as governments as part of larger circuits of political power and value creation.

In these heated debates in Greece and beyond, taxation emerged as crucial topic for political discussions about proper economic behaviour and everyday practices of avoiding, evading, or paying taxes. The fiscal encounter became ever more politicised. The debates intensified over the years as my interlocutors felt forced to hand over increasing sums of money in increasingly difficult economic situations. Earning ever less while having to pay more led them to question the fairness of tax increases, the unequal distribution of tax debt, and the legitimacy of austerity as a means to extract value to service debts on the financial markets. Quickly, seemingly small observations escalated into larger deliberations about economic practice and the cultural models (Carrier 1997; Gudeman 1986; Streinzer 2018) through which my interlocutors justified paying or not paying taxes. In the following discussion of some of my interlocutors fiscal encounters, I will illustrate these points to contribute to a better understanding of how government revenue strategies link to grassroots understandings of capitalism and the state.

Reacting to the reach of the state in everyday fiscal encounters

The fiscal encounter reveals how my interlocutors talked about government and its role in orchestrating and capturing value. Their critiques of government practice reveal state imaginaries that understand government as a potential arbiter of (1) distributive justice, (2) solidaristic redistribution, (3) a progressive political community, and (4) a mediator between processes of capital accumulation, the interests of other states, and my interlocutors as fiscal citizens. These four dimensions of state imaginaries in everyday fiscal encounters show the ambiguous everyday politics of understanding and justifying one's own practices in a context of economic restructuration and crisis.

Unjust burdens

Seeing a ship led Penelope to connect her own economic distress to a TV discussion in which a government official and a shipping magnate seemed to agree on the legitimacy of tax exemptions for the shipping industry. As context, some of the largest seafaring companies are – some since a special decree in the Post-WWII period – registered elsewhere, while creating their revenues by operating within Greek territory. The seeming ease with which some of the wealthiest families in Greece could avoid taxation clashed with Penelope's own experience with the tax office. She felt pressured to borrow even more money from friends and relatives to service her tax debt, while wealthy others seemed to enjoy more opportunities for non-taxation. In Penelope's comparison of the opportunities not to pay taxes lies the possibility of politicising that inequality. On another occasion, Penelope suggested that the ubiquity of seeing what she called "tax criminals" made her reflect on her own possibilities not to pay – similar to how Emanuela Guano's interlocutors in Italy understood their integration into a presumably fraudulent version of fiscal relations (Guano 2010), in which some amass wealth and go untaxed while others, usually those less powerful, bear the burden.

Sensing injustice in how much one ought to contribute was a major issue following several increases in VAT on everyday goods and the increased policing of compliance. In the area of Volos, the fourth-largest city in Greece surrounded by fertile plains and agriculture, the increased policing often targeted direct sales by agricultural producers. This strategy signalled the unfairness of government policy to many, as they understood direct sales as a means of supporting local farmers and buying cheaply during the crisis.

Dimitra was in her 50s when I met her as a volunteer of a local activist network that organised food distributions for people in need. She lost her job at the onset of the crisis, and struggled to get by after the 12-month unemployment assistance [*epídoma anergías*] ran out. As an organiser for the

network, she was on the phone most days with people in economic distress and farmers. The farmers she was in contact with were mostly small farmers selling at weekly markets and to restaurants, where exchanges without a receipt [*chorís apódeixi*] were frequent. The possibility of such transactions was, according to Dimitra, what had kept many of those small farmers afloat, and allowed buyers to economise. One evening in September 2015, I visited the network's office and found Dimitra enraged. Her fury was to do with a phone call with a farmer.

Police had again raided the premises of a tobacco farmer whom the authorities suspected of selling tobacco without receipts from his car's trunk. The government had introduced a new value-added tax on consumption goods such as tobacco, and attempted to legitimise it as a way to support Greek businesses. Quite a few jokes circulated about this portrayal of consumption taxes as helping local enterprise. Not only did Dimitra and her colleagues understand the VAT spikes and increased policing as an unjust burden on local enterprise and impoverished consumers, they also questioned the economic policy behind the tax: "Why should I buy my tobacco from a store if I can buy it from a farmer? Am I not supporting a Greek farmer by buying from him, a person who might not earn enough to pay taxes, while I am unemployed and lacking money?"

Her fury was directed at the unintelligibility (Roitman 2005, p. 3) of the government's strategy. According to her, asking for more contributions from people who had less was a matter of inequality and distributive justice. While explaining the "absurd" strategy of the government to me, her friend Giorgos told her to tell me about her experiences with her former boss, to make me understand better why she thought a tax on consumption made less sense than cracking down on those whom she understood as the "actual tax criminals". She explained:

So, I was working for a photo company, and the owner had a house, a sailing boat, and the business. His friend and accountant helped him steal the money by providing the wrong revenue numbers to the tax authorities. They found out, and then they negotiated. Twenty-three million drachmas were missing in taxes, and in the end, he had to pay seven million only. He still has his business! He didn't have to do anything, not to go to the courts, not pay more, nothing! So, tell me again, why should I bother about a few euros in tobacco VAT if there are people out there who just cheat the system on such a scale? (Dimitria, Volos, September 2015).

Dimitra justified her refusal to become responsabilised to contribute more than larger entrepreneurs evading taxation on much larger scales than the trunk sale of tobacco. She compared her "a few euros" in VAT evasion to the large sums that her former boss had successfully avoided paying. Dimitra also watched the government's attempts at increasing revenues with a focus

on the inequal distribution of taxation. For both Penelope and Dimitra, the experience of unemployment and impoverishment coincided with seeing the relative privilege of others to evade or avoid taxes. This observation of inequality led them to understand government attempts as unjust extraction, and made them vocal about relative privilege in fiscal relations.

Questioning redistribution

People also encountered fiscal questions in their everyday lives due to massive government campaigns to increase tax compliance. The ads played on idealised images of functioning welfare states, such as healthcare. Stefanos, a close friend of Dimitra, spoke to me about his doubts. The IT consultant recalled a government ad in a newspaper that showed nurses and doctors' images together with a slogan. The slogan, so Stefanos told me, called for tax compliance by citizens so that the government could fund health services, as exemplified by the pictures of smiling medical professionals. The image made Stefanos uneasy. In his view, the image tried to manipulate him by portraying an idealised image of the Greek government:

So what? We are being told to be good citizens and pay tax. But all that talk is just an attempt to support a corrupt government that does not act at all as responsible citizens but instead pockets (eats) all our money. So, a good citizen ought to be someone who does not care how his money is spent? (Stefanos, Volos, September 2014)

Stefanos had troubles with his health insurance, which charged ever more while reducing the services to its clients. Several times, he gave up on trying to have fees he had to pay at his doctor's offices reimbursed, adding to his general opinion that the Greek government (and by extension the institutions associated with it) was but a shell for clientelist interests. Stefanos continued to explain the difficult situation for the health professionals he knew personally. A relative of his, a nurse at the local hospital, was barely getting by with her reduced salary. The relative told him that she and other health professionals had noticed private contractors at the hospital who appeared with expensive-looking cars for negotiations about renewed contracts. Stefanos linked his retelling of his relative's observation with the ad he had told me about:

Ok, so that relative had to accept a perversely low salary, only to then see private contractors driving big cars. Then we knew where all that money went that was saved with her salary cuts! And even if there is no link, such ads make me crazy. Nurses today are not smiling like this shiny ad. I guess they would rather cry because they know where the extra money would go to – to private

companies or those in government who live off kickbacks from negotiating corrupt deals with businesspeople (Stefanos, Volos, September 2014).

Stefanos underreported his income to the tax office, a frequent mode of lowering income taxes for the self-employed (Vasardi 2011, p. 16). His justification for doing so mainly rested on his questioning of the idealised version of redistribution. Fraudulence and corruption appeared as modes for clientelist elites to use taxation to take from those who had not managed to successfully avoid or evade paying. In Stefanos' justification, the normative public discussion about good or bad fiscal citizenship was but a strategy to increase revenues for the fraudulent apparatus. He proposed to use his possibilities to act right by taking care of himself, rather than buying into a narrative addressing him and others as potentially good citizens by supporting their government. The very idea of tax-as-support comes from an imaginary of a political choice: a decision to either be aligned or deviant as an economic citizen.

Taxes for progress

Not all my interlocutors came to the same conclusions based on their observations. Sakis, for instance, a self-employed telecommunications worker, told me in 2015: "I tell you, it is in our culture. Greeks don't care too much about others. They never developed a sense of society in which one would give without hesitation if it is for the common good". I heard similar kinds of statements from many people. As we were driving around to pick up donated goods for a local cooperative, I was not sure whether Sakis continued his rant about the lack of an economic culture among Greeks because he thought I, as an Austrian and hence often mistaken as a similar critic of "Greek culture", would sympathise. A bit uneasy, I asked him about the practicalities of his own tax statements. I was surprised by his answer:

Ok, I know how I would do it. It is easy, and if you don't screw up, they won't recognise that you cheat. You just make sure that there is a certain balance between the income and expenses, and that you don't grossly underreport. But I don't do it (Sakis, Volos, June 2015).

Curious, I asked him why he should report his actual revenues, and he answered:

It might sound weird, but I do actually want that sort of society, one in which people don't go hungry. So, although I don't earn much, I report my actual revenues. I don't cheat. This is my way of contributing, and maybe even being a better Greek! (Sakis, Volos, June 2015).

Sakis presented himself as hard-working, earning little, and sacrificing a certain amount, which he could have avoided paying by underreporting. His self-positioning within fiscal relations involved self-responsibilisation as a means to the ends of a more just and solidaristic form of redistribution:

If all of us go on like this, we will never rid ourselves of the shackles of the Troika. And we will never manage to stand on our own feet as Greeks. We have to become independent from Europe, and one way I can contribute is to pay my taxes properly (Sakis, Volos, June 2015).

Laughing, he added that he had said that same thing several times to tax officers already. He was amused as he told me about their disbelief that he actually reported his actual income. Unsure whether to further investigate him or to congratulate him, they eventually believed him. He said he paid his taxes on time and to the full amount, even if that meant hardship in his everyday economic life. When I asked him if he had always reported his actual income, it became clear that it was a recent practice, linked to the electoral success of the leftist Syriza government in 2015: “First time left [*próti forá aristerá*], of course I have to support that!”

Among my interlocutors were several who were optimistic about the coalition government led by Syriza under Prime Minister Alexis Tsipras. Especially in the first half of 2015, several of my interlocutors started talking differently about paying their taxes. Most of those with leftist orientations hoped for progress in the first months of the new government. Eftichia, for example. She had struggled to find a job since early 2010, after several decades of labour in a municipal organisation. I knew that making ends meet kept her quite busy. She wanted to support her adult children, despite the severely reduced household income. Two of her children lived in Germany with their families, and were economically better off than her. Her support was less a necessary income contribution and more an attempt at being a good mother. One evening, I was struck when she started talking about cutting her support for the children to pay her income tax debt faster than what she had agreed upon with the tax authorities – like Penelope’s example above, this shifting of resources from kinship to debt service is a highly contentious matter (Kofiti 2020, p. 267).

While those among my interlocutors who held conservative or centrist convictions did the opposite, Eftichia formulated paying taxes as a means to support the Syriza government:

It is our chance now to support the first leftist government in Greece, and to maybe do better as a society. I already calculated how much I owe, and it was a bit of a shock to see that sum. Friend, I could need that money. But

I'm determined to pay it, and maybe others will do the same (Eftichia, Volos, March 2015).

She portrayed the government as a potentially progressive mechanism of redistribution. As Eftichia described it, the sum that she thought about giving to the tax authorities seemed almost like a donation to a reformist cause, which could indirectly lead to more distributive justice and a "proper" political-economic mechanism.

Beyond government

My interlocutors understood fiscal relations as part of political economies larger than government. Penelope's criticism of tax exemptions for shipowners, for instance, was more than a simple statement concerning unequal burdens within Greece. Rather, and she prompted me to research the history, she used it to argue that the acquiescence of tax havens is a mechanism by which money earned in Greece is registered elsewhere. The fleet that the largest shipping companies command is registered in tax havens, and has been since the Greek government attempted to raise a levy from the owners after WWII (Papadopoulos and Roumpakis 2013, p. 209). Back then, a large number of ships were immediately registered in Panama. Later on, the Greek government inscribed tax privileges for shipowners into the constitution (for the first time in 1953, the law now applicable is Law 27/1975) to register shipping companies in Greece. Most shipping companies and shipowners are today exempt from all kinds of income or property taxes for wealth created through shipping. Most of the wealthy ship-owning families from Greece still do not reside in Greece. Some of the magnates are famous for their lifestyles: George Economou, a Monaco resident; John Angelikoussis, who resides in London; Spiros Latsis and Philip Niarchos in Switzerland; and Stavros Niarchos III in Beverly Hills. Their fleets are registered in Liberia, the Marshall Islands, and Panama. Importantly, the value generated through shipping in Greece is captured by these entrepreneurial families elsewhere. The overall sums involved in these and similar (for various industries, construction business, and so forth) exemptions is vast (Papadopoulos and Roumpakis 2013, p. 209). Successive Greek governments did not or could not introduce laws to tax large corporations at higher rates. Instead, corporate tax rates were reduced in the first half of the 2010s (Lapavitsas 2012, p. 123). Indirect taxes, consisting mostly of value-added tax, increased. Tobacco, as mentioned earlier, and fuel, alcohol, and various everyday consumption goods were taxed at a higher rate (increasing from 19 to 23 per cent in most categories) (Lapavitsas 2012, p. 123).

A further mode through which interlocutors understood fiscal relations beyond government was by following how tax revenues and the bailout funds were used. Again, in early 2015, as the politicisation of taxation peaked during my fieldwork, a number of reports were issued about the use of bailout funds that my interlocutors read and circulated. One report by the economist Yiannis Mouzakis (“Where did all the money go?”, 2015) stated that of the €226.7 billion extended to the Greek government between 2010 and 2015, only €27 billion was used for actual government operations, while the rest went to service debt in various forms (Mouzakis 2015). A further report by the Jubilee Debt Campaign suggested that “90% of the Greek bailout has paid off reckless lenders” (2015). The reports circulated widely among my interlocutors, and left the figure of around 10% of the bailout money “for the people”. Following the money hence politicised them to question the imaginary of a sovereign state attempting to better distribute its resources. Rather, it strengthened the impression among many that taxation policy increasingly became a mechanism to extract in unjust, questionable, and unfair ways from impoverished, unemployed, or small-scale self-employed people, to finance elites and financial markets.

The fiscal encounter, as a setting in which the everyday state becomes palpable and debatable, enabled interlocutors to discuss and politicise paying or not paying taxes. The observations push for an extension of economic anthropological understandings of redistributive mechanisms: those taxations are not only regulated by national governments, but concerns other governments and how they attempt to attract and capture value through fiscal competition. The everyday state hence connects people with the wide and distributed circuits of finance, debt, and taxation upon which contemporary governments depend.

Conclusion: everyday fiscal encounters as a lens on the state and extraction Taxes are political: they capture parts of profits, incomes, and expenses. During the Greek crisis, the government’s attempts (overseen by the Troika) to increase revenues to finance state operations and to service debt proved highly controversial. I tried to make sense of the arguments raised by my interlocutors when confronted with various forms of taxation. My fieldwork from 2014 to 2017 aimed to reconstruct how provisioning was reconfigured in households during the economic crisis. Taxation emerged as a topic where decisions to be made about whether to pay or not to pay escalated quickly into wider questions about the cosmologies of capitalism (Streinzer 2018). Often, commonsensical arguments about redistribution produced incoherence among my interlocutors about what was the right thing to do. For instance, the imaginary of Greece becoming a European welfare state with austerity proposes the individual citizen as a contributor to redistribution, with everyone being responsible for taking care of others by properly paying taxes. On the other hand, the sheer visibility of wealth that goes untaxed in the cityscape of Volos and in the bay produced

a counter-imaginary of some successful individuals who had managed to avoid being taxed. My interlocutors, mainly from the neo-impooverished former lower middle-classes, used fiscal encounters to talk about the distributional aspects of the government's attempts at increasing tax revenues.

I structured the themes raised in everyday fiscal encounters into (1) how just interlocutors evaluate the distribution of tax burdens to be, as they point to widespread tax exemptions for certain elite groups and the enforcement of VAT among impoverished farmers; (2) calling into question idealised images of redistribution by bringing up experiences of seemingly improper use of money by state organisations; (3) how paying taxes might support the newly elected leftist Syriza party in early 2015; and (4) following the fiscal to see how government revenues and bailout money were directed towards debt service. Talking about taxes hence reveals the multi-scalar nature of fiscal relations and their imaginaries among my interlocutors in Volos.

My attempt to make sense of these processes was a proposal to understand the everyday state through the lens of everyday practices and imaginaries of taxation. Specifically, with the increased interest in matters of redistribution in economic anthropology (Gregory 2009; Narotzky and Besnier 2014), how we imagine “the state” is a crucial issue: we must not fall into the assumption that the “state” is synonymous with “government” or “nation-state”. Instead, as I argued, it is a political register in which relations between actors are institutionalised across multiple scales, and whose modes of relationality need further attention. In the case of Greece during the Eurocrisis, these relations spanned from my interlocutors' everyday encounters to the role of the Greek government during crisis, the Troika of lenders, and on to these investors who aspired to profit on their loans to the Greek government. How taxation is introduced, altered, and interpreted in such a setting is key to understanding how people understand their role in contemporary capitalism and variegated austerity – and the possibility for politicisation.

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