

CONTRIBUTORS

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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-

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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).

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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

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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).

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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.

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