



## HEALTHY FISCAL AUTHORITY – MENTAL HEALTH PROMOTION IN TAX AUTHORITIES IN NORTH RHINE- WESTPHALIA, GERMANY

### 1. Organisations involved

Oberfinanzdirektion Rheinland

Unfallkasse Nordrhein-Westfalen

Deutsches Zentrum für Luft- und Raumfahrt

Lehrstuhl für Arbeits- und Organisationspsychologie der Ruhr-Universität Bochum

### 2. Description of the case

#### 2.1. Introduction

Similar to other working environments, the employees of the tax offices' employees in North Rhine-Westphalia (NRW) have experienced major changes in recent years. The working environment of the tax offices can be characterized by an increasing high level of work load as well as of complex and changing work tasks. The bureaucratic philosophy and structure is going to be changed into a modern, public oriented management following a customer service orientation.

The tax administration of NRW operates 137 local tax offices counting approximately 30,000 employees. The project proceeds in nine local tax offices of the tax administration Rhineland whose managers decided to voluntarily participate in the pilot project. Offices were chosen according to geographical characteristics and transaction volumes. In 2007, the tax administration Rhineland employed 16,693 workers; the nine pilot tax offices 2,136. Each tax office counts between 138 and 380 employees organized in 10-15 functional units. Average age in 2007 was 43.8 years; however, this number steadily increases.

#### 2.2. Aims

Based on the framework of a healthy work organisation and of a holistic health management system, the aim of the project was the development, implementation, evaluation and transfer of a holistic health management framework within the tax administration. Enhancing and maintaining well-being and employability of the workforce is a major focus of the current project. Several measures were therefore integrated in the daily routine, in order to promote health at work.

Generally, the WHP interventions were planned, coordinated and evaluated by a "Health Promotion" team from the Ruhr University Bochum. The project was supported by the Unfallkasse Nordrhein-Westfalen (accident insurance North Rhine-Westphalia). The "Health Promotion" team also consisted of employees of the tax administration Rhineland, who will take on responsibility for health promotion at the end of the project to assure the continuous improvement and transferability of health management.

### **2.3. What was done, and how?**

The organisational change process was firmly based on top level commitment and strong participatory support of employees.

Starting point was an update of previous and ongoing workplace health activities and programmes at the level of the local tax offices, an assessment of their outcomes, a health survey, and the participatory implementation of steering committees in each of the tax offices.

The responsibility of the steering committees of the several fiscal authorities was to plan, coordinate, evaluate and improve health promotion activities. In every steering committee a senior manager, first-level managers, employees, members of the local employee committee, and health and safety representatives participated. The president of the tax administration Rhineland chaired the central steering committee of the nine tax offices. This committee incorporated all senior managers of the tax offices, the central health and safety representatives including experts of the accident insurance, members of the central employee committee, as well as scientific consultants of the University Bochum.

Key elements of the implemented management framework incorporated structures, processes and activities of human resource management, e.g. leadership accountability for WHP objectives linked with appraisal and reward systems. The achievements of the managers were assessed with the help of surveys. The results of the assessment flew in the staff report.

Information channels facilitating the communication from managers to employees (top-down) as well as the communication from employees to managers (bottom-up) were established. Platforms on health issues as well as an intranet-based communication platform called "Healthy Fiscal Authority" were installed and internal communication processes were promoted by incentives and personal communication ownerships.

Management of job and work design emphasized the allocation of accountability to first line managers and teams. In order to reach this goal, an ongoing monitoring and improvement loop with the focus on psychosocial as well as on ergonomic aspects of the worksite was made use of. Teams also developed work process improvements. For example, in one tax office legal remedies that were considered highly standardized routine tasks were centralized. Income statements were to be entered in the IT-system immediately after their arrival to enable employees to answer citizens' requests and avoid confrontations. Moreover, two departments agreed to interchange employees in times of huge workload in one of the departments to avoid backlogs and delays.

The implementation and continuing improvement of the health management system was guided by the conduction of a health survey carried out with the questionnaire "Fragebogen Arbeits- und Gesundheitsschutz, Betriebliche Gesundheitsförderung" (FAGS BGF) in 2005, 2006, and 2007. The questionnaire covers different areas of health and healthy behaviour at work and focuses on stress and how work organisation and leadership behaviour is perceived. Subsequently, tax offices offered target specific promotion activities such as stress management trainings, courses associated with yoga, Tai Chi and Qigong, health education, physical activity programmes (exercise facilities and time-off for exercise) for improving physical and mental health, healthy nutrition as well as healthy food choices in cafeterias. They also enacted policies that supported a healthier work site environment, such as a smoke-free workplace. In most cases, WHP interventions provided at the work site were offered free of charge to encourage participation. A notable part of the offers resulted from networking with local and regional healthcare providers and institutions.

The programme was rounded up by a "Healthy Back" part, that offered a screening of back health risks, followed by tailored risk group health education and back health promotion. Activities covered counselling and coaching of employees at risk and offered to join behavioural management programmes or physical activity classes. In addition, support activities via telephone aimed at encouraging or assisting employees in their efforts to adopt healthy behaviours. These support activities included assistance with regard to mental health problems, alcohol abuse, nicotine/drug dependency or stress at home.

Whereas at the first level of the fiscal authority the function of a health manager at the ministry of finance was introduced, at the second level - the level of the tax administration Rhineland - the health

# CASE STUDIES

promotion group, which was responsible for planning, coordination and evaluation of the health management system, was set up as a permanent function.

Due to increasing work demands, the employees had difficulties accepting health promotion activities at work in the beginning. Nevertheless, the participants appreciated the project in a constructive and critical way and appraised it as successful.

## **2.4. What was achieved?**

Generally, the elaborated management approach of the fiscal authorities in North Rhine-Westphalia aims at continuously improving the health and in particular the mental health of the workforce. Besides individual approaches associated with behaviour oriented prevention such as trainings helping to cope with stress, tai chi, yoga, and relaxation techniques, it is necessary to make use of measures at work related to condition oriented prevention. Thereby, symptoms of strain as well as triggers of strain can be diminished. The labour protection law also claims to make use of primary prevention favouring to reduce hazards at their origin with the help of adequate measures. Accordingly, almost all activities related to the health promotion system, including topics such as job design, team building, management, information and communication, can be regarded as necessary measures to also develop mental health.

The intranet communication platform on health topics is successfully integrated and used to serve as a communication platform for health promotion issues. Moreover, the project specific health surveys will be administered as regular health surveys every two years, and health promotion as a policy has been embedded not only into the tax offices, but in the administration as well.

With up to 70% the majority of the workforce participated in the health surveys. The implementation and continuing improvement of the holistic health management system into the organisation of the nine tax offices yielded significant and distinct improvements in the domains of the management system itself as well as in health related outcomes (see table 1). The domains include (1) policy, structure, and strategy; (2) health promoting leadership; (3) job design; (4) health culture and climate; (5) health resources of employees; (6) health of employees; and (7) lost workdays due to back pains. Data cover results of FAGS BGF (2005/2007), of documented participation and attendance rates, and of the implementation of new health promotion functions.

Health promoting leadership has been clearly improved due to feedback from the surveys, goal agreements, and specific health promoting leadership trainings. As assessed by the subordinates adoption of responsibility for health promotion increased by 9.2% and promotion of participation and involvement of subordinates into health promoting activities augmented by 16.4%. Additionally promotion of work autonomy, i.e. of decision latitude and job variety as well as health culture and climate improved around 7%. The attendance rate of back health screening was nearly 50%, the attendance rate of target group specific back health prevention reached around 25.0%. Health resources of employees indicated by coping strategies with stress (+ 7.9%), attendance rates of health promotion activities offered by the tax offices and private health promotion activities such as physical activities, nutrition, stress management (+ 49%) increased overwhelmingly.

With respect to the health of employees, it has to be noted that the before noted negative trend could be stopped and even reversed. Despite increased work demands, the health problem indicators remained constant or showed even slight decreases over the whole project phase, as far as strain intensity, ongoing tiredness and cardiovascular diseases are concerned. In the second project phase after the implementation of the "Healthy Back" programme, a positive effect could be noted for back health indicators: The frequency of back pains dropped by 3.9%, the weekly/daily back pains by 5.5%, and impairment due to back pains by 8.7%. As a result, lost workdays due to severe back pains dropped by 12.3%. This percentage accounts for an estimated reduction of 540 lost workdays due to severe back pains for 2,000 employees of the nine tax offices.

Moreover, participation and attendance rates of gender and of age groups, respectively, differ considerably. Regarding the potentials for improvement there is a need to address target specific information and communication for these groups together with target specific health promotion activities.



# CASE STUDIES

Table 1: Evaluation results of the implementation of the holistic health management system

Domains of the occupational health management system	New set ups, participation rates, and changes in health status	Achieved improvements from 2005 to 2007
1. Policy, structure, and strategy	<p>New set up of</p> <ul style="list-style-type: none"> <li>- position of a health manager at the ministry of finance</li> <li>- health promotion group at second level of administration</li> <li>- intranet platform on health topics</li> <li>- regular health surveys every two years</li> <li>- embedding health promotion as policy into the tax offices</li> </ul>	
2. Health promoting leadership	adoption of responsibility for health promotion of subordinates	+ 9.2% (assessment of subordinates by FAGS BGF)
	promotion of participation and involvement of subordinates into health promoting activities	+ 16.4% (assessments of subordinates by FAGS BGF)
	transfer of information including health issues	+ 6.3% (assessments of subordinates by FAGS BGF)
	social support of subordinates	Rating remains stable on high level with a scale value of 3.72 on a 5 point scale (assessments of subordinates by FAGS BGF).
3. Work design	promotion of work autonomy	+ 7.4% (scale “decision latitude and job variety”, FAGS BGF, self-assessments by FAGS BGF)
4. Health culture and climate	the private subject “health promotion” has been turned into an official corporate task	
	employees have been sensitized to the subject of health, appears as a regular topic on the agenda of business meetings	
	improved communication on health issues backed by the recently introduced intranet platform on health topics	increasing participation rates (self-assessments by FAGS BGF)
	participation rates of health surveys remain on a high level	72.3% - 52.7% of all employees (self-assessments by FAGS BGF)
	attendance rate of back health screening	49.7% of all employees (self-assessments by FAGS BGF)



# CASE STUDIES

	attendance rate of target group specific prevention offers to improve back health	25.9% of all employees (self-assessments by FAGS BGF)
	improvement of the health climate	+ 7.7% (scale "norms and values", FAGS BGF, self-assessments by FAGS BGF)
5. Health resources of employees	improvement of coping strategies with stress	+ 7.9% (self-assessments by FAGS BGF)
	empowerment of employees, i.e. the degree of exerting influence on ongoing decision processes is on a high level	3.82 on a 5 point scale (self-assessments by FAGS BGF)
	attendance rate of health promotion activities offered by the tax offices	29.8% (+ 527% rise, self-assessments by FAGS BGF)
	attendance rate of private health promotion activities (physical activities, nutrition, and stress management)	73.6% (+ 49% rise, self-assessments by FAGS BGF)
6. Health of employees	Reduction of	
	strain intensity	- 2.5% (self-assessments by FAGS BGF)
	persisting tiredness and irritability	- 2.5% (self-assessments by FAGS BGF)
	overall frequency of musculoskeletal pains	- 3.9% (2006-2007, self-assessments by FAGS BGF)
	weekly/daily musculoskeletal (back) pains	- 5.5% (self-assessments by FAGS BGF)
	back pain intensity	- 5.5% (self-assessments by FAGS BGF)
	impairment due to back pains	- 8.7% (self-assessments by FAGS BGF)
7. Lost workdays due to back pains (calculation from data of FAGS BGF, public services insurers, fiscal authority NRW)	Reduction of	
	lost workdays due to severe back pains	- 12.3%
	540 lost workdays due to severe back pains for 2,000 employees of nine tax offices	

## **2.5. Success factors**

Success factors are affiliated with the introduction and continuous improvement of the holistic health management system: Integrating workplace health promotion into the organisation's central operations; addressing individual, environmental, policy, and cultural factors; implementing health-screenings, tailoring programmes to address specific needs of the employees and specific target groups, promoting participation and involvement of employees into health promoting activities, evaluating and continuously improving worksite health promotion.

To reach long term sustainability, new responsibilities and structures have been established at all levels of the fiscal authority: A new position of a health manager has been established at the first level of the ministry of finance. At the second level - tax administration Rhineland - the health promotion group, responsible for planning, coordination and evaluation of the health management system, has been set up as a permanent function. Moreover, at the third level, new health promotion structures and processes have been introduced into the tax offices.

During the mental health promotion project of the tax administration Rhineland it was of utmost importance to integrate the workplace health promotion into the organisation's central operations. By addressing individual, environmental, policy, and cultural factors, a health organisational culture could be developed at the workplace. In the course of the project, several health issues were targeted simultaneously (e.g. implementation of health-screenings, offering specific mental health courses etc.). By tailoring the measures to the specific needs of the population, the participation rates could be increased. Networking with healthcare providers and institutions such as the accident insurance North Rhine-Westphalia and the University Bochum provided additional support as well as scientific expertise. Last but not least, it was of utmost importance to evaluate the mental health promotion project and to continuously improve WHP at the tax administration Rhineland.

## **2.6. Further information**

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## **2.7. Transferability**

The health management system is now being implemented into other tax offices and will be finally introduced fiscal authority-wide in North Rhine-Westphalia, Germany. In order to support the transferability of the system, a toolbox was developed and implemented at the intranet health platform. The toolbox covers the handbook, which describes how to implement the system in seven steps, together with helpful techniques, procedures, questionnaires and proposals how to cope with barriers and unforeseen events. The seven steps can be summarized as follows:

Step 1: Decision and start (“We are part of it!”)

Step 2: Implementation of a local steering committee responsible for planning, coordinating, evaluating and improving health promotion activities (Who is responsible and who is in charge of steering the implementation of the Worksite Health Promotion?)

Step 3: Investigating the status quo - Questionnaire on health, workload, resources, and the health situation (Where is our starting point?)

Step 4: Defining priorities, aims, and strategies (What do we want to reach, what has to be done, which steps are necessary?)

Step 5: Agreements on what has to be done with regard to leadership, work design, information and communication, health activities, consulting and medical check-up, as well as health programmes (What is to do in detail?)

Step 6: Surveillance, readjustment and flexible change (Did we get the results that we wanted? Where do we have to readjust?)

Step 7: Questionnaire on health, health situation and auditing the workplace health promotion programme as an evaluation of what was done and what was achieved (What did we achieve and how do we carry on?)

Generally, the health management system can be recommended for the public service and for other administration businesses as well. In order to simplify the implementation, valuable information is available for free for the interested organization in the internet ([www.inope.de](http://www.inope.de))

However, difficulties facing when implementing the system certainly depend on specific characteristics of the organization and its culture. The evaluation of the health management system can be regarded as one of the next challenges the steering committee will face in future.

### **3. References, resources**

- INOPE Gesundheitsförderung und Prävention. Available at: <http://www.inope.de>
- Zimolong, B., Elke, G. & Bierhoff, H.-W.. Den Rücken stärken. Grundlagen und Programme der betrieblichen Gesundheitsförderung. 2008. ISBN: 978-3-8017-2109-1.