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Thematic Analysis of Human Resource Risk Management in the Tax Administration Organization

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ABSTRACT

The purpose of the present study was to develop a strategic model for human resource risk management in the Tax Administration Organization. In terms of methodology, the study employed a mixed-methods approach, with inductive logic in the qualitative phase and deductive logic in the quantitative phase, and in terms of purpose, it was fundamental research. The statistical population in the qualitative phase consisted of experts from the Tax Administration Organization and university faculty members, of whom 12 participants were selected through purposive sampling using a snowball approach until theoretical saturation was reached. MAXQDA 11 qualitative data analysis software was used to analyze the data. The qualitative findings, obtained through thematic analysis of semi-structured interviews with experts, managers, and senior specialists of the Tax Administration Organization, led to the identification and categorization of factors contributing to the emergence of human resource risks and the strategies required for managing them. The findings indicated that human resource risks in the Tax Administration Organization are influenced by factors such as inefficient administrative structures and processes, weaknesses in performance appraisal and compensation systems, institutional and legal pressures, employees' psychological erosion, and technological limitations. In response to these risks, strategies including transition toward data-driven human resource management, redesign of motivational and performance appraisal systems, human capital empowerment, institutionalization of professional ethics, and strengthening of human resource governance were identified. The principal innovation of this study is the development of a context-specific and strategy-oriented model for human resource risk management in public-sector organizations, which can serve as a foundation for managerial decision-making, organizational performance improvement, and enhancement of institutional sustainability.

Keywords: Risk management, human resource risk, strategic model, Tax Administration Organization, human resource governance

Introduction

Human resource risk management has increasingly emerged as a critical dimension of organizational resilience, particularly in public-sector institutions whose performance depends heavily on the reliability, competence, adaptability, and ethical conduct of their workforce. Human resources are not merely operational inputs; they constitute strategic assets whose decisions, competencies, behaviors, and interactions directly influence organizational continuity, service quality, institutional legitimacy, and the capacity to respond to environmental uncertainty. Accordingly, risks associated with employees, managerial systems, organizational processes, workforce capabilities, and behavioral patterns can generate substantial direct and indirect consequences for



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organizational performance. These risks may manifest through skill shortages, role ambiguity, inadequate performance systems, burnout, weak commitment, resistance to change, inappropriate managerial decisions, human error, ethical failures, or the loss of critical organizational knowledge. The growing complexity of organizational environments has therefore shifted attention from conventional personnel administration toward a broader conception of human resource governance in which risk identification, assessment, prevention, mitigation, and continuous monitoring are embedded in strategic human resource management. Recent research has emphasized that operational and human resource risks are closely interconnected and that their effective management contributes to organizational stability, continuity, and adaptive capacity (1). Similarly, evidence from public-sector environments demonstrates that weaknesses in human resource practices can generate significant organizational vulnerabilities, making systematic assessment of HR-related risks an essential component of effective public management (2).

The significance of human resource risk becomes even greater in government organizations because these institutions operate under a combination of legal accountability, bureaucratic constraints, political expectations, public scrutiny, and service-delivery obligations. Unlike many private organizations, public agencies frequently face rigid structures, complex regulatory requirements, limited managerial flexibility, and multiple stakeholders with potentially conflicting expectations. These conditions can intensify human resource risks by increasing occupational pressure, reducing discretionary capacity, complicating performance evaluation, and creating mismatches between organizational responsibilities and available human capabilities. Human resource management in such environments must therefore address not only conventional issues of recruitment, training, compensation, and performance, but also the systemic conditions through which employee-related risks emerge and accumulate. Research on public-sector risk management indicates that human resource practices are frequently exposed to risks arising from inadequate planning, weak competency management, inconsistent communication, deficient control systems, and insufficient organizational learning (2). Moreover, broader risk management research shows that variability in external conditions can substantially affect organizational planning and implementation, requiring organizations to develop flexible and anticipatory risk-management mechanisms rather than relying exclusively on static procedures (3). These issues are particularly salient in institutions whose mission is inherently sensitive to legal, financial, political, and social change.

Tax administration organizations represent a particularly important context for studying human resource risk because they occupy a central position in state capacity, public finance, regulatory enforcement, and fiscal governance. The ability of governments to mobilize revenues depends not only on tax laws, information systems, and enforcement mechanisms but also on the competence, integrity, motivation, judgment, and adaptability of tax personnel. Tax administrations are expected to collect public revenues efficiently while ensuring procedural fairness, legal compliance, taxpayer service, transparency, and public trust. In this respect, human resource performance is directly linked to institutional legitimacy and the broader functioning of fiscal governance. The importance of effective fiscal institutions has been emphasized in discussions concerning the equitable collection and allocation of financial resources, particularly because institutional capacity affects governments' ability to pursue wider social and public objectives (4). At the organizational level, weaknesses in human resource management within tax institutions may therefore produce consequences that extend well beyond internal inefficiency. Errors in interpretation, delayed decisions, inconsistent enforcement, poor communication,

occupational exhaustion, or weak ethical commitment can affect taxpayer relations, revenue collection, organizational reputation, and public confidence in the tax system.

Previous research conducted within the tax administration context has highlighted the central importance of workforce capability and organizational conditions. Studies examining human resource productivity in the National Tax Administration Organization have shown that productivity is influenced by a combination of managerial, structural, motivational, and organizational factors, suggesting that workforce effectiveness depends on more than individual effort alone (5). Research on human resource development in the tax administration has similarly demonstrated that structured HR development can contribute to greater productivity and organizational performance, especially when development initiatives are aligned with institutional requirements and employee capabilities (6, 7). These findings indicate that the human resource function in tax organizations should be understood as an integrated organizational system rather than a collection of isolated personnel practices. From a risk perspective, weaknesses in development, motivation, evaluation, communication, or role design may interact and amplify one another, resulting in organizational vulnerabilities that cannot be explained adequately by focusing solely on individual employee performance.

Occupational health constitutes another important dimension of human resource risk in tax organizations. Employees operating in complex administrative and regulatory environments may experience sustained workloads, legal pressure, high levels of responsibility, interpersonal strain, and continuous exposure to organizational change. Such pressures can adversely affect psychological well-being, job satisfaction, decision quality, and organizational commitment. Research within the country's Tax Affairs Organization has identified several factors affecting the occupational health of employees, underscoring the importance of organizational conditions in shaping employee well-being and work-related outcomes (8). From a risk-management perspective, occupational health problems should not be regarded merely as individual health concerns; they can also become organizational risks when they contribute to absenteeism, burnout, reduced concentration, error proneness, turnover intentions, or diminished responsiveness. In high-accountability institutions, these consequences may substantially affect organizational reliability. Accordingly, effective human resource risk management should incorporate psychological, cognitive, behavioral, and occupational dimensions alongside structural and administrative risk factors.

The competency of human resource professionals and managers also plays a decisive role in controlling HR-related risks. Effective risk management requires managers who can identify emerging workforce vulnerabilities, interpret employee data, communicate effectively, design appropriate interventions, and align human resource systems with organizational objectives. The identification and development of professional competencies among human resource specialists is therefore essential because deficiencies in HR expertise may themselves become a source of organizational risk (9). In addition, managerial competencies are increasingly expected to include analytical thinking, digital literacy, change management, ethical judgment, and the ability to manage organizational uncertainty. These capabilities are particularly important when organizations seek to shift from reactive management toward preventive and predictive approaches. Research addressing safety risks and human error demonstrates that HRM practices and communication strategies can significantly influence the occurrence and mitigation of human errors, particularly under conditions of organizational stress and restructuring (10). Although such findings arise from a different organizational setting, they reinforce the broader proposition that human resource systems can either reduce or intensify risk depending on how employees, communication, and managerial processes are structured.

Human resource agility has also become increasingly important in dynamic public organizations. Tax administrations are continuously affected by legislative amendments, policy changes, technological innovation, changing taxpayer expectations, and broader economic uncertainty. These changes require workforces capable of responding rapidly while maintaining accuracy, accountability, and compliance. Research on human resource agility within the Iranian Tax Affairs Organization has demonstrated the importance of developing adaptable workforce structures consistent with governmental agility policies (11). Agility, however, should not be understood merely as speed of response. From a risk perspective, it involves the capacity to anticipate change, reconfigure competencies, disseminate information, make timely decisions, and preserve operational continuity under uncertain conditions. Where agility is weak, organizational systems may become overly dependent on rigid procedures, resulting in delayed adaptation and greater exposure to legal, operational, and human risks.

Digital transformation has further altered the nature of human resource management and risk governance. Contemporary organizations increasingly rely on digital platforms, integrated information systems, predictive analytics, dashboards, artificial intelligence, and automated decision-support tools. These technologies can strengthen human resource development and enable managers to identify patterns that are difficult to detect through conventional administrative procedures. Evidence from commercial banking indicates that digital transformation strategies can positively affect human resource development by changing how organizations build capabilities and manage workforce processes (12). In the tax administration context, data mining has already been applied to educational planning and workforce development, demonstrating the potential of analytical technologies to improve human resource planning and support more evidence-based decisions (13). Such developments are highly relevant to human resource risk management because timely identification of risk depends increasingly on reliable data, integrated systems, and the capacity to transform information into actionable managerial knowledge.

The growing application of artificial intelligence within tax systems introduces both opportunities and new forms of organizational risk. Artificial intelligence can improve anomaly detection, forecasting, taxpayer segmentation, compliance monitoring, and administrative efficiency, but its effective implementation depends on workforce readiness, governance mechanisms, ethical safeguards, and appropriate human oversight. Comparative research on artificial intelligence in European Union tax administrations demonstrates that AI is becoming an increasingly important component of modern tax administration and institutional modernization (14). At the same time, research on artificial intelligence and tax risk management highlights the expanding role of intelligent technologies in identifying and mitigating complex risk patterns (15). Although these studies primarily address technological and tax-related risk, they also imply significant human resource consequences. Digital transformation may create competency gaps, resistance to change, role uncertainty, algorithmic dependence, and new accountability challenges. Consequently, technology should be integrated into human resource risk management in a manner that strengthens rather than displaces human judgment, organizational learning, and professional responsibility.

Data-driven HR management is particularly relevant because traditional human resource systems often suffer from fragmented information, delayed reporting, subjective judgments, and limited predictive capacity. In such systems, risks are usually recognized only after they have generated observable negative consequences. A strategic risk-management perspective instead requires organizations to identify early warning signals, monitor key risk indicators, develop scenarios, and use evidence to support preventive intervention. The increasing emphasis on analytical approaches in tax administration supports this transition, particularly where predictive techniques can be used to identify training needs, competency gaps, employee vulnerability, and potential performance problems

(13). A data-driven system also reduces overreliance on managerial intuition and helps create greater transparency and consistency in decision-making. This is especially important in public organizations where perceptions of unfairness, favoritism, or arbitrary treatment may weaken trust and increase behavioral risks.

Another critical dimension of human resource risk management concerns the relationship between HR practices and financial or organizational performance. A systematic review of cooperative enterprises found substantial evidence linking human resource management practices to financial performance, emphasizing that HR decisions can generate measurable organizational consequences (16). Likewise, operational and human resource risk management has been associated with organizational stability, suggesting that workforce risk should be integrated with broader enterprise risk frameworks rather than treated as an isolated functional concern (1). This integration is important because human resource risks can transmit effects across organizational boundaries. For example, a deficiency in employee competence may create operational errors; operational errors may generate financial or legal consequences; and repeated failures may ultimately undermine institutional reputation. Human resource risk management must therefore be conceptualized as part of an interconnected organizational risk architecture.

Risk management research in other sectors further demonstrates the strategic role of HR practices in reducing organizational vulnerability. In the oil and gas industry, human resource strategies have been recognized as important mechanisms for promoting safety and mitigating risks through training, competency development, communication, and workforce engagement (17). Such findings are transferable at the conceptual level to public-sector institutions because they highlight the role of human systems in environments where errors can have significant organizational consequences. The same principle applies to downsizing and organizational restructuring, where communication and HR management can reduce safety-related and human errors (10). These studies collectively indicate that human resource risk management cannot be confined to post-event control. Instead, it should include preventive mechanisms embedded within leadership, communication, competency management, learning, and organizational design.

The ethical and governance dimensions of risk are equally important in tax administrations. Tax institutions routinely exercise regulatory authority and handle sensitive financial information, making professional responsibility, integrity, transparency, and institutional trust essential to their legitimacy. Where employees perceive organizational injustice, inconsistent rules, or misalignment between formal expectations and operational realities, compliance may become merely procedural rather than value-based. This can lead to minimum-effort behaviors, defensive decision-making, reduced initiative, or reluctance to assume responsibility. Broader studies of tax behavior and corporate governance have demonstrated that tax-related decisions may be shaped by political relationships, social responsibility, stakeholder influence, and reputational considerations (18, 19). Although these studies focus on firms rather than tax administration employees, they illustrate the broader institutional complexity surrounding tax-related behavior and the importance of legitimacy, reputation, and ethical governance.

Enterprise risk management also provides a useful perspective for understanding HR risk because it emphasizes the interdependence of risks across organizational domains. Studies examining the relationship between enterprise risk management and tax planning indicate that tax-related decisions are increasingly understood within broader systems of organizational risk governance (20). Similarly, the increasing attention given to tax risk in relation to firm value, environmental disclosure, and intellectual capital indicates that tax risk is embedded in wider strategic and governance systems rather than functioning as an isolated financial issue (21). For tax administrations, this reinforces the need to conceptualize human resource risk as one component of institutional risk governance. Human

resource vulnerabilities may influence operational continuity, policy implementation, taxpayer relations, digital transformation, and ultimately the credibility of the tax administration itself.

A further challenge concerns the tendency of organizations to interpret human resource risks as individual shortcomings rather than as outcomes generated by structural and governance conditions. Such a reductionist perspective may result in corrective actions targeted exclusively at employees while leaving dysfunctional systems unchanged. Yet prior research on human resource development, productivity, agility, occupational health, and professional competency in the tax administration context demonstrates that employee outcomes are shaped by organizational systems, managerial practices, and institutional conditions (5-9, 11). This body of evidence supports a systemic interpretation of HR risk in which individual behavior is viewed as interacting with structures, policies, technologies, leadership, workload, organizational justice, and institutional expectations. Consequently, effective management requires identifying not only visible incidents but also the conditions that generate or reproduce them.

Despite growing attention to human resource development, productivity, digital transformation, artificial intelligence, and organizational risk, an important research gap remains regarding comprehensive, context-specific models of human resource risk management in tax administration organizations. Existing studies have frequently examined isolated components such as productivity, occupational health, competency, agility, workforce development, digitalization, safety, operational risk, or enterprise risk management. While these contributions are valuable, they do not fully explain how structural, behavioral, technological, ethical, institutional, and governance-related risk factors interact within a tax administration context. Moreover, there remains a need to identify how such risks should be managed strategically through data-driven decision-making, predictive monitoring, competency development, organizational learning, transparency, technology, and improved HR governance. A thematic approach is particularly suitable for addressing this gap because it allows the lived experiences and expert interpretations of managers and professionals to be systematically organized into interconnected patterns while retaining sensitivity to the institutional context.

Accordingly, the aim of the present study was to develop a strategic model of human resource risk management in the Tax Administration Organization by identifying the factors contributing to human resource risks, the strategies required for their effective management, and the principal institutional and governance outcomes of implementing such a model.

Methods and Materials

The present study was exploratory in nature and was grounded in the interpretivist philosophical paradigm. The research participants consisted of experts and managers of the Tax Administration Organization, of whom 12 individuals were selected using judgmental sampling based on the principle of theoretical saturation. In the first phase, the literature related to human resource risk was identified through library research, and a conceptual model was developed at the end of this phase. In the second phase, interviews were conducted to identify human resource risks as well as the actions and strategies required to address such risks, which resulted in their identification and differentiation. The research approach in the qualitative phase was based on thematic analysis. For qualitative data analysis, a coding approach appropriate for theory development was employed, and MAXQDA 23 qualitative data management software was used.

Findings and Results

In this section, the basic themes extracted from the qualitative data obtained through semi-structured interviews with experts and managers of the Tax Administration Organization are presented. Basic themes constitute the first level of abstraction in the thematic analysis process and result from open coding of the data. They were extracted directly from the statements, concepts, and experiences expressed by the participants. These themes represent preliminary patterns of meaning that were repeatedly observed throughout the interview transcripts, each referring to a particular aspect of the complex reality of human resource risk management in the Tax Administration Organization. The basic themes were extracted with the aim of maintaining maximum proximity to the raw data and avoiding premature interpretation, such that each basic theme reflects a distinct, differentiable, and meaningful concept related to the factors, contexts, and consequences of human resource risk. These themes encompass diverse dimensions of human resource risk, beginning with employees' individual and behavioral characteristics and extending to managerial, organizational, institutional, and governance levels. Participants' emphasis on factors such as leadership style, human resource structures and processes, organizational culture, legal and environmental pressures, misalignment between organizational mission and human capacity, and weaknesses in proactive approaches reflects the multilayered and systemic nature of human resource risk within this organization. The basic themes extracted in this study not only demonstrate the principal challenges and sources of risk generation, but also implicitly reveal capacities and potential pathways for mitigating and managing such risks. These themes provide the basis for developing the organizing themes presented in the subsequent section and, through their aggregation and interpretation at higher levels of abstraction, enable a more comprehensive understanding of the underlying logic of human resource risk management in the Tax Administration Organization.

Table 1. Basic Themes

Open Text (Interview Evidence)	Basic Theme
"Human resource risks are often attributed to individual behavior, whereas their roots lie in inefficient structures and policies."	Reductionist view of the sources of risk
"The absence of organizational justice in promotion and rewards creates dissatisfaction and distrust."	Organizational injustice in the allocation of opportunities
"Role ambiguity and unclear job descriptions cause confusion and reduce accountability."	Ambiguity in roles and responsibilities
"A high workload without sufficient resources intensifies psychological pressure."	Mismatch between tasks and resources
"External pressures and unrealistic expectations increase job burnout."	External pressures and job burnout
"Human resource risk management has a structural–behavioral nature."	Structural–behavioral nature of risk
"The gap between the organization's governmental mission and its human resource capacity creates role conflict."	Risk of institutional misalignment
"Increasing expectations without adequate human resource preparedness creates ethical pressure."	Ethical pressure arising from disproportionate expectations
"Employees experience decision fatigue under these conditions."	Decision fatigue
"This situation increases the likelihood of errors, decision avoidance, and conservative behavior."	Decision avoidance and behavioral conservatism
"Professional accountability should be developed through the internalization of values."	Weak institutionalization of professional accountability
"Continuous legal changes without cognitive preparation create behavioral risks."	Risk arising from legal changes without adequate preparation
"Human resource risk is the product of interaction between individuals and the governance system."	Governance-oriented nature of human resource risk
"Employees are not involved in the policymaking process."	Lack of employee participation in policymaking
"This lack of participation increases the risk of non-acceptance of policies."	Risk of incomplete policy implementation
"The absence of reliable data makes decision-making speculative and person-centered."	Lack of reliable human resource data

“Excessive emphasis on control creates hidden behavioral risks.”	Dominance of a control-oriented approach over empowerment
“Data are collected but are not converted into actionable knowledge.”	Failure to transform data into actionable knowledge
“Risks are identified late because of weak data analysis.”	Delayed risk identification
“Predictive analytics can reveal high-risk patterns.”	Need for predictive risk analytics
“Linking risk management with information systems is a strategic necessity.”	Need to integrate HRIS with risk management
“Data-driven decision-making reduces the likelihood of errors.”	Error reduction through data-driven decision-making
“The design of key risk indicators should be aligned with the organization’s mission.”	Need for context-specific human resource risk indicators
“Periodic monitoring of indicators enables timely intervention.”	Continuous monitoring of human resource risks
“Human resource scenario planning is necessary for responding to environmental shocks.”	Need for human resource scenario planning
“Managers without data literacy cannot effectively use analytical tools.”	Managers’ weak data literacy
“Training should include professional ethics and occupational stress management.”	Multidimensional training as a risk control mechanism
“Competency development strengthens low-risk behaviors.”	Role of competency development in risk reduction
“Continuous training increases organizational commitment.”	Relationship between training and organizational commitment
“Intelligent human resource systems make risk more predictable.”	Role of intelligent technology in risk prediction
“Management dashboards reveal vulnerable areas.”	Risk transparency through dashboards
“Information technology reduces the influence of personal discretion.”	Reduction of discretionary decisions
“A strategic model transforms the organization from a reactive orientation to a proactive one.”	Transition from reactive to proactive management
“This model enables adaptive policymaking.”	Possibility of adaptive policymaking
“Coherence among decision-making levels increases.”	Alignment of decision-making levels
“Hidden costs resulting from human error decrease.”	Reduction of hidden human resource costs
“Institutional trust and social capital are strengthened.”	Strengthening organizational social capital
“Organizational commitment and internal cooperation increase.”	Increased organizational commitment and cooperation
“Risk management enhances the organization’s institutional maturity.”	Enhancement of institutional maturity
“Decision-making shifts from a person-centered to a systemic approach.”	Systematization of decision-making
“The organization becomes more predictable under crisis conditions.”	Increased organizational predictability
“Human resources are transformed from a cost into a strategic asset.”	Changing the view of human resources
“Job burnout and the departure of specialized personnel decrease.”	Reduction in the risk of human capital loss
“The transfer of knowledge and experience is facilitated.”	Facilitation of organizational knowledge transfer
“Human resource sustainability requires a sense of security and meaning.”	Meaning and security as components of sustainability
“Risk management improves the quality of tax governance.”	Relationship between human resource risk and governance
“The institutional legitimacy of the organization increases.”	Increased institutional legitimacy

The second step of the thematic analysis process is devoted to organizing the themes. Following the extraction and formulation of basic themes as the first level of analysis, this section seeks to identify and explain organizing themes by conceptually aggregating synonymous and related basic themes. Organizing themes represent an intermediate level of abstraction in thematic analysis, whose function is to establish conceptual coherence among the basic themes and provide an analytical foundation for deeper interpretation of the data. At this level, the focus of analysis moves beyond the fragmented description of individual experiences toward the identification of meaningful and stable patterns in the formation, intensification, and management of human resource risk in the Tax Administration Organization. The process of developing organizing themes in this study was based on continuous comparison of the basic themes, analysis of the conceptual relationships among them, and consideration of the

institutional context and governmental mission of the Tax Administration Organization. In this process, themes referring to shared aspects of a phenomenon—such as structural factors, managerial practices, employee behavioral patterns, and institutional requirements—were grouped into coherent conceptual clusters. This aggregation not only reduces conceptual fragmentation but also facilitates an understanding of human resource risk as a multilevel, systemic, and dynamic phenomenon. The extracted organizing themes indicate that human resource risk in the Tax Administration Organization is not merely the product of individual weaknesses or operational errors, but rather the result of complex interactions among organizational structures, leadership styles, human resource systems, environmental pressures, and employees' perceptions and actions. In other words, these themes suggest that human resource risk within this organization is reproduced in a context characterized by institutional misalignment, governance limitations, weaknesses in ex ante process design, and the predominance of control-oriented approaches over learning-oriented approaches. From an analytical perspective, organizing themes function as a bridge between basic themes and global themes. By organizing dispersed findings into coherent analytical categories, these themes provide the necessary foundation for a broader interpretation of the data and the development of an integrated representation of the underlying logic of human resource risk management in the Tax Administration Organization. In the next section, the global themes are extracted based on these organizing themes, and the final conceptual framework of the study is explained.

Table 2. Analysis of Organizing Themes

Organizing Theme	Basic Theme
Analytical reductionism and neglect of the structural and governance roots of risk	1. Attributing human resource risk to employees' individual errors
	2. Neglecting the role of organizational structures and policies
	3. Focusing on risk consequences rather than root causes
	4. Dominance of control-oriented and reactive approaches in human resource management
Inefficiency of human resource structures and systems	5. Ambiguity in job descriptions and organizational roles
	6. Unfair promotion and reward systems
	7. Weakness of the performance appraisal system
	8. Inconsistency and instability in human resource practices
Institutional misalignment and pressures arising from the governmental mission	9. Gap between organizational missions and human resource capacity
	10. Conflict between legal and social expectations
	11. Imbalance between managerial authority and accountability
	12. Pressure resulting from continuous changes in laws and directives
Psychological, cognitive, and behavioral erosion of employees	13. Experience of chronic occupational stress
	14. Emergence of occupational and mental burnout
	15. Reduced motivation and organizational commitment
	16. Emergence of defensive and conservative behaviors
Weak institutionalization of accountability and professional ethics	17. Failure to internalize professional ethical values
	18. Dominance of formalistic compliance with regulations
	19. Weakening of institutional trust
	20. Expansion of minimal-compliance behaviors
Data scarcity and weaknesses in analysis and timely risk diagnosis	21. Establishment of a human risk identification system
	22. Avoidance of managers' reliance on intuitive judgment
	23. Early-warning indicators
Transition toward data-driven and predictive human resource risk management	24. Use of analytical evidence in decision-making
	25. Design of a human resource risk monitoring system
	26. Linking performance management with risk management

Empowerment and organizational learning as a risk-reduction strategy	27. Continuous training of managers
	28. Development of leadership competencies
	29. Organizational learning from errors
Technology, transparency, and control of discretionary decisions	30. Increasing transparency in decision-making processes
	31. Reducing person-centered decisions
	32. Utilization of information systems
Institutional outcomes	33. Improvement in the quality of organizational decision-making
	34. Reduction of hidden costs arising from human risk
	35. Enhancement of institutional maturity
	36. Increased institutional legitimacy
Governance outcomes	37. Increased intra-organizational trust
	38. Increased organizational predictability
	39. Strengthened legitimacy and quality of governance

In this study, to achieve an in-depth and systematic understanding of human resource risk management in the Tax Administration Organization, data obtained from semi-structured interviews were analyzed using thematic analysis. The analytical process proceeded step by step, beginning with raw data in the form of interview transcripts, followed by the extraction of basic themes, their organization into organizing themes, and ultimately conceptual abstraction at the level of global themes. The data analysis demonstrated that human resource risk is a multilevel and dynamic phenomenon arising from interactions among individuals, organizational structures, and the organization's governmental mission. Therefore, understanding and managing such risk requires moving beyond person-centered and reactive explanations and adopting a systemic, institutional, and strategic approach. The extracted global themes reveal the conceptual framework underlying this phenomenon and provide the basis for designing a strategic model of human resource risk management in subsequent sections.

Based on the final data analysis, the study themes were extracted and organized at three levels as follows:

Number of basic themes: 39 themes

Number of organizing themes: 10 themes

Number of global themes: 3 themes

These global themes were organized into three principal conceptual categories, each of which explains a fundamental aspect of human resource risk management.

Table 3. Thematic Network

Global Theme Category	Global Theme	Organizing Theme	Basic Theme
Factors influencing human resource risk management	Human resource risk as a structural, institutional, and governance-oriented phenomenon	Analytical reductionism and neglect of the structural roots of risk	Attributing human resource risk to employees' individual errors
			Neglecting the role of organizational structures and policies
			Focusing on risk consequences rather than root causes
			Dominance of control-oriented and reactive approaches in human resource management
		Inefficiency of human resource structures and systems	Ambiguity in job descriptions and organizational roles
			Unfair promotion and reward systems

			Weakness of the performance appraisal system
			Inconsistency and instability in human resource practices
		Institutional misalignment and pressures arising from the governmental mission	Gap between organizational missions and human resource capacity
			Conflict between legal and social expectations
			Imbalance between managerial authority and accountability
			Pressure resulting from continuous changes in laws and directives
	Weakening of human capital under psychological and ethical pressures	Psychological, cognitive, and behavioral erosion of employees	Experience of chronic occupational stress
			Emergence of occupational and mental burnout
			Reduced motivation and organizational commitment
			Emergence of defensive and conservative behaviors
		Weak institutionalization of accountability and professional ethics	Failure to internalize professional ethical values
			Dominance of formalistic compliance with regulations
			Weakening of institutional trust
			Expansion of minimal-compliance behaviors
Human resource risk management strategies	Transition from reactive management to proactive and analytical risk management	Addressing data scarcity and weakness in timely risk diagnosis	Establishment of a human risk identification system
			Avoidance of managers' reliance on intuitive judgment
			Early-warning indicators
		Transition toward data-driven and predictive management	Use of analytical evidence in decision-making
			Design of a human resource risk monitoring system
			Linking performance management with risk management
	Empowerment and organizational learning as mechanisms for risk control	Empowerment and organizational learning	Continuous training of managers
			Development of leadership competencies
			Organizational learning from errors
		Technology, transparency, and control of discretionary decisions	Increasing transparency in decision-making processes
			Reducing person-centered decisions
			Utilization of information systems
Achievements and consequences of the strategic human resource risk management model	Enhancement of institutional rationality in human resource management	Institutional outcomes of the model	Improvement in the quality of organizational decision-making

			Reduction of hidden costs arising from human risk
			Enhancement of institutional maturity
			Increased institutional legitimacy
	Enhancement of sustainable human resource governance	Governance outcomes of the model	Increased intra-organizational trust
			Increased organizational predictability
			Strengthened legitimacy and quality of governance

The first category of global themes is devoted to identifying and explaining the roots and contextual conditions underlying the emergence of human resource risk. The findings indicate that human resource risk is not merely caused by employees' individual behavior or performance; rather, it is deeply rooted in organizational structures, human resource systems, leadership styles, and institutional and legal requirements. This category includes organizing themes such as analytical reductionism in understanding risk, inefficiencies in human resource systems, institutional misalignment and pressures arising from the governmental mission, employees' psychological erosion, and weaknesses in the institutionalization of professional ethics. These themes demonstrate that organizational injustice, role ambiguity, instability of laws, external pressures, and control-oriented leadership styles gradually weaken human capital and create conditions conducive to risky, defensive, and minimal-compliance behaviors. The second category of global themes addresses the ways in which the organization responds to and intervenes in human resource risks. The findings indicate that effective human resource risk management requires a transition from reactive and control-oriented approaches toward proactive, analytical, and learning-oriented approaches. The third category includes organizing themes such as data scarcity and weakness in timely risk diagnosis, transition toward data-driven management, empowerment and organizational learning, and the use of technology and transparency. These themes emphasize the importance of early identification of soft and invisible risks, development of managers' analytical competencies, creation of psychologically safe spaces for reporting errors, and use of information systems to reduce discretionary decision-making. The third category of global themes focuses on the results and consequences of implementing a strategic human resource risk management model. The findings indicate that implementation of such a model can enhance institutional rationality, improve the quality of decision-making, increase intra-organizational trust, and strengthen sustainable human resource governance. This category includes the organizing theme of the "institutional, strategic, and governance outcomes of the model," which reflects the reduction of hidden costs arising from human risk, increased legitimacy of managerial decisions, and enhanced institutional flexibility of the organization. These consequences demonstrate that human resource risk management is not merely an operational function, but also a strategic instrument for improving public governance.

Discussion and Conclusion

The findings of the present study showed that human resource risk in the Tax Administration Organization is a multidimensional and systemic phenomenon that cannot be explained solely by individual employee behavior or isolated operational errors. The thematic analysis revealed three broad categories: factors influencing human resource risk management, strategies for managing such risks, and the institutional and governance consequences

of implementing a strategic human resource risk management model. At the first level, the findings demonstrated that human resource risks emerge from the interaction of structural inefficiencies, weaknesses in human resource systems, institutional misalignment, psychological and behavioral erosion, and insufficient institutionalization of professional ethics. At the second level, the results showed that effective risk management requires a transition from reactive and control-oriented management toward data-driven, predictive, learning-oriented, and technology-supported approaches. At the third level, the findings indicated that implementing such an approach may improve the quality of organizational decision-making, reduce hidden human resource costs, strengthen organizational trust, increase institutional legitimacy, and enhance the quality of human resource governance. Taken together, these findings confirm that human resource risk management in a tax administration should be understood as a strategic governance mechanism rather than merely as an administrative or personnel-management function.

One of the most important findings was the identification of analytical reductionism as a significant source of weakness in human resource risk management. Participants emphasized that organizations frequently attribute failures, errors, or undesirable outcomes to individual employees while overlooking structural deficiencies and dysfunctional organizational policies. This finding suggests that human resource risk is often generated by the interaction between employees and the systems within which they operate. In this sense, errors should not necessarily be interpreted as isolated failures of competence or motivation; rather, they may reflect unclear roles, unstable procedures, inadequate resources, deficient performance systems, or inappropriate managerial expectations. This interpretation is consistent with prior research indicating that human resource productivity within the National Tax Administration Organization is strongly influenced by managerial and organizational conditions, rather than being determined exclusively by individual characteristics (5). Similarly, studies on human resource development in tax administration have shown that organizational productivity depends on the alignment of development systems, workforce capabilities, and institutional requirements (6, 7). These results support the view that effective human resource risk management requires attention to organizational design and policy architecture in addition to individual employee behavior.

The findings also revealed that inefficiencies in human resource structures and systems constitute a central source of risk. Role ambiguity, unclear job descriptions, perceived unfairness in promotion and reward systems, weaknesses in performance appraisal, and instability in human resource procedures were repeatedly identified as conditions that increase uncertainty and weaken employee accountability. These findings are important because they show that human resource risk can be embedded in routine administrative mechanisms. When responsibilities are unclear or appraisal systems are perceived as inconsistent, employees may become less motivated to assume responsibility, less willing to innovate, and more likely to adopt defensive behaviors. Previous research has similarly demonstrated that organizational and managerial factors play a major role in shaping workforce productivity within tax administration institutions (5). Moreover, human resource development research in the same institutional context has emphasized the importance of coherent systems for improving employee performance and organizational productivity (7). From a broader perspective, evidence from public-sector risk management confirms that weaknesses in HR practices can create significant vulnerabilities for organizations by increasing uncertainty, inconsistency, and operational fragility (2). Therefore, the present findings extend previous research by framing weaknesses in HR structures not merely as efficiency problems, but as identifiable risk-generating mechanisms.

Institutional misalignment and the pressures resulting from the governmental mission were also identified as major contributors to human resource risk. The findings indicated that gaps between organizational responsibilities

and available workforce capacity, conflicts between legal and social expectations, imbalances between authority and accountability, and frequent changes in laws and directives create substantial pressure on employees and managers. These conditions are especially relevant in tax administration, where employees are expected to interpret and apply complex regulations while simultaneously responding to public expectations and institutional performance requirements. The results suggest that when employees are required to fulfill expanding responsibilities without corresponding increases in authority, resources, or competencies, the probability of decision fatigue, role conflict, and defensive behavior increases. This finding is compatible with broader research on public-sector and tax-related institutional environments, where regulatory complexity and external expectations create multidimensional organizational pressures (4). It is also consistent with studies emphasizing organizational agility in the Iranian Tax Affairs Organization, which have shown that rapidly changing institutional conditions require flexible and adaptive human resource systems (11). Accordingly, the management of HR risk in tax administration should involve continuous adjustment between institutional missions and actual human resource capacity.

Another major finding concerned the psychological, cognitive, and behavioral erosion of employees. Chronic occupational stress, job burnout, reduced motivation, decision fatigue, and conservative or defensive behaviors emerged as important dimensions of human resource risk. These findings demonstrate that employee well-being is not separate from organizational risk management. Psychological exhaustion may reduce attention, weaken judgment, increase error likelihood, and diminish employees' willingness to participate actively in organizational improvement. This result is strongly aligned with previous research on occupational health in the Tax Affairs Organization, which identified workplace and organizational conditions as major determinants of employee health and functioning (8). The present findings expand this perspective by suggesting that occupational health problems should also be interpreted as organizational risk indicators. In other words, burnout and chronic stress are not merely outcomes affecting employees individually; they may have direct implications for decision quality, institutional reliability, knowledge retention, and organizational continuity. Similar conclusions have been reported in studies of human error and organizational restructuring, where HRM and communication practices were found to influence employee behavior and the likelihood of human error under stressful conditions (10). These findings highlight the importance of incorporating psychological and cognitive indicators into human resource risk-monitoring systems.

The study further found that weakness in the institutionalization of professional responsibility and ethics represents another major source of risk. Participants emphasized that formal compliance with rules does not necessarily reflect genuine professional accountability. When ethical values are not internalized and employees perceive organizational systems as unfair, inconsistent, or excessively control-oriented, compliance may become superficial and employees may perform only the minimum required behaviors. This is particularly important in tax administration because employees are entrusted with sensitive information, regulatory authority, and decisions that can directly affect citizens and organizations. Therefore, institutional trust and professional ethics represent strategic resources for reducing behavioral risk. This interpretation is consistent with research showing that tax-related decision-making is influenced by broader institutional factors such as political relationships, social responsibility, stakeholder pressures, and reputational considerations (18, 19). Although these studies focus primarily on corporate behavior, they support the wider conclusion that tax-related actions are shaped by ethical, relational, and institutional contexts. Consequently, human resource risk management should not rely only on formal

monitoring and sanctions but should also reinforce professional identity, organizational justice, and value-based accountability.

A central strategic finding of the present study was the importance of transitioning from reactive human resource management to data-driven and predictive risk management. Participants emphasized the lack of reliable data, delayed identification of risk, excessive reliance on managerial intuition, and limited use of early-warning indicators. These weaknesses reduce the organization's capacity to anticipate emerging problems and frequently lead to intervention only after risks have become visible. The proposed strategic orientation therefore involves continuous monitoring, the development of key human resource risk indicators, evidence-based decision-making, and the integration of performance and risk-management systems. This finding is strongly supported by prior research on data mining and human resource planning within a national tax administration, which demonstrated the value of analytical techniques for predicting educational and development needs (13). It is also consistent with broader risk management literature emphasizing the importance of systematic analysis and anticipation in environments characterized by uncertainty and variability (3). Thus, the use of predictive analytics can transform human resource risk management from a retrospective function into a forward-looking strategic capability.

The results also emphasized the strategic role of digital technologies and integrated information systems. Participants identified intelligent HR systems, management dashboards, information systems, and predictive analytics as important tools for improving transparency, reducing discretionary decisions, and increasing the predictability of human resource risks. This finding reflects the broader digital transformation occurring in modern organizations. Research in commercial banking has shown that digital transformation strategies can strengthen human resource development by changing the way organizations manage workforce processes and capabilities (12). Likewise, artificial intelligence is increasingly being used in tax administrations to improve analytical capacity, risk detection, and administrative efficiency (14). Research on AI and tax risk management has similarly highlighted the growing importance of intelligent systems in risk identification and control (15). Nevertheless, the current findings suggest that technological systems can generate value only when managers possess sufficient data literacy and when technologies are embedded in appropriate governance structures. Therefore, digitalization should not be interpreted as an automatic solution; its effectiveness depends on human competencies, ethical use, and the capacity to convert data into actionable organizational knowledge.

Another important finding was the role of empowerment and organizational learning as mechanisms for reducing human resource risk. Continuous managerial training, leadership competency development, and learning from errors were identified as essential components of effective risk management. This finding indicates that organizations should not treat mistakes exclusively as grounds for punishment, because such an approach may discourage reporting and reinforce defensive behavior. Instead, errors should be analyzed as sources of learning that can reveal weaknesses in processes, competencies, or organizational design. The importance of professional competencies among HR experts has previously been emphasized, particularly in relation to the effectiveness of human resource systems and development practices (9). Moreover, research on risk mitigation in other high-risk sectors has demonstrated that training, communication, competency development, and employee engagement can significantly reduce human and operational risks (17). The findings of the present study therefore suggest that a learning-oriented culture can reduce hidden risks by encouraging transparency, reflection, and continuous improvement.

The findings also demonstrated that effective human resource risk management can generate important institutional outcomes, including improved decision quality, lower hidden costs, greater institutional maturity, and stronger legitimacy. These consequences reflect the strategic importance of HR risk management beyond the boundaries of the HR department. Human resource risks can affect financial performance, operational continuity, service quality, and institutional reputation. A systematic review of HRM and financial performance has similarly shown that human resource practices have important implications for organizational outcomes (16). In addition, research on operational and human resource risk management has linked the effective management of workforce-related risks to organizational stability (1). The current findings extend these conclusions by demonstrating that in public-sector tax institutions, the outcomes of HR risk management also include improved institutional rationality and governance quality.

The relationship between human resource risk management and broader enterprise risk governance was another key implication of the findings. Participants' emphasis on predictive systems, strategic monitoring, institutional legitimacy, and governance suggests that human resource risk should not be managed independently from other forms of organizational risk. Previous work examining enterprise risk management and tax planning has emphasized the interconnectedness of risk domains within organizational decision-making (20). Similarly, research linking tax risk with firm value, intellectual capital, and sustainability-related factors indicates that tax-related risks are embedded within wider governance and strategic systems (21). These findings support the integration of human resource risk management into broader organizational risk architectures. In a tax administration, workforce risks can affect policy implementation, technological transformation, operational reliability, taxpayer relations, and institutional legitimacy. Therefore, an integrated risk-management perspective is more appropriate than a fragmented functional approach.

The study also identified governance outcomes such as increased intra-organizational trust, greater predictability, and improved legitimacy. These results are particularly important because tax administration organizations depend heavily on credibility, procedural consistency, and public confidence. If employees perceive internal systems as transparent and fair, and if managers make decisions based on reliable data rather than personal discretion, the organization is more likely to develop internal trust and coherent patterns of behavior. At the same time, greater predictability in workforce behavior and organizational decision-making can improve institutional stability under crisis conditions. The findings therefore suggest that human resource risk management contributes to governance not only by preventing errors, but also by strengthening the institutional conditions required for sustainable organizational performance. This interpretation is consistent with the broader role of fiscal institutions in supporting governmental capacity and public objectives (4).

Overall, the findings confirm that human resource risk management in the Tax Administration Organization should be understood as a comprehensive strategic process involving structural reform, employee well-being, professional ethics, technological modernization, data-driven decision-making, competency development, organizational learning, and governance enhancement. The thematic model developed in this study integrates these dimensions by linking the roots of human resource risk with appropriate management strategies and subsequent institutional outcomes. The results are consistent with prior research emphasizing productivity, development, agility, occupational health, competency, digital transformation, and organizational stability, while extending this literature by integrating these dimensions within a unified human resource risk framework (2, 7-9, 11). The strategic contribution of the model lies in its shift from isolated problem-solving toward a systemic and

anticipatory understanding of workforce-related vulnerabilities and their implications for institutional performance and governance.

This study has several limitations that should be considered when interpreting its findings. First, the qualitative phase was conducted with a relatively small group of experts and managers from the Tax Administration Organization, and although participant selection continued until theoretical saturation was achieved, the findings may not capture the full diversity of experiences across all organizational units, geographical regions, and hierarchical levels. Second, the study relied primarily on semi-structured interviews and participants' perceptions, which may be influenced by individual interpretations, organizational positions, and willingness to discuss sensitive issues. Third, the cross-sectional nature of the qualitative data limits the ability to examine how human resource risks and management strategies evolve over time. Finally, the institutional characteristics of the Tax Administration Organization may limit the direct transferability of the proposed model to other public-sector or private-sector organizations without contextual adaptation.

Future studies should test and validate the proposed model using larger and more diverse samples across different provincial offices, organizational levels, and occupational groups within the tax administration. Quantitative research can be conducted to operationalize the identified themes and examine the strength and direction of relationships among structural factors, psychological risks, data-driven management, organizational learning, governance outcomes, and institutional performance. Longitudinal studies would also be valuable for examining how human resource risks develop over time and whether specific interventions reduce risk exposure. Comparative research between tax administrations and other public-sector organizations could help identify which dimensions of the model are context-specific and which are generalizable. Future studies may also explore the role of artificial intelligence, predictive analytics, organizational justice, ethical climate, leadership style, and employee trust as mediating or moderating variables within human resource risk management frameworks.

Managers of the Tax Administration Organization should establish an integrated human resource risk management system that combines structural reform, employee development, technology, and continuous monitoring. Clear job descriptions, transparent promotion and reward systems, reliable performance appraisal procedures, and balanced distributions of authority and accountability should be prioritized. Human resource dashboards and early-warning indicators should be developed to monitor burnout, turnover intentions, absenteeism, competency gaps, workload imbalance, and other emerging risks. Managers should receive systematic training in data literacy, ethical leadership, occupational stress management, and evidence-based decision-making. The organization should also create safe mechanisms for employees to report errors, concerns, and emerging risks without fear of punitive consequences. Finally, human resource risk management should be formally integrated with strategic planning, performance management, information systems, and broader organizational governance so that workforce-related risks are continuously identified, analyzed, mitigated, and incorporated into institutional decision-making.

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Authors' Contributions

All authors equally contributed to this study.

Declaration of Interest

The authors of this article declared no conflict of interest.

Ethical Considerations

All ethical principles were adheried in conducting and writing this article.

Transparency of Data

In accordance with the principles of transparency and open research, we declare that all data and materials used in this study are available upon request.

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