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# How to Whistle-Blow: Dissensus and Demand

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## Abstract

What makes an external whistleblower effective? Whistleblowers represent an important conduit for dissensus, providing valuable information about ethical breaches and organizational wrongdoing. They often speak out about injustice from a relatively weak position of power, with the aim of changing the status quo. But many external whistleblowers fail in this attempt to make their claims heard and thus secure change. Some can experience severe retaliation and public blacklisting, while others are ignored. This article examines how whistleblowers can succeed in bringing their claims to the public's attention. We draw on analyses of political struggle by Ernesto Laclau and Chantal Mouffe. Specifically, we propose that through the raising of a demand, the whistleblowing subject can emerge as part of a chain of equivalences, in a counter-hegemonic movement that challenges the status quo. An analysis of a high-profile case of tax justice whistleblowing—that of Rudolf Elmer—illustrates our argument. Our proposed theoretical framing builds upon and contributes to literature on whistleblowing as organizational parrhesia by demonstrating how parrhesiastic demand might lead to change in public perception through the formation of alliances with other disparate interests—albeit that the process is precarious and complex. Practically, our article illuminates a persistent concern for those engaged in dissensus via whistleblowing, and whose actions are frequently ignored or silenced. We demonstrate how such actions can move towards securing public support in order to make a difference and achieve change.

**Keywords** Demand · Dissensus · Hegemony · Laclau and Mouffe · Parrhesia · Whistleblowing

## Introduction

Today whistleblowers represent an important source of information about wrongdoing in organizations. External whistleblowers highlight misconduct in government (Harding 2014), public health services (Ash 2015; Bourne et al. 2015) and commercial institutions (Dyck et al. 2010; O'Brien 2003). But whistleblowers are frequently ignored. In this paper we investigate why this is so and how it might be changed.

In the private sector, information disclosed by whistleblowers is increasingly important for the maintenance of

public safety and corporate accountability (AFCE 2018). This is partly due to a decline in regulatory oversight as Western nation states become increasingly facilitative of the wishes of corporations, upon whom they depend for the generation of national wealth and provision of jobs for citizens (Rhodes 2016). This dependency has meant that the requirements of the corporation, which include increased profits for shareholders and protection of its long-term interests, are prioritized over effective oversight and regulation. We see this with tax avoidance practices, for example, when multinational corporations relocate their corporate headquarters to international tax havens in order to avoid paying their share of corporate taxes. We also see it where large banks encourage private citizens to place assets offshore for the avoidance of personal tax. Implicit acceptance of tax avoidance has become hegemonic in this era of 'corporate sovereignty', at the expense of social equality (Rhodes 2016, p. 1501). Meanwhile, states cannot be relied upon to question excesses in this area. Instead both oversight and challenge increasingly come from outside, for example the civil society organizations that revealed the recent Volkswagen emissions

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scandal (Rhodes 2016). Today the work of challenge and critique is increasingly carried out, not by the state, but by activist organizations, investigative journalists, academics and other agitators who independently gather information and place it in the public domain, forcing ethical behaviour on the part of corporations (Cox 2013; Fleming and Spicer 2007; Lipschutz and Fogel 2002; Mirowski 2013; Whelan et al. 2013).

External whistleblowers play a key role here. Employees who speak publicly about wrongdoing occurring within the confines of their organizations are now more than ever a vital source of information. For example, PWC employee Antoine Deltour, along with other Luxleaks whistleblowers, spoke openly about some of the world's largest companies, including Amazon, Apple, IKEA and Pepsi, channelling billions of dollars via Luxembourg because of its favourable tax practices, thus avoiding paying taxes in other EU countries. These revelations along with other scandals, including the Panama Papers, underscored the role of external whistleblowing in ensuring public accountability of corporations. Such revelations have also led to the recent creation of an EU-wide Directive that aims to legally protect whistleblowers who go outside of their organization to report. Thus, external whistleblowers play a key role in generating dissent against encroaching corporate sovereignty in democratic societies; they are widely considered one of the best instruments to battle against corruption (OECD 2011). The question remains: what prevents whistleblowers from making their claims heard and effectively contributing to dissensus?

Organizational whistleblowing has lately been described as a process of 'parrhesia', or speaking truth to power (Andrade 2015; Barratt 2008; Contu 2014; Jack 2004; Kaulingfreks and Kaulingfreks 2013; Mansbach 2009; Rothschild 2013; Vandekerckhove and Langenberg 2012; Vandekerckhove 2006; Weiskopf and Tobias-Miersch 2016). Inspired by Michel Foucault's study of the concept in Ancient Greek texts, parrhesia involves speaking the frank truth as one sees it (Foucault 2001, 2005, see also Jones et al. 2005; Mansbach 2009; Munro 2017; Rothschild 2013). This act of frank speech often emerges from the speaker's witnessing abuses of power by prominent actors and institutions, and critiquing these from a relatively powerless position (Foucault 2005, 2010, 2011; see Munro 2017 for a discussion). Parrhesia can thus involve a risk to the well-being and perhaps the life of the speaker (Foucault 2010). Through engaging in the act, the speaker claims the right to articulate their truth, emerging as a parrhesiastic subject in the process (Foucault 2010 in Weiskopf and Tobias-Miersch 2016, p. 1625). Organizational parrhesia is thus an 'ethico-political practice' that generates a new relation to the self and to the world (Weiskopf and Tobias-Miersch 2016, p. 1624, see also Jack 2004, p. 130; Mansbach 2009). It is both an acknowledgement of a duty to speak out about injustice and an exercise of one's

freedom to do this. Parrhesia is seen as a useful way to depict certain kinds of whistleblowing as it can encompass, at once, several key aspects of the whistleblowing experience: the self-transformation undergone by individuals (Alford 2001; Kenny et al. 2019), and importantly, the politically-oriented intent to disrupt a problematic status quo by speaking from a position of relative powerlessness (Contu 2014; Mansbach 2009; Rothschild and Miethe 1999; Weiskopf and Tobias-Miersch 2016, p. 1625). Whistleblowing as parrhesia denotes 'an act of integrity' (Rothschild 2013, p. 895). It thus represents a helpful counterpoint to more ambiguous and sometimes pejorative depictions of whistleblowers as transgressors who are disloyal to their organization (Andrade 2015; Jones et al. 2005; Mansbach 2009).

An important driver of parrhesia is the desire to effect change, and here the literature to date is less well-developed. Parrhesiastic acts can prompt an 'interruption' to the status quo and create 'spaces for potential transformation' (Weiskopf and Tobias-Miersch 2016, p. 1623). But effective parrhesia—that is, parrhesia that both interrupts and transforms—can only occur where the truth-teller succeeds in being heard by others (Catlaw et al. 2014; Vandekerckhove and Langenberg 2012). The question remains therefore: if the whistleblower is to engage in frank and critical speech from a position of relative powerlessness, what is the process by which he or she might be heard? How might the 'parrhesiastic game' be won (Weiskopf and Tobias-Miersch 2016, p. 1631)? Here, ideas from post-structural political sociology, namely Laclau and Mouffe's theory of discursive change, are fruitful. On this view, power operates through hegemonic social formations that emerge from the temporary stabilization of a field of discursivity. Hegemonic change takes place through destabilization of meaning via dynamics of articulation. Laclau and Mouffe offer a nuanced theoretical account of how such change occurs. They describe how a particular statement or set of demands can come to prominence to the extent that it alters the status quo—changing public discourse on an issue and reframing what can and cannot be said. The theory of hegemony is ideally placed to build on understandings of parrhesiastic whistleblowing. Both share a post-structural theoretical orientation. More broadly hegemony offers a way to understand a central concern for whistleblowers and scholars alike: how an isolated set of observations about injustice that pertains to one whistleblower's experience, might achieve connections to other struggles, and thereby gain a wider audience.

In this paper, we explore how parrhesiastic claims can garner public attention in order to be heard and potentially effect change. We focus on external whistleblowers—current or former employees who disclose to external parties (Vandekerckhove 2010). The majority of external whistleblowers do not begin as such. Rather, they first attempt to disclose relevant information to someone inside the organization who

is in a position to remedy the problem, only going outside of the organization when such attempts at internal remedies fail (Miceli et al. 2008; Vandekerckhove and Phillips 2017). External whistleblowers are more vulnerable to retaliation and reprisal than those who disclose internally (Mesmer-Magnus and Visesvaran 2005; Rothschild 2013; Verschoor 2012). We explore how they prevail despite such obstacles. We argue that Laclau's (2005) concept of the demand provides a powerful lens to understand how the whistleblower's parrhesiastic claim can gain purchase with an audience much wider and larger than that for which it was originally intended. Laclau demonstrates how a demand can move from the particular to the general through the formation of equivalences. In the case of whistleblowers, we find that their enrolment in a wider chain of equivalential demands is important if they are to be heard and taken seriously. To develop these ideas, we present a case study in which a singular whistleblowing claim is elevated to a position of prominence. During the period in question the widespread and 'common sense' acceptance of corporate tax autonomy and practices of tax avoidance is challenged by an emerging counter-hegemony. Different interests and demands link together across chains of equivalence under the signifier of 'tax justice', positioned as antagonistic to the status quo. The whistleblower, Rudolf Elmer, occupies an important though precarious position in this. He is at once enrolled in chains of equivalences while also representing an entity to be rejected and ignored—an ambiguous status that renders him particularly vulnerable.

Through our analysis we illuminate the dynamics by which entrenched power can begin to be resisted through the presencing of antagonism and the articulation of a counter-hegemonic project. Our adopted lens shows how the particularity and specificity of a whistleblower's claim connects to the macro level of discursive change, even though the challenge represented by this claim is both tenuous and precarious. Whistleblowing can be effective as a practice of dissensus, albeit one that renders the speaker vulnerable to attack.

Our paper is structured as follows. Presenting literature on parrhesia and organizational whistleblowing, we describe debates on how a parrhesiastic subject requires a listener to hear their claims. This is followed by an introduction to Laclau's ideas on discursive change and the emergence of counter-hegemonies. We demonstrate our proposed conceptual framing of effective whistleblowing through an analysis of a well-known whistleblowing case: Elmer's disclosure of tax evasion enabled by a Swiss bank. Overall our theoretical contribution is the application of Laclau and Mouffe's theory of hegemony and discursive change to highlight how parrhesiastic claims can emerge alongside other counter-hegemonic demands, enabling effective whistleblowing attempts that would otherwise fail to gain an audience. We

therefore shed light on when and how whistleblowers can act as effective protagonists of dissensus.

### Whistleblowing as Parrhesia: Gaining an Audience

In recent years, whistleblowing scholars have drawn upon the concept of parrhesia to understand the whistleblower as an ethico-political figure of resistance within organizations—that is, as a source of disruption that *can* affect change (Contu 2014; Willmott and Weiskopf 2013; Weiskopf and Tobias-Miersch 2016; Vandekerckhove and Langenberg 2012). A term from Ancient Greece, parrhesia describes the act of speaking truth to power as encompassing, for the speaker: “a specific relation to truth through frankness, a certain type of relationship to his (sic) own life through danger, a certain type of relation to himself or other people through criticism (self-criticism or criticism of other people), and a specific relation to moral law through freedom and duty” (Foucault 2001, p. 19). Expressing organizational whistleblowing as an act of parrhesia is compelling for scholars because it provides an association with integrity and courage for whistleblowers who struggle in difficult circumstances (Jones et al. 2005; Mansbach 2009; Rothschild 2013). Organizational scholars have focused on the risks of speaking out, and the courage of those who do so (Mansbach 2011; Munro 2017; Weiskopf and Willmott 2013). Parrhesia encompasses a relation to truth such that the self of the subject is constituted through their articulation of the bare facts as they perceive them to be (Foucault 2005, p. 382); *logos* (truth) and *bios* (life) intertwine in the subject that engages in such practice, and thus the subjectivity of the speaker is constituted through the act of speaking (Contu 2014; Jack 2004). The parrhesiastic utterance emerges from the courage and freedom taken up by the subject: one's “exercis[ing] of] power through true discourse” (Foucault 2010, p. 159). Thus, parrhesia involves attempts to alter the status quo: it is political (Contu 2014; Rothschild and Miethe 1999). But how exactly can this impetus to exercise power manifest in hegemonic change?

The issue of how effective change can occur is relatively underexplored by organizational scholarship on whistleblowing parrhesia, with some exceptions. As Jones et al. (2005, p. 121) note: “whistleblowing is only possible if there are people to hear the whistle being blown”. A speech act must gain listeners or else the whistleblower's claims will remain unheeded (Vandekerckhove and Langenberg 2012). Parrhesia is thus an interaction between parties, involving both a speaker and an audience for their speech (Andrade 2015; Contu 2014). This audience must be open to hearing information that might be both uncomfortable and disturbing (Foucault 2010; see also Catlaw et al. 2014; Munro 2017; Vandekerckhove and Langenberg

2012). In order to appeal to the audience, once its attention has been secured, the speaker must present their claim in a way that will be heard, despite any discomfort it may cause. Weiskopf and Tobias-Miersch (2016) argue that to achieve this, effective whistleblowing must be sensitive to context. Drawing on their case of whistleblowing in a European Union bureaucracy, they demonstrate how a parrhesiastic utterance must engage prevailing discourses if the whistleblower is to convince people of the accuracy of their claims and precipitate a parrhesiastic interruption. In their case, the whistleblower, Guido Strack, presents himself as an expert in his role, evoking the ‘*techne*’—or formal rules and obligations—of his profession as a means of legitimizing his disruptive statements about financial wastage within the European Union (Weiskopf and Tobias-Miersch 2016, p. 1631). Strack also draws on other discourses to construct himself as a ‘legal professional’ (see also Mansbach 2009). For financial services whistleblowers, positioning oneself as a committed professional is likewise effective. Kenny (2019) shows how UK banking whistleblowers in the period before the 2008 financial crisis described themselves as dedicated to the traditional norms of integrity and service that historically marked banking practice. This proved effective when convincing others of their claims. Meanwhile, United States government whistleblowers have found themselves aligning with public discourses around greater transparency in national security practices in order to gain support for their struggle, as in the case of John Kiriakou’s exposure of extreme interrogation practices such as waterboarding (Blueprint for Free Speech 2018; Bushnell et al. 2019). Similarly, the ‘Pentagon Papers’ whistleblower, Daniel Ellsberg, drew on an anti-war sentiment that was becoming ever more entrenched in the United States during the time of his disclosures, revealing that successive governments had misled the American public about the Vietnam War (Willmott and Weiskopf 2013). Reflecting on the question of how collective, or ‘networked’ parrhesia can be exercised by whistleblowers, Munro (2017) shows how Julian Assange and members of the Wikileaks collective drew on the concept of courage—to speak truth to power—when describing the whistleblowers who came forward via their platform. Overall therefore, successfully challenging the status quo involves more than a courageous utterance on the part of the speaker; parrhesia itself does not guarantee change. Effective whistleblowing requires the presentation of information in a specific way, to an audience willing to listen. This necessitates an engagement in widely shared systems of meaning. The above studies demonstrate how the specific and local claim of a whistleblower must somehow connect with macro discursive formations that

characterize a given setting, in order to gain an audience for one’s potentially disruptive statements.

### Theory of Hegemony: From Claims to Social Demands

Developed with Chantal Mouffe (Laclau and Mouffe 2001) and later forming the basis of his work on populism (Laclau 2005), Laclau’s theory of hegemony is ideally placed to shed light on the questions posed here. It is concerned with political change; specifically, it examines how some concepts emerge as meaningful and widely shared, thus potentially precipitating an alteration of the status quo, while others do not. Laclau and Mouffe wrote *Hegemony and Socialist Strategy* in 1985 to analyze contemporaneous problems of social democracy in Western Europe. Growing ever more bureaucratic while ignoring new social movements, including environmentalism and feminism, social democracy was in danger of failing. How, asked the authors, might a new, left-oriented and radical democratic hegemony develop, at once retaining social democratic ideals while encompassing plurality and openness to change where needed? Building on Antonio Gramsci’s ideas in *Prison Notebooks*, and inspired by Karl Marx, Laclau and Mouffe (2001) explore the ways in which hegemonic social formations emerge and are kept in place by the ongoing operation of power relations that act to organize the field of intelligibility (Laclau and Mouffe 2001, p. 93). Hegemony is upheld by an ongoing reiteration of meaning across “the entire material density of the multifarious institutions, rituals and practices, through which a discursive formation is structured” (Laclau and Mouffe 2001, p. 109). As an example from Gramsci’s work, a sense of coherent “collective will” emerges where there is general acceptance of shared basic principles (Laclau and Mouffe 2001, p. 68). This acceptance hides the underlying contingency of the situation—it gives the impression that it could not have been any other way. As Mouffe (2008, p. 27) explains, “sedimented... categories” tend to “conceal the act of their original institution”. In fact, a given situation is often the result of hegemonic power relations that could conceivably have yielded a different outcome (Laclau and Mouffe 2001, p. viii). Despite their appearance of objectivity and having ‘always been there’, therefore, social formations are necessarily contingent.

The contingency of social formations also means that they are always open for potential displacement by counter-hegemonic movement. Such displacements cannot simply happen at any time, however, because sedimented discourses can be strongly entrenched. Even so, instances of “structural undecidability” do emerge (Laclau and Mouffe 2001, p. xii), when a social formation is in a state of flux and receptive to the construction of “a new system of difference” (Laclau and Mouffe 2001, p. 138). The theory of hegemony has inspired

a variety of organizational analyses (Bridgman and Willmott 2006; Bridgman 2007; Holmer-Nadesan 1996; Islam et al. 2017; Kenny and Scriver 2012; McLaughlin and Bridgman 2017; Spicer and Böhm 2007; Willmott 2005).

The demand is central to counter-hegemonic challenge to the status quo. In *On Populist Reason* (2005), Laclau develops his earlier theorization of hegemony in the context of emergent political change. Here he conceives of the social demand as the basic unit of analysis. A demand can emerge initially as a request and then, if it is not engaged with or acknowledged within a hegemonic social formation, can become a claim. The demand is made up of two parts: one particular and one universal (2005, p. 121). In a situation of stability (for example a stable democracy), multiple demands can co-exist. Each can be dealt with; either the particular aspect of the demand is met within the system, or it continues to function as a demand without frustration, for example if one expects that those in power will negotiate the need at some point in the future. Logics of difference emerge between multiple and co-existing demands in a hegemonic social formation (Laclau 2005, pp. 73–74).

But counter-hegemonies can emerge. Each hegemonic social formation is contingent and precarious, subject to “an ‘outside’ that impedes its full realization” (Laclau and Mouffe 2001, p. 18). In some cases a given demand can become open to a new articulation—it can ‘float’ and form connections with other demands in a chain of equivalence. This can occur for example among demands that are somewhat underspecified, representing elements “whose own nature does not predetermine them to enter into one type of arrangement rather than another”—however, they “nevertheless coalesce, as a result of an external or articulating practice” (2001, p. xii). The particular aspect of a demand remains concerned with the specific issue that caused it to emerge, while its universal aspect can move to align with the universal aspect of other, formerly unrelated demands. Commonalities between demands are emphasized as the ‘chain’ solidifies, and differences are downplayed. Differences are not erased altogether; both the particular and the specific nature of each demand persists. Situations in which demands are frustrated can lead demands to float if, for example, the potential for negotiation and eventual resolution of one’s need is perceived to be foreclosed.

New chains of equivalence can engender the emergence of counter-hegemony, antagonistic to the status quo. When this occurs, one demand accedes to a prominent, structuring position that enables it to signify across the entire discursive chain. Now devoid of its particularistic content it is an effectively ‘empty’ signifier (Laclau and Mouffe 2001, p. 126). Rather than voided or negated, ‘empty’ here refers to the signifier’s new status as representing the ‘absent fullness of the community’, instead of its own previously particularistic content (Laclau 2005, p. 170). Its universal aspect now

represents the universal part of all the other demands: the counter-hegemonic formation begins to solidify in meaning. The ‘particular content’ of the empty signifier “is ‘transubstantiated’ into an embodiment of the social Whole” (Zizek 2006, p. 559), an embodiment that is antagonistic to the status quo, in a counter-hegemonic situation. Meaning has become fixed, albeit partially (Laclau and Mouffe 2001, p. 137). The demand occupies this central place in Laclau’s theorization of populism because the subject itself is constituted through the raising of a demand. Collectivities of subjects—groups coming together around a shared identity—emerge in and through the generation of equivalences between frustrated demands, even demands that were hitherto unconnected (Zizek 2006; Laclau 2005). The emergence of a counter-hegemony is therefore “the performative result of raising [these] demands” rather than the mobilization of a pre-existing group (Zizek 2006, p. 557). Developed to theorize the emergence of populism, these ideas nonetheless represent an exemplary conceptual framework for engaging with the question of discursive change more broadly (Zizek 2006), not least in the context of the complex and heterogeneous hegemonies that make up contemporary structures of ‘globalized capitalism’ (Laclau 2005, p. 230).

### Hegemony and Tax Evasion

In this article, we draw on Laclau and Mouffe’s theory of discursive change to consider an empirical case of one whistleblower in the global financial services sector: Rudolph Elmer. His case relates to the practice of offshore tax evasion because of which, according to HMRC, the UK loses 4.4 billion a year: money that could otherwise be used to fund public services and infrastructure (Syal 2015).

Over a four-year period, Elmer moved from being silenced and ignored for his whistleblowing, to being celebrated as a public hero. Since 2001, Elmer had been trying to draw attention to his whistleblowing claims but was continually ignored. He had witnessed, and had evidence of, his bank’s long-term encouragement of tax evasion by wealthy clients. He tried to alert the authorities in Switzerland to this information and when this failed, attempted to go public in the Swiss media. In response, Elmer was either overlooked or, in the rare cases that his story reached the media, he was publicly denigrated with the support of his ex-employer, the bank. He could not draw the attention of the public to the wrongdoing about which he was speaking. However, in 2008 his fortune appeared to change when he became a global figure in the struggle for ‘tax justice’. Elmer’s truth claims were given credence in the media and online. He was celebrated and received awards for his whistleblowing practice. In seven years, his claims had moved from being ignored and silenced to being publicized around the world. He appeared to have achieved what so many whistleblowers

fail to do: he had gained a voice. The question remains: how? In what follows we weave Elmer's case throughout our presentation of conceptual ideas in order to illustrate theory in action. We draw on an author interview, broadcast and online interviews, media articles and court submissions. We chose this case as an ideal example, forming the basis for theory development in the area of external whistleblowing and parrhesia, drawing on studies that have adopted a similar approach (Rhodes 2016).

Reflecting on *Hegemony and Socialist Strategy*, Mouffe has spoken about how neither she, nor her co-author, foresaw the emergence of a neoliberal hegemony that would erode civil and social rights to the degree that it has (Judis 2016). Elmer's case in many ways illustrates the manifestations of neoliberalism to which Mouffe refers, specifically the apparent autonomy by which corporations are allowed to operate and manage their affairs. In so doing, it is an ideal setting by which to interrogate Laclau and Mouffe's idea that unmet demands—in our case the unmet demand of the parrhesiast whistleblower—can potentially influence wider political change and challenge the accepted 'common sense' around hegemonic social formations.

## Phase 1: Social Identities and Logics of Equivalence

### Logics and Swiss Tax Evasion

During his time at Julius Baer private bank (JB), Elmer had become suspicious about certain practices. A part-captain in the Swiss army and a trained accountant, he had worked for JB from 1987 to 2003. Dealing mostly with wealthy individuals, JB is one of Switzerland's most respected and oldest private banks, handling approximately 38bn in assets (The Guardian 2009). Initially hired as an auditor, screening complex transactions at the bank, in 1994, Elmer was promoted to Chief Operating Officer and Compliance officer in the Cayman Islands branch. By 1998, he had begun to ask questions about certain financial structures that were set up to facilitate tax avoidance in JB's Cayman branch. He also questioned the policy of providing 'services' for tax evasion and secrecy for clients.<sup>1</sup> According to Elmer, he could see that the practices were immoral and also perhaps illegal; among the bank's clients were people with criminal convictions, including drug-related ones.

Elmer was dismissed after a data breach to which he claimed no connection. When internal documents relating to the formation of anonymous trusts at the Cayman branch were leaked, the bank searched staff members' houses and

requested lie detector tests. Elmer did not complete the polygraph, as he was absent from the office due to back pain. He was dismissed as a result of not attending the test.<sup>2</sup> He reports that he was shocked by his dismissal and made a decision to challenge JB over missing the polygraph as the reason for his termination. Concomitantly, he was in possession of a back-up copy of all the bank's data on a laptop, because his role encompassed an emergency function; he was to keep a copy of data off-site because of the bi-annual hurricanes that struck the island. On the back-up laptop were the names and details of thousands of individuals and organizations that JB had helped evade tax, and some accounts relating to fraudulent and illegal practices including drug money laundering.

A struggle between Elmer and JB bank followed his dismissal. After Elmer mounted a legal challenge against JB for unfair dismissal, the organization responded by threatening him. Elmer recalls being informed by a senior HR manager that if he pursued his dismissal case, he would be "worn down"<sup>3</sup> by the bank.

In Zurich we had discussions and they told me look, if you take the bank to court, then we are going to finish you up (Elmer Interview).

He describes how, frightened by these threats and unsure what to do, he began to use the data in his possession. He wanted to build support for his case of unfair termination by publicizing the wrongdoing he had witnessed in the company. Elmer presented the data related to questionable bank activity to local tax authorities in Zurich, and to the federal Swiss tax authorities. He also brought the evidence to the Swiss federal prosecutor. No one wanted to know about wrongdoing carried out by the bank. Elmer was offered a settlement by JB but by this stage, he had become determined to pursue his case.

Taking the money would have meant again being part of the "pack of wolves". At that point in time I personally was already in a position where I felt, you can talk about ethical issues or whatever, but I felt I want to go through that. [I said], "I'm not afraid of any court trial, on the contrary it will make it visible to society what

<sup>1</sup> For more on this, see Liberte-info (2011) and Elmer's submission to the European Court of Human Rights (Footnote 3).

<sup>2</sup> The American Polygraph Association (APA) explicitly advises against using the tests for such purposes. It was claimed by JB that such rules apply in the United States, but not the Cayman Islands (Evidence 29 Consent Form Polygraph Test, 21.11.2002).

<sup>3</sup> Evidence 11. In Submission to European Court for Human Rights (ECHR) by Rudolf Elmer. Translation available: [https://wikileaks.org/wiki/Rudolf\\_Elmer\\_files\\_against\\_Swiss\\_banking\\_secretcy\\_at\\_ECHR](https://wikileaks.org/wiki/Rudolf_Elmer_files_against_Swiss_banking_secretcy_at_ECHR), May 13, 2008. Evidence 21. In Submission to European Court for Human Rights (ECHR) by Rudolf Elmer. Translation available: [https://wikileaks.org/wiki/Rudolf\\_Elmer\\_files\\_against\\_Swiss\\_banking\\_secretcy\\_at\\_ECHR](https://wikileaks.org/wiki/Rudolf_Elmer_files_against_Swiss_banking_secretcy_at_ECHR), May 13, 2008.



is happening. I can use the courtroom to show what is really going on (Elmer Interview).”

Elmer describes how, during this period, he and his family were subject to increasing harassment by the bank. He retained evidence of the persecution and threatening behaviour, which, as he noted, was endangering the well-being of his family. Even with this material, Elmer's complaints were ignored. No member of the Elmer family was questioned by the prosecutor for the Canton of Zurich in relation to the harassment until 2011, when the Federal Court of Switzerland became involved. The provocation continued; his daughter would later receive an undisclosed settlement from the bank for these violations (The Economist 2014). In 2005, the leak of information from JB was reported in the *Wall Street Journal* (Taylor 2005) and other media, and the bank took action. Elmer was charged with violating Swiss bank secrecy, specifically of releasing data belonging to Julius Bär and Trust Companies Ltd., Cayman, despite the fact that this entity is not a bank per se.<sup>4</sup> He spent 30 days under ‘pre-trial confinement’ and was denied legal assistance by the prosecutor in charge (Liberte Interview, 17 September 2011). Meanwhile Elmer's health was suffering; he had a medical diagnosis that showed 100 per cent incapacity. He was kept in prison regardless of this diagnosis.

Somewhat desperately, Elmer approached the Swiss media to see whether they would help to draw attention to his case. However, he found that the media often appeared to be in favour of JB in the dispute, tagging Elmer as a disgruntled employee at best, or at worst, a madman. He was painted in the media as a problematic figure.

[They] preferred to write about the whistleblower, that is me, as mentally ill and/or out for revenge. The articles did not mention any wrongdoing by the bank in the Cayman Islands (Liberte Interview, 17 September, 2011).

In the instances that his story was reported in the newspapers, it became all about him—the unreliable, suspect banker who was looking for vengeance. The stories did not focus on the issue he was trying to raise. Elmer turned to civil society, asking for help from the *Swiss Foundation of*

*the International Social Service* in respect to their *Rights for Children* program, enquiring if they could help protect his daughter, but to no avail. He contacted a Professor at the University of Zurich who was involved in *Transparency International*. According to Elmer, this man implied that if JB was involved in any suspicious activity, it could be assumed that the activity had been agreed to with the tax authority and so therefore was within the law. The professor declined an examination of the facts of the case (Elmer Interview).

Elmer was desperately trying to make his claims heard, but he could not. His claim was now twofold: the tax evasion supported by his former employer, but also the harassment to which he and his family had been subjected. He was attempting to engage in parrhesiastic action—speaking truth to power from below—about injustice and abuse. But nobody seemed to care; a fate that befalls many whistleblowing cases. Elmer was clearly struggling to gain any voice in the discursive space in which he found himself; none of the traditional sources of support, including state and non-governmental organizations, would help.

In order to understand why Elmer's whistleblowing claims were stymied, it is helpful to draw upon the theory of hegemony. At a given point in time, a discursive field represents the ‘totality’ that has emerged from repeated articulations of a common sense meaning (Laclau and Mouffe 2001, p. 106). This totality has been constituted by the co-option of previously separate ideas, signs and statements to make up an accepted framework of meaning. In Switzerland a hegemonic set of ideas and statements around tax evasion persists—it is linked to the economic health of the nation and influences what ‘can be said or done’ legitimately (Torfing 1999, p. 300). Elmer's statements gained little traction with Swiss media or the public, representing unintelligible speech that made little sense in terms of accepted meanings around banking and tax practices. Elmer remained unheard and in the rare cases in which he gained the notice of the media, he was depicted as mad. Against this backdrop, violations to Elmer's own well-being and that of his family were acceptable, while his bank appeared immune from challenges that in other jurisdictions might have been upheld. He was unable to gain support within this discursive field; no connection could be made between what he was saying and what was perceived to be common sense. He had a specific demand for justice—both for his family's suffering and the bank's wrongdoing—and was requesting resolution from the powers that be. The hegemonic authorities in place—the Swiss state and its institutions—refused to hear either demand, or to recognize Elmer. Elmer was speaking in a vacuum; his demand was frustrated, his call for justice ignored. But this situation was about to change.

<sup>4</sup> Particularly Article 47. He was also charged with document forgery, and for sending ‘threatening messages’ to staff at Julius Bär. In response to the charges of document forgery, Elmer reported that he had altered the names of files to make them clearly identifiable. He also wrote false letters to tax authorities, including letters in which he pretended to be a repentant evader and confessing their misdemeanor. He was insistent that he had not altered the actual contents of any documents. Contacting JB for a response, the Guardian asked the bank to identify a single document that they claim had been forged. They declined to do so. <http://www.theguardian.com/business/2009/feb/13/tax-gap-cayman-islands>.

## Phase 2: Discursive Change and Tax Justice?

Over a number of years of struggling to draw an audience for claims in Switzerland, a conversation with a police officer helped Elmer to understand more clearly why he was being ignored:

The police officer I talked to said, "Look, you work in the State of Zurich. You can approach every newspaper editor in Zurich; I'm pretty sure they won't support you. You need to go to a newspaper out of the State of Zurich and *they* would report about it, and you need to have that opportunity to make that case". It's a bit of a "dirty boys game", [as] we call it in Switzerland (Elmer Interview)".

Elmer therefore began to realize that it was futile to continue to pursue coverage of his story in the Swiss media:

In Switzerland, I could have gone to *all* the newspapers and told them the story. And someone would have reported about it. But the ones who would report about it would have reported me as a madman, which actually happened in Swiss TV (Elmer Interview).

For Elmer, the barrier to his truth-telling was not his failure to contact enough people, hire sufficiently-skilled lawyers or spend enough time chasing newspapers in his native Switzerland. Coverage of his story was simply never going to happen, given the economic and political climate in which he was living. At the time, Switzerland was known as a haven of bank secrecy:

Switzerland is a fortress of banking and financial services, but famously secretive and expert in the concealment of wealth from all over the world for tax evasion and other extra-legal purposes (Vulliamy 2011).

As this *Guardian* reporter implies, for other state governments, Swiss secrecy represented a significant obstacle to ensuring that their citizens paid taxes to fund the hospitals and schools in their countries. Realizing this, Elmer decided to seek help from concerned parties in jurisdictions negatively affected by Swiss banking practices. First, he made contact with Wikileaks. He presented Julian Assange with a disc containing information on tax evaders in the United States, United Kingdom, Germany and Austria, among other countries:

I searched the Internet and came across Wikileaks' page. I contacted them and discussed the matter at length because I wanted to be assured that they would not abuse the information to make money (Elmer Interview).

...I put my name on my first whistleblower letter to Wikileaks... Because it was an act of civil disobedience,

my name was necessary (*Liberte* Interview, 17 September 2011).

Elmer presented Wikileaks with a short list of 15 clients and their data, though the names of the clients were not made public. *The Guardian* (16 January 2011) scrutinized the list and concluded that it gave details of 'numerous trusts in which wealthy people have placed capital'. The trusts were listed as Cayman residents and so paid no taxes on the profits. In a trust, the trustees are free to distribute money to its beneficiaries, and the process is completely legal. One example of a client named in Elmer's disclosure is the *Carlyle group*, a well-known private equity group based in Washington DC that counts presidents and prime ministers among its advisers (The Guardian 2009). What Elmer's information showed was not only how many wealthy people seemed to be unwilling to pay their taxes but also how JB and other banks actively promoted this kind of behaviour and encouraged it. The issue went far beyond JB and its clientele, rather it pointed to a whole system of tax evasion that was supported by many organizations. It was inevitable that bankers in Zurich, Vaduz and even Frankfurt were assisting in their clients' tax evasion.

The event was covered by international media and Elmer was the focus of many newspaper articles. In these, he was positioned as something of a figurehead representing Wikileaks' focus on transparency: a symbol of open information, free speech and the sharing of secrets. Staff at Wikileaks wrote and published an article in support of him (Schmidt, Clouds on the Cayman Tax Heaven, Wikileaks 2008). The organization also helped Elmer to translate his complaint to the *European Court of Human Rights* and to file it with the Court on behalf of himself and his family.<sup>5</sup> Elmer's own struggle against JB was taken up by the *Guardian*, *Observer* and other Anglo-Saxon publications, who contextualized it as a story about tax evasion, a harmful practice, with Elmer styled as something of a brave hero for exposing it.

By the time he appeared in a Swiss court for having handed this information to Wikileaks, his list of well-wishers had grown to include respected news outlets as well as influential individuals like Washington DC-based lawyer, Jack Blum. Blum is well known for speaking out against the activities of tax havens and the banks that operate within them and was able to connect Elmer's struggle to the wider fight against tax evasion. As he told the *Guardian*:

What Elmer is doing is extremely valuable in the process of educating people of the need for major reform. This is a system for enabling a certain class of people

<sup>5</sup> His complaint was about Article 47 of Swiss law, which had left him unprotected. He appealed to the ECHR that the level of threats against his family had risen and that they were increasingly afraid.

to avoid their societal duty, which is to pay tax (*The Guardian* 2009).

Jack Blum was more than a lawyer; he had become a public advocate for Elmer. Other friends included members of French non-profit, *Liberte-info* who wrote letters on his behalf, for example to the *European Court of Human Rights*, and to the Head of the Federal Department of Justice and Police in 2011. Elmer was contacted by a documentary team about making a film of his story, which resulted in the documentary film, *Offshore: Elmer und das Bankgeheimnis*, in 2016. He was now an international figure in the struggle for tax justice. However, at home in Switzerland, attitudes had changed little. In correspondence with a judge, Elmer learned how he was still perceived in his native land. The judge commented that:

You [Elmer] are more dangerous for the system than the Red Army Faction or the Red Brigade were because you do not use violent action, you use figures and facts. And that makes you a dangerous person or even an enemy of the state (*Liberte* Interview, 17 September 2011).

It is useful to examine the context in which these events were unfolding. The US and most of Europe were obsessed with addressing tax fraud at the time. Perhaps unsurprisingly, the vast majority of Elmer's new supporters were not Swiss but came from other countries and regions:

Strategically I took the position of saying: "Look, you have got the financial center of Zurich, you have got the financial center of London, you have got the financial center of New York... Switzerland will not report in my case. Go to a place, London or New York or Germany, who have an interest in making it public that the financial center of Zurich is dirty (Elmer Interview).

At this time, global interest was focused on Switzerland and its secrecy laws. As a result of the economic recession that many nations were facing, caused by the banking crisis itself, countries needed money. They did not need tax evaders taking the state's rightful property and hiding it away. As *The Economist* phrased it:

Governments once turned a blind eye to their wealthy citizens' offshore tax acrobatics. Now they are strapped for cash and hungrily hunt every penny in tax revenue. So, a cold war on banking secrecy is turning hot (*The Economist* 2012).

National governments had begun buying copies of databases, such as the one Elmer held, for cash.<sup>6</sup> Switzerland's next-door neighbour, Germany, had made such a deal for information on Swiss bank accounts (Bernstein 2019). Paralleling Elmer's struggle was that of Bradley Birkenfeld, who spoke out about offshore tax evasion schemes that enabled US residents to hide assets. His case led to Switzerland being forced to hand over the details of over four thousand accounts to US authorities investigating UBS bank. Across the Atlantic, by 2011, the EU was considering sanctions against Switzerland, while the Council of Europe was planning a clampdown on countries considered to be facilitating tax evasion. In addition to the wagons gathering around Switzerland, the Caymans had become a target for politicians all over; the issue was raised in the UK commons and, in his pre-presidential campaigns, Barack Obama had specifically mentioned the islands as a "blot on the U.S. fiscal landscape which ought to be investigated" (*The Guardian* 2009). For years tax evasion had been more or less accepted across Western nations.

In Switzerland discourses upholding such practices remained prominent. Around the time that Elmer had begun speaking out however, signs of change were emerging elsewhere. An alternative set of meanings was forming. Sources ranging from state governments to media outlets and civil society groups had begun to challenge the status quo. The displacement of a dominant social formation can only occur through the operation of hegemony and the creation of alternative, plausible chains of equivalences through 'articulatory practices' (Laclau and Mouffe 2001, p. 138). In a stable political setting, multiple potential conflicts exist, and each can be dealt with individually within the system—no transversal alliances across demands need occur, nor are antagonisms with external frontiers created. Sometimes however, demands emerge that are neither met nor even acknowledged, instead remaining frustrated or denied. We see in Elmer's case the emergence of a logic of equivalence as a particular demand is elevated to a position of privilege, coming to represent the entire chain. The signifier of 'tax justice' becomes elevated in this way, acting as an organizing principle across a chain of previously disparate, and frustrated, demands. For certain national governments, protesting widespread tax evasion was beginning to take hold as a clear demand. Against a backdrop of failing economies, and popular anger against banks and bankers, political parties were making the struggle against tax evasion a policy principle. This particular demand was rooted in the economic well-being of the nation, but also encapsulated in a universal call for tax justice.

Meanwhile a very different set of players in the form of activist groups, such as Wikileaks and *Liberte-info*, were created around a different demand: radical transparency of data, yet concurrently found a resonance in the appeal for

<sup>6</sup> See the case of Henry Kieber.

tax justice. Journalists writing for progressive media outlets like the *Guardian* and the *Observer* shared an interest in the critique of powerful corporate interests, again echoing the universal demand for tax justice as they positioned their articles, a stance shared by makers of independent documentary films. In each case of demand, its particularities are entirely different and unconnected. State discourses are rooted in national economic interests, critical journalists and film makers argue for justice, while Wikileaks struggles for transparency, but these demands nonetheless coalesce in a chain of equivalence. Emerging as a particular demand of civil society actors—tax justice campaigners—but acceding to a position of privilege, tax justice links across these diverse demands. Drawing together a number of different but related social elements under one terminological umbrella, tax justice effectively “constitute(s) points of condensation for a number of social relations” (Laclau and Mouffe 2001, p. 139). For each constitutive demand, the universalistic aspect is shared, while the particular part remains specific.

Assuming a “‘universal’ structuring function within [the] discursive field”, the signifier of tax justice is ‘empty’ in that it is emptied of its particular content in order to signify across the chain (Laclau and Mouffe 2001, p. xi). Yet it has sufficient strength and appeal to dislocate alternative significations that would otherwise link each element to the dominant hegemonic formation, or to alternative counter-hegemonies. This is possible because of the indeterminacy and particular vagueness of this signifier, which enables it to function in this way (Torfing 1999, p. 301): tax justice represents a somewhat generalized call for what Blum called “major reform... (in which) a certain class of people (accept) their societal duty, which is to pay tax”. Such vagueness is vital for ‘political efficacy’; the function of the empty signifier is precisely “to bring to equivalential homogeneity a highly heterogeneous reality” (Laclau 2005, p. 109, see also Dey et al. 2016; Cornwall and Brock 2005). Too much semantic specificity around tax justice would frustrate its ability to enrol other demands. Thus, the counter-hegemony it represents begins to take hold. Suddenly, facts and stories that support tax justice appeals are both welcomed and listened to, where previously they would have been ignored or dismissed.

Crucially the figure of the whistleblower—Elmer—came to be enrolled in this chain. As with others, the demand made by Elmer consists both of the particularistic (to expose JB’s corruption and treatment of Elmer) and the universal (consisting of ‘anti-tax evasion’). By embracing the universalistic—tax justice—the particular parrhesiastic claim becomes part of a chain of legitimate demands that are implicitly connected to others. Thus, Elmer is symbolized in media articles as the embodiment of the nation state’s claims for wresting tax income from transgressing corporations in Germany, the United Kingdom and the United States for example. He is

the poster boy for civil society struggles; he is the referent point for tax justice lawyers. This gives him a voice because it elevates his particular and specific set of issues—JB bank’s transgressions and his personal mistreatment by this bank—to a level of public prominence that was previously beyond reach. Overall, therefore, we see how the whistleblower emerges as part of a structured, though precarious, totality. This totality represents a counter-hegemonic movement, signified by tax justice and formed around a logic of equivalences that emerge across very different, particular, demands.

## Discussion

By illustrating the dynamics of discursive change, the theory of hegemony enables a deeper understanding of organizational whistleblowing as a parrhesiastic act. It shows how alternative meanings compete with hegemonic formations, potentially moving from a background position to a dominant status. Through this process, a public audience can be gained for the external whistleblower’s information about organizational misconduct, which has until now been impossible to convey. This information may in turn represent a vital resource in the struggle against corporate sovereignty in the context of tax evasion, of which social change is the intended outcome. It is important, however, not to overstate the ease by which a counter-hegemonic situation can emerge, nor its potential for success. While a counter hegemony concerning tax continues to evolve and incorporate various campaign groups and political interests, tax justice has by no means gained the status of ‘common sense’ either in public consciousness or national legislation. As noted earlier, sedimented hegemonic social formations and the common sense notions that accompany them can be extraordinarily resistant to change. Tax remains an ongoing source of contention, and attention for tax justice demands is cyclical (Sikka 2015, 2018; Shaxson 2018). The chains of equivalence described here merely represent the emergence of a renewed focus on this issue, during a longer-term struggle for change.

That said, a hegemony lens usefully provides insights into a key issue for studies of organizational whistleblowing as parrhesia: how the relatively powerless subject, who speaks truth to power with few resources or supports, might begin to be heard. Parrhesia, as an act of speaking which requires courage and risk-taking, receives much attention in current literature. Meanwhile the efficacy of this act remains under-explored. However, as we know from empirical evidence, whistleblowing often fails in practice (Devine and Maassarani 2011). Effective parrhesia relies on the ability of the speaker to successfully position him or herself in discourse, including engaging with the ‘techne’ of one’s profession (Weiskopf and Tobias-Miersch 2016), the idea of courageous

whistleblowing (Munro 2017) or an increasingly vocal anti-war position (Willmott and Weiskopf 2013). Building upon this work, our analysis depicts the whistleblower as a subject emerging in the process of potential discursive change—specifically, a counter-hegemonic emergence occurring in a specific time period; the first decade of the twenty-first century, when tax evasion was being challenged across Western nations. Conceiving of the demand as the basic unit of analysis, we see how a whistleblower claim can begin as a request that is particular to one's situation and workplace observances. Frustrated in this request, an instance of structural undecidability emerges, opening the potential for the whistleblower subject to become enrolled in a wider collectivity, part of a chain of equivalences with other previously disconnected demands. A counter-hegemony begins to form, organized around a shared 'universal' signifier. In this case the chain coalesces around and is organized by tax justice, a signifier representing the overturning of accepted practices of corporate tax evasion. This leads to insights into how whistleblowers can achieve efficacy in dissensus through both the gaining of an audience where none was previously available, and the rendering of one's claims as intelligible and palatable to this audience. Such a framing also highlights the role of the whistleblower in counter-hegemony, and the complex and multifaceted nature of this role that often leaves the whistleblowing subject exposed. Moreover, this lens enables us to move from the micro level of particularistic, individualized and local demands on the part of the whistleblower subject, to understanding how they can draw upon wider, macro level changes that are, in reality, the manifestation of a collectivity of other local demands. We also see the role that the whistleblower can play in shaping these discourses.

A hegemony lens builds on previous theorizations of the subjectivity of the whistleblower engaging in parrhesia, by depicting a subject that is both split and occupying an ambivalent position, rendering her vulnerable to attack. Under a parrhesia lens, the subject is constituted and comes into being through the act of speaking out. Adding to this, a hegemony lens suggests that subjectivity emerges through the raising of a demand in and through this act. This is not straightforward however because of the inescapable split in each demand. It is this split that enables its contingency, and hence its ability, to be enrolled to other demands through chains of equivalence. The particular aspect of the demand speaks to the whistleblower's specific situation: in Elmer's case he is pointing out the corruption in JB bank and his own unfair treatment, while the universal element relating to tax evasion pulls in another direction—casting him as a 'public critic' in line with other resistance movements. This helps us to see the incompleteness and contingency inherent to the whistleblower's somewhat unique subject position. It may be that this split contributes to the situation

in which whistleblowers are famously seen as ambiguous, suspicious traitors to the organizational norms. Necessarily pulling away from the specificity of their situation of employment, they must abandon the organization to embrace public critique.

This split has further implications for the person occupying this subject position. It is clear that for Elmer, the process of dissent was neither benign nor painless. At the outset of his struggle, his demand is unmet, and he becomes a target of reprisal. His claims remain ignored in Switzerland; when he is mentioned, he is painted as 'mad' in order to discredit his statements. As a tax whistleblower he is degraded and his speech is perceived to be unintelligible, but mainly he is ignored. Over the years of his struggle, despite being celebrated in certain corners, this vilification continues. That this was legitimated and carried out with impunity suggests a particular and unusual status occupied by the whistleblower. First, such figures are famously perceived as a ambiguous by public opinion, sometimes as heroes but other times as traitors. Second, unlike all the other parties across the chain of equivalence described above, Elmer is alone. He is not a member of a civil society group nor is he part of a government or a newspaper team. These twin aspects—his occupying an ambiguous identity and his solitary status—appear to render him more vulnerable than other subjects of the tax justice counter-hegemony. Given his status as a lone figure—albeit one supported by a tendential chain—he is open to being scapegoated. Enrolling in a wider chain helps to protect against this, but Elmer is still exposed to attacks in Switzerland because of the particular aspect of his demand.

The question remains: what might help in such cases? Had Elmer been involved in a whistleblowing collectivity from the start, would this have mitigated his susceptibility to attack? Recent work on 'networked parrhesia' depicts the future of whistleblowing as potentially involving communal disclosure practices (Munro 2017). These practices are enabled by new forms of information and communication technologies (ICTs), of which Wikileaks represents an early version, that are 'designed to protect and empower those in weaker positions within institutions to release information about institutional corruption and the abuse of power' (Munro 2017, p. 536). These ICT structures are effective in protecting whistleblowers from the retaliation and isolation that can leave the individual whistleblower vulnerable, and in many cases cause them to discontinue their struggles (Devine and Maasarani 2011; Kenny et al. 2018). Further research into the evolving practices of parrhesia will be vital in order to understand whether and how situations in which reprisals against external whistleblowers are countered by such innovations. Blacklisting is a common practice and the devastating potential impact on whistleblowers' lives, health, finances and relationships is well known. This creates a 'chilling effect' preventing others who witness wrongdoing

from coming forward (Devine and Maasarani 2011, p. 261; see also Alford 2001).

In addition, future studies will usefully forward the theoretical framework presented here, developing methodological approaches to studying the ethico-politics of whistleblowing as parrhesia and the role of hegemony. Studies would draw on interpretations Laclau and Mouffe's theory of hegemony for use in discourse analysis to explore how the transformation of 'general hegemonic relationships in society' can occur through articulatory practices in which relations between signifiers are established, or indeed dispersed (e.g. Andersen 2003, p. 59; Torfing 1999). Potential avenues include via a modified approach to grounded theory that remains open to combination with new theoretical perspectives, as suggested by Charmaz (2006).

## Conclusion

Through the proposed framing we see that the 'power' to which the organizational parrhesiastes speaks truth is neither monolithic nor inevitable. Displacement of the status quo in order to provide a conducive setting for dissensus can be possible even in the most apparently entrenched hegemonic social formations. In Elmer's case, an analysis of counter-hegemonic processes points to how the 'common sense' of global finance manifesting in accepted practices of tax evasion is contingent and articulated. This contrasts with the ways in which we are usually presented with arguments about the difficulties, if not impossibilities, of taxing the rich, and large corporations, and challenging the broader neoliberal status quo upon which such hegemonies are founded. Viewing this struggle through the lens presented here showcases the potential of hegemonic movement and micro level articulations.

In making this point we do not wish to overstate the efficacy of Elmer's claims. During the period studied, public opinion in the UK was hardening somewhat against tax avoidance and evasion, but the practice was still widespread and the sitting government largely inactive in terms of meaningful action. Moreover, in whistleblowing struggles the balance of power remains weighted in favour of a retaliatory organization with more extensive resources and capacity to influence legal processes and communication outlets (Alford 2001). In Switzerland Elmer continues to struggle for justice. In 2012, he reflected on his story thus far:

If you think about, if you really think about my case, I'm having my eighth year of investigation. I have been to prison [for] two hundred and thirty days. As of today, no one can prove that I violated Swiss bank secrecy about Cayman data (Elmer Interview).

Today his supporters grow in number, but he remains a subject of suspicion in his home country.

External whistleblowing is difficult. Those who engage in it are normally ignored or silenced. In shedding light on the dynamics of dissensus and the part played by the whistleblower, we suggest that whistleblowers might become more efficacious as political subjects through making connections, gaining an audience and ensuring their message can be heard. Whistleblowing involves more than the articulation of the truth as one sees it—it necessitates a struggle over meaning in order to engage others and secure their vital support.

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## Compliance with Ethical Standards

**Conflict of interest** The authors declare that they have no conflict of interest.

**Ethical Approval** All procedures performed in studies involving human participants were in accordance with the ethical standards of the institutional and/or national research committee and with the 1964 Helsinki declaration and its later amendments or comparable ethical standards.

**Informed Consent** Informed consent was obtained from all individual participants included in the study.

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