

# DO INSTITUTIONAL ARRANGEMENTS MATTER FOR A MORE FRIENDLY WHISTLEBLOWING ENVIRONMENT?

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## ABSTRACT

*This chapter investigates how employers and managers protect whistleblowers and assess the impact of whistleblowing on their organisations, drawing on survey data from Denmark, England, Ireland and Norway. All four countries included in this study have legislation protecting whistleblowers. Norway and Denmark belong to so-called inclusive employment regimes, while England and Ireland have more market-based employment regimes. Factors that may contribute to fostering a more whistleblower-friendly environment are identified, and the authors examine how institutional arrangements and employment regimes shape these dynamics.*

*The findings suggest that institutional arrangements and employment regimes play a certain role in promoting environments conducive to whistleblowing, but the findings are not conclusive.*

*However, neither collective agreements nor whistleblowing procedures do affect managerial attitudes towards whistleblowing. This suggests that other*

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*factors, beyond institutional frameworks, such as personal experiences and interests, organisational culture or sector-specific dynamics, influence how managers perceive and respond to whistleblowing.<sup>1</sup>*

**Keywords:** Employment regime; institutional framework; organisational climate; whistleblower protection; attitudes towards whistleblowing

For employers and organisations, whistleblowing can be a decisive factor in preventing malpractice and avoiding hazardous situations. It can also play an important role in maintaining service quality, enhancing efficiency and safeguarding welfare structures – for example, by protecting vulnerable groups.

Managers often occupy a pivotal role when employees raise concerns about unacceptable conditions in the workplace. First, empirical research shows that employees commonly direct their initial disclosures to a manager. The managerial response is therefore critical – not only for the whistleblower but also for addressing the issue at hand and the individuals involved (Brown et al., 2014; de Graaf, 2015).

Second, as representatives of the employer, managers are typically responsible for developing and/or implementing formal procedures for receiving and handling whistleblowing disclosures. Third, senior executives, in particular, carry the responsibility of fostering an organisational climate in which employees feel psychologically safe to report potentially unethical or improper practices. Survey data from the four countries included in this chapter show that there are challenges in getting employees who observe wrongdoing to report it. Around half of those who have witnessed wrongdoing choose not to report it to someone with the authority to take action. The most important reason is the discomfort associated with whistleblowing, which is consistent with global research indicating that the main reasons for not reporting are fear of retaliation and a belief that the wrongdoing will not be addressed (Trygstad, 2024a, 2024b, p. 2).

In other words, employees' opportunities to report wrongdoing largely depend on how employers facilitate such processes.

At the same time, from a managerial perspective, whistleblowing can challenge employers' right to manage. The potential tensions between managerial prerogatives and whistleblowing protections at the organisational level may trigger power struggles (Loyens & Maesschalck, 2014). We examine whether this possible tension is related to institutional arrangements and employment regimes by analysing survey data from Denmark, England, Ireland, and Norway. These four countries have different institutional frameworks. While Denmark and Norway can be described as inclusive employment regimes, England and Ireland are characterised as market-based employment regimes. Our aim is to identify arrangements that can help foster a more supportive whistleblowing environment in the workplace.

According to Mrowiec (2022, p. 161), the most important factors supporting internal whistleblowing are ethical leadership, supportive policies, and clearly

defined procedures. A more whistleblower-friendly organisational climate is dependent on employers that actively encourage reporting while also ensuring robust protections against retaliation. Specifically, our analysis considers the presence of whistleblowing procedures, whether managers investigate potential retaliation or sanctions against whistleblowers, and managerial attitudes towards whistleblowing as a means of improving organisational practices.

We adopt the widely used definition of whistleblowing by [Near and Miceli \(1985, p. 4\)](#): ‘the disclosure by organization members (former or current) of illegal, immoral or illegitimate practices under the control of their employers to persons or organizations that may be able to effect action.’

Previous research has shown that the risk of retaliation has a chilling effect on employees’ willingness to speak up ([Fladmo & Steen-Johnsen, 2017](#); [Noelle-Neumann, 1974](#); [Trygstad & Ødegård, 2022](#)). Retaliation can be broadly defined as ‘*unwanted action against the whistleblower as a direct response to the whistleblowing*’ ([Regh et al., 2008](#)). Retaliation can include both formal and informal sanctions and may occur openly or covertly ([Bjørkelo, 2010](#)) and can take place before, during or after the whistleblowing process.

Factors known to increase the risk of retaliation include a lack of support from leadership and situations where the whistleblower challenges powerful actors or threatens the organisation’s survival ([Brown et al., 2014](#); [Near & Miceli, 1985, 1995](#)). Organisational whistleblowing procedures also play a crucial role. Previous research highlights that such procedures both protect individuals and improve the effectiveness of whistleblowing by ensuring reported misconduct leads to action ([Dworkin & Brown, 2013](#); [Skivenes & Trygstad, 2017](#); [Vandekerckhove & Lewis, 2011](#)). In addition, combining legal protections with financial incentives and access to multiple reporting channels has been shown to increase the likelihood of reporting ([Near & Miceli, 2016, p. 7](#)).

In relation to the question of what constitutes a whistleblower-friendly environment, institutional settings and employment regimes are likely to be influential. Institutional settings refer to the structures, rules, norms, and practices that shape how organisations and individuals operate. These are shaped by legal, cultural, political and economic factors and vary considerably across countries, sectors and organisations ([Gallie, 2011](#); [Visser, 2009](#)). Legal reforms and new procedures may either alter established norms or reinforce existing ones ([Mahoney & Thelen, 2010](#)).

All four countries in our study have whistleblowing legislation though they differ in the timing of implementation and in the legal requirements for organisational procedures. They also represent different employment regimes. Drawing on [Gallie \(2007\)](#) and [Appelbaum and Schmitt \(2009\)](#), we categorise Denmark and Norway as inclusive employment regimes whereas England and Ireland represent market-based regimes. These models differ in employment regulation and protection, trade union density, collective agreement coverage, and employee participation in workplace decision-making (see [Table 1](#)). Compared to Denmark and Norway, England and Ireland lack institutional mechanisms aimed at balancing power between employers and employees.

## RESEARCH QUESTIONS

While there is a substantial body of literature comparing whistleblowing legislation and its consequences for whistleblowers, there remains limited comparative knowledge regarding managerial involvement in, and attitudes towards, whistleblowing. Yet these factors can significantly influence how cases unfold and what outcomes whistleblowers face. Moreover, such processes and attitudes are likely to vary across national contexts, shaped by differences in legislation and employment regimes.

The decision to report wrongdoing typically represents a voluntary act of responsibility by the employee – an act that can carry considerable consequences not only for the whistleblower but also for the organisation and those it serves. For whistleblowing to be effective, employees must be strongly motivated to act ethically and must trust that the organisation will respond appropriately without retaliating (Chordiya et al., 2020).

A fundamental condition for regulations to function effectively is that they are known – by both workers and managers. The development of organisational cultures that support and protect whistleblowers also depends on how legal provisions and procedures are implemented and internalised within organisations (Trygstad, 2017).

This brings us to our research questions: Do institutional arrangements across national contexts influence:

- (1) How managers facilitate whistleblowing?
- (2) The extent to which employers or managers protect whistleblowers from retaliation?
- (3) Employers' and managers' attitudes towards whistleblowing in the workplace?

To address the first question, we examine whether institutional arrangements are associated with the presence of whistleblowing procedures within organisations. The second question focuses on employers who have received whistleblowing reports. These managers were asked whether they shared the whistleblower's concerns and took steps to determine whether the whistleblower had experienced retaliation or sanctions during or after the process. The third question concerns managerial attitudes – specifically, how whistleblowing is perceived in terms of its impact on the organisation and its alignment or conflict with managerial authority.

Finally, knowledge and awareness of whistleblowing legislation may also affect how such cases are handled in practice. Our discussion will explore how these findings can be interpreted in light of institutional differences and varying labour market regimes. Ultimately, this analysis may provide a basis for broader reflection on how to foster more supportive whistleblowing environments across varying institutional contexts.

## INSTITUTIONAL ARRANGEMENTS AND POWER

Since the 1990s, a global movement advocating for human rights, accountability and transparency has contributed to what some scholars describe as a ‘legal revolution’ in the protection of whistleblowers (Vaughn 2007, 2012, cited in [Chordiya et al., 2020](#)). From a managerial perspective, the increasing need to address organisational malpractice has heightened awareness across sectors, given the potential financial and reputational risks involved ([Bhargava & Madala, 2014](#), p. 47). Over recent decades, whistleblowing policies and procedures have been widely promoted as tools for strengthening public integrity, enhancing corporate governance and combating corruption and fraud ([Vandekerckhove et al., 2014](#)).

Institutional arrangements in the labour market inherently involve power dynamics, which can either reinforce or reduce asymmetries between employers and employees. While mechanisms such as collective agreements and whistleblowing legislation do not dictate specific actions but ‘influence outcome through their mediation role on the agents’, in our setting the management ([Hinterleitner et al., 2024](#), p. 26). As [Mahoney and Thelen \(2010\)](#) argue, institutions have distributive effects, creating both winners and losers. Those disadvantaged by a given arrangement may, if they possess sufficient power, attempt to alter or circumvent it. This type of resistance is often more common when there are few sanctions associated with only partially implementing a national policy or law ([Mahoney & Thelen, 2010](#)). The effectiveness and direction of such strategies often depend on the broader institutional context, including the extent to which employees are consulted or participate in organisational decision-making. Collective agreements can empower workers by providing them with the ‘power to’ act ([Lévesque & Murray, 2010](#)). Such institutional arrangements not only enable but also reinforce action, making them an important vehicle for employee voice.

Firms, management and owners – whether acting on legitimate or illegitimate grounds – may have vested interests in either suppressing or facilitating the disclosure of wrongdoing. Any arrangement perceived as a challenge to managerial authority may encounter resistance from employers ([Engelstad & Trygstad, 2024](#)). In such contexts, power can be mobilised in competing directions: either to support the whistleblower and address the wrongdoing or to pressure the employee to remain silent or withdraw.

### *Different Legal Systems and Organisational Transposition*

The legal protection of whistleblowers varies across the four countries included in this study. The United Kingdom was the first to adopt general whistleblower protection, with the implementation of the Public Interest Disclosure Act (PIDA) in 1999. Over two decades later, Denmark introduced a national whistleblowing law while Norway and Ireland fall in between, having enacted comprehensive legislation in 2007 and 2014, respectively. According to Transparency International, ‘dedicated legislation – in order to ensure clarity and seamless application of the whistleblower framework – stand-alone legislation is preferable to a piecemeal or sectoral approach’ (cited in [Roche, 2025](#), p. 14).

Roche (2025) classifies national whistleblowing legislation based on its breadth in the public sector. One key indicator is whether the law encourages individuals working in oversight bodies to report a broad range of wrongdoing. Laws with broad definitions are labelled as *comprehensive*, as opposed to *limited* or *absent*, where ‘the law has a narrow focus on specific irregularities or is limited to very serious crimes’ (Roche, 2025, p. 19). Based on this classification, all four countries in our study fall into the comprehensive category.

Vandekerckhove (2010) outlines a three-step whistleblowing model based on European regulatory frameworks. The first step involves internal reporting within the organisation (e.g., to a supervisor). The second step involves reporting to external bodies, such as public authorities or ombudsmen. If the second step does not help, it may be necessary to report to the public. Effective whistleblowing legislation should support all three steps. In this regard, the frameworks in Denmark, Norway, Ireland, and the United Kingdom meet this standard.

The United Kingdom’s whistleblowing provisions are embedded in the Employment Rights Act, which came into force in 1999. It protects workers who report specified types of wrongdoing to appropriate recipients from being subjected to detriment. Those who prevail in tribunal claims may receive unlimited compensation. In Norway, whistleblower protection was incorporated into the Working Environment Act (WEA) in 2007. The Act prohibits retaliation and places the burden of proof on the employer. Employees subjected to retaliation are entitled to redress and compensation. The law was revised in 2020 to include a clearer definition of wrongdoing and to impose a legal duty on employers to act in response to whistleblowing.

Ireland’s Protected Disclosures Act (2014) grants workers similar protections, shielding them from penalisation when reporting wrongdoing to appropriate recipients. Successful claimants may receive compensation through the Workplace Relations Commission or civil courts. In Denmark, the national Whistleblower Protection Act came into force in December 2021, following the implementation of the EU Whistleblower Directive (EU 2019/1937), supplemented with a Danish addition. While Denmark previously had several sector-specific reporting schemes (Lewis et al., 2023),<sup>2</sup> the new legislation introduced broader protections. Whistleblowers must have had reasonable grounds to believe the reported violations were genuine, and those facing retaliation or obstruction are entitled to compensation.

However, legal provisions must be interpreted and implemented at the organisational level through internal procedures. Several factors influence this transposition, as well as managers’ experiences and attitudes towards whistleblowing. First, the timing of legal implementation differs across countries, creating variation in organisational experience with the laws. Second, the reception of the laws varied: in Ireland and Norway, the legislation was initially met with controversy, particularly from employers who viewed it as unwarranted interference in managerial prerogatives (Kierans, 2015; Trygstad, 2017). In Denmark, the EU Directive was transposed into national law by the Ministry of Justice, rather than the Ministry of Labour, because it did not fall under traditional labour law. As a result, no formal debate took place within the

labour ministry's implementation committee. Danish employer organisations criticised the legislation for having too broad a scope, for lacking clarity, and for interfering with the industrial relations system. In contrast, the legislation in England has been relatively uncontroversial.

Third, there are substantial differences in how key legal concepts are interpreted and translated into organisational procedures. In Ireland, Denmark and Norway, organisations are legally required to establish internal whistleblowing procedures although the thresholds vary: the requirement applies to workplaces with 50 or more employees in Ireland and Denmark and to those with just five or more in Norway. UK law does not mandate formal procedures, but the Department for Business, Innovation and Skills issued non-statutory guidance and a Code of Practice in 2015.<sup>3</sup> Furthermore, the degree of employee involvement in implementing these procedures varies. For instance, in Norway, employers are legally required to develop procedures in collaboration with employees and their elected representatives.

#### *The Balance Between Whistleblowing and the Right to Manage*

Employer resistance to whistleblowing legislation – particularly in the private sector – can be understood through the lens of two fundamental yet potentially conflicting democratic principles: the right to property (which underpins managerial authority) and freedom of speech (which underpins whistleblowing). Property rights are foundational to democratic systems and essential for the functioning of modern economies (Fligstein, 2001). At the same time, limiting managerial authority by strengthening whistleblower protections is itself a democratic imperative (Engelstad & Trygstad, 2024; Evju, 2003; Sinzheimer, 1927).

If the balance tips too far in favour of managerial control, workers may be discouraged from reporting serious wrongdoing. Conversely, if the balance tilts too far towards whistleblower protection, it may impede employers' ability to manage effectively and safeguard their interests. The boundaries of managerial authority differ between countries and can be understood as the scope of discretion left after accounting for employment protections and other worker rights (Evju, 1990).

Retaliation can be seen as a means by which management seeks to reassert authority and restore perceived balance (Bjørkelo, 2011). Therefore, both knowledge of whistleblowing legislation and the presence of organisational procedures may be critical in safeguarding whistleblowers and supporting a more democratic workplace environment (Engelstad & Trygstad, 2024).

#### *Collective Agreements and Labour Market Regimes*

Collective agreements prevent unilateral employer decisions and provide workers with institutionalised channels for voice and access to decision-making processes at the workplace. At the same time, they offer employers and managers reduced risk of industrial disputes and greater predictability in their

interactions with employees. However, from the employer's perspective, strengthened worker rights or an expanded union presence may be perceived as a threat – potentially undermining competitiveness and challenging managerial prerogatives.

The balance of power between labour and capital varies across countries, shaped by differing industrial relations systems and employment regimes. Key indicators include collective agreement coverage, union density, and the level of employment protection afforded to workers.

These indicators are relevant to the discussion of how employers manage and assess whistleblowing. Our assumption is that in countries with less power asymmetry, i.e. belonging to inclusive employment regimes, managers will facilitate whistleblowing and protect whistleblowers in a better way than in countries belonging to market-based employment regimes.

Table 1 outlines selected institutional characteristics across the four countries included in our study. These indicators are relevant to the discussion of how employers manage and assess whistleblowing. As shown, the countries differ with regard to union density, collective bargaining coverage, levels of individual employment protection, participation structures and whistleblowing legislation. The European Participation Index (EPI) is particularly informative, as it summarises the extent of formal rights and actual participation across three levels: board representation, workplace-level involvement and collective bargaining.

**Table 1.** Labour Market Characteristics in Countries Covered by the Project.

Regimes	Country	Union Density (%)	Collective Bargaining Coverage (%)	Individual Employment Protection	European Participation Index (EPI) <sup>b</sup>	WB Legislation
Inclusive	Denmark	67	82	1.53	8.34	EU Directive with Danish addition
Inclusive	Norway	50	69	2.33	NA	National
Market-based	UK	23	27	1.35	2.49	National
Market-based	Ireland	26	34	1.23	4.31	National & EU directive
Source		OECD <sup>a</sup>	OECD <sup>a</sup>	OECD Indicators of Employment Protection, 2019	De Spiegelaeare & Vitols	

<sup>a</sup>Most recent figures.

<sup>b</sup>2019, 1 = low, 10 = high.

As Table 1 shows, Denmark ranks highest in both union density and collective bargaining coverage while the United Kingdom ranks lowest on these measures.<sup>4</sup> With regard to employment protection, Norway provides the strongest legal safeguards against dismissal for permanent employees. In contrast, Denmark,<sup>5</sup> Ireland and the United Kingdom offer comparatively

weaker protections. As a result, dismissal – a severe form of retaliation – is likely to be more difficult to pursue in Norway than in the other countries.

There is also marked variation in the EPI. Denmark scores highest, indicating robust formal and informal channels for worker participation while the United Kingdom scores lowest. Norway is not included in the index but based on comparable institutional structures; it can reasonably be placed close to Denmark.

Comparative research at both the sectoral and organisational levels has demonstrated that the power afforded to unions and workers through institutional arrangements is strongly associated with successful efforts to improve working conditions (Dorigatti & Pedersini, 2021; Gallie, 2007). On this basis, we hypothesise a positive correlation between the presence of collective agreements and how managers handle whistleblowing cases, as well as their attitudes towards whistleblowing more generally.

Inclusive employment regimes – such as those in Denmark and Norway – are typically characterised by high employment levels, universal employment rights and a strong social safety net that supports workers during job transitions (Gallie, 2011, p. 9). Moreover, such regimes have regularly institutionalised employee voice and promote social dialogue between the parties and are less hierarchical.

In contrast, England and Ireland represent market-based employment regimes that is characterised by decentralised and individualised employment relations, prioritising labour market flexibility, with limited employment regulation and low job security. In these systems, employers hold greater power, and trade unions are often viewed as inflexible and have limited influence over management decisions. Moreover, there are in general limited formal mechanisms for workers' voice and participation.

### *Hypotheses*

Based on the preceding discussion, we propose the following six hypotheses:

- H1*: Managers in organisations that have established *whistleblowing procedures* are more likely to protect whistleblowers from retaliation than managers in organisations without such procedures.
- H2*: Managers in organisations with *employee representation and covered by collective agreements* are more likely to protect whistleblowers from retaliation than managers in organisations without these institutional arrangements.
- H3*: Managers operating within *inclusive employment regimes* are more likely to protect whistleblowers from retaliation than managers in market-based regimes.
- H4*: Managers in organisations with *whistleblowing procedures* are more likely to hold positive attitudes towards whistleblowing than those in organisations without such procedures.

*H5: Managers in organisations with employee representation and collective agreements are more likely to hold positive attitudes towards whistleblowing than their counterparts in organisations without such arrangements.*

*H6: Managers in inclusive employment regimes are more likely to view whistleblowing positively than those in market-based regimes.*

## METHODOLOGY

This chapter draws on survey data collected in spring 2022 from a range of sectors and industries in Denmark, Ireland, Norway and England. The survey was distributed to a sample of workers and managers/employers aged 18–65 (see Table 2), using the TNS Kantar access panel.

Sampling procedures varied somewhat across countries due to differences in data collection methods. In Norway, the panel consists of a pre-recruited, random sample of individuals who have agreed to participate in surveys (approximately 40,000 people at the time of data collection). A total of 14,700 invitations were sent to workers aged 18–65, yielding contact with 3,959 individuals and resulting in 3,268 completed responses – a response rate of 22% of total invitations.

In the other three countries, respondents were drawn from Kantar Profile’s access panel, which recruits individuals through a variety of sub-panels. In these countries, surveys are made available in a digital ‘shop’, where panel members choose which surveys they wish to complete. As a result, response rates for these samples are not available.

Some sample biases are present. In both the Danish and Norwegian samples, workers in the public sector are somewhat overrepresented. Additionally, respondents with lower levels of education are underrepresented relative to the general workforce. The proportion of unionised workers is also higher than

**Table 2.** Share of the Total That Holds a Formal Managerial Position (Percent).

Country	Managerial Position Percent			
	Top Manager ( <i>n</i> = 1,163)		Mid-level Manager	
	<i>N</i>	%	<i>n</i>	%
Denmark ( <i>n</i> = 1,800)	178	10	211	12
Norway ( <i>n</i> = 3,364)	243	7	469	14
England ( <i>n</i> = 3,001)	520	18	589	20
Ireland ( <i>n</i> = 1,000)	222	23	194	20
Total	1,163	13	1,463	16

reported in OECD data. Furthermore, there is a general tendency for respondents to over-report their level of education, particularly with regard to short courses beyond upper secondary education. Definitions of educational attainment may differ between official statistics and the survey, potentially causing confusion among respondents about how to classify their qualifications.

In the Irish sample, there is a gender imbalance, with women being over-represented. We considered applying weighting adjustments to correct for these biases but ultimately chose not to. Instead, variables such as sector, gender and education – which could have been used for weighting – will be included as control variables in the multivariate analyses (Trygstad, 2024a,b).

This chapter focuses specifically on respondents in formal managerial positions, including both senior executives and middle managers with personnel responsibilities (see Table 2).

We observe a higher proportion of respondents holding managerial positions in England and Ireland compared to Norway and Denmark. We do not have a definitive explanation for this discrepancy. To address this imbalance, we include managerial level as a control variable in the multivariate analyses.

### *Variables Used in the Study*

#### *Dependent Variables*

In the multivariate analysis, we use three dependent variables. The first captures what we refer to as a *whistleblower-friendly climate*. Managers who had received a whistleblowing report were asked: ‘Did you check whether the notifier/reporting person was subject to sanctions during or after the process?’ Respondents could choose from the following options: (1) Yes, I checked during the process, (2) Yes, I checked after the process, (3) Yes, I checked both during and after the process, (4) No, the process has just started, (5) No, and (6) Not sure. Responses selecting option 4 were excluded from the analysis. A binary (dummy) variable was then created: (0) No/Not sure and (1) Checked during the process, after the process or both.

The second and third dependent variables measure managerial attitudes towards whistleblowing. The second variable is based on agreement with the statement: ‘Whistleblowing cases challenge management’s right to manage’. The third is based on agreement with the statement: ‘Whistleblowing cases make it possible to correct wrongdoing’. For both questions, responses were recorded on a six-point Likert scale: (1) Totally agree, (2) Partly agree (3) Neither agree nor disagree, (4) Partly disagree, (5) Totally disagree and (6) Not sure. Responses marked ‘Not sure’ were excluded from the multivariate analysis.

#### *Independent Variables*

The independent variables are intended to capture institutional arrangements and employment regimes. In addition, several control variables are included.

Institutional Arrangements: Employee Representation: (0) Yes, (1) No; Collective Agreement Coverage: (0) No, (1) Yes; Formal Whistleblowing

Procedures: (0) No, (1) Yes; Employment Regime: Although countries can be grouped into two regime types (inclusive vs market-based), the analysis uses individual country dummies: Denmark: (1) Denmark, (0) Other; England: (1) England, (0) Other; Ireland: (1) Ireland, (0) Other; Norway: (1) Norway, (0) Other.

Control variables: Nationality: (1) Nationals, (2) Non-nationals; Gender: (1) Man, (2) Woman; Age: Continuous variable (range: 18–65); Educational Attainment: Low – Less than primary, primary or lower secondary education, Medium – Upper secondary or post-secondary non-tertiary education and High – Tertiary education (universities and other higher education institutions). Each education level is included as a dummy variable. Management Level: (0) Mid-level managers, (1) Top-level managers; Sector: (0) Private sector, (1) Public sector; Organisation Size (number of employees): <50: (0) No, (1) Yes, No. 50–199: (0) No, (1) Yes, No. 200–999: (0) No, (1) Yes  $\geq$  1,000: (0) No, (1) Yes, Concern Sharing: Did the manager share the notifier's concern? (1) Yes, (0) No; Receipt of Whistleblowing Reports: (0) No, (1) Yes; Knowledge of the Law: (0) No, (1) Yes.

In the multivariate analyses, we use linear regression. However, we have examined whether logistic regression yields different results, which it does not.

## FINDINGS

The survey findings presented in this section highlight managers' and employers' experiences with, and attitudes towards, whistleblowing. Given that whistleblowing procedures are largely shaped by legal requirements, knowledge of national legislation is a key prerequisite for effective implementation. We begin by examining whether managers are familiar with the relevant regulations and whether formal whistleblowing procedures are in place at their workplaces.

Next, we present responses from managers who have received whistleblowing reports. These findings indicate whether the managers shared the concerns raised by the whistleblower and whether they investigated whether the whistleblower faced any retaliation or sanctions during or after the process.

Finally, we report on how managers and employers assess the broader consequences of whistleblowing, including their attitudes towards its impact on the organisation.

### *Whistleblowing Legislation and Procedures*

As noted earlier, England, Ireland and Norway have had whistleblowing legislation in place for several years, with Norway revising its legal framework in 2020. Denmark, by contrast, implemented the EU Whistleblower Directive – with national additions – in December 2021.

Table 3 reveals only minor differences between countries in terms of managers' knowledge of whistleblowing legislation. However, more substantial

**Table 3.** Knowledge of Whistleblowing Legislation and Presence of Whistleblowing Procedures (Percent).

	Knowledge of the WB Legislation			Presence of WB Procedures or in the Making		
	Top Management	Mid-level Manager	Total	Top Management	Mid-level Manager	Total
Norway ( <i>n</i> = 712)	76	71	73	70	79	76
Denmark ( <i>n</i> = 389)	71	71	71	65	47	55
England ( <i>n</i> = 1,109)	80	68	74	78	62	70
Ireland ( <i>n</i> = 416)	76	61	69	77	49	63
Total ( <i>n</i> = 2,626)	77	69	72	74	64	68

variation is observed in the proportion of managers who report having whistleblowing procedures in place or under development at their workplace.

In our sample of managers, nearly three out of four reports that they are familiar with the whistleblowing regulations in their respective countries. Differences between countries are relatively minor, with the highest level of reported awareness in England and the lowest in Ireland. However, distinctions emerge between managerial levels: in all countries except Denmark, top-level managers are more likely than mid-level managers to report familiarity with the legislation. When it comes to whistleblowing procedures, almost 70% of managers, regardless of their level, report that such procedures are either already in place or currently under development at their workplace. The highest proportion is found in Norway (76%) while Denmark reports the lowest (55%). In comparison, 70% of managers in England and 63% in Ireland indicate the presence or development of procedures. The high rate reported in Norway can likely be attributed to the legal requirement mandating that organisations with five or more employees must establish whistleblowing procedures. In contrast, Denmark's threshold is significantly higher, applying only to organisations with 50 or more employees.

Again, we observe consistent differences between managerial levels: top-level managers are more likely than mid-level managers to report the presence of whistleblowing procedures. The analysis presented in [Table 4](#) further suggests that institutional arrangements have a measurable impact on both of our dependent variables although the explanatory power of the first analysis is limited.

The analysis in [Table 4](#) shows that managers in workplaces with employee representation and collective agreements report higher levels of knowledge than those in organisations without such institutional arrangements. This suggests a connection between institutions for collective representation and voice *and*

**Table 4.** Knowledge of the Law (0 = No, 1 = Yes) and the Presence of WB Procedures (0 = No, 1 = Yes) Where the Managers work. Linear Regression.

	Knowledge to the WB Legislation			Presence of WB Procedures		
	<i>B</i>	Std. Error	Std. Beta	<i>B</i>	Std. Error	Std. Beta
Constant	1,426***	0.088		1,267***	0.087	
No employee representation	-0.142***	0.023	-0.133	-0.185***	0.022	-0.166
Collective agreement	0.046**	0.020	0.051	0.133***	0.019	0.140
Denmark	-0.005	0.028	-0.004	-0.241***	0.026	-0.184
England	0.039	0.023	0.043	-0.086***	0.021	-0.091
Ireland	-0.002	0.029	-0.002	-0.157***	0.027	-0.124
Knowledge of the law				0.229***	0.019	0.220
Born in another country	-0.049	0.031	-0.031	-0.023	0.029	-0.014
Woman	-0.029	0.018	-0.032	0.009	0.017	0.009
Age	0.003***	0.001	0.089	-0.006***	0.001	-0.156
Education: Level 1	-0.131***	0.034	-0.076	-0.009	0.033	-0.005
Education: Level 2	-0.039**	0.018	-0.042	7,812E-5	0.017	0.000
Managerial position	0.098***	0.018	0.109	0.107***	0.017	0.114
No. of employees: Up to 49	-0.043	0.026	-0.047	-0.100***	0.024	0.027
No. of employees: btw 50–199	0.013	0.027	0.013	-0.071***	0.025	0.082
No. of employees: 1,000 and more	0.000	0.028	0.000	0.027	0.026	0.111
Sector (0 = private, 1 = public)	-0.001	0.001	-0.034	-0.00	0.000	-0.043
<i>N</i>	2,608			2,597		
Adjusted R2	0.06			0.22		

Constant: employee representation, no collective agreement, no whistleblowing procedures, Norway, no knowledge of the law, nationals, man, education: level 3, managerial position: mid-level manager, numbers of employees: 200 to 999, private sector. \*\* $p < 0.05$ , \*\*\* $p < 0.01$ .

managers' awareness of whistleblowing provisions in their respective countries. However, we do not find any correlation between countries or employment regimes and knowledge of the law.

Regarding our control variables, we find that age plays a significant role: older managers tend to report greater knowledge of whistleblowing regulations compared to their younger counterparts. Similarly, those with higher levels of education demonstrate better awareness than those with lower educational attainment. We also find that mid-level managers generally report lower levels of knowledge than top-level managers.

Several factors influence the presence of whistleblowing procedures within organisations. Turning first to institutional arrangements, we find that managers working in organisations with employee representation and collective agreements are more likely to report the existence of whistleblowing procedures. Nor does this analysis reveal any systematic relationship between employment regimes and the presence of such procedures. Managers in Norway stand out, as they report significantly more often than managers in other countries that whistleblowing procedures have been established in their workplace.

As for our control variables, younger managers are more likely than their older counterparts to report the existence of such procedures. Additionally, mid-level managers are less likely than top-level managers to confirm the presence of whistleblowing procedures, and these procedures are less commonly found in organisations with fewer than 200 employees.

Our analysis shows that awareness of whistleblowing legislation emerges as the most influential factor. The findings suggest that managers who are familiar with whistleblowing regulations and who work in organisations with formalised institutional arrangements are more likely to facilitate whistleblowing than those without such knowledge or support structures.

### *Managers' Protection of Whistleblowers*

A key component of whistleblowing legislation in all four countries studied is the protection of whistleblowers from retaliation or sanctions. To assess managers' ability and willingness to uphold this protection within their organisations, we asked whether they shared the whistleblower's concern and whether they had investigated if the whistleblower had been subjected to retaliation.

These questions were posed only to managers who had experience with whistleblowing cases. As a starting point, respondents were asked whether they had received any whistleblowing reports in the past 12 months. 'Wrongdoing' was defined in the survey as unethical and/or illegal actions, incidents or practices that should have been stopped. Examples provided included financial fraud, theft, property damage, violations of health and safety regulations, harassment, bullying, neglect and mistreatment of users or customers. Managers with experience handling whistleblowing cases accounted for 36% of the total sample (see [Table 5](#)).

Managers in England and Ireland reported the highest frequency of receiving whistleblowing notifications within the past 12 months while Norwegian

**Table 5.** Share of Managers That had Received Notifications the Last 12 months and Proportion That Shared the Whistleblower's Concern (Percent).

	Denmark ( <i>n</i> = 240/78)	England ( <i>n</i> = 845/340)	Ireland ( <i>n</i> = 319/144)	Norway ( <i>n</i> = 430/105)	Total ( <i>n</i> = 1,834/667)
Have received notifications	33	40	45	24	36
Completely shared the WBs concern	56	61	61	53	59
Partially shared the WB's concern	28	33	31	39	33

*Note:* *n* refers to (1) the proportion of managers overall who have received notifications in the last 12 months and (2) the proportion of those who have received notifications and who shared the notifier's concern. In this table, we choose not to split the sample according to management level due to the small sample from Denmark.

managers reported the lowest. This disparity may reflect the fact that employees in England and Ireland have fewer formalised channels for voicing concerns compared to those in Norway and Denmark. Consequently, more issues may be raised through whistleblowing mechanisms in the former. This interpretation is further supported by the lower Employee Participation Index (EPI) scores in England and Ireland (see [Table 1](#)).

Among managers who had received a report, six out of 10 fully shared the whistleblower's concern, and approximately, three out of ten partially shared the concern. The highest level of full and partial agreement was found in England (94%) while Denmark reported the lowest (85%).

The next question addressed whether the manager had checked if the whistleblower had been subjected to any form of sanctions or retaliation as a result of their disclosure (see [Table 6](#)). Retaliation can take various forms, ranging from overt actions such as dismissal to more subtle measures, including denial of expected salary increases, removal of work responsibilities or social exclusion from the workplace community. Such reprisals may occur immediately after the

**Table 6.** Did You Check Whether the Whistleblower was Subject to Sanctions During or After the Process? Percent.

	Denmark ( <i>n</i> = 78)	Norway ( <i>n</i> = 105)	England ( <i>n</i> = 340)	Ireland ( <i>n</i> = 144)	Total ( <i>n</i> = 667)
No/not sure	15	14	6	4	8
The process has just started	4	7	3	7	4
Checked during the process	35	12	49	47	41
Checked after the process	21	16	22	14	19
Checked during and after the process	26	50	22	28	28

report or emerge over time. Subtle forms of retaliation are often more long-lasting and significantly more difficult to detect and substantiate.

The results show that most managers reported having investigated whether the whistleblower was subjected to sanctions – either during the process, after it concluded or both. Only 8% of respondents answered ‘no’ or ‘not sure’ while an additional 4% indicated that they had not conducted such an investigation because they had only just received the whistleblowing report.

Managers in Norway and Denmark stand out as less likely to check for sanctions or retaliation, with 14% and 15%, respectively, responding ‘no’ or ‘not sure’. At the same time, 50% of Norwegian managers reported investigating both during and after the process, compared to 26% in Denmark, 22% in England and 28% in Ireland. In this respect, one could argue that Norwegian managers are simultaneously the most and least proactive, depending on the specific action measured.

Among the managers who reported investigating potential sanctions (Table 7), we examined the factors influencing whether such checks were made. A new variable was included in the model: whether the manager shared the whistleblower’s concern. As outlined in the methodology section, respondents who

**Table 7.** What Increases the Chances of Checking Whether the Whistleblower is Subjected to Sanctions or not? Linear Regression (1 = did Not Check, 2 = did Check).

	<i>B</i>	Std. Error	Std. Beta
Constant	1,059***	0.147	
No employee representation	-0.034	0.037	-0.037
Collective agreement	0.059**	0.027	0.093
Whistleblowing procedures	0.160***	0.034	0.193
Denmark	-0.002	0.042	-0.002
England	0.088**	0.033	0.160
Ireland	0.095**	0.038	0.141
Knowledge of the law	0.011	0.027	0.016
Shared the WBs concern	0.143***	0.039	0.139
Born in another country	0.033	0.039	0.031
Woman	-0.054**	0.022	-0.096
Age	-0.002	0.001	-0.071
Education: Level 1	-0.034	0.040	-0.033
Education: Level 2	0.020	0.022	0.035
Managerial position	0.078***	0.024	0.130
No. of employees: Up to 49	0.004	0.031	0.006
No. of employees: btw 50–199	-0.032	0.030	-0.053
Numbers of employees: 1,000 and more	-0.051	0.034	-0.068
Public sector	0.000	0.001	0.017
<i>N</i>	635		
Adjusted R2	0.16		

Constant: employee representation, no collective agreement, no whistleblowing procedures, Norway, no knowledge of the law, did not share the WBs concern, nationals, man, education: level 3, mid-level manager, numbers of employees: 200–999, private sector. \*\**p* < 0.05, \*\*\**p* < 0.01.

indicated that the process had only just begun were excluded from this part of the analysis.

The model confirms that even after controlling for individual characteristics and the presence or absence of institutional arrangements within the organisation, Norwegian managers are less likely than their counterparts in the other countries to investigate whether whistleblowers were subject to retaliation.

The analysis once again confirms that institutional arrangements make a difference. The presence of a collective agreement and formal whistleblowing procedures increases the likelihood that managers will investigate whether the whistleblower was subjected to sanctions.

At the country level, managers in England and Ireland (market-based employment regimes) are more likely to report having checked for retaliation against whistleblowers. This finding is somewhat unexpected. As discussed further in the following section, there are at least three potential explanations. First, it may be that managers in more inclusive regimes are less attuned to the risks employees face when reporting wrongdoing, possibly due to the availability of other formalised voice channels. Second, due to laws and agreements, there are more actors responsible for safeguarding employees who blow the whistle, including, for example, local union representatives and health and safety delegates. Third, managers in market-based regimes may be more vigilant – or feel more compelled – to investigate such cases as part of their formal responsibilities.

We also find that those who stated that they did not share the whistleblower's concern are more likely to have neglected to investigate whether any sanctions were imposed while male and top-level managers are more likely to report conducting such checks.

### *Managers Attitudes Towards Whistleblowing*

One of the key questions in this study is whether institutional arrangements influence employers' attitudes towards whistleblowing within the workplace. To explore this, we asked managers to evaluate two statements:<sup>6</sup> (a) 'Whistleblowing cases challenge the management's right to manage' and (b) 'Whistleblowing cases allow us to correct wrongdoings.' Table 8 presents the proportion

**Table 8.** How Managers Assess Different Statements on Whistleblowing. Top and Middle Management. Percent, Totally/Partly Agree.

WB Cases...	Denmark (n = 386)		Norway (n = 710)		England (n = 1,102)		Ireland (n = 413)		Total (n = 2,376)	
	Top	Middle	Top	Middle	Top	Middle	Top	Middle	Top	Middle
...challenge the managements' right to manage	42	29	31	31	53	37	57	43	47	35
...allows us to correct wrongdoings	68	66	80	83	73	77	70	74	73	77

of managers who responded that they totally or partially agree with each statement.

Managers in the Nordic countries are less likely to agree with the statement that whistleblowing challenges the employer’s right to manage, compared to their counterparts in England and Ireland. In all countries except Norway, there is a noticeable discrepancy between top-level and mid-level managers in their responses to this statement. Senior managers are generally more inclined to agree, with the difference particularly pronounced in England, where the gap reaches 16% points.

Regarding the second statement – that whistleblowing contributes to correcting wrongdoing – managers in Norway are the most likely to express agreement. Conversely, Danish managers report the lowest level of agreement among the four countries.

**Table 9.** Indicators That Impact on Managers’ Attitudes Towards Whistleblowing. Linear Regression (1 = Totally Disagree, 5 = Totally Agree).

	Right to Manage			Correct Wrongdoings		
	<i>B</i>	Std. Error	Std. Beta	<i>B</i>	Std. Error	Std. Beta
Constant	1,958***	0.363		4,411***	0.350	
No employee representation	0.254	0.073	0.095	-0.158	0.071	0.095
Collective agreement	0.125	0.074	0.047	-0.029	0.072	0.045
Whistleblowing procedures	-0.108	0.079	-0.034	0.108	0.076	-0.032
Denmark	0.155	0.112	0.040	-0.333***	0.108	0.038
England	0.295***	0.088	0.113	-0.162**	0.084	0.111
Ireland	0.476***	0.109	0.140	-0.182**	0.106	0.138
Know the law	0.078	0.081	0.026	-0.008	0.077	0.026
Born in another country	0.191	0.112	0.041	0.071	0.109	0.041
Woman	-0.025	0.067	-0.010	-0.013	0.064	-0.011
Age	-0.005	0.003	-0.050	0.006***	0.003	-0.051
Education: Level 1	0.039	0.128	0.008	-0.223**	0.124	0.006
Education: Level 2	0.140**	0.068	0.052	-0.123**	0.066	0.053
Managerial position	0.235***	0.068	0.090	-0.086	0.066	0.089
No. of employees: Up to 49	0.1	0.1	0.04	0.090	0.083	0.006
No. of employees: btw 50–199	-0.118	0.1	-0.04	0.160**	0.092	-0.041
No. of employees: 1,000 and more	-0.06	0.11	-0.02	0.085	0.091	-0.059
Sector (0 = private, 1 = public)	-0.001	0.002	-0.008	-0.002	0.002	-0.009
Received WB cases	0.018***	0.093	0.005	0.006**	0.089	0.004
<i>N</i>	1,653			1,706		
Adjusted R2	0.06			0.05		

Constant: employee representation, no collective agreement, no whistleblowing procedures, Norway, no knowledge of the law, nationals, man, education: level 3, mid-level manager, numbers of employees: 200–999, private sector, not received WB cases. \*\**p* < 0.05, \*\*\**p* < 0.01.

In [Table 9](#), we present two linear regression models to identify the variables that appear to influence managers' attitudes towards whistleblowing.

The models presented in [Table 9](#) demonstrate limited explanatory power. Somewhat surprisingly, the results show that institutional arrangements have no significant impact on managers' attitudes towards whistleblowing.

Nevertheless, the analysis reveals that managers in market-based regimes are more likely to perceive whistleblowing as a threat to managerial prerogatives, compared to their counterparts in Denmark and Norway. However, no similarly clear-cut differences were found regarding whether whistleblowing is considered important for correcting wrongdoing. Managers in Denmark, England and Ireland are less likely to agree with this statement than those in Norway. The variables for Ireland and England show the strongest negative association with the dependent variable in this model.

Turning to our control variables, top-level managers are more likely to agree that whistleblowing challenges the employer's right to manage. The same applies to managers with medium levels of education. This group also tends to disagree more strongly with the statement that whistleblowing may help correct wrongdoing. Conversely, managers in organisations with between 50 and 199 employees are more likely to agree with this statement than those in organisations with between 200 and 999 employees.

Notably, managers who have not received whistleblowing reports in the past 12 months are significantly less inclined to view whistleblowing as a challenge to managerial authority. This suggests that whistleblowing may be perceived as controversial, as there appears to be a link between having received a report and viewing whistleblowing as a threat to the employer's right to manage.

## DISCUSSION

This chapter set out to examine whether, and how, institutional arrangements and labour market regimes influence the creation of a whistleblowing-friendly environment. We focused on several key indicators: managers' knowledge of national whistleblowing regulations, the presence of whistleblowing procedures in the workplace, whether managers investigate potential sanctions against whistleblowers and their overall attitudes towards whistleblowing.

Our underlying premise is that power is embedded in institutional frameworks and employment regimes, which in turn shape the organisational climate for whistleblowing. We regard the presence of employee representation, collective agreements and whistleblowing procedures as key institutional factors. Collective agreements, in particular, help to redress the inherent power imbalance between employers and employees, potentially making management more receptive to employee voice, including whistleblowing. Managers who take steps to investigate possible retaliation against whistleblowers demonstrate a concrete form of protection in line with legal expectations.

Moreover, we hypothesise that inclusive employment regimes – characterised by higher job security, stronger institutionalised participation and broader

employment protections – are more likely to support positive managerial attitudes towards whistleblowing. While our findings do not offer conclusive evidence, they do reveal patterns that support some of these assumptions. These results merit further investigation and contextual interpretation, which we explore in the next section.

### *What Makes Managers More Caring?*

#### *Knowledge of the Law and Whistleblowing Procedures*

All four countries in our study have national whistleblowing legislation. However, the time of implementation varies: while England introduced such legislation as early as 1999, Denmark only did so in 2021. We assume that knowledge of these regulations influences the presence of whistleblowing procedures in the workplace – a hypothesis that is confirmed by our findings.

Whistleblowing procedures are critical for ensuring predictability – for both employees who report wrongdoing and for those tasked with addressing the concerns. When we ask managers whether such procedures exist in their workplace, we observe considerable variation. Knowledge is highest in Norway and lowest in Denmark despite both countries being part of the same employment regime. England and Ireland fall in between.

Although Denmark had several sector-specific mechanisms in place before 2021, the absence of comprehensive national legislation likely contributes to the lower prevalence of formal procedures. Moreover, the legal thresholds differ: in Denmark, only organisations with 50 or more employees are required to implement procedures whereas in Norway, the threshold is five employees.

Multivariate analysis reveals that institutional arrangements – such as employee representation and collective agreements – increase the likelihood that whistleblowing procedures are in place. This may be because unionised environments place greater emphasis on legal compliance and employee voice. Alternatively, it may reflect the ability of employee representatives to advocate for protective measures.

Among all variables, however, knowledge of whistleblowing legislation appears to be the most influential, underscoring the importance of awareness-raising initiatives. Still, the presence of whistleblowing procedures is not limited to any particular employment regime – it spans across different contexts.

### *Protection From Retaliation*

We hypothesised a correlation between institutional arrangements and how managers respond to whistleblowing cases. In our sample, managers in Ireland (45%) and England (40%) report more notifications in the past 12 months than those in Denmark (36%) and Norway (24%). This may be due to more widespread use of traditional voice channels in the Nordic countries, such as union representatives or health and safety officers. These countries also have a strong tradition of workplace participation.

As reflected in [Table 1](#), the EPI is significantly lower in England and Ireland. Additionally, employees in Denmark and Norway may raise concerns informally, for example in conversations with their manager, or they may raise the issue with employee representatives, without considering this as whistleblowing. This may be related to the fact that working conditions in inclusive regimes are less hierarchical.

Across all countries, most managers who have received a whistleblowing report indicate that they share the whistleblower's concern – a crucial precondition for offering protection. Indeed, our analysis confirms that such managers are significantly more likely to investigate whether the whistleblower was subject to retaliation.

Managers in organisations with whistleblowing procedures and collective agreements are also more likely to investigate retaliation, supporting H1 and H2. However, it is surprising that managers in Norway and Denmark are less likely to take such steps compared to their counterparts in England and Ireland. Thus, our data do not support H3 – that managers in inclusive regimes are more likely to protect whistleblowers from retaliation. In fact, 15% of Danish and 14% of Norwegian managers report that they either did not check or did not know if retaliation had occurred, compared to only 6% in England and 4% in Ireland.

There are several possible explanations for this unexpected pattern. Norwegian and Danish managers may underestimate the risk of retaliation, relying on collective agreements as safety net. Second, some may see monitoring for retaliation as the responsibility of employee representatives, such as trade union representatives. In either case, this suggests a degree of complacency or naivety. Existing Norwegian research indicates that whistleblowers do in fact face considerable risks ([Trygstad & Ødegård, 2022](#)). Meanwhile, managers in market-based regimes may be more alert to potential retaliation, either due to legal obligations or more explicit organisational policies. However, our data do not allow us to confirm this.

Interestingly, the Norwegian findings are somewhat contradictory. While a higher proportion of managers report taking no action, 50% also say they investigated retaliation both during and after the process – more than in any of the other countries. Continuous monitoring may offer the most effective protection, as retaliation is often covert and delayed.

### *What Affects Managers' Attitudes?*

Whistleblowing can be viewed both as a mechanism for correcting wrongdoing and as a potential challenge to managerial authority. Managers were asked to respond to two statements reflecting these perspectives. Attitudes matter because they can shape how whistleblowing cases are handled and influence the outcomes for those involved.

H4 and H5 proposed that the presence of collective agreements and whistleblowing procedures would foster more positive managerial attitudes. However, our multivariate analysis does not support these assumptions. Neither variable shows a significant effect on attitudes. This suggests that while

institutional frameworks may shape organisational behaviour, they may not influence individual-level beliefs.

With regard to H6 – that inclusive employment regimes foster more positive attitudes – the findings are mixed. Managers in Denmark and Norway are more likely to reject the idea that whistleblowing threatens managerial authority, which may reflect less hierarchical work environments and stronger traditions of employee voice. However, the results are less clear for the statement on correcting wrongdoing. Norwegian managers are more likely to agree while Danish managers show lower levels of agreement – similar to their English and Irish counterparts. Again, one explanation can be that the legislation is new in Denmark.

It is important to note that the explanatory power of the regression models is limited. This implies that factors beyond our measured variables – such as personal experience with whistleblowing cases – may play a significant role in shaping attitudes. Indeed, managers who have handled whistleblowing cases are more likely to agree both that whistleblowing challenges authority and that it helps correct wrongdoing. This indicates that whistleblowing is perceived as controversial.

Overall, our findings provide partial support for the hypothesis that institutional arrangements such as collective agreements and the presence of employee representation seems to contribute to facilitating whistleblowing. Together with whistleblowing procedures, the same arrangement seems to foster a more protective behaviour. Institutional arrangements do however not seem to shift the managers' personal beliefs. Likewise, managers in inclusive regimes do not uniformly exhibit more whistleblower-friendly attitudes or actions. Further research is needed to understand the role of individual experiences, organisational cultures, and sectoral dynamics in shaping how whistleblowing is perceived and handled.

## CONCLUSION

The main research question in this paper has been whether institutional arrangements and employment regimes influence the development of a more whistleblower-friendly environment in work organisations. Specifically, we examined managers' efforts to protect whistleblowers from retaliation, as well as their attitudes towards whistleblowing, across four countries: Denmark and Norway – characterised as inclusive employment regimes – and England and Ireland – classified as market-based regimes. Our analysis aimed to identify systematic differences between these two regime types in fostering supportive environments for whistleblowing.

The findings are mixed and not fully conclusive. Managers who are familiar with legal provisions, operate within organisations that have employee representation and are covered by collective agreements are more likely to report having whistleblowing procedures in place, suggesting that institutional arrangements do matter. However, the presence of whistleblowing procedures is

not exclusive to any one regime type, as they are found across both inclusive and market-based contexts.

Institutional arrangements also appear to increase the likelihood that managers are aware of potential sanctions faced by whistleblowers. At the same time, and somewhat unexpectedly, managers in countries with market-based regimes are more likely to have investigated whether whistleblowers were subjected to retaliation than those in inclusive regimes, contradicting our initial assumption.

With regard to managerial attitudes, the picture is similarly nuanced. Our analyses provide only partial support for the hypothesis that employment regimes shape attitudes in favour of whistleblowing. Managers in Denmark and Norway are less likely to view whistleblowing as a threat to managerial authority compared to their counterparts in England and Ireland. However, attitudes concerning the positive role of whistleblowing in correcting wrongdoing and improving services do not differ significantly between the regimes. Moreover, neither collective agreements nor the presence of whistleblowing procedures appears to significantly influence these attitudes.

This suggests that other, unmeasured factors – such as personal experiences, organisational culture or sector-specific dynamics – may play a significant role in shaping managers' attitudes towards whistleblowing. While the institutional framework may regulate actions, it does not necessarily shape managers' perceptions and interests related to whistleblowing.

## NOTES

1. This chapter has been funded by the Research Council of Norway, project number 325442.

2. This was the case in the financial sector, in money laundering, offshore security, trade secrets, auditors and for abuse of markets, abuse of social services, occupational health and safety, environmental matters, defense, and the criminal justice system.

3. <https://assets.publishing.service.gov.uk/media/5a819ef5e5274a2e87dbe9e3/bis-15-200-whistleblowing-guidance-for-employers-and-code-of-practice.pdf>

4. The survey comprises England, but the numbers on trade union density are from the United Kingdom since we don't have numbers for England specifically.

5. In Denmark, white-collar workers are covered by the Law on Salaried Employees (Funktionærloven) or collective agreements with terms fairly equal to the law, stipulating stricter terms than among workers, where employers generally can dismiss easily, without much advance notification (Svalund (2013, p. 128).

6. This question was asked to the total sample of managers, regardless of their own experience with whistleblowing cases.

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