It's Only Stealing a Little a Lot: Techniques of Neutralization for Theft Among Restaurant Workers

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To cite this article: Amanda M. Shigihara (2013): It's Only Stealing a Little a Lot: Techniques of Neutralization for Theft Among Restaurant Workers, Deviant Behavior, 34:6, 494-512

To link to this article: http://dx.doi.org/10.1080/01639625.2012.748630
It’s Only Stealing a Little a Lot: Techniques of Neutralization for Theft Among Restaurant Workers

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This study examines the techniques of neutralization that restaurant workers employ in their accounts of theft. The data are composed of participant observation and 44 in-depth semi-structured interviews. Analysis of the data reveals a widespread use of techniques of neutralization for theft. The restaurant workers employ six formerly documented techniques of neutralization and two newly identified ones: Denial of Excess and No One Cares. These findings contribute to our knowledge of how and why people steal from their places of employment and suggest that the dominant moral code, both inside and outside the restaurant, influences theft behavior.

INTRODUCTION

Employee theft is the unauthorized taking of workplace or customer possessions, which can include the pilfering of time, merchandise, or money (Gabor 1994). Such theft is a routine practice found within many U.S. businesses. Researchers estimate that over 50% of employees steal from their places of employment (Wimbush and Dalton 1997). It is likely, however, that as much as 75% of employee theft goes undetected (Applegate 1990; Green 1997). Employee theft occurs at such high rates that it is approximated to cause one-third of all business failures (Conway and Cox 1987; Lipman and McGraw 1988; Greenberg 1997). More specifically, research reports indicate that the restaurant industry loses $15 to $25 billion annually due to employee theft, and four cents out of every foodservice dollar goes to in-house theft (NRA 1996; Paul 2001). Furthermore, 35% of restaurants are estimated to fail because of employee theft (NRA 1996; Sheridan 1997).

Generally, empirical research on employee theft has been on retail (Ditton 1977; Kamp and Brooks 1991), medical (Hollinger and Clark 1983; Dabney 1995), and blue collar (Horning 1970; Mars 1974) occupations. However, some studies show that employee theft is commonly occurring in restaurants. Mars’ (1973) study of one hotel dining room in England was the first research to highlight “fiddles” or theft among restaurant workers. Expanding this work, Mars
and Nicod (1984) examine the restaurant waitstaff’s fiddles in five English hotels. Published articles on employee theft in U.S. restaurants include research on both fast-food establishments (Hollinger et al. 1992; Shapiro 1995; Thoms et al. 2001) and full-service restaurants (Hawkins 1984; Grey and Anderson-Ryan 1994; Miller and Gaines 1997). But there are still only a minimal number of studies that investigate employee theft in restaurants, especially in full-service restaurants in the United States. In addition, there is limited qualitative research exploring restaurant worker theft. Although ethnographic research on this topic provides claims about why restaurant employees steal, these studies typically exclusively study waiters rather than any other restaurant positions.

With nearly 13 million people working in restaurants, the restaurant industry employs approximately 10% of the U.S. workforce (NRA 2012). Moreover, half of all U.S. adults have worked in the restaurant industry at some point in their lives, and one out of three adults has had a restaurant position as his/her first job experience (NRA 2012). Because of the far-reaching nature of restaurants and the fairly normative proclivity for theft by restaurant workers, the restaurant industry is a relevant site to examine theories that explain why some people steal. One important, rather unresolved issue is how the workers avoid the contrition that is typically associated with stealing, notwithstanding the large pecuniary costs of theft. The purpose of this article is to expand our knowledge on how and why restaurant workers can and do participate in theft and underscore how restaurant workers strategically navigate around the guilt and shame commonly accompanying theft behavior.

In this article, I examine the self-reports of time, merchandise, and money theft from restaurant workers. Although theft of time occurs on a regular basis, the main focus of this article is on the techniques of neutralization for forms of theft that directly result in extra cash because this topic is largely unexplored. Moreover, theft that results in extra cash acquisition tends to be the most pernicious form of theft for restaurants and yet is not treated as such by the majority of the employees. I contribute to the literature on the “techniques of neutralization” (Sykes and Matza 1957) by discussing the formerly documented neutralization techniques that the restaurant workers employ and presenting two newly identified ones. I specifically address the techniques of neutralization for stealing that emerge through the participants’ various accounts of theft. My direction in this article is to review the conversation on the techniques of neutralization, present the research methods and participants, define and analyze the participants’ accounts of theft and neutralization techniques for theft in detail, and finally discuss the implications of this research for the study of deviance and the sociology of accounts more generally.

TECHNIQUES OF NEUTRALIZATION

Techniques of neutralization are justifications of deviant behavior. Sykes and Matza (1957) identify five such techniques. These include denial of responsibility, when people deny culpability for deviant behavior due to forces beyond their control; denial of injury, when people view their behavior as not causing any great harm; denial of the victim, when people claim the victim deserves the punishment, or the victim is physically absent, unknown, or a vague abstraction; condemnation of condemners, when people shift the blame to those who disapprove of the deviant behavior; and, an appeal to higher loyalties, when people assert that they are deviating for the demands of smaller social groups to which they belong (e.g., friends).
Other scholars more recently identify seven additional techniques of neutralization: metaphor of the ledger is employed when those who deviate claim they have other positive qualities (Klockers 1974); defense of necessity is drawn on when people contend that they need to deviate for various reasons (Minor 1981); denial of necessity of the law is applied when the law is called unfair or unjust, claim of entitlement is used when people believe they deserve the gains of a crime, and everybody else is doing it is employed when people state that others also deviate (Coleman 1985); justification by comparison is drawn on when deviants explain that they could be doing something worse, and when deviants suppress guilt by not thinking about the deviant acts committed, they are applying postponement (Cromwell and Thurman 2003).

Successful use of the techniques of neutralization comes from the ability to draw on dominant social values (Sykes and Matza 1957). Evidenced by the fact that delinquents do not completely oppose societal conventional norms, Sykes and Matza explain that many delinquents exhibit guilt or shame, respect law-abiding persons, feel certain people deserve victimization, while others do not, and, to a certain extent, conform to societal norms. As such, they contend that delinquents are embedded in the larger social world, and are partially committed to the dominant social order. Therefore, Sykes and Matza claim that delinquents and non-delinquents use similar defenses for deviance. Conversely, some scholars disagree with their argument that delinquents and non-delinquents have similar value systems (Schwendiger and Schwendiger 1967; Hindelang 1970, 1974; Minor 1981).

Scott and Lyman (1968) add to the literature with the concept of accounts, or statements made by people to explain untoward behavior. Accounts include justifications, through which people accept responsibility for the act but deny its wrongfulness, and excuses, by which people admit the act was wrong but deny full responsibility. Scott and Lyman extend neutralization theory further by recognizing how accounts are honored; that is, cultures, subcultures, and groups govern whether an account is legitimate. In this article, I consider how the participants’ neutralizations emulate both the dominant cultural beliefs in the United States and the socially approved narratives in the restaurant. To do so, I acknowledge restaurant subculture in my analysis, where a subculture is a social subgroup within larger society that maintains specialized knowledge, values, and beliefs (Best and Luckenbill 1982; Haenfler 2010).

METHODS

I first engaged in restaurant work when I accepted a serving position in a large corporate chain restaurant when I was 18 years old. On and off, for the past 12 years, I have worked in several restaurants in different locations as a server and bartender. Three years ago, I began systematically examining the restaurant as a research setting. The data collected for this article came from multiple qualitative methods, which include years of participant observations, hundreds (if not thousands) of informal interactions and conversations with restaurant workers and key informants, and 44 semi-structured in-depth interviews. Although I used several data gathering methods, interviews are the primary source of data for this article. My complete membership role (Adler and Adler 1987) gave me the advantage of accessing a wide-range of interviewees.

1In this article, instead of using “waiter” or “waiting,” I use the terms “server” and “serving” for gender-neutrality and contemporary terminological reasoning.
I began interviewing through snowball sampling techniques (Sudman and Kalton 1986; Lofland and Lofland 1995). Because it is difficult to collect data on self-reported dishonesty (Murphy 1993), snowball sampling is especially useful for unconventional topics (Biernacki and Waldorf 1981). I first interviewed close contacts and acquaintances and then moved on to referrals (Berg 2004) with whom I had no personal connection.

Each interview ranged between 90 minutes and three hours. Participants chose the interview locations (e.g., private residences, coffee houses, or bookstores). Places of employment were excluded as interview sites. All names of people and places have been changed for anonymity. The interviews focused on several thematic questions formed from participant observation and were adjusted for concepts and ideas that emerged. I examined topics such as life histories, daily activities, health, occupational vulnerability, stress and adaptability, work structure and procedures, social networks, and future goals. Although participants were neither recruited based on theft behavior nor specifically asked about theft, theft as a shared experience and understanding became an apparent theme because it was a topic frequently divulged by workers regardless of employment position, income, or rank. Reliability and validity of the findings came from continuous comparative analysis, data verification, and theoretical sampling (Glaser and Strauss 1967; Warren and Karner 2010). I also used my intimate knowledge of restaurants to define, crosscheck, and confirm findings (Charmaz 2008).

Participants

To broaden past research, I purposely sampled a wider gamut of restaurant workers; I sampled restaurant workers rather than particular restaurants to gain access to a variety of restaurant environments. Likewise, I moved from a sole focus on waiters to the majority of work positions. The sample includes 44 male and female hosts, food runners, expeditors, bussers, servers, bartenders, chefs, and managers between the ages of 18 and 48 from metropolitan cities in California and Colorado.² Participants claim white, black, Asian, Hispanic, Italian, European, and mixed racial backgrounds. Most are educated; one has a master’s degree, 11 have a bachelor’s degree, three have a Culinary Arts degree, one has an Associates of Arts degree, and 28 have some college. The participants have reported incomes ranging between $2,400 and $53,000 annually, with a mean of $25,804.55.³ The four participants who make under $10,000 annually are part-time hosts and/or food runners, and the higher end of the income scale consists of servers, bartenders, and managers.

The individuals in this study have worked in U.S.-owned, full-service, independent, and chain restaurants.⁴ These types of restaurants generally have a chain of command: owners,
general managers (sometimes regional managers), managers, and then hourly employees (i.e., bussers, hosts, expeditors or food runners, servers, bartenders, and hourly managers, shift managers, or supervisors). In addition, these restaurants have a tipping system that is predominantly individualized. Typically, the employees in the study have worked several years (mean = 8.43 years), in different positions (often concurrently, which grants similar experiences between positions), in many restaurants, and in independent, corporate, casual, and fine dining establishments. All but three of the participants have worked in multiple employment positions, many of whom hold more than one position at a time.

ACCOUNTS OF THEFT

The three types of theft that the participants report include theft of time, merchandise, and cash. All participants are aware of co-workers who use work time as personal time, take or receive merchandise for personal use, and give away merchandise to customers and co-workers without authorization. Similarly, 42 participants are aware of co-workers who illegitimately pocket extra cash from customers. While the participants in this study do not admit to embezzling, 16 provide details on fellow employees who were caught and terminated for embezzlement. Of the participants, 43 use work time as personal time, 41 disclose taking, receiving, and giving away merchandise without authorization, and 23 admit illegitimately pocketing extra cash from customers.

Even though theft of time and merchandise occur on a regular basis, the focus in this article is on the neutralizations for cash theft. Although the participants report many ways in which money is stolen, a detailed discussion of them all is beyond the scope of this article. However, the most prominent way that they steal money is by illegitimately pocketing extra cash, which means that the workers take cash paid by customers that was intended for the restaurant bill by compensating or removing items from the check after-the-fact. The informants compensate cash tickets by using managers’ codes without their authorization to delete items, asking a trusting manager to void items, duplicating coupons or rewards cards for personal use, transferring items off bills, or using the employee discount on customers. Here, I make special note of how the participants verbalize stealing. When they discuss theft, they rarely, if ever, refer to theft as such; in almost every account, they call theft it.

In the interviews, five central accounts of theft emerge: opportunistic-based, economic-based, merit-based, symbiotic-based, and minimizing. Within these accounts, the participants employ six of the 12 formerly documented techniques of neutralization. In addition, they use two new ones that I call Denial of Excess and No One Cares. Frequently, these techniques are employed concomitantly.

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5Three participants have experienced workplaces that have pooled tipping systems.

6It is important to note the duration of employment to show that the informants did not simply take restaurant jobs due to the lack of employment during and beyond the 2008 recession.

7For example, managers also hold server positions or servers also hold bartender positions.

8Giving away merchandise typically means the workers do not charge the patron and either receive a large tip or simply keep the cash the patron pays for the company-owned products in addition to a tip.

9Other common terms that the participants use to talk about stealing include, “this,” “discounts,” “discounting,” “comped,” “compeing,” “voids,” “voiding,” “tricks,” and “hook people/me up.”
Opportunistic-Based Accounts

Theft based on opportunity is a common account. However, opportunistic-based accounts are less readily neutralized than economic-based, merit-based, symbiotic-based, or minimizing ones. In other words, stealing that occurs because it is "easy" is less socially justifiable than, for example, stealing for the right to a living wage. As Scott and Lyman (1968) explain that for an account to be honored it must be anchored in appropriate situational background expectations, I contend that the same must occur for honoring theft accounts. Likewise, Sykes and Matza (1957) assert neutralizations are grounded in the dominant social order. Consequently, neutralizations that are not "normalized" as reasonable in terms of background expectancies are less likely to be honored or legitimated. Nonetheless, consistent across self-reports, participants indicate that they in part "do it" (steal) because they "can get away with it." Employees are generally able to steal from customers and the restaurant with little fear of sanctions.

The participants frequently explain how easy and convenient it is to steal because of opportunity. For example, Val, a 39-year-old server, bartender, and former manager, says, "it is a crime of opportunity." Likewise, Molly, a 36-year-old former restaurant worker of 22 years, asserts that theft occurs "just 'cause it's a totally easy way to make money." Comparatively, Cindy, a 33-year-old server and manager, explains that workers steal because of convenience and opportunity, both of which enable future acts of theft,

I think it is convenience, but I think once it is done, and there is that room for opportunity, that is when it happens, so like say I go into work tonight and I have to make 60 dollars, and I am stressed, like I am not going to make it, so really fast I do a 2-for-1, and then I'll go in the next night and not need the money, but all of a sudden a cash payment comes along, and the manager's keys are there, and it's like oh yeah ok, I can do it, I've done it, and it's a great opportunity to do it.10

Despite the account of convenience and opportunity for cash theft, the participants appear to be cognizant of the social illegitimacy of this narrative. Perhaps because opportunism has minimal reasonable groundedness in our dominant social order, the participants provide four other accounts of theft along with several techniques of neutralization to better mitigate the disgrace of stealing.

Economic-Based Accounts

Paralleling the defense of necessity (Minor 1981), participants disclose economic-based accounts of theft. They claim the need to void items for extra cash because of the precarious nature of restaurant work. In other words, they claim to need money for various expenses. Take for example, Nicole (29-year-old, server and bartender), she reveals that while voiding items for cash is "really easy," she does it because of work instability, which lessens her feelings of guilt,

You don't know how much you are going to make at the end of the night and you're kinda hoping, in your mind, you have the amount that you need to make in order to keep up with, you know, weekly,

10A 2-for-1 stands for two meals for the price of one. Doing a "really fast" 2-for-1 is using a 2-for-1 coupon without managerial authorization on a cash table to pocket the extra cash.
I said I made $400, so if last time I worked I made $30, and this time it looks like I’m gonna make $30 again, like, oh my god, you know, it’s unstable, and so if you find a way that you can adjust it, you know, then I guess you do it. . . . I mean it’s just really easy, and um, yeah, I don’t know, I mean I don’t feel that bad about it.

Here, Nicole unveils how economic instability is easily compensated by opportunities to “adjust” her income. As a result, although opportunistic theft is doubtfully socially acceptable, it is not completely problematic either. The economic-based account of theft enables Nicole to free herself from feeling “that bad.” Similarly, even though Cindy states above that theft is about convenience and opportunity, she also discloses that “sometimes it might even be desperation too, like if you have rent to pay, you aren’t making money, and it isn’t busy.”

Merit-Based Accounts

Akin to the claim of entitlement (Coleman 1985), participants frequently express merit-based accounts of theft by describing a “hard-worker” identity. The participants describe being entitled to, or deserving of, the gains of theft (see also Miller and Gaines 1997). Describing why voiding items for cash is just, Nadia, a 20-year-old host and server, says,

Working there, just, you didn’t make that much in tips, just because of the kids eat free thing, and just people being just assholes, hahaha, but you know if someone worked a double, I remember one day, my friend worked a double, and he only made like $60, and he was there for like 9 hours, and um, and that was when he first started working there and he didn’t know about the discounts and stuff, and someone told him, they’re like, “hey, like if you’re having a bad day, like if you don’t make that much money, you know, you can do this and get a little extra money,” and so they kinda, I guess they figured that, and I would agree, the work that you put in to receive so little back, it’s not equal at all, you know you don’t get what you deserve.

In part, the merit-based account of theft results from the “hard work for not enough pay culture” in the restaurant industry. Employees emphasize how “hard work” deserves a “good tip.” At the same time, workers and their employers socially construct what hard work, as well as a good tip, is.

Generally, when participants say they have “worked hard,” they indicate completing the following three main criteria. Fulfilling the sequence of service (e.g., timing sequence for drinks, appetizers, entrées, desserts), not making any mistakes, and providing the proper emotional labor (Hochschild 1983), such as smiling, is assumed to guarantee a good tip.11 Typically, a good tip is understood as 15% to 20% of the total bill. It is easier for the participants to justify theft because they are making the tipped minimum wage and rely on tips as their main source of income. In fact, the tipped employee minimum wage is hardly a living wage.12 Although the general rule for tipping is 15% to 20% of the total bill, there is no enforced tip law, thus the tipping system remains in the hands of the patrons.

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11Emotional labor is the physical and mental labor to induce or suppress feelings in others sold for a wage.

12Tipped employees are not required to earn the Federal minimum wage of $7.25. They must at least earn the Federal tipped minimum wage of $2.13. The tipped minimum wage is $8.00 in California and is $4.22 in Colorado; roughly 12 states still pay $2.13 and only in 2010 did Kansas change its tipped minimum wage from $1.59 to $2.13 (DOL 2010).
Surprisingly, however, participants do not indicate feeling that the company is explicitly to blame (i.e., because of unfair labor practices). In fact, the participants express generally being satisfied with their places of employment. As such, the workers are not seeking revenge. Even when it came to gratuity, unfair tips are considered the fault of the customers. For instance, Cindy describes the restaurant as sitting in the crossfire between workers and customers,

I think people can justify it saying they got stiffed on a table, or they didn’t make any money or any great tips, they can justify it that way. Like the company owes them because the customers aren’t tipping what they are supposed to, I think people lose a sense of, I think a lot of money is flying in and out, you see people comping this or discounting that, I don’t know, but even bartending, you see people not ringing in drinks and keeping the cash, I have never heard of anyone not doing it, which is sad.

Again, oscillating back and forth between opportunity and claims of entitlement, theft is somewhat normalized and thus justified even if it is opportunistic.

Symbiotic-Based Accounts

Mirroring appeal to higher loyalties (Sykes and Matza 1957), participants use symbiotic-based accounts of theft. Participants indicate they steal because of the demands of the smaller social groups to which they belong. Swapping uncharged restaurant items for large tips and/or social networks functions as a symbiotic exchange. Implicit and explicit pressure from friends, family, and customers grants the employees justifications to steal.

Specifically, symbiotic-based accounts of theft burgeon from the “hooking it up” narrative. Employees tend to have discretionary power over the people they think are deserving of a “hook up.” Hooking up people includes giving uncharged items to friends, family, regulars, or acquaintances met while on the job. The control over “hook ups” also gives workers some satisfaction. This is evidenced when Cliff (23-year-old, server and shift manager) divulges, “I do enjoy personally being able to hook people up and give them nice treatment, like I do like the service industry in that way, it’s kind of rewarding, kind of.” In addition, Eleanor (19-year-old, server) admits preferring that her friends do not pay when saying, “I have seen some servers not charge for things, and then go ask the kitchen, to ask them to just give it to them, like we’ll do it if our friends come in and we don’t want them to have to pay for it. Most of the time, it is a friendly thing to take care of your friends or customers.” Cliff and Eleanor draw on social expectations to preserve both weak and strong ties with customers and friends.

In a similar vein, participants expect their fellow co-workers to “hook them up” as well. As Rose, a 22-year-old server, remarks,

It is kinda just like well you’re my friend, come on hook me up! I wouldn’t expect like a bartender that I didn’t know to hook me up, you know, but it is more of a friendship, deserving, like due to friends, like dude, come on, give the drink to me… like if he worked at a different bar, I would hope he did the same there, like not because I work with him, but because we are friends.

Not only do participants “hook up” friends, they give special treatment to patrons to “keep them happy” and customarily receive a larger tip from the social exchange. Referring to himself
and other bartenders, Hal (35-year-old, server and bartender) conveys this employee–customer relationship when stating,

Sometimes bartenders want more tips, so they will hook it up a little bit, or they will conveniently forget one thing, it’s never usually anything too crazy, and the management is ok with it, ‘‘cause it keeps the customers happy, and coming back, and management wants them to feel like regulars.’’

Here, Hal expresses how management will allow certain types of ‘‘hook ups,’’ whereas in most businesses, a ‘‘hook up’’ would be nothing other than stealing.

Consequently, managers are in some ways complicit in theft behavior, and they explicitly and implicitly enable employees to use techniques of neutralization to ward off the disgrace of stealing. Therefore, the workers are neutralizing theft behavior by way of the moral code within the restaurant. This subcultural moral code has been described as a ‘‘cognitive perspective’’ or values that designate what is desirable; ‘‘these values are translated into behavioral expectations or norms’’ and are used to justify deviant behavior (Best and Luckenbill 1982:37).

Minimizing Accounts

Minimizing accounts of theft include three previously documented techniques of neutralization: denial of injury, denial of the victim (Sykes and Matza 1957), and everybody else is doing it (Coleman 1985) and two new ones: Denial of Excess and No One Cares. I call these accounts ‘‘minimizing’’ because when using them, the participants minimize or understate the problematic factors associated with theft behavior, thereby reducing the wrongfulness of theft. The workers use minimizing accounts especially when participating in opportunistic theft. These accounts mirror values from the larger social world and are anchored in the situational context of the restaurant.

I consider both the denial of injury and the denial of the victim minimizing accounts. Denial of injury and the victim are closely associated; as a victim can be denied when he/she is physically absent, unknown, or a vague abstraction, I argue that injury can also be denied under the same circumstances. Even though the participants know the company suffers pecuniary costs from theft, the latent nature of theft in the restaurant enables them to neutralize it. When the participants nonchalantly describe theft as it or an analogous term, they, in some ways, also strategically remove the wrongfulness of stealing and avoid recognizing the social, economic, and legal issues that the theft act engenders. In this sense, the unauthorized acquiring of cash is a rather invisible form of theft. Although the cash is directly transferred from the customer to the worker, there is no clear victim or injury from the crime. For the restaurant workers, the victim and injury of theft are predominately absent. As an example, Benny, a 22-year-old server, divulges, ‘‘you get very caught up in how much tips you could make in one day, you stop seeing it as like stealing from the company as much as just like making your tip bigger.’’ When the workers feel one step removed from stealing, and there is no explicit victim or physical cash removal through force, they have the ability to alleviate the guilt of theft.

Minimizing accounts also include the neutralizing technique everybody else is doing it (Coleman 1985). By saying everyone steals, participants attempt to trivialize the outrage generally associated with theft. This technique is evidenced by Nicole when she says, ‘‘I justified it
because I knew other people that were doing it, so I wasn’t the only one.” The data suggest it is easier to justify theft when it is understood that other workers are also stealing. Statements such as “everyone does it” and “we all do it” reflect how participants buy into the cognitive perspective within the restaurant, which enables theft neutralizations (see also Best and Luckenbill 1982).

In this section, I discussed the five central categories of theft accounts and the six formerly documented techniques of neutralization that the participants use to assuage the shame associated with stealing. I made evident how the participants justify stealing and actually use subcultural norms to frame and bolster their accounts of theft. I also showed how restaurant workers draw on larger social values and restaurant moral code for theft neutralizations that are deemed legitimate, acceptable, and thus normal. In the sections that follow, I present the two newly identified techniques of neutralization.

**DENIAL OF EXCESS**

The restaurant workers use techniques of neutralization beyond the formerly documented ones to more readily justify opportunistic theft. Statements like “don’t be stupid,” “hook it up a little bit,” “never anything too crazy,” “I wouldn’t do it so much,” or “a little bit fudged,” give a glimpse of how the participants conceptualize appropriate amounts of theft. When examining the participants’ narratives further, what they mean by “little” is not the literal sense of the word; they simply mean limited and not excessive. That is, the “little bit” of theft occurs on a regular basis and consequently accumulates over time. As such, I identify this justification of deviance as the Denial of Excess technique of neutralization. I define “denial of excess” as the act of not exceeding beyond the bounds of custom. I argue that to remain in the bounds of custom, individuals look to the normative guidelines set for them in the situational contexts in which they live and work. To this end, the participants “take account” (see also Hewitt and Stokes 1975) of the dominant moral code and the restaurant subcultural beliefs.

I consider Denial of Excess a “minimizing account” because when the participants use this technique, they downplay the wrongfulness of theft by subjectively determining normative bounded amounts of stealing despite the injury that theft may cause. The use of the Denial of Excess technique is, therefore, a way for them to justify stealing regardless of whether they can assert a positive economic, merit-based, or social value on the act itself. The data show that restaurant workers are allowed to steal a little a lot without experiencing contrition. By doing so, they remain within the bounds of normative stealing and are able to maintain positive self-images.

**A Little a Lot**

The participants use the Denial of Excess technique to justify stealing a little a lot. When I say the workers steal a little a lot, I mean they steal in limited increments frequently. That is, they may only steal 30 dollars each night, but this will eventually add up to a large sum. For example, Chloe, a 24-year-old server and manager, admits,

I have, hahaha, when I worked at the corporate American restaurant, pulled some little tricks, but it didn’t involve stealing the manager code, it would be more like transferring drinks over, like a table
orders four cokes, I would separate off the cokes, they paid cash, separate off the cokes, keep that extra cash, and then wait for other people to sit down, and order coke, and then I would transfer it onto their tab, and just keep doing that, and I mean you only make like 2 extra bucks per coke, but that adds up by the end of the day, so little tricks like that, that I think that we all do.

Here, Chloe not only neutralizes the wrongfulness of theft by saying that all the employees participate in the “little tricks” (everybody else does it), she also employs the Denial of Excess technique when claiming that the “little tricks” only grant “2 extra bucks per coke.” At the same time, Chloe recognizes the fact that a little adds up to a lot thereby making theft in restrained increments normative and justifiable. Moreover, she does boundary work by distancing herself from those who steal the manager codes, which is inferred as a larger injustice.

Similarly, Cliff reveals that employees can be “a little bit shady” and not get fired. Highlighting the Denial of Excess and the everybody else is doing it techniques, Cliff says that “we” only use coupons without managerial approval “once in a while.”

We actually had coupons at this restaurant I used to work at that would print out in the local newspaper, and it was like a coupon for like a free entree or something or half off your bill. And they were in the newspaper for like a few months, and almost no one [patrons] brought them in. I only had like maybe 3 coupons. And we used to get this newspaper delivered outside our door, and we would actually go and cut out the coupons, and then when people [patrons] wouldn’t use them, once in a while, we’d throw them on a cash table, and get like an extra 10 bucks.

Stealing is legitimated in subjectively restricted amounts; those who steal try not to cross customary boundaries. Discussing this boundary, Molly points out the social context in the restaurant that allows for socially approved amounts of theft,

Like you could get away with so much shit and not get fired, and especially if you weren’t just a complete negligent or a total asshole, it seems like in all the places that I worked, you had to just keep pushing your luck, and pushing your luck . . . you could get fired for stealing, um, but it would have to be big time stealing, like giving a beer away wouldn’t get you fired, but like intentional legitimate stealing.

Molly indicates that “big time stealing” or “intentional legitimate stealing” may not be honored and can result in termination, whereas giving away a beer on a regular basis is controlled behavior and not a large enough offense. Implicit workplace policies such as this one provide the unspoken guidelines that the workers follow. Consequently, these policies are qualifying norms for deviant behavior.

The embezzlement cases and the resulting terminations that are specified by 16 participants emphasize the allowance of stealing a little a lot. Embezzlement constitutes exorbitant continuous stealing. After describing a case of embezzlement by a manager accruing in thousands of dollars, Maria, a 35-year-old server and manager, divulges, “it was different than, you know, taking a five and slipping it into your pocket, it was like very involved haha.” Alternatively, she went on to explain the difficulty in catching every incident of theft, whereas large sums of theft are visible and a cause for reprimand. Even though some theft is latent or ignored, unrestrained theft is typically unacceptable. When problematized for restaurants, workers tend to take chances because they are aware of the minimal regulations with regard to limited theft.
As a result, normalized amounts of stealing allow workers the Denial of Excess technique of neutralization.

Even when a theft case is not considered embezzlement, inordinate amounts of theft are difficult to justify or conceal. In addition, workers who steal beyond the bounds of custom are commonly terminated. As Abigail, a 27-year-old manager, exemplifies, two of the workers she investigated and terminated “were caught because of the excessive voiding on their number [personal ID number], and they walked with $1300 extra each month.” In another case of excessive voiding, Jesse, a 45-year-old manager, suggests that the development of “expensive tastes” leads to severe reprimands,

The woman that was fired, I think it might be because of her expensive taste. I mean, we were all making a lot of money about a year ago, but with the decline in the economy, she still had to make enough money to satisfy it. I mean she was also working another job in a salon, but salons are also slow, people aren’t getting their hair done as much, so she lost her job, and she was working at the restaurant as much as humanly possible, she was just trying to meet her expensive goals, and once she was meeting those goals, she would then exceed those goals. And I think she just got a big expensive taste. And, you know, you’ll do it ‘til you get caught, you know, and she did get caught, period. And uh, she had the audacity to say, “hey is there any way I could work at any of the other locations?” And I rolled my eyes, and said, “Are you kidding?” And our general manager felt bad, I didn’t feel bad, I mean the thing is how much she got.

Although the participants need to pay bills, those who “exceed” what is deemed an economic necessity, albeit subjectively, fail to have honorable economic theft accounts. For Jesse, the excessive amount of the offenses is particularly off-putting, and Karen (the fired woman) was far too brazen to deserve clemency. Similarly, Bianca, a 19-year-old host and server, mentions the result of a former employee excessively writing in extra tips, “I remember there was one girl who like always added a dollar to every tip, and I’m like you’re really stupid, so she got fired.” These narratives make evident that the participants justify stealing a little a lot or in limited increments frequently but typically eschew unrestrained theft behavior, which becomes the blight of many workers’ employment.

**Subjective Determination**

As workers justify stealing in restrained increments, they also subjectively make the boundaries for reasonable types and amounts of theft. In doing so, they are able to justify theft even if it is merely opportunistic. For example, Caleb (19-year-old, server) explains having his boss’s computer authorization code and admits that he abuses the ability to compensate restaurant products to take the extra cash, but says he does so “within reason.” Most notably, when Caleb states, “I’ve definitely comped a few brunches. . . . I can definitely just void a couple of those coffees or void the orange juice, and there’s 8 more dollars in my hand, cash tips, but it’s really, I’m not gonna do that with a filet mignon, or like something expensive,” he subjectively determines which items are and are not within the boundary of reason and custom. Both here, and later when saying “it’s really not too bad,” Caleb invokes the Denial of Excess technique. He dismisses the wrongfulness of theft by asserting that voiding brunch buffets, coffees, or orange juices are legitimate amounts of stealing. As such, reasonable theft is linked to restricted items and the intention
to steal in moderate amounts. Simultaneously, Caleb denies excessive voiding practices because he claims there are limited opportunities to steal: “but there will be nights where I don’t get a single cash tip or cash ticket, so yeah, it’s mostly credit cards, so it [voiding] doesn’t play a big role.”

Likewise, Hal subjectively determines appropriate theft when admitting, “I have had a void here and there, but never anything big, but I know of people who have done massive voids and shit, I’ve known people who have figured out managers’ codes to do it just ‘cause they want more money.” By distancing himself from people who go beyond the bounds of custom into the territory of exorbitance, Hal maintains a positive self-image. Even though a void “here or there” accrues “more money” just as “massive voids” do, the subjective determination of restrained theft allows for justifiable stealing.

Furthermore, restaurant workers in this study are not committed to theft outside the restaurant and even have a subjective moral code that draws a line between legitimate and illegitimate stealing. This line of thought relates to the conceptualization of a subcultural cognitive perspective where deviators “distinguish appropriate from inappropriate behavior by whether an act supports or violates their norms” (Best and Luckenbill 1982:37). For example, Ted, a 25-year-old bartender and shift manager, draws the line between legitimate theft and what he calls “greed” when revealing, “but I would just do it like three times a night, I would just want to add like 30 extra bucks to the shift, I wouldn’t want to get too greedy because I think that’d be stupid.” Highlighted by the “don’t be greedy,” “don’t be stupid” narratives, subjective self-monitoring based on appropriate versus inappropriate behavior in the restaurant is frequent among the participants and is a salient part of the Denial of Excess discussion. This behavior and line of reasoning enables the workers to deviate without forfeiting the benefits of conventional behavior, such as the preservation of current employment, respect from management, or recommendations for future occupations.

In this section, I laid out how the employees neutralize theft behavior. The participants claim to only steal a little a lot by subjectively determining legitimate versus illegitimate theft. By doing so, the employees are able to deny excessive stealing, neutralize the shame associated with it, and maintain positive self-concepts. I also show how Denial of Excess cannot simply be conflated with denial of injury or denial of the victim. When denying excess, the participants are not denying the consequences, harms, or injuries that restaurants may incur from theft. The few participants who mention product cost do not discuss cost in concern for the injury to the restaurant; rather, they discuss cost to make the distinction between normative and non-normative amounts of theft, which helps them self-moralize theft behavior. Ironically, both types of theft have large monetary harms of which the participants are aware. Moreover, the participants do not say that the restaurants “deserve” the financial loss because they can afford it. What the participants do is explicitly discuss the customary amount and frequency of theft. Even cases of embezzlement are not discussed or conceptualized as hurtful or consequential; instead, they are spoken about in terms of intentional involvement and excessive quantity.

**NO ONE CARES**

By claiming co-workers, supervisors, and managers do not care if they steal, the workers attempt to neutralize the shamefulness of theft, especially when participating in opportunistic theft.
Exemplified through statements such as "nobody cares," "no one cares," or "they don’t care," the participants claim there is an overall acceptance of, and apathy toward, stealing within the restaurant. As such, I establish precedence for the No One Cares technique of neutralization, which I define as the normalized lack of interest from others in whether the act in question occurs.

Similar to when participants claim everybody else is doing it, when workers employ the No One Cares technique of neutralization, they account for "the generalized other" (Mead 1934). The belief that everybody else does it and no one cares that they do it diffuses the guilt associated with theft and helps the participants allay the shame of the act. Like Denial of Excess, I consider No One Cares a minimizing account. The usage of No One Cares dismisses the generalized unrest others may exhibit in relation to theft.

Exemplified below, the participants tend to draw on both the Denial of Excess and the No One Cares techniques when participating in opportunistic theft—a "when all else fails" type of dictum. In other words, when the participants cannot justify the ease in which they can steal with sound social or economic reasoning, they align theft behavior with the acceptable social values in the restaurant. Chiefly, they claim that no one will care if theft only occurs a little a lot regardless of whether theft can be justified by way of economic need, merit, or social exchange. Therefore, customary amounts of theft are believed to be overlooked. For the most part, the workers express this line of thought, which is evidenced by the fact that embezzlement cases are heavily reprimanded, while limited theft is generally disregarded.

No One Cares is frequently employed in combination with several neutralizations. For example, Portia, a 37-year-old server, bartender, and shift manager states,

There have been times when like I just wasn’t making enough money, and like I wanted to make sure to tip out the bussers, and the bartenders, and the hosts enough, and like have enough money for myself, so I’ve had to pull off some last minute tricks to get enough... but nothing too serious, I mean like no one really cares... everyone does it, and everyone knows its happening... and like I make sure to take care of the people that help me out most, especially I mean, the bussers, they have families, and like they work two jobs, and they work sooo hard.

Portia uses six techniques of neutralization. She first employs the defense of necessity and then supplements economic need with the Denial of Excess, No One Cares, everybody else is doing it, appeal to higher loyalties, and claim of entitlement. Portia aligns her actions by culturally framing her reasons for theft. Specifically, she strategically expresses economic need by positioning that need in terms of the larger group. In particular, Portia indicates needing to ‘’tip out’’ her co-workers and expresses how deserving they are for their ‘’hard’’ work.13 Placing herself as a secondary benefactor of theft, Portia aligns her actions with the laudatory cultural sentiment associated with loyalty and helping others, regardless of the fact that she also steals because no one really cares and everybody does it.

As someone who was initially adamantly opposed to stealing, and tried to change the system, Brian, a 34-year-old veteran worker, currently a bartender and manager, altered his views on theft when accepting the no one cares ideology. He described this perspective shift when asserting.

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13 Tip-out refers to the customary practice of hourly employees giving a percentage of their tips to other hourly employees who have helped them during the shift.
I’m a little frustrated now, but basically when I got told that nothing was gonna happen, I just figured like I need to quit stressing about it and be like it is what it is, and if I see a manager stealing, I’ll just assume they’re allowed to steal on their shift or something, or if I see workers talking with their boyfriends on the telephone for half-an-hour, it’s allowed, and if no one else cares about it, why should I, and then like if I ever want to do something like that, I’ll just do it, nothing happens, no one cares, no one sees.

Such a proclamation makes evident the internal moral code within the restaurant. Even when stealing is opportunistic or convenient, participants have the ability to use the No One Cares neutralization technique because the social values within the restaurant subculture allow for certain degrees of theft behavior. Paradoxically, even though Brian says no one sees, the data illuminate that theft is clearly visible. Perhaps, a more fitting way to say this might then be that employees choose not to acknowledge or care about limited theft. Such a mentality, in turn, creates, affirms, reifies, and reproduces the No One Cares technique of neutralization.

What the No One Cares technique of neutralization illustrates is that the restaurant workers are keenly mindful of the discrepancy between larger social values and values within the restaurant. Although there is an overall mercurial contempt for theft in the larger social world, the restaurant is typically a space immune to the normative repercussions associated with stealing. Because of this disparity, the participants can and do justify theft by stating that restaurant employees tolerate and are apathetic towards limited amounts of theft.

CONCLUSION

The participants’ demographics and job experiences detailed at the beginning of this article inform us that they disclose theft accounts and neutralizations regardless of position, rank, type of restaurant, income, or education. The restaurant workers’ accounts reveal a widespread use of six old and two new techniques of neutralization. They employ neutralization techniques in order to justify theft, prevent self-blame, and maintain positive self-images in the face of deviant behavior. Contrary to Hawkins’ (1984) belief that neutralizations are rare or unnecessary for restaurant workers, the participants in this study commonly justify theft behavior with economic-based, merit-based, symbiotic-based, and minimizing neutralizations, despite the abundant opportunities to steal and the forgiving subculture of the restaurant industry. Additionally, they use combinations of neutralization techniques to better ward off the wrongfulness of stealing, especially when participating in opportunistic theft.

In light of all eight techniques of neutralization that the restaurant workers employ, theft neutralization is less about a “strong sense of work group cohesion and loyalty” (Miller and Gaines 1997:15) or a “counterattack” on the workplace (Grey and Anderson-Ryan 1994:208) than it is about the normatively held values in and outside the restaurant. Mainly, the restaurant workers’ accounts of theft are generally culturally situated and make the honoring of opportunistic theft more plausible. As long as the participants can locate their conduct within the parameters of the prevailing norms, they have the ability to “align their actions” with “cultural constraints” (Stokes and Hewitt 1976:849). When doing so, they are granted the ability to justify behavior typically regarded as deviant.

In this article, I extend neutralization theory by providing a case where the deviators (restaurant workers) are at least partially committed to the dominant social order. As mentioned
earlier, although some scholars take issue with Sykes and Matza’s argument that delinquents and non-delinquents have a similar value system (e.g., Minor 1981), I propose that restaurant workers are not opposed to conventional social values. In fact, I claim that the workers who steal have a similar value system as individuals who do not. That is, they draw on larger social values (e.g., merit) when neutralizing theft behavior and actually maintain the subcultural moral code (i.e., limited theft) within the restaurant. For this reason, to say that stealing is simply opportunistic would belie the complex processes undergirding theft. The restaurant workers strategically navigate around the problematic nature of stealing by positioning their theft accounts among socially acceptable justifications for deviance. As Cromwell and Thurman (2003) explain that shoplifters make adaptations to conventions that permit deviance under certain circumstances, theft is possible for restaurant workers because they modify conventional social moral values that permit stealing within the restaurant.

By establishing precedence for Denial of Excess and No One Cares, I contribute to “the study of what constitutes ‘acceptable utterances’ for untoward behavior” (Scott and Lyman 1968:61). In general, these two neutralizations demonstrate how deviant behavior is overlooked if individuals do not deviate beyond the bounds of custom. Within the restaurant, as long as the workers do not steal exorbitantly, theft is typically legitimated and disregarded. Specifically, that employees claim their co-workers (even managers) do not have major qualms about limited theft mollifies the shame of stealing. These techniques also make evident how restaurant workers are resourceful in their ability to preserve a positive self-image in spite of whether they can assert a positive value on the theft act itself. As such, I suggest that restaurant workers solve the dilemma between not necessarily needing to steal and opportunistic stealing with the Denial of Excess and the No One Cares neutralizations; provided that the workers only steal a little a lot, participants contend that no one cares.

The techniques of neutralization that restaurant workers use thus speak to how U.S. values of self-denial have inculcated the restaurant subcultural beliefs about theft. Despite the steady increases in U.S. mass consumption in the form of overseas spending, corporate bailouts, and the unbridled mortgage borrowing, to the more micro phenomena like uncontrolled methamphetamine use and child/adulthood obesity, this study, as well as the recent Republican debates that so adamantly oppose U.S. spending, and the advertisements against meth and obesity, provide evidence for continued values of self-control and limited indulgence. These contradictory cultural messages are evidenced in Reinarman’s research on drug scares; there is a paradoxical cultural message in U.S. history between “Temperance culture that insists on self-control and a mass consumption culture which renders self-control continuously problematic” (2009:163). It is this contradictory cultural model between mass indulgence and self-denial that I contend has, in part, led restaurant workers to resolve the ethical, social, and monetary issues with theft by way of only stealing a little a lot. That is, the participants indulge, but they do so in limited increments and without exceeding the bounds of custom. With that said, the very values we lionize in U.S. society may influence theft behavior among restaurant workers and possibly among others who steal.

Extending beyond the restaurant industry, with research estimating that 50% of employees steal (Wimbush and Dalton 1997), one-third of all businesses fail due to employee theft (Conway and Cox 1987; Lipman and McGraw 1988; Greenberg 1997), and 75% of employee theft is undetectable (Applegate 1990; Green 1997), the techniques of neutralization that the restaurant workers employ can/should be examined and tested for in other occupational industries.
To pursue such a task, one might begin by asking whether employees who steal in all types of occupations use neutralizations that mirror dominant moral code. Are theft accounts for blue-collar occupations similar to theft accounts for white-collar occupations? Or are similar techniques of neutralization employed in comparable service sector professions? Even though scholars such as Hollinger and Clark (1983) previously indicate that employee theft is occurring in retail, hospital, and manufacturing businesses, outline the major variables that influence theft, and provide policy recommendations, dominant moral code is not addressed.

To also further this research, I suggest that both newly identified techniques of neutralization can speak to phenomena outside the workplace as well as beyond the realm of deviant behavior. That is, I propose that people have the potential to justify various everyday behaviors by claiming no one cares if only participating in them a little a lot. Future studies might investigate how and why people limit indulging in so-called “guilty pleasures” (e.g., food, alcohol, or even fun). As such, it will only serve scholarly literature to expand the current theorizing in other workplace studies, in settings outside the workplace, and among behaviors that are and are not considered deviant.

REFERENCES


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