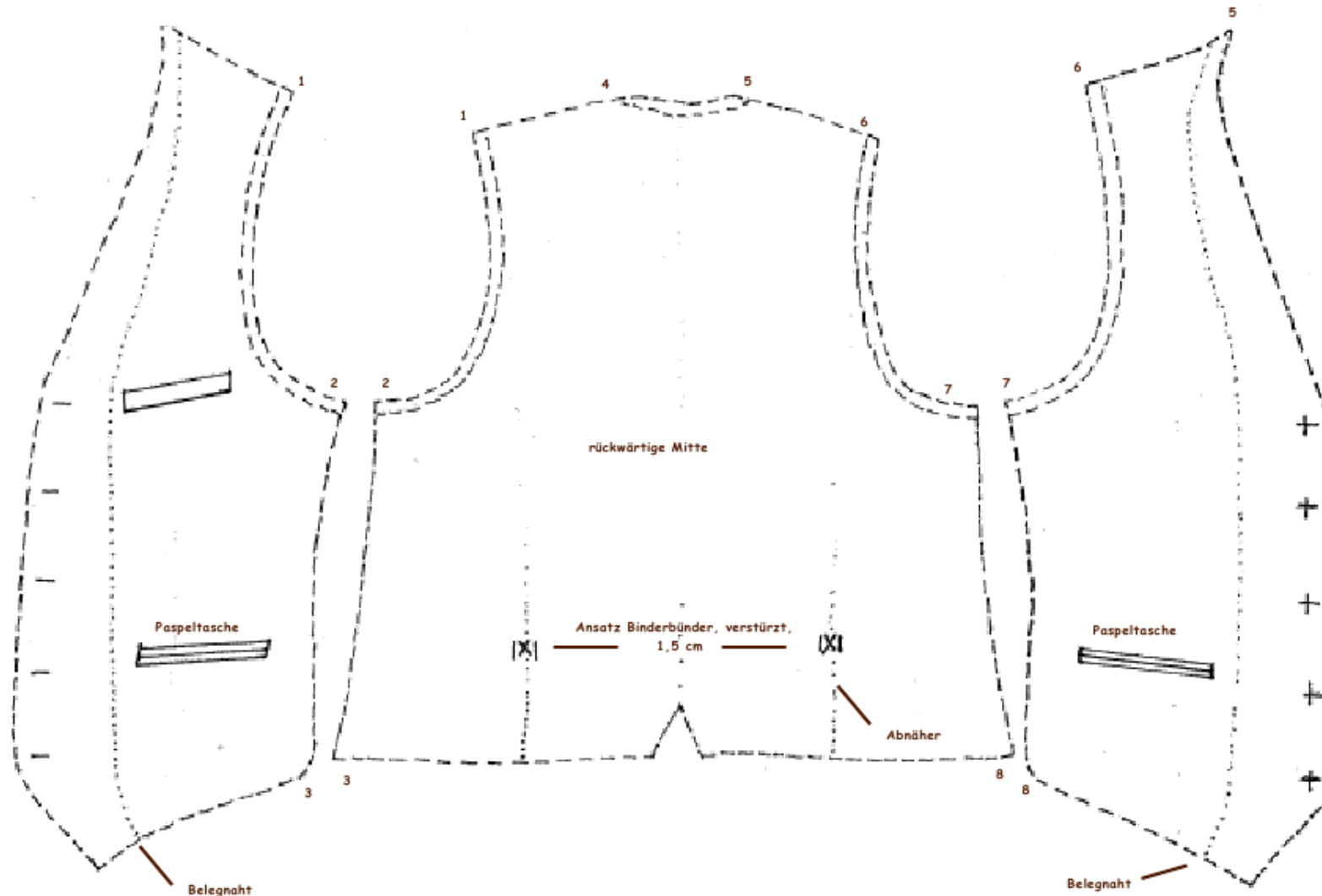


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The Mental Protective Vest

How mental awareness
can protect against
destructive emotions.



Ever since Jürgen Klinsmann led the German soccer team to the summer fairytale in 2006 with training methods on mental strength and emotional team building, studying mental processes is not only established in modern leadership, but also proven to be successful (2006 the soccer team reached the semi-finals, 2014 it became world champion).

During the soccer final in 2006, the captain of the French team Zinedine Zidane should have worn a mental protective vest: From Italian Marco Materazzi (probably) provoked verbally "Zizou" lost his temper in the 110th minute and saw red. His team lost on penalties.

Gender Note: For the sake of readability, the masculine form has been used. However, always both sexes are mentioned.

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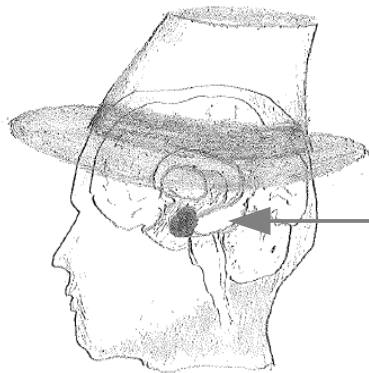
1 Introduction

1.1 Mental Protective Vest - What does it mean?

The term does not describe a real vest but it is a metaphor for a method used to protect oneself. Unlike the yellow safety vest is used just after a car crash happened, the mental vest is only effective if it has been put on before the incident happened. There is only a limited benefit when the booklet is read after an incident happened. The mental protective vest is more effective in case it was studied before a provocation happens.

1.2 How does it help? / Areas of application

The mental protective vest protects in two ways: It protects against injuries from the outside and prevents that too much from your inside world is visible in the outside. Attacks from the outside are mitigated. It serves an improved dealing with the own emotions in business and in private life.



When I write about emotions I mean feelings that are created by our brain, usually by the amygdala. The amygdala is an almond-shaped area (glandular) in the brain.

Amygdala

In this area stimuli are processed and new thoughts arise, which result in further biochemical reactions.

The mental protective vest is thus a defence mechanism against emotional attacks. Until the mechanism is in place practising it is important like it is e.g. in a martial arts. In sports body movements are trained and repeated until the body reacts automatically. The brain is conditioned to stimulate certain muscle movements. When practising the mental protective vest the brain is trained to form certain ideas in order to achieve emotional self-defence. Attacks from the outside on the own feelings can be prevented just a little. But dealing with the own emotions and resulting impulses can be controlled.

This brochure should not be understood as a service instruction nor as a treatise on neuroscientific report. It provides a way to get in touch with own mental processes and shows the value that is gained when exercising this ability.

References are listed in the annex.

1.3 Risks and side effects

It is not proposed to hide or to suppress feelings. You will find reasons why these are improper reactions below. The mental protective vest focusses on negative feelings.

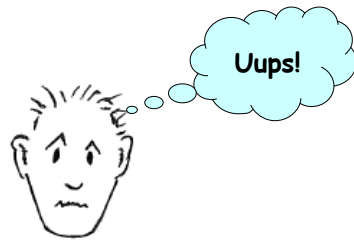
Practising the vest method can turn a person previously regarded as irritable and impulsive into a person regarded as cautious, resting in himself, balanced and relaxed. Changing behaviour patterns is partly possible. Alternative reactions on negative impulses are presented as options below.

In some situations, however, it is still useful to show emotions clearly visible. The protective vest enables you to react consciously and controlled instead of reacting in a remote controlled, impulsive and unconsciously kind of way.

2 Example

2.1 An attack takes place (the so-called "first arrow").

Verbal attacks may have different intensity. To illustrate the bandwidth a worst case scenario is given: You are in the role of a field auditor in the audited company for nearly one hour. You discuss tax details with the entrepreneur and his tax advisers. In the audit exit meeting, in which it comes to contentious and costly points for the entrepreneur, the taxpayer unexpectedly shouts out very loud: "***Then I'll pay no more taxes! What you are doing here is completely insane! ...***" The last words I prefer not to repeat. He insults you as being incapable and ignorant and bangs his fist on the table.



In the first place, you might be startled. What happens inside yourself and what are you going to do next?

2.2 Former procedure

The reaction frequently shown in conflict situations on TV is to directly join into the confrontation by jumping up and shouting back as loud as possible. An escalating response to threaten the opponent e.g. as follows: "***That is not the way to treat me! Once again, and I'll***"

What kind of reaction is this? We give free rein to our feelings. The further course of the conversation and its "winner" depends on the arguing skills of the opponents.

2.3 What happens "inside of us" in case of verbal abuse?

The words are transformed from acoustical signals to electrical impulses by the ears and sent to the brain. The brain examines the received content.

If the analysis comes to the conclusion that an attack ("first arrow") was received, the amygdala is stimulated. Messengers signalling danger are spread throughout the body. This process is a very old relict from the Stone Ages. The receptors anywhere in the body receiving these messengers feed back that something alarming happened. These alarm signals are received by the brain again. The brain activates the amygdala another time and sends messengers out for the second time etc.

A ping-pong reaction arises. Thus the state of excitation increases and the perception of signals from the outer world is blocked. If this process is not stopped the assaulted ends up with a kind of tunnel vision in a "Fight or Escape Mode" and just sees "red".



2.4 Threatening thoughts (the so-called "second arrow").

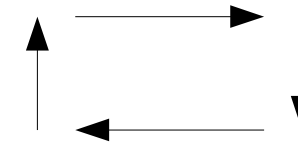
Triggered by the verbal attack, this state of arousal is frequently associated by thoughts, in which we criticize ourselves. Five areas can be mentioned here:



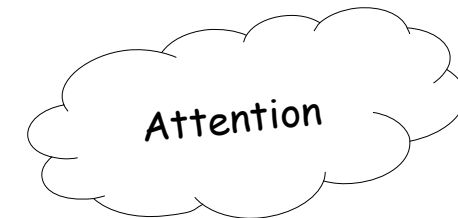
2.5 Chain Reaction

This self-created scenario empowers emotions again. Again, the amygdala is triggered followed by the effects described above. Any further thought about the threatening situation increases the own vulnerability. After the first extrinsic arrow (attack) hits you, you shoot yourself with another arrow. And the own thoughts trigger the same biochemical reactions, such as the extrinsic first arrow did.

As a result, a huge emotional wave floods the brain's entire control system and paralyzes its functionality successfully. The chain reaction becomes bigger and bigger and finally the situation gets "out of control"; as in a "self-fulfilling prophecy".



As soon as we understand this causal chain we can start interrupting its workflow by adding the parameter 'attention' to the process. The easiest way to start with is interrupting towards the end of the process - in between the emotional response and its resulting behaviour. Once you are more familiar with the process and have already developed a certain degree of emotional attention, you will be able to interrupt the process earlier and earlier.



Area	Internal voice	Statement
Status	Insult! I had to learn very hard for my exam and passed well.	Doubts on the own expertise rises.
Certainty	This always happens to me. I'm not a good auditor. I should leave and move to the back office.	I feel insecure, my self-esteem is diminished.
Autonomy	Help, I am failing. My case gets out of hand. I will not be ready in time.	My opportunities for action are limited.
Relatedness	My decisions are not supported by the majority.	I stand alone. I am a geek.
Fairness	I'll teach this bastard to pay taxes probably. Otherwise the entire system fails.	I decide that I need to eliminate the injustice.

1. Referring to the SCARF-Formula from David Rock (See references at the end of this booklet)

2.6 Amygdala, the control centre?

Our brain is trained to react on danger immediately since thousand years. In prehistoric times it was very important to escape as fast as one could in case of danger e.g. when one spotted a tiger. Or worse, the tiger spotted oneself. In those occasions the amygdala reacted and decided immediately: high speed sprint to the nearest safe area!

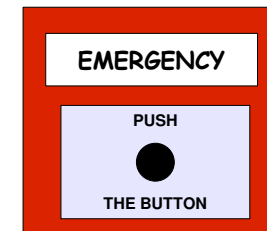


In our days this threatening scenario (spotting a tiger) is unlikely to happen and the routine reaction (escape) is inadequate in a closing tax meeting. Hence it is helpful for tax officers to react in a different way on verbal attacks.

Most tax officers have mastery of self-control and act in a de-escalating way automatically. Many of them became "thick-skinned": they get their emotions under control first and react afterwards. But becoming "thick-skinned" prevents us increasingly from accessing and perceiving our own feelings. This is a destructive process in the long run, because the feelings are there nonetheless and will seek a way to be expressed and perceived; this might even result in physical pain as stomach-aches or headaches. On a permanent basis being "thick-skinned" can lead to a burn-out syndrome when someone cannot get in contact with his own needs and therefore cannot care for himself anymore.

2.7 Inner smoke detector?

Shooting myself with the "second arrow" hurts me quite quick and unnoticed and blows up my emotions automatically. This is comparable with radioactive fuel rods, which get into meltdown without cooling. Our emotional system needs a "cooling mechanism" as well. This mechanism should be triggered automatically as soon as a threat is recognized. This trigger requires a detector.



Just like a smoke detector activating the sprinkler system at a certain concentration of smoke in the air, there should be a sensor in our brain, which perceives an attack and reports it immediately. To my knowledge the neuroscientists have not yet found such a detector in the human brain and a detector does not seem to have been installed as standard equipment in the human body. Everyone reacts differently to different triggers. However, certain body signals may be present, they just have to be noticed and interpreted.

This inbound attentive observation of body signals and the way emotions arise and manifest in our behaviour, I call "emotional attention". When I practice this attention, the mental protective vest establishes and I can gradually learn to control my own destructive emotions.

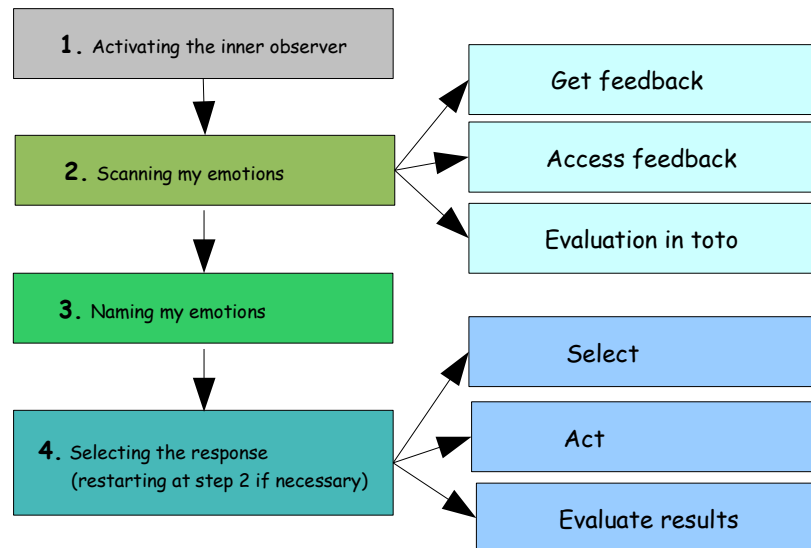
2.8 Exchanging the reaction. Is that all?

Establishing the vest does not only mean to exchange a reflex reaction with another one which seems appropriate as cool down action. With the mental protective vest I offer you an opportunity to find the best solution for the situation. To achieve that you need an inner smoke detector as well as an instance that perceives the signal and takes over the system control.

3 Solution / schedule

In practice, I prefer the following emergency schedule:

- Activating the inner observer as early as possible
- Scanning my emotions
- Naming my emotions
- Selecting the response (restarting at step 2 if necessary).



3.1 Activate the inner observer

The inner observer is like a film director who controls the attention by directing the camera focus to a specific part of the scenery. Without the inner observer all external signals would drum our system and we would be at the mercy of each external event (stimulus).

Unconsciously we decide every moment what we want to focus our attention on. Besides perceiving smoke detector signals, the internal observer's task is to select the proper program to run in the audit exit meeting.

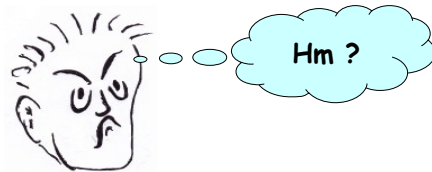
Once a verbal attack is perceived or at the latest when the first emotional wave floods the system, the inner observer should pick up the emergency schedule, read it, internalize the sequence and take the next step. Ideally, the inner observer is activated before the smoke alarm starts.

3.2 Take your time to perform a system check and observe your emotions

The observer should take his time to perform a "system check" and to observe how our destructive emotions physically affect our body. E.g. asking the question how do I feel in the moment when anger arises? Or what do I feel when I see anything that is repellent to me?

- Is there a change in my heartbeat?
- Do I feel a tension in my face?
- Do I tense my arm or shoulder muscles?
- Do I have sweaty hands or do I clench my fists?
- Do I only breathe in and think I am going to burst any second?
- Do I feel pressure in my head or even a headache?
- Do I act reflexively by saying certain things (do I follow an old "pattern")?
- Do I have recurring thoughts?
- Do I touch my head?

- Do I want to walk around or stand up or do I feel restless?
- Does my intonation change when I get upset?
- Does my voice get louder, scratchy or shrill?



3.3 Name emotions (relatively)

The result of the system check may be: *I am aware of a physical reaction, which I could describe as sadness, anger, resentment or even fury or hatred.*

First, it is important not to demonise the existence of those emotions but to allow their existence:

The emotions evolved belong to me as a human being and are therefore justified. Every emotion evolving is real.

So far so good. There is no question of right or wrong.

The critical part in this state is how the emotion is named. The emotion should not be equated with the individual person itself. It would be fatal to phrase: *I am mad*. Thus the whole person (whatever the "I" represents) would be mad from the bottom to the top.

It is more favourable to phrase appraisingly and rationally: I feel rancour, resentment and anger inside of me.

When phrasing "absolutely" (I am mad), I define everything that is represented by "I" meaning my views, my routines, my yesteryear's actions and even my affection for my loved ones, as mad.

For example, I do not know anybody on Facebook, who is as consistent as changing his status on Facebook to "mad". The person is so much more than its anger.



I propose to eliminate the sentence

"I am mad"

from our language use and replace it

by a relative form. This could sound like:

"I feel fury inside of me" or "I feel an energy of change."

Naturally this language adjustment cannot be embedded in the memory instantly. It needs repetitions to be settled. Every time you rephrase your emotions henceforth or hear these kind of phrases from others you might listen attentively, internalise them and they might even make you chuckle some day.

Naming emotions can easily be trained by taking little triggers of daily life that annoy me. For example, incidents when driving or during a dental treatment.

To mitigate some emotions it is sufficient to just name them and allow them to be there. If an incident triggers a big surge of emotions flooding my control centre a further step may be necessary in order to regain control.

3.4 Select an adequate response

Following IKEA's German slogan "Discover the possibilities" I ask myself, what choices do I have? When we feel being attacked we mostly believe that we do not have any choice how to react but have to act immediately.

I agree with that in case an aggressor throws an object and the 'flying saucer' is on a collision course with my body. Then we really have only one choice: **Duck!**
Those situations normally do not happen in audit meetings.

When being attacked verbally however I do have the choice how to react on that. Everyone can pick from the full range of possible reaction at any time. I have the choice to hit the dirt complaining or jump for joy. These two kind of reactions are not socially acceptable in a fiscal audit meeting and would provoke confusion.

But if even the extreme poles of the reaction range are indeed possible at any time, any intermediate step could be chosen as seemingly adequate reaction.

I always have the choice: I can give in to my emotions, I can try to ignore them or I can perform a re-evaluation of the situation.

3.4.1 Giving in to emotions

I can be prostrated with rising emotions and let them take control. The consequences of this choice are described above. Fight, petrification or escape are typical reactions here.

3.4.2 Ignoring Emotions

Focussing only on the rising emotions trying to ban them usually fails. Trying to ignore my feelings would absorb so much brain power that I will not be able to negotiate or even follow the ongoing conversation. I would be incommunicado trying to convince myself that *I am not upset and I am not excited, etc..* My field of view was narrowed and I could barely listen, follow the arguments and explanations, etc. .
From my point of view ignoring emotions should only be done by mental professionals.

3.4.3 Cognitive reassessment

In my opinion it is more successful to name the feeling briefly and to accept it. This enables us to face a new strategy. There are different ways to perform a cognitive reassessment, for example: reinterpretation of the situation, normalization or change of perspective.

3.4.3.1 Re-evaluation of the situation

Communication scientist Paul Watzlawick defines: Perception comes from both, the world itself and its interpretation.

Perception = World + Interpretation

Having said that I conclude that I always have the option to change my personal interpretation. This change also changes my perception of the situation.

I may decide that an event initially evaluated as threatening is not a problem at all: If I do not see the gate at the airport, I get afraid to miss my flight. As soon as I see the gate, I decide unnoticed, that I will not be too late.

My interpretation and my resulting thoughts on a situation make it seem threatening to me.

I can change my own thoughts.

I guess that everybody is able to internalise that. It is like using the indicator or braking when coming across a red traffic light while driving. We are able to replace old trained thoughts and patterns by new more supportive ones.

The words of the taxpayer were spoken. There was no flying saucer approaching. There were only words, sounds and noises.

3.4.3.2 Revaluation by communication methods

Stepping back and focussing on how we communicate instead of what is said can be quite supportive.

3.4.3.2.1 "Four-sides-model" by Schulz von Thun

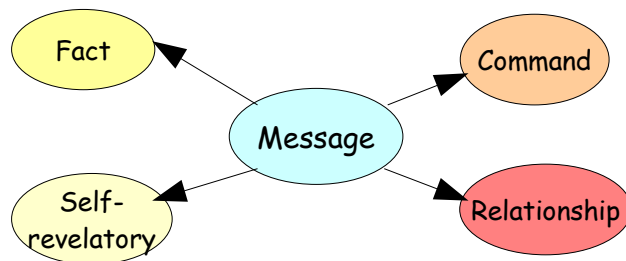
According to the four-sides model every message has four facets. Each statement contains for messages at the same time: factual information, an appeal, a self-declaration and a relationship indicator.

Example (fictitious!):

I drive my car accompanied by my wife. We stop at a red traffic light. After a while my wife recognises that the traffic lights went green again and says: "The lights are green."

I receive different messages depending on the ear I use to hear and I will react differently according to that. On the matter layer I understand the "fact" "the traffic lights are green". I could also understand: "Come on, drive!"- a "command", or on the "relationship" side I could hear a criticism of my driving style: "Is it me to wake you up, dawdler?" or if you hear behind it: "I am in a hurry", this reveals part of herself "self-revelatory".

Four-sides-model
by Schulz von Thun²



Applying this method to the raging taxpayer in the example above, leads to the following interpretation:

Fact: The taxpayer wants me to make an announcement (because of the absence of concrete evidence I would have to explore the content by asking.)

Command: The restitutor wants me to listen to him immediately and to finish my previous examination procedure.

Self-revelatory: The issuer is excited and has a different position (a deeper look into details is recommended).

Relationship: I hear a criticism that I and my work are all wrong and have to be corrected.

Once I understand how different I can interpret a message, it diminishes the vehemence of my reaction. My inner pleases not to focus on the relationship level!

3.4.3.2.2 Transactional Analysis by Eric Berne³.

I might also ask from which state is the taxpayer speaking now? The transactional Analysis determines three ego states (= combination of thoughts, feelings and behaviour) that every person can express in various forms:

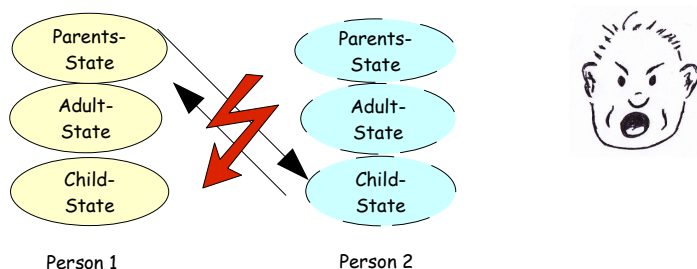
The "parents-state", which is always acting from a superior position appearing sceptical (instructive) or caring (patronizing).

The "adult-state" which embodies the rational autonomy; emphasizing rationality, talking about oneself in I-messages (e.g. about own feelings). The "child-state" in which people behave, feel, and think similarly to how they did in childhood: free (at ease), adjusted (obedient) or defiant (rebellious). None of these ego states is fundamentally good or bad. Communication disorders occur only when conversational partner are in ego states which do not match (Crossed Transactions). For example a person in the critical "parents-state" meets someone in the pronounced "child-state" or in the deliberative "adult-state".

In our audit example, the entrepreneur has clearly left the grown-up-state and blames intimidating and threatening from the parent-state. He appeals to the moral and threatens: "If you do that, then ..." If I answered from the same state, I would say: "Who do you think you are? If you don't calm down, you'll be in real trouble." He would not give in hearing that but more likely shout back.

Reacting from the defiant child-state saying: "Psahw! I do not care what you think about it!" would make him feel provoked as well. Communicating unconsciously in these ego states normally leads to escalation and does not help at all.

Transactional Analysis by Eric Berne



For a target oriented task completion I recommend to communicate in the adult-state, since the risk of communication disturbances is minimized. In the situation I could therefore respond: "I see the following facts: This ... and that So I draw the legal conclusion that At which point do you disagree?"

As soon as I am able to analyse, from which state my opponent communicates I can relax and calm down easier.

3.4.3.2.3 Intercultural particularities

Are there cross-cultural peculiarities that make my interlocutor's behaviour seem strange to me? Someone's unexpected reactions on my behaviour might be normal in another cultural environment; it all depends on the pattern of my interlocutor's „landscape of reactions“.

3.4.3.3 Normalization

Let's have a closer look at my situation again: I am in the final audit meeting. It is about a lot of money for the company. As an auditor assessing the books of the taxpayer, I entered his business and residential area. The taxpayer might think all I want is his money, which he might not even have. He eventually feels helpless, small and being at the state authority's mercy. He might simply be afraid and he panics.

If the taxpayer shows resistance or goes off under these circumstances or this pressure, his reaction should not be evaluated as abnormal.

Although I would not call the reaction a normal one as it is inadequate.

It is recommended not to just ignore this kind of aggressive behaviour. Experience shows that some taxpayers need a mirror to calm down again. If I could stand it I could answer like an actor in a furious way. In most cases it is sufficient to factually reflect the taxpayer's irritation and ask to continue the fiscal negotiation in a different way.

Reaction: *I feel attacked and wish to continue the meeting in a different way.*

It is possible that the obligor realises the degree of the appraisal the first time (reassessment).

When being in contact with a taxpayer we should always be aware that we are seen as part of the state power. This is the case. Whether we think it is right or wrong does not matter. We are often seen as threat by citizens. It's up to us to dissolve the perceived threat by behaving in a suitably manner.

As long as the citizen does not know us personally and cannot get the measure of us we have to expect any reaction. Therefore it is important to enable the inner observer before the first meeting.

3.4.3.4 Change of perspective

I could try to empathize with my opponent (change of roles). I could step out of the situation and look at it from a different corner (camera). I could also focus on a temporal component (early flashback).

3.4.3.4.1 Change of roles

When watching my own behaviour and my possible share to the situation from my opponent's point of view I automatically change the context of my awareness.

Understanding someone's worries can be helpful to understand the intensity of his defence behaviour or his aggression. Hence an understanding evolves that not the auditor himself but the situation is threatening. The auditor can be exchanged but the audit result (the threat) remains.

3.4.3.4.2 Camera

It is possible to change one's perspective and look at the situation from above. Like a camera is recording the situation with all parties involved.

E.g. recording of three human beings sitting together for more than one hour, talking about taxes. Suddenly one of them shouts and jumps to his feet. Now I can ask myself: How should this scene be continued? This can be decided by my inner director. Instantly.



Precisely I could focus my attention by forming the following thoughts: *In case someone had recorded us till now, the scene is quite exiting. The audience might wonder, how will the auditor react? Is he going to be provoked? What's next? Most likely there would be a block of commercials at this point of time, interrupting the tension. This is also a good idea for the real situation. We could ask: 'What do you think of a 10 minutes break? Is that fine with you?'*

Attention: Your opponent might think that you do not take him serious by this reaction. There are concrete phrasing proposals below (see 3.4.3.5 f.).

3.4.3.4.3 Early flashback

How do I want to observe this situation when looking back in a few years time? Which level of importance am I going to attach to this situation in the future? Do I accept that the consequences of my behaviour now may influence my career as fiscal negatively? Is the situation as important to me that I react drastically which might result in disciplinary actions? Will I be able to confirm that my reaction was perfectly alright when looking back in 5 years' time?

3.4.3.5 Are you going to play with me?

It happens sometimes that auditors are tried out. It is possible that taxpayer and his consultant agreed who plays the "provocateur" willingly teasing the auditor. Realising that is not easy. If you sensed that someone just want to play, you could think:

Sorry, I do not want to accept your invitation to battle but continue the audit in a different way. Maybe another time.

But watch out: If the excitement was real the aggressor needs the existence of his emotions to be accepted (note: this differs from the acceptance of his reaction).

An adequate response could be:

I saw you banging your fist on the table and I would like to explain why I had chosen this procedure.

3.4.3.6 Supreme discipline: „Appreciation“

In case of a verbal attack I activate my inner observer and perform a system check.

If I get the impression that I am unable to cope with the situation while naming the emotions because I cannot resolve the stimulus (the arrow) and it reduces my working power (by being hit by the second arrow) I take responsibility for my own protection by leaving the situation. Meeting my need for protection is more important than finishing the final audit meeting instantly.

There are plenty possibilities how I could react. I could say:

- *I only just notate that (and then) or*
- *I do not want to continue the meeting like that or*
- *I am going to be back in 15 minutes or*
- *I am going to leave now or*
- *You are going to hear from me ...*

All kinds of reaction are important as they serve my protection. It is not a question of right or wrong. I think in such a situation there is no unique correct reaction.

If I notice that I can handle the situation because I am able to control my reaction on the "second arrow's" hit and I feel enough self empathy, I can choose from even more possibilities to handle the situation. I can focus my attention on what is going on inside my opponent.

I can try to empathise with him and tell him what I sense. Acting like this is called „Giving empathy“⁴. I try to base my message on observations of his body language (like gesticulation). And I ask him interpretively what he needs.

I can imagine that the tax payer's statement might be an appeal for help. He might feel cornered and small, trying to protect himself. He might be afraid that he is defenceless, at the state power's mercy which makes him angry (he explode).

He needs financial security.

He needs developmental possibility for his company.

He needs appreciation for his lifetime achievement.

He needs clarity. ...



I could phrase:

When you say that and bang your fist on the table,

- 1 - *are you angry ? Would you like to fly off the handle as you think that you are treated unfairly?*
- 2 - *are you outraged and narked as you worry about the economic situation of your company ?*
- 3 - *are you stressed out because you want to be understood ?*

If I said this calmly and clearly, I kept eye contact and I adapted my body language to these words, I should mention his body tension to make him relax a bit (in case my words met his mood).

If he feels understood I can continue and make a proposal (from him to me):

1

Continue the first statement:

- *And you would like us to walk through everything gradually again ?*

2

Continue the second statement:

- *And would you like to hear how you are able to pay the wages hereafter ?*

3

Continue the third statement:

- *And should I repeat how I considered your arguments?*

If I succeed empathising with my attacker and I appraise his spoken words just as a drastic expression of what is alive within him, I wear an extremely strong mental protective vest.

4 Regular practice

4.1 Willing to practice

To develop a powerful resistance to negative emotions we have to develop a deep understanding of their destructive nature. We have to be persuaded that we are able to overcome those negative emotions. This persuasion is the basis for a lasting decision to do something about destructive emotions.

As early as we adopt a resistant attitude to destructive emotions we change the situation because we create a kind of awareness inside ourselves. This watchfulness offers a crucial protection when strong emotions affect us and it makes us familiar with the opportunity that we always have a choice.

To prevent excessive demand and de-motivation in case you do not succeed as quickly and completely as desired I propose to start practising on small everyday triggers. Everybody knows on which stimulus he tends to be triggered. This could be spotting rubbish in the front yard, an illegally parked car, an open toothpaste tube, a spider on the wall, ...

It is not important for me how I choose my resources to do this. There are two ways: cognitive and empathic. I can approach from the cognitive side (revaluation) or from the referring to the feelings and needs (Empathy and Appreciation). Both paths are possible, may be at the same time.

Once we are familiar with the process itself and we successfully retained typical behavioural reaction we can step back one step on the causal chain and try to smooth our emotions before they gain such an explosive power. In other words: We can learn to calm down as soon as we are aware that an emotional outburst is about to happen. Please note that this is no instruction to become insensible or to suppress emotions but rather to understand oneself and cope with the question how negative emotions should prospectively be worked off.

The more often I think about which stimulus evoked that my emotions became overwhelming so that I shot myself with a second arrow and how I could react on this in the future the more often I will be able to recall this interrogation in the present and remember it.

The more I practice the new thought patterns the sooner I will be able to react more relaxed and the mental protective vest is strengthened.

4.2 Taking emotional responsibility

The principle consideration is that I do not want anybody having the power to make me feel a certain way. The other person cannot trigger my emotions as he likes because I decide. I take full responsibility for my emotional reaction.

I tell myself:

- *Tax payer you are not empowered to provoke me. Or:*
- *Okay, you annoy me but this does not mean that I get upset. Or:*
- *You do not upset me but I am upset about you. And this happens only when I decide to do so. I know that you are not referring to me personally but you are completely overwhelmed with the situation.*

I decide to take my time and not rise to provocation. The more familiar this procedure is to me the more control I gain. This way I gradually step back the causal chain till the emotion won't even arise anymore.

By making me aware how rage, temper and anger arise inside myself (it is a biochemical chain reaction triggered by the first and second arrow) I learn to identify what triggered them. Practising helps me to prevent these triggers (thoughts) and the mental protective vest is growing.

4.3 Pitfall judging or "What is wrong with the other person"

Having judgemental or condemnatory thoughts on another person can have severe consequences. This happens when I concentrate on one of the following aspects after an attack happened:

- what is wrong with that guy?
- the problem with him is, that he always ...

- that is wrong what he is telling
- I wonder what he misdoes again
- I think about how he should be to properly solve the situation



If I concentrate on that biochemical consequences occur like the „second arrow“: my stomach starts rumbling.

This is the basic substance for anger. What the other one did might be a stimulus (trigger) but the anger itself is caused by my thoughts. Thoughts like „what is wrong with him“.

If I got annoyed at somebody in the past because I had judgemental thoughts about him, my anger will feel obvious when seeing him again. I will be thinking "Oh, it's that guy again!" and mentally role my eyes.

These thoughts feed the stomach rumbling. Hence it supposedly becomes justified anger, resulting in rage which could even turn to hatred.

If my best friend attacked me in the same way I would react gentler because I think everything is right with him. My willingness to swallow verbal attacks depends on how I think about my opponent. Therefore it can be problematic to discuss the issue what was wrong with a certain tax payer with third party.

Note:

Forming judgemental thought on what is wrong with another person makes me shooting myself unnoticed with the second arrow. I am in anger before the other person even did or said anything. Just because of my bad thinking⁵.

There is one thing to be added:

When I feel anger and I rate the feeling as being justified my tendency to punish the other person increases unnoticed. And this is only because I wonder "what is wrong with that guy?".

5 Summary

On a verbal attack the first thing I need is attention of what is going on inside myself. I activate my inner observer and perform a system check.

If I get the impression that I am unable to cope with the situation while naming the emotions I take responsibility for my own protection by leaving the situation. Meeting my need for protection is more important than finishing the audit exit meeting instantly.

If I notice that I can handle the situation I have different options to react. I can focus my attention on what is going on inside my opponent. If I can even empathise with him I can understand his words as a tragic expression of his unfulfilled needs⁶.

5.1 Level of perfection

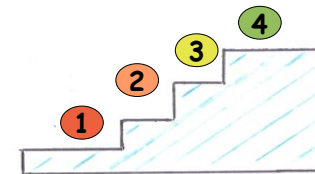
There are different levels of perfection: subconscious incompetence, conscious incompetence, conscious competence and finally subconscious competence⁷ (the Champions League).

Level 1: I am captured in a second-arrow reaction chain and I do not notice it: I get shirty just by thinking about the tax payers unreasonable reaction. On the way back home I floor the accelerator or stand on the brakes without noticing that this is completely exaggerated

Level 2: I notice that I am overpowered by my anger. But I cannot stop grumbling about the tax payer's behaviour.

Level 3: Some issues described above happen to me but I do not work them off. Even though I feel irritated I remember that the tax payer is stressed by the fiscal audit and that we could react alike being in a stressful situation like this.

Level 4: The chain reaction does not start anymore and sometimes I forget that I had problems like that at all: I notice that the tax payer reacted unreasonably and I calmly think about what I could do next.



This level description is valuable to identify my own level of perfection. The second level is the hardest one of all. It is the one where I am most likely willing to give up. Do not give up heading for the third and the fourth level for your own sake. One day you will be there.

The rating does not mean that achieving level 4 has to be the goal for every auditor. Every one should decide for himself which level he wants to achieve. It is not the goal to be perfect.

5.2 Closing word

Dealing with the ideas of mental protective vest educates and creates quietness. I do not drive up the wall so easy, because I am aware of my brain's abilities. On an attack I take one step back from the allure to react immediately. I take my time and control my behaviour. The more frequent I take my time and practice the procedure mentally, the more effective I am in managing it.

I can trust my ability to act intuitively more and more on increasing self-assurance. The mental protective vest gives rise to the practice of handling my tasks better and easier.

I begin to understand that fiscal audits can be performed **without emotional battles**. I do not speak about having professional arguments which is normal. But I do not have to be provoked in audits and I am definitely not paid on insults.

Everything starts with observing the own thoughts by activating and instructing the inner observer.

Deepening References:

Author	Title	Subtitles	Year
Eric Berne	Games People Play	The Psychology of Human Relationships	1964
Marshal B. Rosenberg	Nonviolent Communication	A Language of Life	2003
Friedemann Schulz von Thun	Six Tools for Clear Communication	The Hamburg Approach	2015
Chade-Meng Tan	Search inside Yourself	The Unexpected Path to Achieving Success	2012
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Carl Rogers	On Becoming A Person	A Therapist's View of Psychotherapy	1995
Paul Watzlawick	The Situation is Hopeless, But Not Serious	The Pursuit of Unhappiness	1993

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Pilsum, October 2016