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Working Paper 147

# Unpacking ‘Tax Morale’: Distinguishing Between Conditional and Unconditional Views of Tax Compliance

Wilson Prichard  
September 2022

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## **Unpacking ‘Tax Morale’: Distinguishing Between Conditional and Unconditional Views of Tax Compliance**

Wilson Prichard

ICTD Working Paper 147

First published by the Institute of Development Studies in September 2022

© Institute of Development Studies 2022

ISBN: 978-1-80470-037-2

DOI: [10.19088/ICTD.2022.013](https://doi.org/10.19088/ICTD.2022.013)



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# Unpacking ‘Tax Morale’: Distinguishing Between Conditional and Unconditional Views of Tax Compliance

Wilson Prichard

## Summary

There is mounting evidence that strengthening tax morale can have important benefits in encouraging quasi-voluntary tax compliance, building political support for reform, and supporting tax bargaining between citizens and governments. However, the literature has been plagued by an often vague, and overly aggregated, understanding of the concept of tax morale. This has consequences for our ability to understand both tax compliance, and the broader connections between taxation and the expansion of accountability in lower-income countries. Drawing on evidence from multiple surveys in sub-Saharan Africa, this paper argues that there is a need, in particular, to clearly distinguish between the more **conditional** and **unconditional** dimensions of tax morale. To develop that argument, this paper first illustrates sharp differences in responses to survey measures of tax morale based on superficially small, and common, differences in how the concept is measured. It then shows that these differences follow a clear pattern, linked to the degree to which different measures of tax morale capture more conditional or unconditional dimensions of the concept. Finally, it highlights the practical benefits of this more nuanced understanding of the concept for thinking about tax reform, and the broader character and evolution of fiscal social contracts in lower-income countries.

**Keywords:** taxation; tax morale; social contract; state-building.

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# Acknowledgements

Many thanks for valuable comments and discussion to Mick Moore, a second anonymous reviewer, Vanessa van den Boogaard, Giulia Mascagni, Nick Orgeira and other colleagues at the ICTD, Anna Custers, Roel Dom and other colleagues at the World Bank, and participants in the Yale University MacMillan Comparative Politics Workshop.

# Introduction

The past decade has witnessed a surge in international interest in the importance of tax morale. This is often defined, broadly, as taxpayer's 'non-pecuniary motivations for tax compliance' (Luttmer and Singhal 2014: 150) – as a key component of strategies for strengthening tax compliance in lower-income countries. Whereas classic models of tax compliance focused on the importance of the threat of enforcement and the cost of compliance in shaping compliance, compliance decisions are also significantly shaped by non-pecuniary motivations. They can, for example, be an intrinsic commitment to paying taxes, expectations of reciprocity from government, or broader social norms. This has been reflected in growing interest in strategies for strengthening tax morale in order to encourage quasi-voluntary tax compliance (Prichard et al. 2019). A significant part of this literature has relied on surveys to measure taxpayer attitudes towards tax compliance (tax morale), and, in turn, to identify factors associated with higher or lower levels of reported tax morale.

There are at least two additional reasons for studying tax morale in lower-income countries, though they have been less emphasised in the literature. First, while higher levels of tax morale can lead to greater tax compliance, it is also likely that higher levels of tax morale make taxpayers more willing to support government tax reform efforts – including support for more active enforcement of existing tax rules (Prichard et al. 2019). This is particularly important in lower-income countries, where a now extensive literature has argued that the most important barrier to more effective taxation is often a lack of political support for needed reforms, and more equitable enforcement of tax rules (Moore et al. 2018; Prichard 2019). Second, tax morale is not only a measure of taxpayers' willingness to pay taxes, but offers a broader window into the relationship between citizens and governments in lower-income countries. What do people believe that they owe to the state, and what do they expect from their government in return? Measures of tax morale can thus offer insights into the changing character of the social contract in lower-income countries (e.g. Bodea and Le Bas 2016).

However, despite rising interest in studies of tax morale, existing research continues to be plagued by significant challenges and limitations. Some of these limitations have been highlighted by previous reviews, including Luttmer and Singhal (2014) and Kangave et al. (2018). We can usefully think of three broad categories of limitations: conceptual limitations, closely-related challenges in measurement, and the limits of empirical evidence and estimation.

At a conceptual level, Luttmer and Singhal (2014), among others, argue that the concept of tax morale incorporates a variety of related, but distinct, 'non-pecuniary motivations for tax compliance', but that these distinct elements have not been consistently reflected in the treatment of the concept in the literature. There is a significant difference between individuals who pay their taxes owing to an ethical belief in following government rules, out of an expectation of reciprocal service delivery, a belief in the broader accountability of governments, support for redistribution, or based on a sense of responsibility to their neighbours. Yet studies of tax morale have rarely been systematic in distinguishing between their distinct motivations. This is closely related to broader challenges of measurement. The specific survey questions used to measure tax morale vary significantly across studies, too often with limited justification and little or no explicit reference to the distinct components of the underlying concept (see Tables 1 and 2 below). This is further complicated by the fact that responses to survey questions about tax morale appear vulnerable to social desirability bias in responses,<sup>1</sup> which can further complicate comparison (Bodea and Le Bas 2016).

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<sup>1</sup> Across studies respondents tend overwhelmingly to report that it is not acceptable to avoid paying taxes, which appears incompatible with observed lower levels of tax compliance. That said, research has yet to fully untangle precisely what explains this gap: it could be simple social desirability bias, or could reflect other reasons for non-compliance, like

Finally, empirically there is still limited agreement about the magnitude of the potential impacts of higher tax morale on tax compliance, how these impacts may vary across contexts and interact with other drivers of compliance behaviour, and how tax morale changes over time in real-world contexts.

This paper seeks specifically to contribute to improving the conceptualisation and measurement of the concept. More precisely, it argues for greater and more systematic attention to the distinction between two different understandings of the concept, which are labelled here conditional and unconditional. Measures of tax morale that emphasise a more unconditional understanding of the concept focus broadly on whether, in general, individuals have a responsibility to pay their taxes or, in general, governments have the right to make taxpayers pay their taxes. By contrast, measures of tax morale that emphasise a more conditional understanding of the concept capture the extent to which taxpayers believe that individuals should pay their taxes only as long as certain conditions are met. These measures focus more explicitly on the extent to which taxpayers believe that tax compliance should be conditional on government performance. Tax morale may be conditional on a wide range of factors including, for example, whether: government is providing services in return, enforcement of taxes is equitable across the population, government is perceived to be accountable or to respect civil liberties, taxpayers feel fairly treated by tax collectors, or systems are progressive and redistributive.

By distinguishing explicitly between the more conditional and unconditional understandings of the concept we are able to tell a much more nuanced story about the drivers of tax compliance, and the broader evolution of the social contract. Some taxpayers may be relatively unconditionally supportive of tax compliance, rooted in broad values, ethics, habits and norms in favour of compliance. For other taxpayers, support for taxation may be heavily conditional on particular dimensions of government's performance. Yet standard discussions of tax morale tend to obscure these multiple dimensions of taxpayer attitudes, and thus 'flatten' our understanding of the complexity of the social contract around taxation.

This paper seeks to demonstrate that this distinction is both practically and empirically important. Comparatively conditional and unconditional conceptions of tax morale describe two very different types of motivation for supporting and paying taxes, and, perhaps more importantly, two very different types of relationship between citizens and governments. These differences, in turn, have important implications for how governments might design strategies for engaging taxpayers, strengthening compliance, and building trust in tax systems more broadly. They equally have important implications for how the broader evolution of state-society relations is understood over time.

The subsequent question is whether this distinction is empirically relevant: can we, in fact, distinguish between more conditional and unconditional understandings of tax morale, and does doing so offer a deeper understanding of taxpayer attitudes towards taxation? This paper first presents evidence that more conditional and unconditional measures of tax morale are empirically distinct. It presents data from a variety of existing surveys showing that responses to survey questions vary significantly based on the degree to which questions are more unconditional or conditional. Specifically, we find that responses to questions that are either more conditional, or more unconditional, are relatively strongly correlated **within** those categories, but that there is only very weak correlation **across** more conditional and unconditional measures of tax morale. In turn, the paper summarises evidence from a study in Sierra Leone (Prichard et al. forthcoming) demonstrating that distinguishing between conditional and unconditional understandings of tax morale can provide a much more

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limited ability to pay, limited understanding of tax liabilities, a belief that particular taxes are illegitimate, or high costs of compliance.

complete and meaningful understanding of attitudes towards taxation, and of the evolution of the social contract over time.

Some readers may object that debating how best to measure tax morale is relatively unimportant, because survey-based studies of tax morale have relatively little value. Rather than measuring how people feel and think about compliance (tax morale), researchers should focus on experimental research – either lab-type experiments, or field experiments – that measure what kinds of interventions shape actual compliance. Yet such experimental studies have their own limitations. Lab-based experiments assume transferability of lessons from the lab to real-world behaviour. Meanwhile, field experiments are complex and costly to implement, are often constrained in the types of drivers of compliance that they can actually study,<sup>2</sup> and on their own cannot tell us how the broader fiscal social contract may be evolving. By contrast, survey-based studies of tax morale, appropriately designed, can offer: a relatively inexpensive snapshot of taxpayers' attitudes that can be repeated over time, a view of the major drivers of compliance behaviour in particular contexts, and broader insights into the character and evolution of citizen-state relationships. More simply, survey measures of tax morale remain both academically and practically important – but there remains scope to make them far more meaningful and informative than is currently the case.

This paper develops the central argument in three stages. First, it reviews the existing literature in order to demonstrate the conceptual and practical value of distinguishing between conditional and unconditional understandings of tax morale. Second, it presents empirical evidence from several large taxpayer surveys demonstrating that there is a significant empirical distinction between more conditional and unconditional measures of tax morale. Third, it summarises empirical evidence from a recent study in Sierra Leone that demonstrates that drawing a distinction between conditional and unconditional understandings of tax morale can yield a much more nuanced and complete picture of the drivers of tax compliance, and the changing character of state-society relations over time.

## 1 What is tax morale?

Adequately defining tax morale is inherently complex. It emerged and functions largely as a residual category capturing the wide range of forces, other than enforcement costs of compliance, that shape tax compliance decisions. For many it has, in turn, been sufficient to show that these other factors are important in shaping compliance decisions, in order to justify more cooperative approaches to strengthening tax compliance. However, the breadth of most definitions of tax morale – and the frequent lack of disaggregation within empirical work – has risked obscuring the complex and multifaceted character of the concept.

Luttmer and Singhal (2014) grapple with this challenge most explicitly. They begin with a broad, residual, definition of tax morale – 'non-pecuniary motivations for tax compliance' (Luttmer and Singhal 2014: 155) – where non-pecuniary is used to refer to the range of factors other than enforcement and costs of compliance that may shape compliance decisions. More ambitiously, they propose the existence of five broad 'classes of mechanisms' shaping tax morale. Intrinsic motivation broadly captures motivations to pay that are internal to individuals and unrelated to tax outcomes, such as a sense of altruism or a belief in following the law. These types of motivations have elsewhere been viewed as related to individuals' broad ethics and values (Prichard et al. 2019; Alm 2019). Reciprocity is used broadly to refer to motivations for paying that are related to an individual's relationship

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<sup>2</sup> Most notably, such studies frequently focus on 'nudges' that seek to marginally shift the framing or implementation of tax demands in order to observe impact on compliance – useful interventions, but also limited in the scope for generating broader transformation of outcomes.



to the state, such as the extent of 'public goods provided by the state or perceptions about the fairness of the tax system'. Peer effects and social norms captures the ways that tax compliance may be shaped by the 'views or behaviours of other individuals', such as beliefs about whether other people pay their taxes or broader social norms. Cultural factors refer to longer standing social norms that may be persistent across generations, and capture the intuition that some cultures may be more supportive of tax compliance. Finally, they also include other deviations from utility maximisation through misperception or decision-making biases, reflected for example in the finding that many people overestimate the likelihood of tax evasion being detected (Scholz and Pinney 1995).

Putting aside for now the details of the typology, one message is abundantly clear: an adequate account of tax morale requires definitions and measures that can capture at least some of this diversity. An individual who is highly tax-compliant because they believe that one should always follow the law, is very different from someone who is tax-compliant because they believe they will receive significant benefits in return. Both are different again from someone who is highly tax-compliant because they overestimate the likelihood of being caught for engaging in tax evasion, who fears the social consequences of non-compliance, or who is motivated by support for equity and redistribution. Yet all would, conventionally, be described as having high levels of tax morale. If researchers and policy-makers are to understand how to strengthen compliance, or to describe the broader relationship between citizens and governments, more nuanced distinctions are needed.

This presents a significant challenge to researchers. There is broad recognition of the underlying complexity of the concept. Yet capturing that complexity faces two kinds of challenges. First, there are generally important limits to the number of questions that can be included in surveys, owing to limited resources, limited time, and concerns about triggering taxpayer mistrust through too long a list of potentially sensitive questions. Second, research has not yet said much about which particular aspects of the complexity may be particularly important to capture in surveys, thus limiting a systematic approach to capturing particularly important distinctions across a variety of survey studies. The result is that most studies have been characterised by: (a) broad definitions that conflate (or do not consider) the diverse mechanisms underlying the concept, (b) the use of a single survey measure of tax morale, and (c) the relative absence of systematic justifications for the measures employed. Table 1 presents the primary measures used by major cross-country surveys, while Table 2 presents an illustrative sample of definitions and measures of tax morale from empirical academic studies of tax morale.

**Table 1 Illustrative measures of tax morale in major cross-country surveys**

Survey	Measure
Afrobarometer (2015; 2014)	Please tell me whether you think this is something a good citizen in a democracy should always do, never do, or do only if they choose: 'pay taxes they owe to government'
Afrobarometer (2012; 2013; 2015)	Please tell me whether the following is not wrong at all, wrong but understandable, wrong and punishable: 'not paying the taxes they owe on their income'
Afrobarometer (2002; 2003; 2004; 2008; 2012; 2013; 2014; 2015; 2017)	'The tax department always has the right to make people pay taxes' (strongly disagree to strongly agree)
World Values Survey (WVS) (2017-2021; 2010-14; 2005-2009; 2000-2004; 1995-1998; 1990-1994)	'Cheating on taxes if you have a chance': do you think it can always be justified, never be justified, or something in between?
Latinobarometer (2008; 2009; 2010; 2011; 2013; 2015; 2016)	On a scale of 1 to 10, where '1' means 'not at all justifiable' and '10' means 'totally justifiable', how justifiable do you believe it is to evade paying taxes?
Latinobarometer (2007; 2009; 2010)	There are different opinions as to what it takes to be a good citizen: pay taxes?

**Table 2 Definitions and measures of tax morale in academic and policy studies**

Authors	Year	Definition	Measure(s)
Ali, Fjeldstad and Sjursen	2014	Does not use the term tax morale, but instead refers to 'compliance attitudes'	'Do you believe that an individual not paying the taxes that they owe is: wrong and punishable/wrong but understandable/not wrong at all?'
OECD	2019	Tax morale, generally defined as the intrinsic motivation to pay taxes	Overlapping measures from Afrobarometer, Latinobarometer and WVS focused on whether cheating on tax can be justified
Frey and Torgler	2007	'The intrinsic motivation to pay taxes. Measures an individual's willingness to pay taxes - in other words, the moral obligation to pay taxes or the belief that paying taxes contributes to society'	Following WVS: 'Please tell me for each of the following statements whether you think it can always be justified, it can never be justified, or it falls somewhere in between: cheating on tax payments if you get the chance'
Bodea and LeBas	2016	'The intrinsic motivation to pay taxes'	Individuals are asked to grade their agreement with the following alternative statements: 'citizens should always pay their taxes, even if they disagree with the government' (statement A); or 'citizens should only pay taxes if they believe in the government' (statement B). Individuals can respond by strongly agreeing with A, agreeing with A, agreeing with B, or strongly agreeing with B. They can also choose to not agree with either statement
Lago and Lago-Penas	2010	'The moral obligation or intrinsic motivation to pay taxes'	Asks individuals how much they agree with the statement: 'citizens should not cheat on their taxes'
Filippin, Fiorio and Viviano	2013	'Non-monetary factor that has been defined as the intrinsic motivation to pay taxes'	Borrowed from the Italian Survey on Household Income and Wealth. Agree or disagree: 'Paying taxes is one of the basic duties of citizenship'; 'not paying taxes is one of the worst crimes a person can commit because it harms the whole community'; 'it is not right not to pay taxes even if you think they are unfair'; 'even if someone thinks a tax is unfair, he/she should pay it first and then complain if necessary'; 'it is right to pay any tax because it helps the weak'
Dörrenberg and Peichl	2018	'The decision to evade taxes is not only driven by extrinsic, pecuniary factors (e.g. tax rates, penalties, audit probabilities and enforcement) but also by intrinsic, non-pecuniary motives. Following Luttmer and Singhal (2014), we use the term tax morale as an umbrella term for such intrinsic tax-compliance motives.'	'How justifiable do you think it is to evade taxes if an easy opportunity to do so presents itself?'
Sjoberg, Mellon, Peixoto, Hemker and Tsai	2019	'Tax morale has often come to denote – basically as a residual category – motivations for complying with taxes that go beyond the expected costs of detection and punishment in models of "rational crime"'	If a taxpayer does not report all of their income in order to pay less income taxes do you feel it is: not wrong/a bit wrong/ wrong/seriously wrong

Different measures highlight different dimensions of the broader concept. Illustratively, questions that ask whether governments always have the right to tax citizens appear likely to capture relatively unconditional views about what governments can and should do. Questions that ask whether it is wrong, or cannot be justified, to 'cheat' on taxes appear likely again to capture relatively unconditional, general attitudes towards taxation, but now with a

focus on citizens' responsibilities. Notably, it has been suggested elsewhere that questions that refer to cheating on taxes may be particularly vulnerable to social desirability bias, and may thus need to be treated with particular caution (e.g. Ali et al. 2014; Bodes and Le Bas 2016). By contrast, questions that ask whether people should pay their taxes 'only if' governments' performance is adequate appear likely to capture more conditional attitudes towards taxation. These questions, in turn, open the possibility of exploring what specifically attitudes towards compliance are conditional on. As noted earlier, attitudes towards tax payment may be conditional, among others, on whether: government is providing services in return, enforcement of taxes is equitable across the population, government is perceived to be accountable or to respect civil liberties, taxpayers feel fairly treated by tax collectors, or systems are progressive and redistributive.

None of those alternatives is inherently right. The most appropriate measure will depend on what it is that the study seeks to understand. But these different measures are likely to capture conceptually distinct aspects of taxpayer beliefs, attitudes and motivations. This challenge is recognised explicitly by some researchers, but has not been treated consistently across the literature. For example, Ali et al. (2014: 831) write:

we use an indirectly phrased question to capture tax compliance attitude in order to avoid direct implication of 'wrongdoing' by the respondent. In the questionnaire, respondents are asked to state whether they think it is 'not wrong at all,' 'wrong, but understandable,' or 'wrong and punishable' for people not to pay taxes on their income. Based on these responses, individuals are considered as having a tax-compliant attitude if their response is 'wrong and punishable' and non-compliant attitude if their response is either 'not wrong at all' or 'wrong, but understandable.'... Earlier studies of tax compliance based on Afrobarometer data have used answers to the question whether "the tax administration always have the right to make people pay taxes or not" as a measure of tax compliance. However ... this measure focuses attention on *enforcement* and has the drawback that it could be affected by the respondents' perception of the tax administration itself ... [Other] studies all used the question 'Can cheating on taxes, if you have a chance, be justifiable?' collected by the *World Values Survey* and the *Latinobarometer*. This wording circumvents the problem of mixing attitudes toward *tax* with attitudes and perceptions of *tax enforcement*. Furthermore, since the question is directly phrased, it could be biased upward due to strategic responses.

Discussions along these lines in the literature point towards the challenges of existing measures. However, they do not provide a systematic and consistent approach to trying to capture a more nuanced understanding of tax morale within and across studies.

Indeed, even where an individual question is clear and consistent across studies, it can leave ambiguity about what is being captured. Illustratively, in recent years the WVS, Latinobarometer, and Afrobarometer have all employed relatively neutral questions focused on whether cheating on taxes can be justified. This has aimed to offer a broad and aggregated measure of tax morale. However, significant ambiguity remains. Is this question primarily capturing an underlying ethical belief in the need to comply with government rules (more unconditional)? Or is it capturing beliefs about whether tax evasion can be justified where, for example, the government is not providing reciprocal services or not enforcing taxes fairly, or where others are not believed to be paying their fair share (more conditional)? Clarity about what is being captured – and about differences in what different survey measures are capturing – is critical both to interpreting research findings, and to drawing comparisons across studies.

These distinctions are, in turn, potentially important in policy terms. Different understandings of why people pay taxes imply distinct strategies for strengthening compliance (Alm 2019).

Where individuals are strongly motivated by an ethical commitment to paying taxes, public communication about the moral importance of paying taxes may be particularly effective. By contrast, where citizen attitudes are more conditional on government service delivery, investment in responding to taxpayer demands, in specific domains, may be more important. Likewise, where citizen attitudes are heavily shaped by perceptions of other taxpayers' compliance, governments may need to invest in more universal and visible enforcement efforts. And, of course, motivations for compliance may evolve over time. Effective distinctions are also important for understanding the relationship between citizens and governments more broadly: someone who believes that they should pay tax no matter what has a very different kind of relationship to the state than someone who believes that they should pay only if they get something in return, if the state implements the system fairly, or if others pay their fair share.

## 2 Conditional and unconditional conceptions of tax morale

The preceding discussion captures a wide range of potentially important ways in which to disaggregate and measure distinct dimensions of tax morale. What follows argues that it is particularly important that future research seeks to distinguish between more conditional and unconditional understandings of tax morale more consistently.

A more unconditional understanding of the concept focuses on whether taxpayers believe that 'individuals should always pay their taxes no matter what', or that 'governments have the right to make taxpayers pay their taxes no matter what'. Measures that emphasise such an unconditional understanding seem likely to capture, in particular, the extent to which individuals believe that taxpayers should comply with tax obligations as a result of relatively deeply-held ethics, values, habits or norms around the responsibility of citizens to comply with government rules and support the public good. These more unconditional attitudes towards tax compliance are likely to be shaped by broad shifts in those values, habits and norms, as opposed to being driven by specific perceptions of state performance. In more colloquial terms, such questions can be thought of as capturing the extent to which in general taxpayers should comply with government tax demands.

By contrast, more conditional understandings of tax morale seek to capture the extent to which taxpayers believe 'individuals should pay their taxes only as long as certain conditions are met,' or, alternatively, the extent to which 'it is justifiable for taxpayers to not pay their taxes when certain conditions are not met'. Such conditional understandings of tax morale reflect a more contractual view of taxation and, one expects, of the broader relationship between citizens and governments. Again, these conditions may vary across taxpayers, capturing, among others, expectations of fairness in treatment by tax officials, equity in the distribution of tax burdens, reciprocity in service delivery or broader trust, accountability or legitimacy.

In the framework of analysis proposed by Luttmer and Singhal (2014), we can think of more unconditional understandings of tax morale as roughly corresponding to 'intrinsic motivations', 'social norms' and 'culture', while more conditional understandings of tax morale correspond more closely with 'reciprocity' and 'peer effects'. This is illustrated in Table 3. Practically, the goal is not to measure the level of unconditional or conditional tax morale. These are not two distinct variables to be measured. Instead, the goal is to design surveys that can distinguish between different types of mechanisms driving attitudes towards compliance – and thus different types of relationship between citizens and governments.

**Table 3 Mechanisms of conditional and unconditional tax morale**

Luttmer and Singhal (2014)	Mechanisms	Conditional and unconditional tax morale
Intrinsic motivation	Belief in following the law	Unconditional tax morale
	Sense of altruism	
Culture	Longstanding social norms	
	Longstanding state-society relationships	
Peer effects and social norms	Social norms around compliance	Conditional tax morale
	Beliefs about whether others comply	
Reciprocity	Is the tax system administered fairly?	
	Is the tax system equitable?	
	Do taxpayers receive benefits in return, individually or collectively?	
	Do taxpayers have a voice in shaping outcomes?	

Conceptually, research is generally interested in understanding three things. First, in broad terms, how much do individuals support tax compliance separate from motivations related to the threat of enforcement and costs of compliance? Second, to what extent is that support for tax compliance **conditional** on specific features of the tax system, political environment or government performance? Third, what specific factors are most important in shaping attitudes towards compliance? The latter two questions are of particular interest, as they point towards the kinds of steps that governments could take in order to strengthen compliance and political support for effective taxation. In turn, the literature suggests a range of factors upon which compliance may be conditional, most notably: the quality of service delivery; the extent of voice and accountability; procedural fairness in tax administration; and equity in the distribution of tax burdens, both horizontal and vertical (Prichard et al. 2019).

Answering those three questions – how much support is there for tax compliance, how conditional is that support, and what is support conditional on – demands multiple survey measures designed to capture a more nuanced picture of attitudes towards tax compliance. The most common measure of tax morale in the recent literature asks, in slightly different ways, ‘how justifiable is it to cheat on your taxes?’. This kind of measure is then used to make statements along the lines of ‘the level of tax morale is high in both countries’, or ‘tax morale has increased over time’. These measures effectively aggregate multiple non-pecuniary motivations for tax compliance in order to derive an aggregate indicator. However, such questions tell us little about **why** people think that non-compliance is, or is not, justifiable. Specific to this discussion, this kind of measure cannot tell us the extent to which support for tax compliance reflects broad and relatively unconditional support for taxation, or specific beliefs about the quality of government performance on dimensions of fairness, equity, reciprocity or accountability (Prichard et al. 2019).

The significance of drawing these distinctions lies in the fact that individuals are likely to vary both in terms of their general support for taxation, and in the degree to which that support is conditional. This gives rise both to the likelihood of different types of taxpayer, and a variety of different directions of travel in the evolution of tax morale over time, as reflected in Table 4. First, we can imagine taxpayers who are very supportive of tax compliance in general, and for whom that support for tax compliance is relatively unconditional. We could call these people ‘committed taxpayers’. Second, we can imagine taxpayers who are very supportive of tax compliance in general, but whose support for individual tax compliance is highly conditional. We might call these people ‘contractual taxpayers’. Third, we can imagine taxpayers who are not very supportive of tax compliance in general, and largely irrespective of government performance. We could call them ‘resistant taxpayers’, as they appear resistant to taxation and difficult to persuade otherwise. Finally, we can imagine taxpayers

who are not very supportive of tax compliance in general, and whose level of support is highly conditional on government performance. We could call them ‘sceptical taxpayers’. And, of course, there will be many gradations in between these ideal types.

**Table 4 More conditional and unconditional taxpayer types**

	Low support for taxation	High support for taxation
More conditional	Sceptical taxpayers Limited general belief in the need to pay taxes, but shaped by government performance	Contractual taxpayers Believe that taxpayers should pay their taxes if, but only if, they are satisfied with government performance
Less conditional	Resistant taxpayers Limited general belief in the need to pay taxes, irrespective of government performance	Committed taxpayers Strong beliefs in tax compliance, even where dissatisfied with government performance

This basic framework can also offer a lens through which to think about change over time. Within a population of taxpayers, or among individual taxpayers, we may observe an increase or decrease in general support for tax compliance. We may likewise see tax morale becoming more or less conditional on government performance over time. Different combinations of changes may, in turn, tell us different things about the broader evolution of social contracts. Surveys that reveal an upward shift in more general and unconditional measures of tax morale **and** a decline in the extent to which support for tax compliance is conditional on government performance may be reflective of contexts of rapidly rising trust in government and support for tax compliance. By contrast, surveys that reveal increased general support for tax compliance, but also increasingly conditional attitudes towards tax compliance, may reflect the emergence of a more contractual view of citizen-state relations.

In turn, taxpayers may further vary in other related dimensions, of which two seem to be of particular interest. First, they may vary in the degree to which their support for tax compliance reflects a belief in either the right of government to tax, or in the responsibility of citizens to comply. It is easy to imagine individuals who widely accept the right of government to tax, but who have a more mixed view of the responsibility of citizens to comply. Different measures of tax morale may emphasise one or the other way of thinking about compliance, thus eliciting very different kinds of responses – with the former capturing more general, unconditional attitudes towards taxation, the latter more likely to reflect the degree to which respondents think of compliance in conditional terms. Second, and more obviously, taxpayers may vary in the factors upon which their compliance is conditional. Some taxpayers may believe strongly in compliance if, but only if, governments deliver adequate services, while others may be much more concerned about questions of fairness and equity – for example, whether they believe that others are paying their fair share.

How then might survey questions capture both general support for tax compliance and the degree to which is it conditional – while also, potentially, drawing the distinctions noted above? Table 5 presents one potential approach to capturing these distinctions using four types of questions which can be labelled neutral, unconditional, conditional and comparative.

**Table 5 Illustrative measures of tax morale**

Focus	
Neutral tax morale	<p>'Do you believe that an individual not paying the taxes that they owe is: wrong and punishable, wrong but understandable, not wrong at all?' (e.g. Ali et al. 2014)</p> <p>'How justifiable do you believe it is to evade paying taxes?' Never justifiable, somewhat justifiable, justifiable (e.g. Latinobarometer)</p>
Unconditional tax morale	<p>'Taxpayer must always pay the taxes that they owe to government': Agree, disagree, or neither agree nor disagree.</p>
Conditional tax morale	<p>'Taxpayers must pay the taxes that they owe to government as long as they are receiving services in return': Agree, disagree, or neither agree nor disagree<sup>3</sup></p> <p>'Taxpayers could refuse to pay taxes if they are not receiving public services of adequate quality'<sup>4</sup>: Agree, disagree, or neither agree nor disagree</p>
Comparative	<p>Which statement to you agree with more?</p> <p>Statement A: 'Taxpayers must pay the taxes that they owe to the government, regardless of the quality of public services.'</p> <p>Statement B: 'Taxpayers could refuse to pay taxes if they are not receiving public services of adequate quality'</p>

The 'neutral' question seeks to offer an aggregate measure of tax morale that encompasses both conditional and unconditional dimensions of tax morale. A prominent academic example comes from Ali et al. (2014): 'Do you believe that an individual not paying the taxes that they owe is: wrong and punishable, wrong but understandable, not wrong at all?' Here, reference to tax compliance being wrong is likely to appeal to a general, more unconditional, dimension of tax morale, rooted in ethics and values, while reference to not paying being potentially justifiable opens space for more conditional understandings of the question.

The 'unconditional' question seeks a wording that places greater emphasis on the idea that governments always have the right to tax, or that taxpayers should pay no matter what – noting that these two options offer an important distinction in their own right. Surveys might ask: 'Do you agree, neither agree nor disagree, or disagree that the tax authorities always have the right to make people pay taxes?' Meanwhile, focusing on compliance, surveys might ask, 'Do you agree, neither agree nor disagree, or disagree that taxpayer must always pay the taxes that they owe to government?' It both cases the questions are framed around essential rights and responsibilities.

The 'conditional' question, by contrast, seeks explicitly to gauge the extent to which taxpayers believe that taxpayers could be justified in **not** paying if certain conditions are not met. Focusing on the degree of reciprocity in service delivery, a survey might ask 'Do you agree, neither agree nor disagree, or disagree that taxpayers could refuse to pay taxes if they are not receiving public services of adequate quality?' Here those who agree can be understood as having a more conditional view of tax compliance. Longer surveys may include multiple questions focusing on different elements upon which compliance may be conditional.

Finally, in trying to get at the degree to which taxpayers have a more conditional or unconditional view of tax compliance, either relative to one another or over time, it may be

<sup>3</sup> This question conceptually best reflects the logic of conditional tax morale, but empirically may solicit almost universal positive responses - making a negative formulation of the same idea more empirically useful.

<sup>4</sup> Adapted from Prichard et al. (2022), who ask the inverse: 'People should refuse to pay taxes until they get better services from the council': Agree, disagree or neither agree or disagree.

useful to include a more explicitly comparative question. This can present two statements – one in which the responsibility to pay taxes is presented as being explicitly unconditional, the other highlighting the potential for compliance to be conditional.

Taken together, these distinct questions make it possible to paint a more nuanced picture of taxpayer attitudes, and broader state-society relations. The neutral question provides a rough, catch-all, picture of attitudes towards tax compliance along the lines of ‘overall reported tax morale is quite high across both countries’.<sup>5</sup> The unconditional and conditional tax morale questions can then provide more insight into what is driving that aggregate pattern – and into differences across contexts. So, for example, ‘although respondents in both countries report a high level of general support for taxation and tax compliance (neutral question), tax morale appears to be much more conditional among Group A, where a much higher share of respondents would support non-compliance where governments services are weak, and much more unconditional in Group B, where taxpayers are near universal in responding that citizens must always pay the taxes that they owe’.<sup>6</sup> Finally, the comparative question can confirm the balance between more conditional and unconditional attitudes across countries, while also being particularly useful for tracking changes in that balance over time – ‘over time we see a significant shift towards a more conditional understanding of tax morale in Country B’.

The value of this distinction lies not only in understanding tax compliance, but in the fact that it makes it possible to capture two quite distinct types of relationships between citizens and governments. Taxes – and how they are spent – are a central expression of the social fiscal contract – an expression of public beliefs about what citizens owe to the government, and each other, and what the government owes to them. Ideally, measures of tax morale should shed light not only on the motivation for tax compliance, but also on the broader character of the social contract. The distinction between conditional and unconditional tax compliance does just that.

High levels of tax morale, which are relatively unconditional, can reasonably be understood as reflecting a strong belief in the need to acquiesce to government rules, comparatively irrespective of what is received in return. At the extreme, and using the classic terminology used by Mahmood Mamdani (1996), it echoes a view of citizens as ‘subjects’, with responsibilities to the state but limited rights. And, indeed, some studies have noted the extent to which, following independence from colonial rule, many citizens in parts of Africa understood tax payments to a significant degree as a form of tribute to state leaders (Prichard 2015). Likewise, observers have often remarked at the large share of respondents in much of Africa who report believing that states always have the right to collect taxes – even in areas of extremely weak governance (Aiko and Logan 2014; Paler et al. 2017).

By contrast, a more conditional conception of tax morale can reasonably be understood as reflecting a very different understanding of the relationship between citizens and states. Far from owing unconditional compliance with state demands, it reflects a contractual understanding of that relationship – a belief that responsibilities to the state exist in proportion to the ability of the state to deliver on its commitments to citizens. Again drawing on Mamdani, it may, in at least some cases, echo a shift from an understanding of taxpayers as ‘subjects’ to an understanding of taxpayers as ‘citizens’, with both rights and obligations. Being able to understand such shifts, through the lens of tax morale, can reveal important information about the broader social contract.

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<sup>5</sup> Note that the text here suggests reliance on versions of the neutral and unconditional tax morale questions that avoid reference to cheating on taxes, in order to manage challenges related to social desirability bias.

<sup>6</sup> Conceptually, different groups could be different sub-groups of taxpayers, taxpayers from different regions of the same country, or taxpayers from different countries. It is important to note that cross-country comparisons, in particular, should be treated with some caution owing to differences in translation or in understanding of key concepts.



## 3 Empirical illustrations

Having made the conceptual case for drawing a distinction between more conditional and unconditional dimensions of tax morale, what follows seeks to illustrate the empirical relevance, and importance, of that distinction. The first section makes a relatively basic but important empirical argument: it presents evidence that different measures of tax morale – and, most centrally, measures that frame the concept more conditionally or unconditionally – appear to be surprisingly weakly correlated, and thus appear to capture meaningfully distinct aspects of taxpayer attitudes. The second section seeks to demonstrate a more ambitious empirical point: that by distinguishing between more conditional and unconditional attitudes towards compliance we gain a much richer understanding both of tax compliance, and broader state-society relations, over time.

The empirical data presented here is not drawn from studies designed specifically to explore the distinction between conditional and unconditional tax morale. Instead, the data is drawn from several taxpayer surveys and related studies that were designed for distinct purposes, but the analysis of which gave rise to the ideas presented in this paper. The data from individual studies consequently does not match the questions in Table 5 precisely, but nonetheless sheds light on the core arguments of this paper. These insights can, in turn, be incorporated more explicitly in future surveys<sup>7</sup> – which will, in turn, provide a still more nuanced understanding of these distinctions, their implications, and how best to capture them empirically.

## 4 Weak correlation among measures of tax morale

The first step is to illustrate the surprisingly weak correlation that appears to exist across superficially similar survey measures of tax morale. What follows presents data from a large taxpayer survey conducted in District Councils in Sierra Leone in both 2012 and 2017,<sup>8</sup> and from a series of subsequent surveys deploying subsets of the same questions in Nigeria (2020), Liberia (2018), Kaduna State, Nigeria (2018), Ethiopia (2019) and Sierra Leone (2020).<sup>9</sup> While the surveys are not identical, and the patterns of correlation vary somewhat, the basic story is consistent across this wide range of surveys: (i) surprisingly weak correlations across different measures overall, (ii) comparatively strong correlation among both sets of more unconditional and sets of more conditional measures, but (iii) extremely weak correlation between more conditional and unconditional measures.

The most comprehensive set of measures was included in the 2012 and 2017 surveys in Sierra Leone. Those six measures are described in Table 6, roughly organised from more unconditional notions of tax morale at the top of the list to more conditional measures at the bottom of the list. The subsequent surveys employ a subset of those measures, with Tables 7a through 7f presenting simple correlation tables for the different measures of tax morale included in each survey.<sup>10</sup> The original goal of the surveys conducted in Sierra Leone was to

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<sup>7</sup> A number of ongoing studies have begun to rely on these distinctions based on earlier versions of the arguments presented here.

<sup>8</sup> Covering about 2,100 and 1,800 households respectively.

<sup>9</sup> The surveys in Liberia, Kaduna and Ethiopia were conducted as part of the World Bank's Innovations in Tax Compliance project (Dom et al. 2022). The survey in Nigeria was conducted as part of a largely unrelated national efforts to study tax morale (Morenhout and McCulloch 2018).

<sup>10</sup> Note, for avoidance of doubt, that these are **all** available surveys from Africa for which directly comparable questions are available by virtue of direct involvement by the author in survey design.

assess the robustness of key findings to different measures of tax morale – the measures were not guided by the specific distinctions laid out in this paper, but were a more ad hoc mix of different measures and concepts from the then-existing literature. They nonetheless cover the broader distinction between more conditional and unconditional dimensions of tax morale highlighted here.

There are two central messages that emerge from the data. First, despite the *a priori* belief in much of the literature that these questions are all measuring largely the same concept, actual patterns of responses are generally only very weakly correlated with one another. Second, and more centrally to the argument of this paper, we see a very clear pattern among these correlations: relatively strong correlations among more unconditional measures, and among more conditional measures, but generally very weak correlations between more conditional and unconditional measures. This pattern offers strong descriptive evidence of the importance of this central distinction in how we understand tax morale.

Describing these results in greater detail, Tables 7a-c each contain multiple variants of what we described above as unconditional (I and II) and conditional (V and VI) measures, along with at least one more neutral measure (III and IV). The average correlation among the unconditional questions is 0.36, while the average correlation among the conditional questions is 0.498. By contrast the correlation between unconditional and conditional questions is 0.021. Looking further, we can look at the average correlation between our conditional questions and the more conditional of our neutral questions (IV): here the correlation is, as expected, somewhere in the middle at 0.151. Similarly, if we look at the average correlation between our unconditional questions and the more unconditional of our neutral questions the correlation is similarly moderate, at 0.152. More simply, the pattern of correlations precisely matches the conceptual distinctions drawn so far, and laid out in Table 5.

In turn, Tables 7d-f present less nuanced data, but which points consistently in the same direction. In each case the surveys contain an unconditional, conditional and neutral measure. In each case the correlation between the unconditional and conditional measures is both relatively low in absolute terms (0.161) and lower than the correlation between those measures and the neutral measure (0.271). While the data used here is not perfect, such a close match between our predictions and the data, repeated across six surveys, led by different researchers and implemented by distinct teams, offers compelling support for the overall argument.

**Table 6 Alternative measures of tax morale, unconditional to conditional**

Variable	Underlying question
Gov't right to tax	Agree, neither agree nor disagree, or disagree that 'the tax authorities always have the right to make people pay taxes'
Citizens must pay	Agree, neither agree nor disagree, or disagree that 'Citizens must pay their taxes to the local District Council in order for the council to develop'
Tax evasion is never justified	Agree, neither agree nor disagree, or disagree that 'Tax Evasion is never justified'
Not paying is wrong	Please tell me whether you think that the action is not wrong at all, wrong but understandable or wrong and punishable: 'Not paying the taxes that they owe on their income'
Would always pay - enforcement	Agree, neither agree nor disagree, or disagree with the statements 'I would not pay my taxes if I would not be caught' (coded as the inverse of responses in the Table 7, so that higher values entail higher tax morale)
Should always pay - services	Agree, neither agree nor disagree, or disagree with the statement 'People should refuse to pay taxes until they get better services from the council' (coded as the inverse of responses in Table 7, so that higher values entail higher tax morale)

**Table 7a Tax morale, Sierra Leone 2012**

	I.	II.	III.	IV.	V.	VI.
I. Right to tax	1.000	0.465	-0.004	0.127	-0.115	-0.034
II. Citizens must pay	0.465	1.000	0.111	0.333	0.183	0.096
III. Tax evasion is not justified	-0.004	0.111	1.000	0.130	-0.139	0.042
IV. Not paying is wrong	0.127	0.333	0.130	1.000	0.259	0.228
V. Would always pay - enforcement	-0.115	0.183	-0.139	0.259	1.000	0.594
VI. Should always pay - services	-0.034	0.096	0.042	0.228	0.594	1.000

**Table 7b Tax morale, Sierra Leone 2017**

	I.	II.	III.	IV.	V.	VI.
I. Right to tax	1.000	0.236	0.161	0.081	0.064	0.122
II. Citizens must pay	0.236	1.000	0.046	0.053	0.199	0.111
III. Tax evasion is not justified	0.161	0.046	1.000	-0.186	-0.239	-0.298
IV. Not paying is wrong	0.081	0.053	-0.186	1.000	0.060	0.063
V. Would always pay - enforcement	0.064	0.199	-0.239	0.060	1.000	0.562
VI. Should always pay - services	0.122	0.111	-0.298	0.063	0.562	1.000

**Table 7c Tax morale, Nigeria 2020**

	I.	II.	III.	IV.	V.
I. Right to tax	1.000	0.380	0.392	-0.141	-0.019
II. Citizens must pay	0.380	1.000	0.251	-0.107	-0.110
III. Tax evasion is not justified	0.392	0.251	1.000	-0.244	-0.155
IV. Would always pay - enforcement	-0.141	-0.107	-0.244	1.000	0.339
V. Should always pay - services	-0.019	-0.110	-0.155	0.339	1.000

**Table 7d Tax morale, Liberia 2018**

	I.	II.	III.
I. Right to tax	1.000	0.247	0.079
II. Not paying is wrong	0.247	1.000	0.305
III. Should always pay - services	0.079	0.305	1.000

**Table 7e Tax morale, Kaduna, 2018**

	I.	II.	III.
I. Right to tax	1.000	0.287	0.189
II. Not paying is wrong	0.287	1.000	0.251
III. Should always pay - services	0.189	0.251	1.000

**Table 7f Tax morale, Ethiopia 2019**

	I.	II.	III.
I. Right to tax	1.000	0.269	0.215
II. Not paying is wrong	0.269	1.000	0.265
III. Should always pay - services	0.215	0.265	1.000

## 5 Better measures, deeper insight

The preceding discussion offers strong evidence that there is an important conceptual distinction between more conditional and unconditional understandings of tax morale, and that those different understandings can be captured using appropriate survey measures. The subsequent question is: does this matter? Does distinguishing between more conditional and unconditional understandings of tax morale lead to substantially important new insights? What follows provides a brief summary of evidence from a related study that illustrates the important additional insights that can arise from drawing these distinctions.<sup>11</sup>

The study in question – described in depth in Prichard et al. (forthcoming) – sought to understand the extent to which the expansion of property taxation beginning in 2013 in four districts in Sierra Leone led to both: (a) positive changes in service delivery, and (b) evidence of changes in political attitudes and behaviour consistent with theories linking taxation to the expansion of accountability. It provides evidence of improved service delivery in districts affected by the tax reform programme. It then asks whether there is evidence to support the belief that those gains had been underpinned by attitudinal and behavioural changes consistent with theories of tax bargaining: (a) political mobilisation in which taxpayers expand demand making in response to new taxation, and (b) tax resistance, as taxpayers become more resistant to paying taxes in the absence of reciprocal improvements in government performance, thus generating pressure on governments to expand reciprocity.

To test these hypotheses, the study relied on a difference-in-difference research design, drawing on taxpayer surveys (noted earlier) that were conducted in both 2012 and 2017 in four reform districts and three control districts. The key results are reported in Table 8. For the purposes of this discussion we can focus first on the results related to the composite measure of tax morale (*tax morale*), which is a simple average of the six distinct measures of tax morale described earlier (Table 6). The aggregate impact of the reform programme on tax morale is slightly negative, though small in magnitude and only barely reaching statistical significance at conventional levels.

By disaggregating the measure of tax morale, however, a much clearer story emerges. These results are reported in the bottom half of Table 8, with the coefficient for each measure of tax morale reflecting a distinct iteration of the core regression model in which each measure was included as the sole measure of tax morale. The study finds a small positive coefficient on the more unconditional measure of tax morale, generally insignificant impacts on relatively neutral measures, and sharply negative shifts in more conditional measures of tax morale. In intuitive terms: the study finds small increases in respondents' **general** belief in the right of government to collect taxes, but also finds that individuals' willingness to comply becomes sharply more **conditional** on the quality of government performance. Though not reported here, the study also finds that negative impacts of the reform on tax morale occur specifically among the subset of individuals who felt that the quality of service delivery was not improving alongside expanded taxation. This is, in many respects, a perfect story of tax bargaining: greater willingness to pay where government performance is strong, but also a more contractual understanding of taxation that generated pressure for sustained improvement in government performance in order to secure continued compliance and support from taxpayers.

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<sup>11</sup> As noted earlier, it was in the course of research for those papers that the importance of the distinctions being drawn in this paper became apparent, while warranting separate and more detailed treatment.

**Table 8 Key results from Prichard et al. (forthcoming)**

	DID	Wald-DID All property owners	Wald-DID Property owners receiving bills
Service satisfaction	0.344+ (0.143)	0.176+ (0.072)	0.324** (0.061)
Tax morale	-0.204+ (0.086)	-0.203* (0.060)	-0.156* (0.051)
Political knowledge	0.231+ (0.077)	0.305** (0.059)	0.224** (0.052)
Raise issue with government	-0.004 (0.170)	0.142 (0.175)	0.235 (0.140)
Protest	0.123 (0.196)	0.077 (0.096)	0.267* (0.087)
Contacted officials	0.083 (0.068)	0.039 (0.115)	0.204+ (0.100)
Interest in local council	-0.419 (0.206)	-0.538* (0.172)	-0.302+ (0.141)
Attended ward meeting	-0.438+ (0.148)	-0.487+ (0.182)	-0.418* (0.140)
<b>Disaggregated tax morale</b>			
Right to tax	0.080 (0.047)	0.192* (0.069)	0.087 (0.048)
Tax evasion not justified	0.225 (0.272)	0.190 (0.145)	0.166 (0.133)
Citizen must pay	-0.042 (0.067)	0.007 (0.108)	-0.126 (0.077)
Not paying is wrong	-0.224 (0.135)	-0.443** (0.103)	-0.222+ (0.085)
Would always pay - enforcement	-0.749 (0.370)	-0.682** (0.147)	-0.579** (0.127)
Should always pay - services	-0.690+ (0.264)	-0.554* (0.158)	-0.558** (0.137)

Standard errors in parentheses.

+  $p < 0.10$ , \*  $p < 0.05$ , \*\*  $p < 0.01$ , \*\*\*  $p < 0.001$ .

Notes: The first column reports results from a simple difference-in-difference estimator comparing respondents in treatment and control districts. The second and third columns rely on the Wald-DID methodology developed by De Chaisemartin and d'Haultfoeuille (2017). The second column includes all eligible property owners in treatment districts, while the third column focused exclusively on property owners to also report receiving a tax bill. The coefficients for the disaggregated measures of tax morale are each from a separate regression, each with a single measure of tax morale included.

Critically, for our purposes, this story becomes visible only by employing multiple measures of tax morale, and disaggregating between more conditional and unconditional dimensions of the concept. Relying on a single 'neutral' measure of tax morale would have led to the conclusion that tax morale was unaffected by the reform. By unpacking the concept we discover that that simple narrative is misleading: taxpayers are actually becoming more accepting of the right of government to raise taxes, but are also developing greater expectations of reciprocity. This, in turn, is not simply a story about willingness to pay taxes but appears to capture a deeper shift in

state-society relations as taxation is expanded in areas of historically relatively limited state presence.

## 6 Key messages moving forward

Tax morale is a complex and multifaceted concept, which has gained growing attention over the past decade. Yet the complexity of the concept has often not been reflected in research – measurement of the concept has been inconsistent across studies, and generally failed to disaggregate different dimensions of how we might understand tax morale. At a simplistic level this risks a lack of comparability across studies. More importantly, insufficiently nuanced measures risk telling an incomplete, or misleading, story.

This paper has sought specifically to highlight the importance of designing survey measures that capture comparatively conditional and unconditional understandings of tax morale. These are not by any means the only distinctions one might want to draw in studies of tax morale. But this paper has argued that the distinction between more conditional and unconditional understandings of tax morale is particularly critical to a richer and more meaningful understanding. This reflects the fact that the distinction can not only enrich understanding of attitudes towards tax compliance, but also shed light on the evolving politics of tax reform and character of the social contract.

In an effort to support future work, this paper suggests potential questions that future survey research may wish to employ in order to gain a more complete understanding of tax morale, and its evolution over time. It is important to stress that this is a first attempt: the surveys and studies cited here were not designed specifically to unpack the distinctions described in this paper. Instead, analysis conducted for those parallel studies has served to highlight the need for more nuanced ways of thinking about the concept of tax morale, and in particular about the importance of unpacking more conditional and unconditional views of tax compliance. Similarly, this paper has highlighted a range of different factors upon which tax compliance may be conditional, but without the data to draw conclusions about the extent to which conditional attitudes are general or issue-specific, or about which issues may be most important. Future research holds the potential to refine the approach described here, and to provide additional evidence of the relevance of these distinctions.

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