

A large, stylized graphic on the left side of the cover. It consists of several overlapping, semi-transparent shapes in shades of yellow, orange, and teal, forming a complex, abstract shape that resembles a stylized letter 'C' or a large bracket.

**Working Paper 166**

**The Politics of Taxation and  
Tax Reform in Times of Crisis:  
Covid-19 and Attitudes Towards  
Taxation in Sierra Leone**

Vanessa van den Boogaard, Wilson  
Prichard and Nicolas Orgeira

May 2023

ICTD Working Paper 166

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ICTD Working Paper 166

First published by the Institute of Development Studies in May 2023

© Institute of Development Studies 2023

ISBN: 978-1-80470-118-8

DOI: [10.19088/ICTD.2023.026](https://doi.org/10.19088/ICTD.2023.026)



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# **The Politics of Taxation and Tax Reform in Times of Crisis: Covid-19 and Attitudes Towards Taxation in Sierra Leone**

Vanessa van den Boogaard, Wilson Prichard and Nicolas Orgeira

## **Summary**

The Covid-19 pandemic has had significant fiscal implications around the world. A key question facing governments is whether and how the pandemic has shaped taxpayer attitudes and what that means for the prospects for tax reform and new revenue raising in the wake of the pandemic. We aim to understand the impacts of the Covid-19 pandemic on attitudes toward taxation and, in turn, to unpack what the crisis reveals about the dynamics and politics of taxation more broadly. We do so in the context of Sierra Leone with novel survey data, collected before the pandemic, shortly after the pandemic's onset, and for almost a year afterwards. Four key findings emerge. First, immediately after the onset of the crisis we see increased support for taxation in Freetown, despite escalating economic challenges. Second, however, we also see taxpayers express increasingly conditional attitudes toward taxation; that is, at the same time that they show greater general support for taxation, they become more likely to believe that one could refuse to pay taxes if government fails to deliver services in return. Third, while we lack baseline data from before the pandemic on support for progressive taxation, we find rising and sustained support for progressive taxation over the course of the pandemic. Finally, although we see an initial increase in willingness to pay more for taxes for services immediately after the onset of the pandemic, we find evidence of that support eroding over time, potentially reflecting a combination of continued economic hardship, declining feelings of social solidarity, and some disappointment with government taxation. These findings have potentially significant implications for understanding both immediate responses to the pandemic, and the broader politics of taxation and tax reform.

**Keywords:** Covid-19, taxation, taxpayer perceptions, tax morale, tax compliance, political economy.

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# Acknowledgements

This paper would not have been possible without the support and collaboration of the International Growth Centre in Sierra Leone, and particularly Niccolò Meriggi, Abou Bakarr Kamara, Madison Levine, Ashwini Shridhar, Macartan Humphreys, Maarten Voors, Ahmed Mushfiq Mobarak, and Peter van der Windt. This paper was prepared with support and feedback from ICTD, for which we are grateful. In particular, this paper reflects valuable exchanges with other ICTD researchers, most notably Giulia Mascagni and Fabrizio Santoro, who are working on a broader project related to the impact of the pandemic in African countries.

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# Introduction

The Covid-19 pandemic has had significant fiscal implications around the world, with substantial increases in expenditures to finance health systems and social protection (Elgin, Basbug and Yalaman 2020; United Nations 2021), coupled with large decreases in tax revenue resulting from the economic slowdown. In low-income countries the fiscal situation is particularly pressing given relatively weak fiscal foundations, limited borrowing options, and, based on previous crisis trends, potential decreases of foreign aid as a result of the pandemic (Dabla-Norris, Minoiu and Zanna 2015; Dang, Knack and Rogers 2013; Fjeldstad, Gopsill, Sjørusen and Therkildsen 2021; Frot 2009).<sup>1</sup> A growing body of research has focused on estimating or measuring revenue losses from the pandemic (Arndt, Davies, Gabriel, Harris, Makrelov, Modise, Robinson, van Seventer and Anderson 2020; ATAF 2021; Bachas, Brockmeyer and Semelet 2020; Lees, Mascagni and Santoro 2023; Mascagni and Lees 2022; Ng'etich, Kilonzo, Oure, Njagi and Kabiru 2021), highlighting the urgent revenue pressures facing lower-income countries as a central component of pandemic recovery.<sup>2</sup>

Against the background of significant fiscal challenges, a key question facing governments is whether and how the pandemic has shaped taxpayer attitudes and what that means for the prospects for tax reform and new revenue raising in the wake of the pandemic. In seeking to answer that question, we are presented with two sharply contrasting potential outcomes. On one hand, periods of crisis have sometimes acted as catalysts for major expansions of taxation, and of more progressive forms of taxation in particular (e.g., Aidt and Jensen 2009; Gupta and Jalles 2022; Hartley, Sheffrin and Vasche 1996; Klug 2020; Landais, Saez and Zucman 2020; Pollack 2014; Waris 2021). This reflects that fact that crises have the potential to generate new political space for reform: they often increase pressure on governments to increase revenue while simultaneously driving greater public acceptance of taxation amidst an enhanced sense of social solidarity and visceral examples of the importance of public revenues.<sup>3</sup> On the other hand, amidst protracted economic hardship taxpayers may become progressively more resistant to tax demands, sparking re-distributional conflict (Moore and Prichard 2020). Both dynamics appear potentially relevant in the case of the Covid-19 pandemic, which has sparked sharp new revenue pressures and explicit international discussions of 'solidarity' taxes but has also generated severe economic hardship across large parts of the population, particularly in lower-income countries.

In this paper, we aim to understand the impacts of the Covid-19 pandemic on attitudes toward taxation and, in turn, to unpack what the crisis reveals about the dynamics and politics of taxation more broadly. While conceptually straightforward, tracking the impact of the pandemic on attitudes toward taxation presents an empirical challenge: it requires the existence of baseline survey data about attitudes toward taxation immediately *prior* to the unexpected onset of the pandemic, coupled with regular subsequent surveys immediately after the onset of the pandemic in order to track potentially quickly changing attitudes as the pandemic developed. We build on two existing sampling frames in the country – one across the entire country (Gilchrist, Grieco, Meriggi, Mobarak and Voors 2020), the other specifically of property owners in Freetown (Prichard, Kamara and Meriggi 2020) – and conducted

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<sup>1</sup> While empirical evidence on aid has been mixed thus far, with both radical cuts to aid budgets in the UK and increases in aid in Germany, the fiscal pressures facing donor countries have the potential to increase pressure on governments to cut back on aid budgets. As Kobayashi, Heinrich and Bryant (2021) show, public support in the US for development aid is negatively affected by the domestic economic crisis.

<sup>2</sup> For instance, in South Africa Arndt *et al.* (2020) estimated a 32 per cent decrease across all tax types, while in Rwanda, Lees *et al.* (2020) estimated a 25 per cent decrease in corporate income tax and Mascagni and Lees (2021) show a VAT decrease of 5.3 per cent in the first three quarters of 2020. Across ten low and middle-income countries, Bachas *et al.* (2020) estimate that corporate taxes would drop by 1.5 and 2.5 per cent of GDP, under a three- or five-month shock scenario, respectively.

<sup>3</sup> The World Bank (2022), for instance, suggests that the pandemic may 'reinforce revenue mobilization in the medium term by legitimizing the role of the state as a provider of insurance and redistribution'.



regular phone surveys with over 1,700 respondents beginning shortly after the onset of the pandemic and continuing for almost a year. Most critically, we are able to build on a baseline survey conducted shortly *before* the onset of the pandemic in Freetown, which contained explicit questions about attitudes toward taxation, and thus allows us to directly compare attitudes before and after the beginning of the pandemic.

We first use this unique dataset to shed light on taxpayers' varied crisis experiences, with a particular focus on the economic impacts of the crisis and the scale and reach of government relief efforts. This provides an empirical foundation against which to assess and understand changes in attitudes toward taxation. Three key messages emerge. First, we find large and negative impacts on economic well-being across the population. Second, we highlight the relatively limited reach of government relief efforts and, in particular, the very limited extent of tax relief – the latter in contrast to higher-income countries. Third, we document that access to relief – and, in particular, to relief through the tax system – has a strong elite bias, in part reflecting the narrow reach of the tax system, and its consequent limitations as a means to deliver broader based support to citizens.

We then turn to the impact of the crisis on taxpayer attitudes, highlighting four interconnected messages. First, immediately after the onset of the crisis, and despite escalating economic challenges, we see evidence of increased support for taxation in Freetown: support for the government's right to tax remains constant, trust in the local government's ability to collect taxes fairly increases, and willingness to pay more taxes in return for greater services increases. Second, however, we also see taxpayers express increasingly *conditional* attitudes toward taxation, in line with recent evidence from Rwanda.<sup>4</sup> That is, at the same time that they show greater general support for taxation, they become more likely to believe that one could refuse to pay taxes if the government fails to deliver services in return. Third, while we lack baseline data from before the pandemic on support for progressive taxation, we find rising and sustained support for more taxes on the rich over the course of the pandemic. Finally, although we see an initial increase in willingness to pay more taxes for services immediately after the onset of the pandemic, we find evidence of that support eroding over time, potentially reflecting a combination of continued economic hardship, declining feelings of social solidarity, and some disappointment with government taxation.

These findings have potentially significant implications for understanding both immediate responses to the pandemic and the broader politics of taxation and tax reform. While there is some evidence of generally increased support for taxation initially after the onset of the pandemic, two years later general support for taxation looks similar to the pre-pandemic period. Yet two shifts appear more durable. First, particularly in Freetown, there appears to have been a sustained shift in the extent to which taxpayers hold conditional attitudes toward tax compliance, with increased expectations of effective service delivery using tax revenues. Second, we see a sustained shift toward greater support for taxing the better off and larger companies. This points toward the potential for a strategic focus on post-pandemic tax strategies that emphasise comparatively progressive taxes, and which seek explicitly to demonstrate clear connections between new tax revenues and expanded service delivery.

More broadly, the results are suggestive of a simple but compelling story about the complex politics of taxation in times of crisis. In line with evidence elsewhere that periods of crisis can spark expansion of taxation, we see evidence of the emergence of a political window of opportunity for tax reform – and progressive tax reform in particular – immediately following the onset of the pandemic. We speculate that this is attributable to an initial sense of social solidarity in the face of a national challenge. However, we equally see that that window of

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<sup>4</sup> Mascagni and Santoro (2023) find that after the onset of the pandemic, taxpayer perceptions about the fairness of the tax system improved by 40 per cent, though at the same time attitudes towards taxation became more conditional on the provision of public services.

political opportunity was not unconditional: amidst economic challenges taxpayers appear to have been willing to support the collective good, but only if they saw evidence that tax revenues were being used to provide a meaningful response to the crisis. And in practice that window of opportunity appears to have been fleeting, as by the end of the pandemic public support had largely dissipated – though with some lingering increase in support for taxing the better off. This experience largely echoes the broader literature on the politics of taxation (e.g., Prichard 2019): moments of crisis can play a critical role in opening windows of opportunity (Sanchez 2006), but those opportunities are often brief. Successful reform depends on governments acting decisively to build political coalitions for reform – including by seeking to demonstrate fairness and equity in new taxation (Fairfield 2013) and strong connections between revenue and service delivery (Jibao and Prichard 2015).

The rest of the paper is structured as follows. Section 1 provides a brief overview of the dynamics of tax reform in the context of crisis. Section 2 describes the data upon which we rely, while Section 3 describes the fiscal context in Sierra Leone. Section 4 presents evidence of the impacts of the pandemic on economic outcomes and the access to pandemic relief. Section 5 presents our main findings on shifting taxpayer perceptions, considering in turn attitudes towards tax payment and support for progressive tax reform. Section 6 discusses the key findings and concludes.

# 1 Background: tax reform in the context of crisis

The history of tax policy reform in high-income countries makes clear that significant shifts in attitudes toward taxation – including increased willingness of citizens to accept new taxes, and support for progressive tax reforms – have been linked to periods of crisis, including wars and economic recessions (e.g., Aidt and Jensen 2009; Emmenegger and Lierse 2002; Hartley *et al.* 1996; Klug 2020; Landais *et al.* 2020; Limberg and Seelkopf 2022; Pollack 2014; Waris 2021). In the context of Covid-19, there is some evidence from high-income countries that the associated economic upheaval can shape individuals' views of taxation and make them more supportive of temporary progressive levies (e.g., Klemm and Mauro 2021). More generally, there has been greater attention paid around the world to wealth taxes as a means of financing pandemic relief and recovery, sometimes termed a 'solidarity tax' (Advani, Chamberlain and Summers 2020; Gaspar, Keen, Klemm and Mauro 2021; Granger, Steel, McNabb, Parekh, Phillips and Gadenne 2020; Harman, Jensen, Naeem, Saab, Wani and Wilkinson 2021; Klemm, Hebous, Michielse, and Nersesyan 2021; Klug 2020; Laje and Faiola 2021; Moore and Prichard 2020; Prichard 2020; Rowlingson, Sood and Tu 2020; Steel and Harris 2020; UN Committee of Experts on International Cooperation in Tax Matters 2021; Waris 2021).<sup>5</sup> This reflects the impacts of the pandemic on inequality (e.g., Lustig, Pabon, Sanz and Younger 2020) and the capacity of wealth taxes to reduce inequality (Piketty 2020).

While experience in wealthier countries thus points toward the possibility that the Covid-19 pandemic may drive significant shifts in attitudes toward taxation – and toward progressive taxation in particular – we know virtually nothing about these potential dynamics in low-income countries. On one hand, we may see positive shifts in attitudes toward taxation amidst an expanded sense of social solidarity, evidence of the importance of public spending in responding to the crisis and evidence of significant inequality in the impact of the

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<sup>5</sup> For example, in its annual World Development Report, the World Bank (2022: 19) argues that 'taxing wealth through property, income, and capital gains taxes is an underused revenue strategy in most emerging economies that would also mitigate the adverse impacts of the COVID-19 crisis on poverty and equality.'

pandemic. There is some evidence of this dynamic, with Gupta and Jalles (2022: 4) finding that within 45 low-income countries past pandemics have ‘propelled countries to implement tax reforms’, particularly in relation to corporate income taxes, excises and property taxes. On the other hand, however, significant economic hardship – coupled with relatively limited pandemic relief or concerns about government performance – could lead to reduced willingness to pay taxes, reduced support for taxing others, and even civil unrest or social backlash, as was recently seen in the case of Colombia (Janetsky 2021). The latter may be particularly true where there is limited trust in the state and where elites contribute to social welfare efforts through informal taxation and other forms of non-state social welfare.

Meanwhile, there is limited understanding of taxpayer perceptions of and support for progressive tax reform in low-income countries.<sup>6</sup> We may expect substantial popular support for progressive taxation and redistribution in lower-income countries, amidst high income and wealth inequality and currently weak taxation of wealthy groups. However, evidence suggests that there is often limited support among poorer people for redistributive policies from which they would benefit (Holland 2018; Hoy and Mager 2018; Kuziemko, Buell, Reich and Norton 2014; Roemer 1998) and a general lack of popular concern about inequality despite its growth (Mijs 2021), and that people’s preferences about taxation are dependent on the status quo in any context, as people tend to use the status quo as an anchor for fairness judgments – even where the status quo is unfair (Kalleitner, Bobzien and Szendrő 2021). One possible reason for this apparent puzzle is a general lack of trust in the state and in the fairness of the tax system – in Sierra Leone, illustratively, the majority of citizens believe that elites are easily able to avoid taxes (Afrobarometer 2018),<sup>7</sup> and there has been an 11 per cent increase from 2011 to 2021 in the proportion of individuals who believe that people often or always avoid paying taxes (Isbell 2022).<sup>8</sup>

## 2 Data

In order to gain a deeper understanding of the impact of the Covid-19 pandemic on attitudes toward taxation we build upon two existing surveys. The first survey captured a random sample among property owners in Freetown and included several questions about attitudes toward taxation.<sup>9</sup> Critically, this survey was carried out shortly before the pandemic, thus allowing us to track changes in responses in the pre- and post-pandemic periods. The second survey, Gilchrist *et al.* (2020), was a study of the impact of electrification on welfare indicators and captured a representative sample of households in 94 rural communities

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<sup>6</sup> Key exceptions are Sands and de Kadt (2020), who find that exposure to inequality was positively associated with support for a tax on wealthy individuals in South Africa, and Mascagni and Santoro (2023), who find that the Covid-19 pandemic shifted taxpayers’ attitudes towards more conditional notions of tax compliance. Other research has focused not on taxpayer perception of wealth taxes and taxing the wealthy, but on the feasibility of introducing and enforcing such taxes (Kangave, Nakato, Waiswa and Zzimbe 2016; Kangave, Nakato and Zzimbe 2018; Londoño-Vélez and Ávila-Mahecha 2021).

<sup>7</sup> Afrobarometer (R7 2018) finds that in Sierra Leone 79 per cent of individuals believe that a rich person could pay a bribe or use personal connections to get away with avoiding paying taxes they owe to the government, while only 29 per cent believe the same to be true of ordinary people. By 2021, 64 per cent of individuals believed that people in the country can often or always ‘avoid paying the taxes that they owe to government’ (Afrobarometer 2021).

<sup>8</sup> Interestingly, this contrasts with the continent-wide average trend, with an average decrease of 10 per cent in support for the government’s right to tax across 30 countries (Isbell 2022).

<sup>9</sup> The FCC collected information on all properties in Freetown and used it to calculate the tax rate for each property, with many property owners included in the tax register for the very first time. These property owners include those whose contact details were available to allow enumerators to call them prior to the interview to increase the likelihood of being able to carry out the survey. As such, respondents were more likely to be readily available and may differ from respondents who were not available during the day/whose contact details were missing, implying that the sample may not be fully representative. The survey instrument focused on dimensions of attitudes and behaviour related to public service delivery, political interest and engagement, tax morale, experience with taxation, property ownership, political authorities and remittances. Surveys before and after the start of the pandemic included tax morale questions that were phrased the same, allowing for comparability. Survey questions are included in Appendix 2.

across all 14 districts in Sierra Leone outside of Western Area.<sup>10</sup> This second survey did not include questions about attitudes toward taxation at baseline, and so only allows for tracking changes in experiences and attitudes after the onset of crisis in March 2020. Unsurprisingly, and as reported in Appendix 1 (Table 1), these two populations differ with respect to demographic characteristics (age, education, occupation, wealth) and knowledge about Covid-19.

With the appearance of Covid-19 in Sierra Leone in March 2020, we used a combination of these sampling frames to collect data during three subsequent periods from 2020–2021.<sup>11</sup> Data was collected via phone interviews to comply with the government’s social distancing guidelines and for the safety of enumerators and research participants.<sup>12</sup> Interviews were conducted periodically, with respondents called every month or every six weeks, and targeted heads of households or individuals who were most knowledgeable about household affairs. Owing to significant respondent fatigue amidst the pandemic, and surveys being conducted by multiple organisations, not all respondents were successfully surveyed in each survey wave. We correspondingly average responses, by respondent, for four critical time periods, as follows:

- *Round 1 (during)*: Capturing the period spanning the first interview conducted after the appearance of Covid-19 (12 May 2020) until 30 July 2020.
- *Round 2 (during)*: Capturing the period from 1 August 2020 to the end of government restrictions (26 October 2020).<sup>13</sup>
- *Round 3 (post)*: Capturing the period after restrictions were lifted (27 October 2020 to 25 January 2021).
- *Round 4 (during)*: Capturing the period spanning from 26 January 2021, when new curfews were imposed alongside an inter-district travel ban, and the end of data collection, 17 February 2021. Unfortunately, owing to management challenges only half of respondents were attempted during this period, with meaningful differences between respondents who were surveyed during this phase and those who were not. As a consequence, we focus particularly on the first three rounds.

Four hundred and sixty-six Freetown respondents (out of 901 baseline property owners) and 233 provinces respondents (out of 3,075) were interviewed at least once in each of the periods and were included in the data analysis for this paper.<sup>14</sup> The averaging of responses within each period appears to pose limited risk to data quality given that we are primarily exploring slow-changing attitudes, and that each round corresponds to a key phase of pandemic dynamics.

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<sup>10</sup> After a household census was carried out, a representative sample of respondents was drawn from each village and the head of household or person most knowledgeable about household affairs was interviewed. The survey instrument focused on dimensions of income, agriculture, business practices, health and education, and electricity access.

<sup>11</sup> Baseline attitudes and behaviour are available for the property tax survey in Freetown but not for the provinces. As such, we focus on comparison between Freetown and the provinces in the post-Covid-19 period.

<sup>12</sup> Poorer baseline respondents and those who may not own phones and/or who live in remote areas with limited phone connection may be underrepresented, particularly in the provinces.

<sup>13</sup> We split this initial round into two periods, as it spans a significant amount of time. The analysis below was replicated by combining the first two 'During' periods into one from 12 May–26 October, which increases the sample in both Freetown (from 466 to 615) and more particularly the provinces (from 233 to 1,106). Not all respondents were successfully surveyed in the first round (1,102 out of 3,316), particularly in the provinces (only 483 out of 2,565 vs. 619 out of 751 in Freetown), which explains the final sample size and interview success rates.

<sup>14</sup> We compare mean differences between respondents in Freetown who were only surveyed during the baseline with those who were surveyed in other subsequent rounds and note that farmers and self-employed respondents were less likely to be surveyed, while wage-employed and self-employed were more frequently interviewed. Moreover, we also compare mean differences between respondents who were only surveyed during round 1 and those who were surveyed at least once in rounds 1 to 4. Broadly, poorer respondents were less likely to be interviewed in all survey rounds. Table available upon request.

As we collected data at a high frequency from the same sample, we designed the survey instrument to be short, lasting only 15–30 minutes, to minimise respondent fatigue and future nonresponses and to increase data quality. The tax-related section, representing about a quarter of the survey length, included questions about formal taxes, user fees and informal contributions during Covid-19 (payments, amount, access to relief and fairness), preferences between various sources of funding to pay for Covid-19 related relief, measures of tax morale (i.e., non-pecuniary motivations to pay taxes), and experience with contributions to community development projects in response to the crisis (i.e., informal taxes). Other sections of the survey contained key information on individuals' and businesses' economic conditions (wage/profit, food insecurity, debt), trust in institutions, knowledge of Covid-19 and experience of Ebola, all of which are potential determinants of tax preferences.<sup>15</sup>

### 3 Taxation and Covid-19 in Sierra Leone

We focus on the case of Sierra Leone because of access to unique tracking data, facilitated by surveys prior to the pandemic, but also for two additional reasons. First, it shares key characteristics with many other low-income countries related to its tax system and the dynamics of the pandemic. Second, prior to the pandemic, there were significant tax reforms and signs of increasing support for taxation, making it an interesting context in which to explore the impacts of the pandemic on attitudes toward taxation.

Sierra Leone is a low-income country with a tax to GDP ratio of 11.8 per cent in 2018 – below the average for sub-Saharan African countries (15.4 per cent) and the low-income country average (13.1 per cent) (ICTD/UNU-WIDER 2020). Nevertheless, in recent years, and particularly since the current administration came to power in 2018, there have been major improvements in tax administration and collection (Thomas 2020a).<sup>16</sup> These revenue improvements coincide with positive changes in taxpayer perceptions of the tax system from 2011–2021, over which period there was a 22 per cent decrease in the perceived difficulty of finding out which taxes and fees taxpayers are supposed to pay (representing the largest decrease out of 27 countries sampled), a 22 per cent decrease in perceived corruption among tax officials (representing the second largest decrease out of 30 countries sampled), and a 7 per cent increase in belief in the government's right to collect taxes (representing the largest increase out of 30 countries sampled) (Isbell 2022).

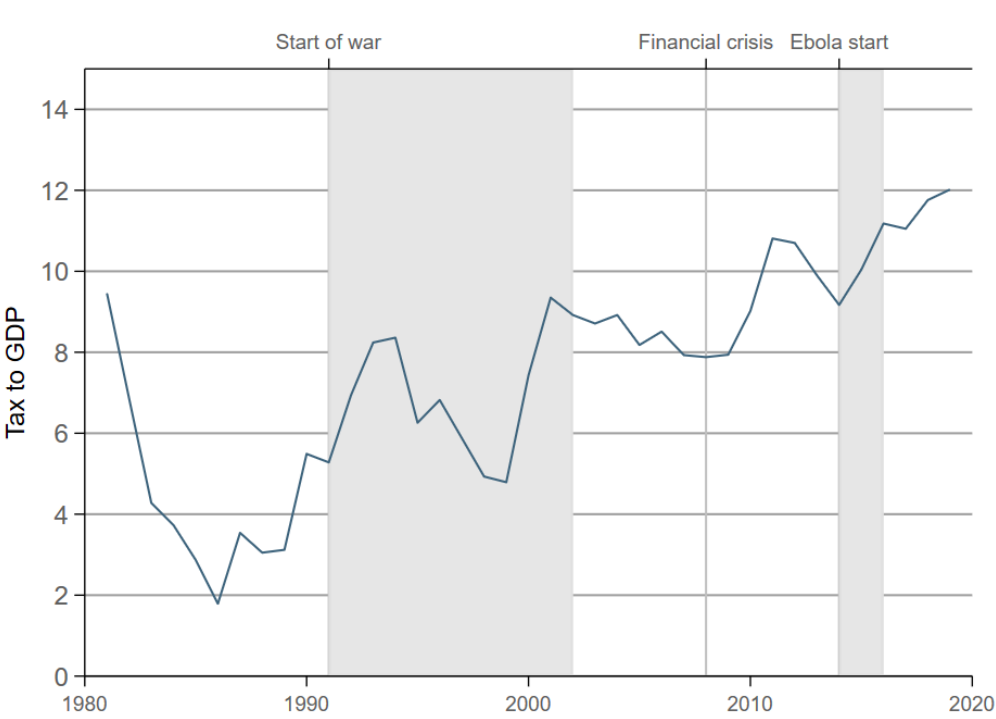
Alongside tax reforms at the national level, the Freetown City Council (FCC) launched an ambitious property tax reform programme in 2019, which dramatically increased the progressivity of the local tax system and by 2021 had resulted in a roughly threefold increase in revenue, despite the pandemic. The reform was accompanied by major outreach and engagement efforts, including the introduction of participatory budgeting, meaning that our surveys in Freetown are capturing changes in attitudes in the context of the pandemic as well as an increase in the political salience of taxation and tax burdens on our survey respondents (Prichard *et al.* 2020).

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<sup>15</sup> Due to the lack of detailed baseline income/profit values, wealth quintiles were computed by averaging respondent income and profit amount over the data collection period, splitting them into five equal-sized groups separately for income (households) and profits (businesses) and combining quintiles into a single variable. As such, quintiles may not represent pre-Covid-19 baseline quintiles accurately. Moreover, due to lower levels of trust in disclosing sensitive information over the phone, data on income/profits was only collected for fewer than half of the respondents (830). Alternative proxies for wealth, such as self-reported wealth quintiles and access to water/toilet in the household, were also collected.

<sup>16</sup> Indeed, the government has prioritised revenue mobilisation to finance its ambitious policy agenda. In the first two quarters of 2019, revenue collection increased by 24 per cent from the same period in 2018 and was already 78 per cent of the total revenue collected in 2017. Prior to the Covid-19 crisis, the government was on track to raise domestic revenue to 16.5 per cent of GDP by 2022 due to a range of tax policy and administration reforms, including reviewing tax exemptions and waivers, information sharing within government agencies, strengthened public financial management policies, stricter enforcement of revenue laws, and automation of tax processes (IMF 2019, 2021).

**Figure 1 Sierra Leone tax to GDP**



Despite these relatively recent fiscal improvements at both the national and local level, state institutional capacity remains low while aid dependency remains high.<sup>17</sup> The country has a large informal economy with few registered taxpayers, while informal taxes have long been a way of filling gaps left by the state in essential public goods provision (van den Boogaard 2020; van den Boogaard, Prichard and Jibao 2019). In this context, the Covid-19 crisis and related containment measures have had a significant impact on domestic revenue mobilisation. While case numbers remained relatively low,<sup>18</sup> initial restrictions were quite strict – in line with patterns seen in other low-income African countries (IMF 2021: 6; Mascagni and Lees 2022) and consistent with lingering Ebola fears (Davis 2015; Enria and Bangura 2020; Rasul, Goldstein, Buehren, Bandiera and Smurra 2020; UNDG 2015). Even before the first case was detected the President declared a public emergency in March 2020 and enacted strict containment measures from mid-March through July 2020, though the stringency of these measures quickly lessened (Appendix 1: Figure 14).

Relatively few businesses had to close (Appendix 1: Table 2); instead, containment policies focused on curfews, the suspension of weekly regional wholesale markets, inter-district travel restrictions and border closures, which indirectly affected businesses. These containment measures disrupted transport of goods within the country, with a particularly heavy impact on the services sector, as well as mining production and exports. The fiscal deficit almost

<sup>17</sup> Countries receiving more than 10 per cent of gross national income are considered high-aid countries, reflecting aid dependency (Bräutigam and Knack 2004: 257; Glennie and Prizzon 2012). Since the end of the civil war in 2002, Sierra Leone’s aid dependency rate has been on average almost twice that at 19 per cent (OECD, n.d.; World Bank, n.d.).

<sup>18</sup> Case numbers have remained extremely low relative to the hardest hit countries (Appendix 1: Figure 15). Even at its peak, there were only about eight new confirmed cases per million per day; for comparison, at the peak of the crisis in the US, there were 758 new cases per million per day. Even though these cases are certainly underestimated given limited testing, other indicators of the impacts of the disease, including confirmed deaths (79 in total by May 2021), are relatively so low as to give us confidence that, even with estimation errors, the impacts of the disease have been relatively limited. As with other relatively unscathed low-income countries, this has been explained in part by a younger population (with 41 per cent of the population under the age of 15 and only 3.5 per cent above the age of 64 (GoRSL SSL 2016)), better ventilated infrastructure and greater likelihood of outdoor interactions, and greater pandemic preparedness as a result of exposure to Ebola (Christensen, Dube, Haushofer, Siddiqi and Voors 2020; Mokuwa, Kamara, Maat, Mayhew, Richards and Voors 2020; Richards 2016), including a greater capacity to mobilise communities and preventative measures through local actors, including chiefs (Windt and Voors 2020). Nevertheless, the country experienced a more severe third wave of Covid-19 in mid-2021 (after the completion of data collection), while the situation in the country remains uncertain.

doubled in 2020 as a result of a combination of revenue shortfalls and pandemic-related spending increases, alongside lower-than-expected external support (IMF 2021; World Bank 2021). In this context, pressures for policy and administrative reform are high, with, for example, the World Bank (2021) calling for both pre-distributive and redistributive policies ‘to tackle poverty and inequality over the recovery period’, including measures to increase access to basic services and tax and transfer policies designed to reallocate income.

## 4 Uneven impacts of Covid-19 and relief

Before turning to discussion of the impacts of Covid-19 on taxpayer attitudes we first present summary information from our surveys about the economic impacts of the pandemic and state relief efforts.<sup>19</sup> In aggregate the crisis led to significant economic impacts, while the weak fiscal landscape and a bias towards formal institutions both limited pandemic relief for the majority of the population and meant that gaps in relief and social protection were in part filled by informal tax contributions.

### 4.1 Economic impacts on businesses and households

Given the focus of containment measures, described above, relatively few businesses had to close because of lockdown measures. Moreover, restrictions on businesses were largely inconsequential by the fall of 2020 (Figure 2).<sup>20</sup> Nevertheless, businesses were negatively affected economically, largely as a result of restrictions on travel and trade.<sup>21</sup> Overall, businesses reported depressed revenues throughout much of 2020, increasing only in the fall and new year (Appendix 1: Table 2). Vulnerable and informal sector workers in urban areas faced significant economic impacts (Meriggi, Humphreys, Kamara, Krupoff, Levine, Mcleod, Mobarak, Prichard, Shridhar, van der Windt and Voors 2020),<sup>22</sup> reflecting both the difficulties these workers faced in navigating lockdowns and curfews and their limited safety net (Gallien and van den Boogaard 2021).<sup>23</sup>

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<sup>19</sup> These are discussed at greater length in van den Boogaard, Orgeira and Prichard, forthcoming.

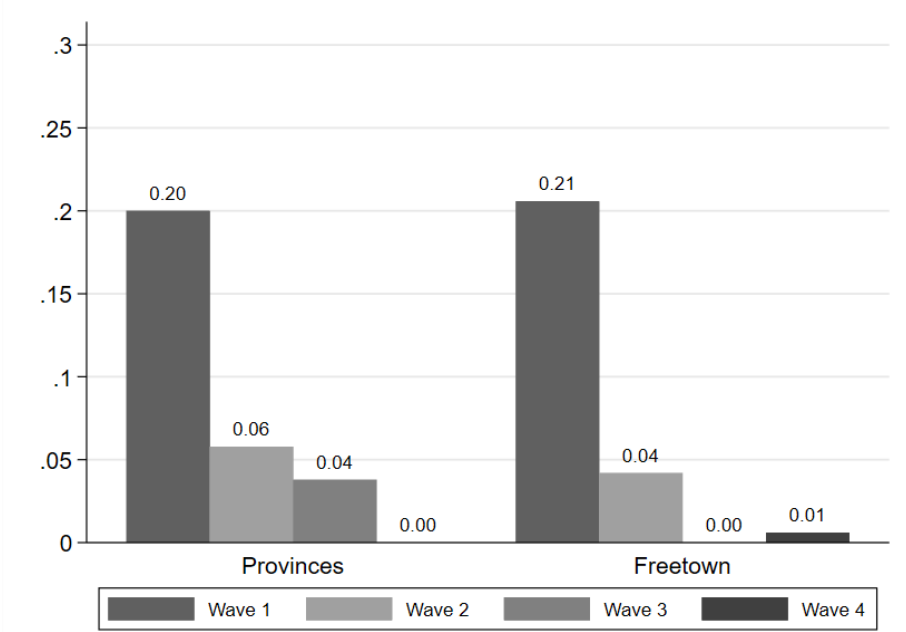
<sup>20</sup> In line with this, only 20 per cent of businesses reported needing to change their business model as a result of the crisis, with 16 per cent using phones for conducting business, 3 per cent using the internet or social media, and 2 per cent switching products (of the 322 businesses which reported being opened at least once during data collection).

<sup>21</sup> Even by early 2021, 56 per cent of business owners still reported being affected by the inter-district travel ban, with higher rates in the provinces (Appendix 1: Figure 17). Question only administered during round 4 (25 Jan–17 Feb) to 123 final sample respondents. Business owners explained that this ban negatively affected them by raising the prices of goods to purchase (64 per cent of those affected), lowering the number of purchasers travelling to buy goods (32 per cent), and preventing them from selling goods outside their district (Appendix 1: Figure 18).

<sup>22</sup> The World Bank (2021) notes that in Sierra Leone incomes decreased in particular for self-employed individuals (concentrated in small trading activities) and private sector employees in construction and transport.

<sup>23</sup> A significant proportion of the country lives in a state of vulnerability and precarious employment, with self-employment often the only option available for people. As found by the most recent national Labor Force Survey in 2014, more than 35 per cent of wage jobs and more than 88 per cent of non-agricultural self-employment are informal, while approximately 90 per cent of labourers work in the informal sector, predominately in subsistence or other small-scale agriculture (Gonzalez and Gutierrez 2017: 22).

**Figure 2 Percentage of businesses closed because of Covid-19**



The economic impacts of the crisis are more broadly evidenced by a large majority of respondents reporting food insecurity, though at a decreasing rate over time in the provinces (



Figure 3), with higher rates of food insecurity in Freetown. By the fall of 2020, 97 per cent of respondents reported being unable to meet financial obligations and essential needs.<sup>24</sup> Meanwhile, nearly 20 per cent of respondents reported having to rely on undesirable coping strategies like selling livestock and assets (Appendix 1: Figure 19), with the majority of these individuals using the money to buy food (Appendix 1: Figure 20). These findings are in line with evidence that the pandemic has increased poverty, food insecurity, and vulnerability, and reduced living standards in Sierra Leone (Conteh, Sirah Kamara, Saidu and Mustapha Macarthy 2021; Egger, Miguel, Warren, Shenoy, Collins, Karlan, Parkerson, Mobarak, Fink, Udry, Walker, Haushofer, Larrebourg, Athey, Lopez-Pena, Benhachmi, Humphreys, Lowe, Meriggi, Wabwire, Davis, Pape, Graff, Voors, Neseke and Vernot 2021; IMF 2021: 6–7; World Bank 2021),<sup>25</sup> with the largest increase in poverty seen in urban areas, particularly Freetown (World Bank 2021).<sup>26</sup> They are particularly stark given that prior to the pandemic 57 per cent of households already lived below the poverty line (Statistics Sierra Leone 2019).<sup>27</sup>

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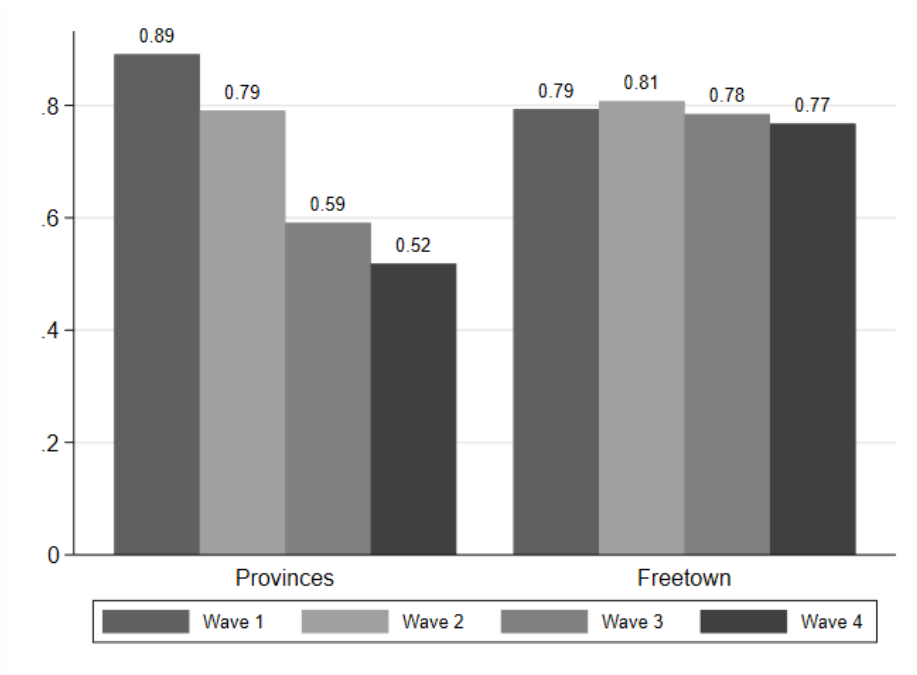
<sup>24</sup> This was asked of 373 respondents during round 4.

<sup>25</sup> This reflects the reality that, 'While the impacts of the pandemic in Sierra Leone have been much less than in other countries, they have set back a country which was already very poor with fragile health and education systems, and poor food security' (World Bank 2021: 12).

<sup>26</sup> Poverty in Freetown is estimated to have increased from 17.7 to 29.1 per cent from 2018 to 2020 in Freetown, while in rural areas it remained constant (World Bank 2021: 40). Despite this increase in poverty, decreases in welfare have been greatest for those in the top third of the distribution, resulting in an overall decrease in inequality (World Bank 2021).

<sup>27</sup> The poverty line is about US\$1.22 per adult equivalent per day (at the average nominal exchange rate for 2018) (Statistics Sierra Leone 2019).

**Figure 3 Food insecurity (by round, surveyed in each round)<sup>28</sup>**



**4.2 Access to pandemic relief**

Amidst this economic hardship the Sierra Leonean government and its development partners mobilised relief in a few key areas, building on an extremely limited social protection system.<sup>29</sup> New interventions included additional spending on health supplies, health care workers, quarantine measures, and an awareness campaign; one-time cash transfers to 29,000 households with informal workers, mostly traders, who were deemed most vulnerable to the pandemic; and support to people with disabilities during the lockdown (IMF 2021).<sup>30</sup> Meanwhile, the National Revenue Authority instituted tax deferral procedures on customs duties and a three-month tax deferral on income tax, focusing on the hospitality and aviation industries, as well as businesses whose products lack markets domestically or whose key customers and partners were out of business or closed (Thomas 2020a). Similarly, the FCC reduced late payment penalties on property tax payment (Thomas 2020b).

Despite these efforts, we find that direct economic or tax reliefs were limited, with individuals instead more likely to receive support related to preventing the spread of Covid-19 (e.g., PPE

<sup>28</sup> Households are considered food insecure if they responded positively to any of the following questions: ‘Has your household: Eaten foods that you ordinarily would not eat i.e., “less preferred foods”?’ Asked for help from relatives or friends? Reduced portions/quantities served per meal for adult males? Reduced portions/quantities served per meal for adult females? Reduced portions/quantities served per meal for boys under age ten? Reduced portions/quantities served per meal for girls under age ten? Eaten fewer times per day than normal for this time of year? Spent whole day without eating?’

<sup>29</sup> Prior to the pandemic fewer than 10,000 people benefitted from any form of social protection support from the government (Kamara 2020), though over one million people (16 per cent of the national population) are estimated to live in extreme poverty (Statistics Sierra Leone 2019). The support that is delivered ‘is not only inadequate and untimely, but also unpredictable’, while there is ‘no comprehensive database on the number of vulnerable people living in Sierra Leone’ (Kamara 2020).

<sup>30</sup> In June 2020 the National Commission for Social Action (NaCSA) initiated the Covid-19 Emergency Cash Transfer (ECT) in Freetown and four other cities, correcting the previous ‘urban blindspot’ of social protection programmes in the country (Bowen 2021; Sandford, Rajput, Coll-Black and Kargo 2020). Transfers of US\$135 were distributed in July and August 2020. Potential beneficiaries were compiled from a variety of sources, such as existing registers of market traders, and then a 10 proxy means test was applied to select the most vulnerable (World Bank 2021). It is not clear how this dependence on pre-existing registers limited the inclusivity of the transfers. A further 35,000 poor households were registered, with additional cash transfers being disbursed starting in December 2020. However, going forward, the main social protection programme, the Social Safety Nets Project, will return to its focus on extremely poor households in rural areas, though expanding its reach in rural districts (World Bank 2021).

or handwashing stations). As noted elsewhere, relief that was provided ‘was neither systematic nor comprehensive’ (Kamara 2020). Over the course of our data collection period, 35 per cent of households and 31 per cent of businesses reported receiving some type of relief. Of those that received any form of relief, most of this relief came in the form of new sanitation supplies (86 per cent reported receiving handwashing stations, known as Veronica buckets, and 46 per cent reported receiving soap) and PPE (with 42 per cent receiving masks). By contrast, only a small proportion of those that received any relief received food aid (16 per cent) or cash transfers (3 per cent).<sup>31</sup> This limited reach of reliefs, particularly of cash transfers, is in line with other research pointing to the limited coverage of pre-existing social safety nets (Kamara 2020), and the challenges of rolling out new cash transfer programmes in the context of high informality (e.g., Adu-Ababio, Osei, Pirttilä and Rattenhuber 2021; Gallien and van den Boogaard 2021).<sup>32</sup>

Perhaps unsurprisingly given the low levels of registered taxpayers in the country our data shows that access to tax reliefs was limited, with only 29 per cent of respondents receiving formal tax relief. The vast majority of this relief came in the form of delayed payments (96 per cent), with only 8 per cent seeing their tax payments waived and 3 per cent having the amount reduced. Meanwhile, access to local tax relief was almost non-existent.<sup>33</sup> This is in line with findings from elsewhere in sub-Saharan African showing that general tax-benefit systems failed to provide social welfare protection, in large part because the large size of the informal economy means that ‘only those in the formal sector, usually situated in the upper part of the income distribution, benefit from this mechanism’ (Adu-Ababio *et al.* 2021: 2).

Overall we also see evidence that higher-income individuals were more able to access relief, either because of a stronger ability to navigate government relief programmes, more extensive networks within government or their inclusion in the formal tax system (van den Boogaard *et al.* forthcoming).<sup>34</sup> Meanwhile, we see evidence that individuals across the country faced new informal taxes to help finance the pandemic response, reflecting the limited reach of state relief efforts (van den Boogaard *et al.* forthcoming). Taken together, the data points toward a government commitment to curb the spread of Covid-19, but sharp limits to the reach of broader economic relief – with the likelihood that for many groups any such relief was matched, or even exceeded, by new informal burdens.

## 5 Taxpayer attitudes and perceptions

With this understanding of the varied impacts of Covid-19 in Freetown and the provinces we turn to exploring how attitudes towards the government and taxation have been shaped by the pandemic. First, we ask how attitudes towards the government and taxation changed between the pre-pandemic period and the period after the onset of the pandemic. Second, we ask how attitudes toward the government and taxation evolved over the course of the

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<sup>31</sup> Multiple responses were possible. Respondents in the provinces were more likely to receive support in the form of sanitation or PPE, while those in Freetown were more likely to receive food aid or cash transfers. Ninety-five per cent and 72 per cent of respondents in the provinces and Freetown, respectively, reported relief in the form of Veronica buckets; 65 per cent and 18 per cent, respectively, reported receiving soap; and 62 per cent and 12 per cent, respectively, reported receiving masks. By contrast, 13 per cent of respondents in the provinces reported receiving food aid compared to 20 per cent in Freetown, while 1 per cent in the provinces reported receiving cash transfers compared to 6 per cent in Freetown (differences are not statistically significant).

<sup>32</sup> Some exceptions exist, particularly where new cash transfer programmes used innovative methods to identify informal workers and vulnerable populations, as was the case in Togo (Alcorn 2021).

<sup>33</sup> This is similar to the type of tax relief offered in other low-income countries, including Rwanda (Mascagni and Santoro 2023).

<sup>34</sup> While the government’s ECT programme was targeted explicitly at vulnerable informal workers, its reach was limited and is thus not well reflected in our data.

pandemic. Finally, we consider the impact of the pandemic on attitudes toward taxing the better off specifically.

## 5.1 Initial impacts of the pandemic on taxpayer attitudes

In many ways the most interesting question about the impact of the pandemic on taxpayer attitudes is to understand the immediate impact of the pandemic, and related restrictions, on taxpayer attitudes. Did taxpayers respond to the onset of the crisis, and acute new economic challenges, by resisting the economic demands of the state or by becoming more supportive of tax collection in a spirit of solidarity and national response to crisis? This is also the most challenging question to answer as it requires linking data from surveys conducted prior to the pandemic, for other purposes, to surveys conducted following the onset of the pandemic. As described earlier in the paper, we have been able to do this on a limited basis in Freetown, where a survey containing questions about taxpayer attitudes had been carried out shortly before the onset of the pandemic. This has given us access to 'before' and 'after' data in relation to four key indicators: unconditional tax morale, trust in local tax collection, willingness to pay more taxes for improved services, and tax morale conditional on representation.<sup>35</sup> While imperfect, these questions provide a basis for painting a broad picture of changing attitudes in response to the pandemic in Freetown. Two key messages emerge in the first phase of the pandemic, with data reported in Figure 4.

First, overall we see steady support for general taxation ('Unconditional tax morale') despite the large-scale economic disruptions and hardships caused by the pandemic. The level of unconditional tax morale among respondents remains essentially unchanged both immediately after the pandemic, and thereafter. It is worth noting here that close to 100 per cent of respondents respond affirmatively to this question – in line with high unconditional tax morale at the national level (Afrobarometer 2021) – meaning that there is a ceiling effect on any further increase.<sup>36</sup> Sustaining this high level of support, despite the pandemic, can correspondingly be taken as a strong signal of sustained support for tax compliance. This message is reinforced by responses about trust, with a very large and significant increase in reported trust in the tax system immediately after the onset of the pandemic.<sup>37</sup>

Second, and somewhat in contrast, we see a significant, large and immediate increase in the extent to which taxpayers appear to view tax compliance as conditional on reciprocal delivery of benefits by government ('Conditional tax morale', 'Willing to pay for services'). Taken in concert with sustained or increasing general support for taxation, this suggests a shift in the

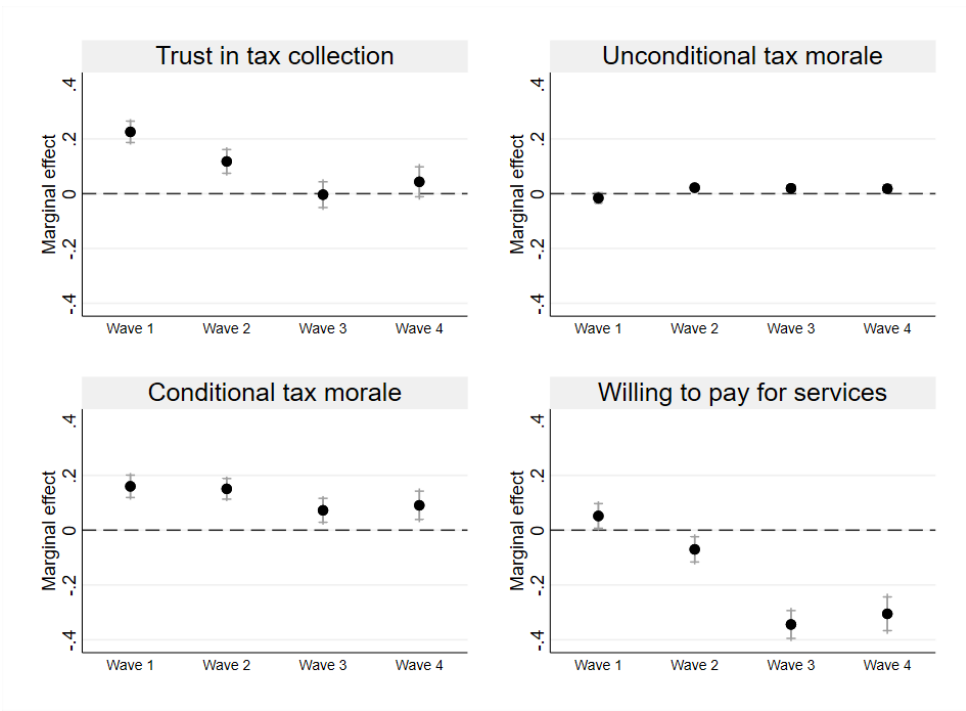
<sup>35</sup> Survey questions for each were phrased the same way 'before' and 'after' and are as follows: Unconditional tax morale: 'Do you agree or disagree that citizens should always pay taxes?' Trust in tax collection: 'Do you agree or disagree that local government can be trusted to collect taxes fairly?' Willingness to pay for services: 'Would you be willing to pay more taxes in order to receive improved services?' Conditional tax morale: 'Do you agree or disagree that citizens should only pay if the government represents their interests?' We use an indicator of trust in the local government rather than the central government in order to keep the question consistent with that used at baseline. Empirical evidence shows that Sierra Leoneans are more likely to pay taxes to and interact with the local government rather than the central government (e.g., van den Boogaard *et al.* 2019), with a significant proportion of individuals being unable to accurately identify the government body providing public services (Prichard, Jibao and Orgeira Pillai 2022). Given these realities, we believe that using a measure of trust in local government is justified.

<sup>36</sup> Prior to the pandemic, 89 per cent of individuals nationwide agreed or strongly agreed that 'the tax authorities always have the right to make people pay taxes'.

<sup>37</sup> Unconditional tax morale levels remained high across all survey rounds, with 98 per cent of respondents reporting unconditional support for general taxation during the baseline, 96 per cent in round 1, 100 per cent in rounds 2 and 3 and finally 99 per cent in round 4. Conditional tax morale levels significantly increased from 78 per cent of baseline respondents making their support for general taxation conditional on service provision by the government to 91 per cent in rounds 1 and 2, before nearly returning to baseline levels in rounds 3 and 4 (83 per cent and 84 per cent, respectively). We note that high support for taxation and high levels of conditional taxation are consistent with a contractual relationship between the government and the citizens, where taxpayers should pay taxes if, but only if, they are satisfied with government performances (Prichard 2022). Likewise, we observe a significant increase in the share of respondents trusting the local government to collect taxes fairly, from 78 per cent in the baseline to 95 per cent in round 1, before gradually decreasing in subsequent rounds (86 per cent, 75 per cent and 80 per cent in rounds 2, 3 and 4, respectively). Thirty-eight per cent of individuals nationwide trusted the tax authority, while 37 per cent agreed that the government usually uses the tax revenues it collects for the well-being of citizens (Afrobarometer 2021).

character of the relationship between taxpayers and the state in the wake of the pandemic. That is, in response to the pandemic, taxpayers appear to experience an increase in their *general* level of support for taxation, consistent with narratives of social solidarity in response to crisis, but support for taxation becomes more *conditional* on government performance (Prichard 2022). While our data does not allow us to say with certainty what is driving the latter shift, it is consistent with taxpayers, confronted with both acute societal needs and significant economic pressures, becoming more focused on the responsibility of government to deliver concrete benefits with public revenue – and, perhaps, also becoming more aware of failures to do so. More abstractly, this overall shift in attitudes appears to be reflective of taxpayers adopting a more ‘contractual’ view of taxation (Prichard 2022), while being in contrast with recent ideas about ‘tax aversion’ being inherent in African states (Robinson 2022).<sup>38</sup>

**Figure 4 Fixed effects for Freetown<sup>39</sup>**



**5.2 The evolution of taxpayer attitudes over the course of the pandemic**

Having captured a snapshot of changes in attitudes in response to the onset of the pandemic we then explore the evolution of taxpayer attitudes over the course of the pandemic. That

<sup>38</sup> Robinson (2022: 1) argues that ‘Even if states were accountable, non-corrupt, and had the capacity to turn tax revenues into public goods, people do not necessarily want to see this happen.’ Our data suggests that this is inaccurate – people can be willing to pay and even pay *more* if tax revenues are translated to public goods.

<sup>39</sup> We run fixed effect regressions on the four key indicators to assess the impact of the government’s Covid-19-related policies on taxpayers across survey rounds: ‘Trust in tax collection’ (Local government can be trusted to collect tax fairly (Y/N)); ‘Unconditional tax morale’ (Citizens should always pay taxes (Y/N)); ‘Conditional tax morale’ (Citizens only pay if the government represents their interests (Y/N)) and ‘Willingness to pay for services’ (Willingness to pay to receive improved services (Y/N)), based on the following equation:

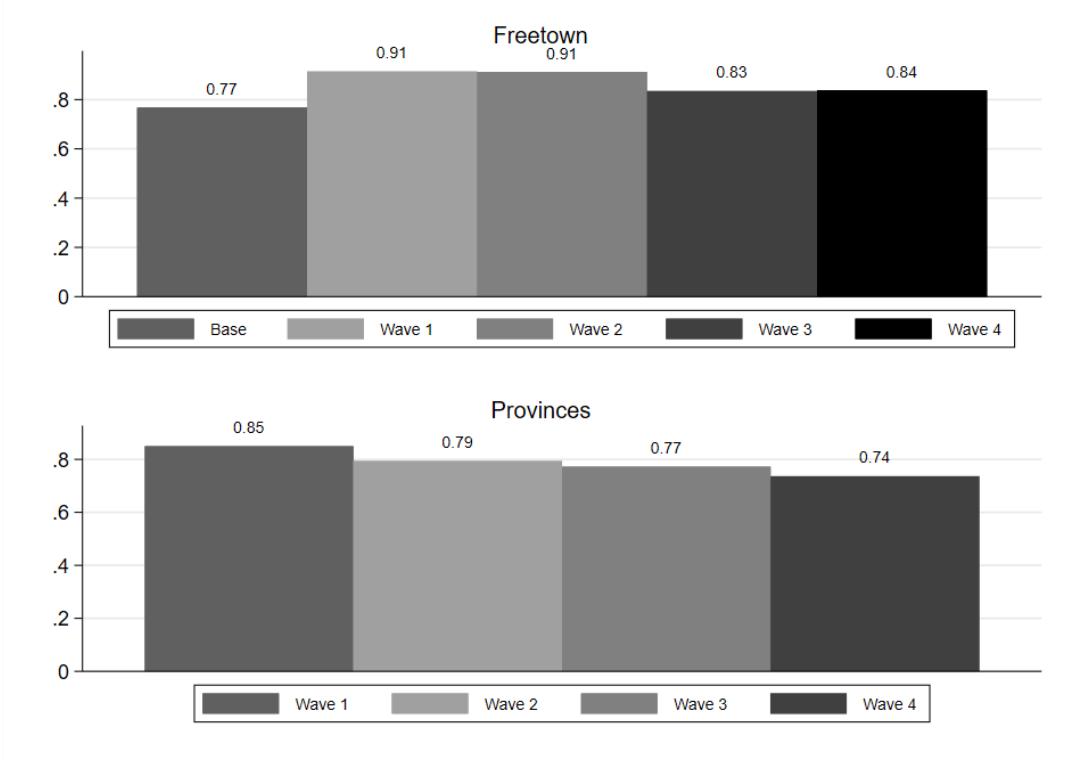
$$Y_{it} = \beta_0 + \beta_1round1 + \beta_2round2 + \beta_3round3 + \beta_4round4 + \beta_5income + \beta_6Z_i + u_{it}$$

where  $Y_{it}$  is one of the key indicators, round1, round2, round3 and round4 are time dummies, *income* are self-reported wages or business profits and  $Z_i$  are unobserved time-invariant heterogeneities such as gender and education. Fixed effects allow to not only control for all time-invariant omitted variables but also, by including time dummies, to eliminate omitted variable bias by excluding unobserved factors that may evolve over time but are constant across respondents. The coefficients of interests are  $\beta_1, \beta_2, \beta_3$  and  $\beta_4$  and are graphically represented in Figure 4 with their 95 per cent confidence interval; the figure includes a reference dotted line at zero, allowing us to clearly distinguish statistically significant changes from baseline levels.

evolution adds nuance to the initial story. Looking first at general attitudes toward tax compliance we see evidence of a return to baseline over the course of the pandemic. As reflected in Figure 4, in Freetown support for the view that citizens should always pay taxes ('Unconditional tax morale') remains consistently very high throughout the pandemic, with no evidence of decline over time. By partial contrast, after witnessing a significant increase in trust in the tax system immediately after the onset of the pandemic in Freetown we see levels of trust in the tax system return to baseline as the pandemic progresses ('Trust in local tax collection').<sup>40</sup> The most straightforward interpretation is that while general support for taxation remains universally high throughout the pandemic, initially high hopes that the pandemic would bring increases in the fairness of the tax system are to some extent unrealised over time.

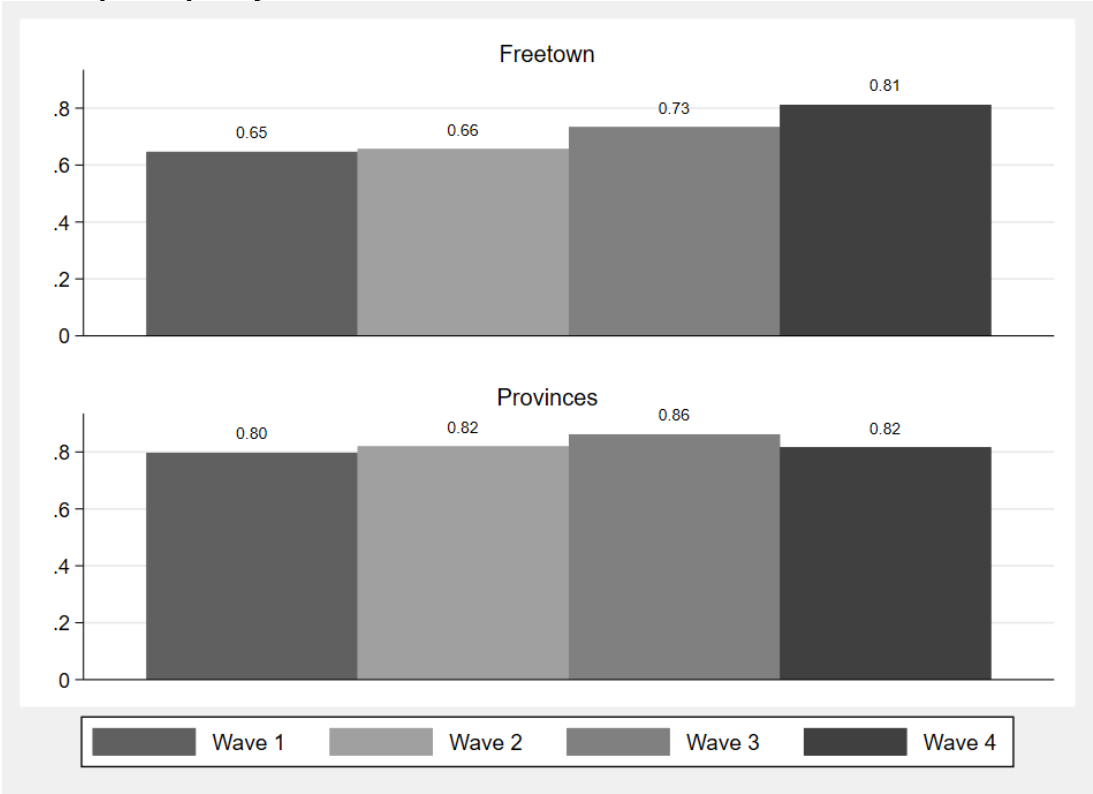
We then look at evolution over the course of the pandemic in the extent to which taxpayer attitudes become conditional on government performance, with questions asking taxpayers whether they 'should only pay taxes if the government represents their interests' ('Conditional tax morale') or 'could refuse to pay taxes if they are not receiving public services of adequate quality' ('Willing to pay for services') (Figure 5, Figure 6). Here we see striking patterns in Freetown, with a sharp increase in the extent to which attitudes toward tax compliance are conditional on government performance. We see a more immediate, but ultimately smaller, increase in beliefs that tax compliance should be conditional on government representing the interests of taxpayers, and a slower, but ultimately larger, increase in beliefs that taxpayers could refuse to pay taxes if they are not receiving public services of adequate quality. As discussed above, there seems to be very clear and unambiguous evidence of the emergence of a more conditional, or contractual, attitude toward tax compliance in Freetown. We do not see any increases in the conditionality of attitudes toward compliance in the provinces over the course of the pandemic, but in the absence of baseline data prior to the pandemic cannot draw any strong conclusions.

**Figure 5 Citizens should only pay taxes if the government represents their interests**



<sup>40</sup> This question is not available for the provinces.

**Figure 6 Taxpayers could refuse to pay taxes if they are not receiving public services of adequate quality<sup>41</sup>**

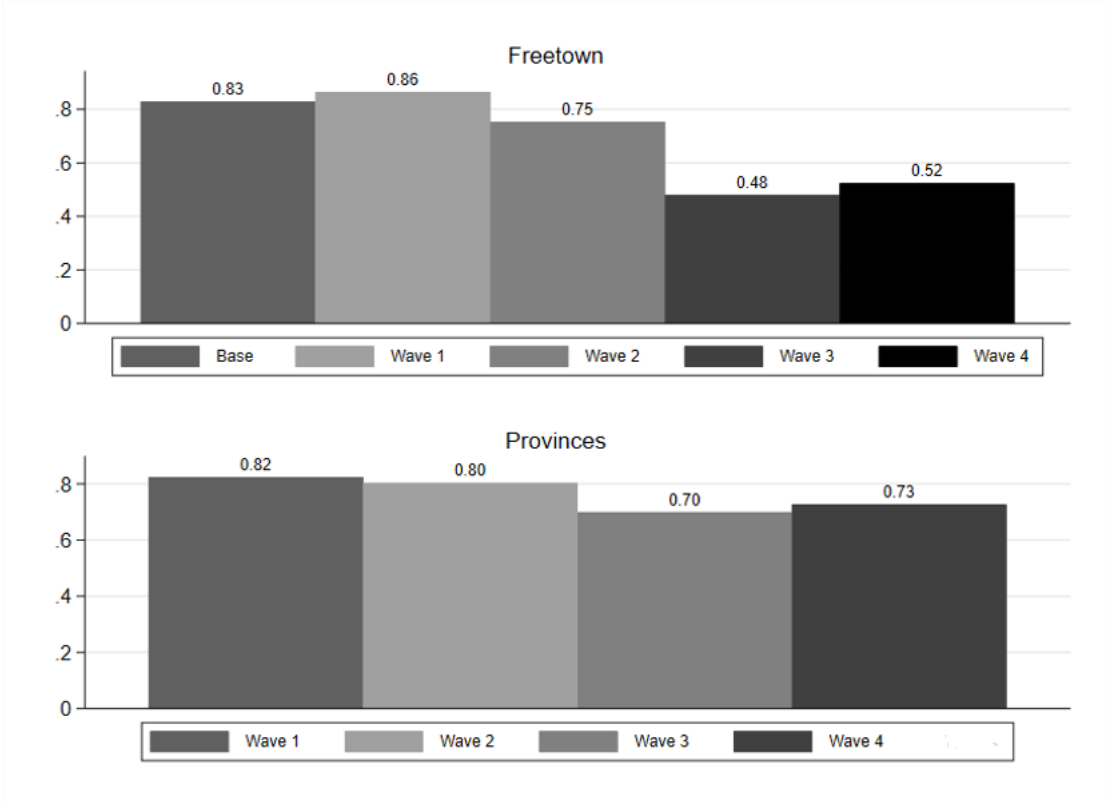


In light of these somewhat contrasting sets of changes in attitudes we then ask whether respondents would be willing to pay additional taxes in order to receive additional services (Figure 7).<sup>42</sup> As noted, in Freetown we observe a small increase in reported support for paying additional taxes immediately after the onset of the crisis, while we see similarly high initial levels of support for paying additional taxes in the provinces. However, in both Freetown and the provinces we see a substantial decline in willingness to pay additional taxes over the course of the pandemic, with this decline particularly notable in Freetown. The sharpness of the decline in Freetown is likely driven to some extent by the parallel introduction of increased property taxes during this period. But this is unlikely to be the only driver of this pattern: virtually all taxpayers would have been aware of the property tax reform *prior* to the first round of the survey during the pandemic, and the majority of respondents would have also received a bill *prior* to the second wave of the survey, when support for paying additional taxes remained relatively high. It correspondingly seems fair to conclude that after an initially positive ‘bump’ in willingness to pay additional taxes in exchange for services after the onset of the pandemic we see this support progressively eroded over time.

<sup>41</sup> Which of these two statements is closest to your view? ‘Taxpayers must pay their taxes to the government, regardless of the quality of public services’ or ‘Taxpayers could refuse to pay taxes if they are not receiving public services of adequate quality.’

<sup>42</sup> Respondents answered notably more favourably to this question compared to a nationwide sample answering a similar question. In that survey 47 per cent of individuals agreed that ‘it is better to pay higher taxes if it means that there will be more services provided by government’, while 42 per cent agreed that ‘it is better to pay lower taxes, even if it means there will be fewer services provided by government’ (Afrobarometer 2021). The difference may be attributable to subtle differences in wording: our question asks about ‘willingness’ to pay more, whereas the Afrobarometer question asks about ‘preferences’.

**Figure 7 I would be willing to pay additional taxes in order to receive improved services**



In seeking to explain declining support for paying additional taxes in exchange for greater services there are three particularly compelling, and interconnected, possibilities. First, this may be a simple phenomenon: amidst increasing economic hardship, declining willingness to pay is driven primarily by an inability to pay more.

Second, it could be a reflection of a combination of growing conditionality of support for tax compliance and concerns that tax revenues were not being adequately translated into public benefits. Our survey provides a somewhat mixed story in relation to the second possibility. On one hand, overall public satisfaction with the government response to the pandemic remains very high and even increases over time (Figure 8). On the other hand, in Freetown trust in the local tax system increased immediately after the onset of the pandemic but then declined in subsequent waves of the survey (Figure 4). We also see some decline in both Freetown and the provinces in the perceived fairness of both the formal tax system and user fees (Figure 9, Figure 10).

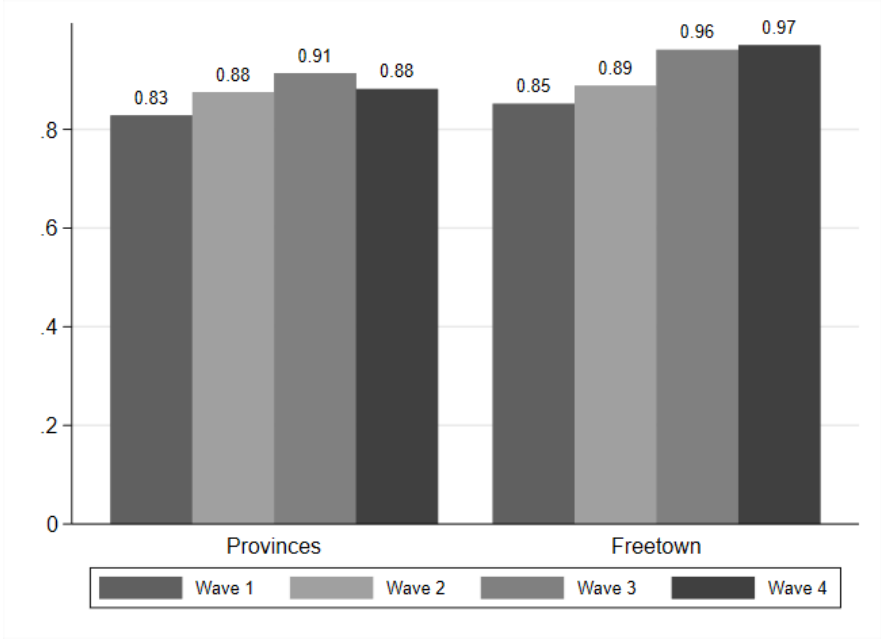
Third, it could be the result of a broader decline in a sense of social solidarity among taxpayers – potentially fed by both economic hardship and disappointment in government performance. Consistent with that possibility, we find that by the end of our data collection 68 per cent of respondents believed that people were less likely to help each other than prior to the pandemic (Figure 11) – with only 9 per cent believing that people were more likely to help. In turn, 38 per cent of respondents indicated that they felt less proud to be Sierra Leonean than previously.<sup>43</sup>

Overall, the most likely conclusion appears to be that the decline in support for paying additional taxes is a result of economic hardship, a related sense of declining social solidarity, and some disappointment with government taxation.

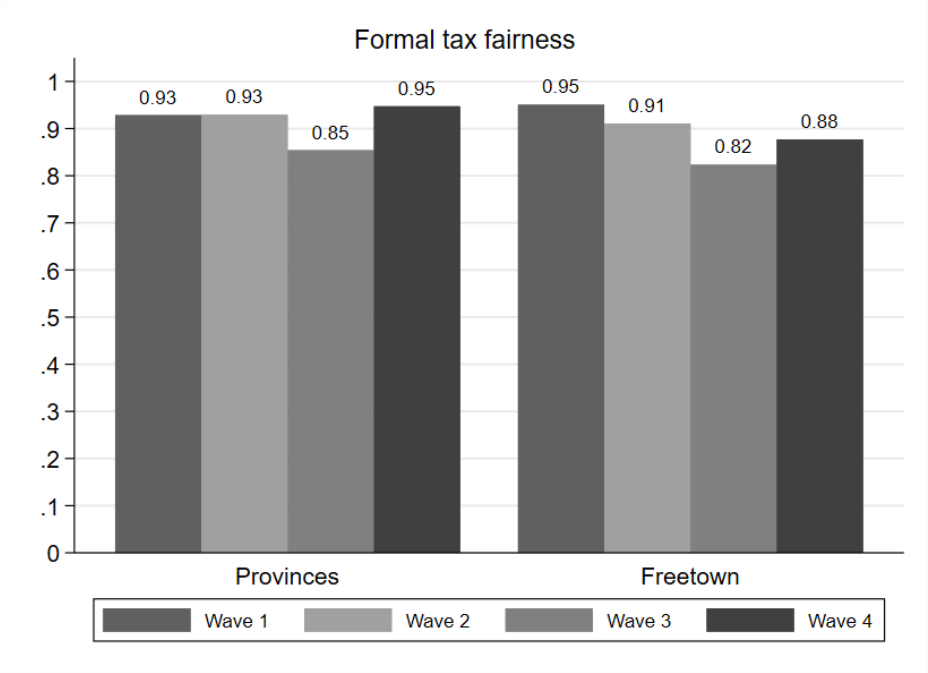
<sup>43</sup> These feelings of social solidarity and national pride are notably different than in Rwanda, where 61 and 25 per cent of respondents felt that people were more and less likely, respectively, to help each other. Meanwhile, only 12 per cent of respondents in Rwanda described feeling less proud to be Rwandan.



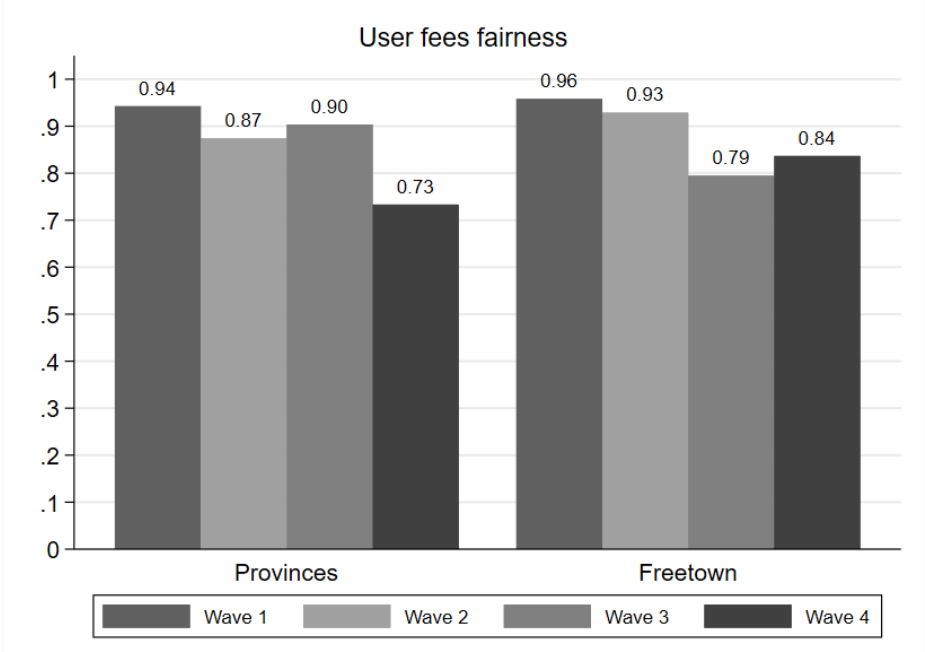
**Figure 8 Satisfaction with government response to Covid-19**



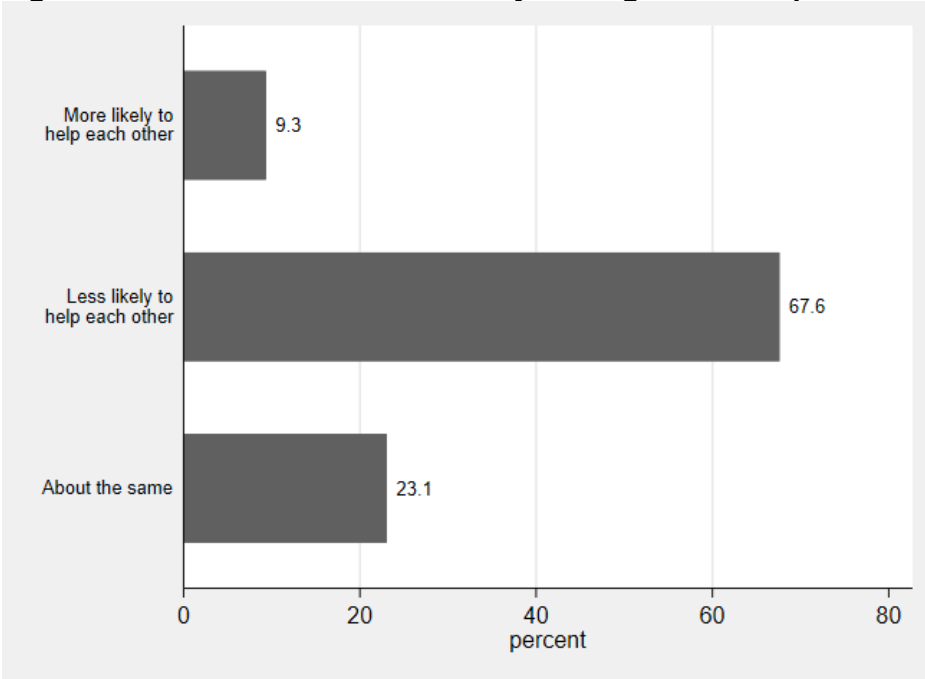
**Figure 9 Perceptions of fairness of formal taxes**



**Figure 10 Perceptions of fairness of user fees**



**Figure 11 Indicator of social solidarity: willingness to help each other**



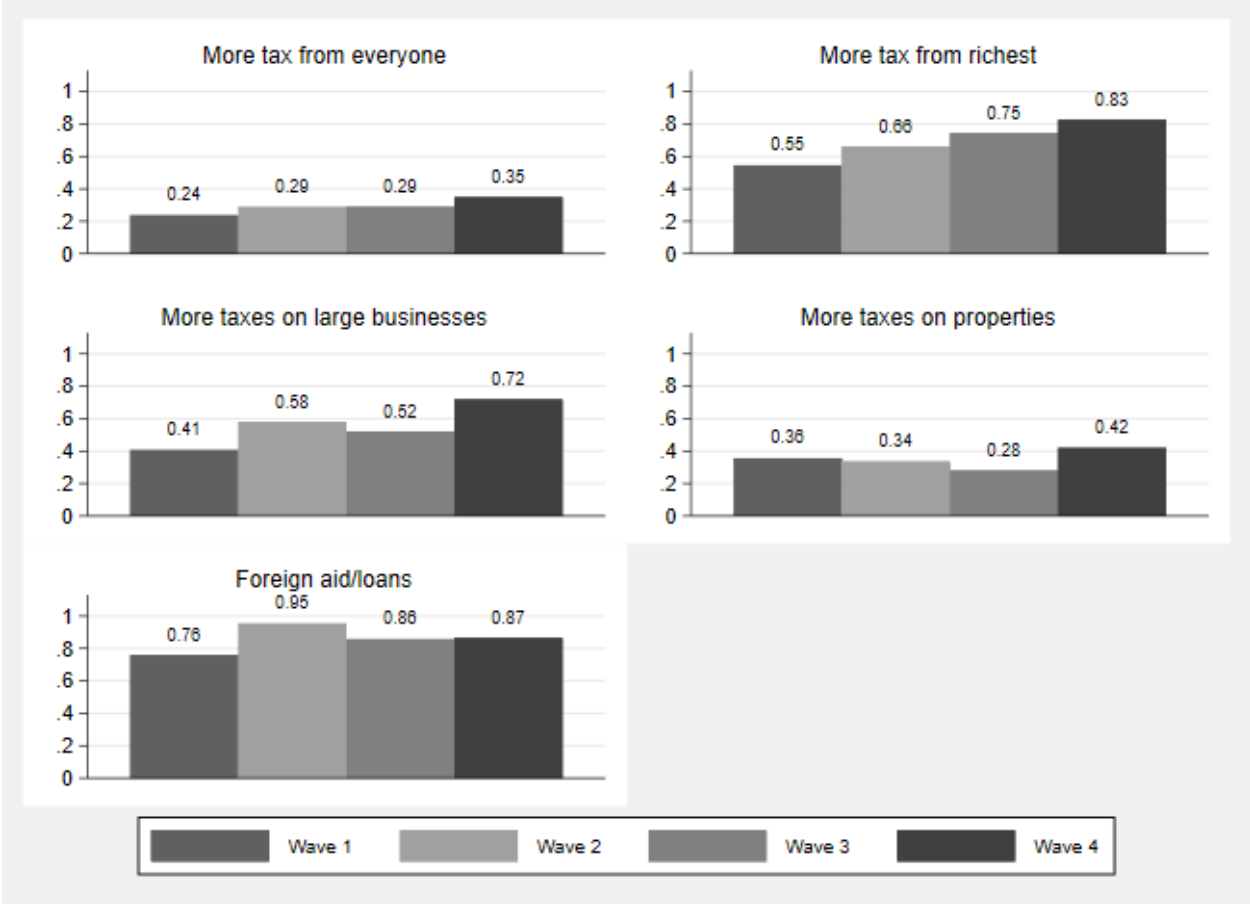
**5.3 The evolution of attitudes towards progressive taxation**

In addition to shifting support for taxation, we explore taxpayer perceptions of various options for funding the recovery, in particular, support for progressive taxation in response to the pandemic. Our analysis is somewhat limited by the absence of baseline responses to our questions. However, we believe that changes over the course of the pandemic are nonetheless instructive, given that around the world debates about appropriate tax responses to the pandemic tended to occur somewhat after the onset of the pandemic.

In all survey rounds we asked taxpayers how they think that the government should fund the response to, and recovery from, the Covid-19 pandemic. We provided a range of financing options: more taxes on everyone, more taxes on the richest, more taxes on large

businesses, more taxes on properties, and additional foreign aid or loans. Unsurprisingly, in times of economic crisis, reliance on external means of financing, including aid and loans, is the preferred option among respondents (Figure 12). Of greater interest, however, is clear evidence of sustained increases in support for progressive taxation, reflected in increasing support for taxing the rich and taxing large businesses.<sup>44</sup> The key comparison is between support for ‘more tax from everyone’ as compared to ‘more tax from the richest’ and ‘more tax on large businesses’. Unsurprisingly, support for the latter two categories is higher at the start of the pandemic, in line with evidence from Rwanda (Mascagni and Santoro 2023). More importantly, however, over the course of the pandemic support for ‘more tax from everyone’ increases relatively modestly (though statistically significantly with a 5.2 per centage point increase, representing a 22 per cent increase from round 1 levels), as compared to larger increases in support for ‘more taxes on the rich’ (20 percentage point increase, or a 37 per cent increase from round 1 levels) and ‘more taxes on large businesses’ (11 percentage point increase, a 28 per cent increase from round 1 levels).

**Figure 12 Options for funding the recovery**

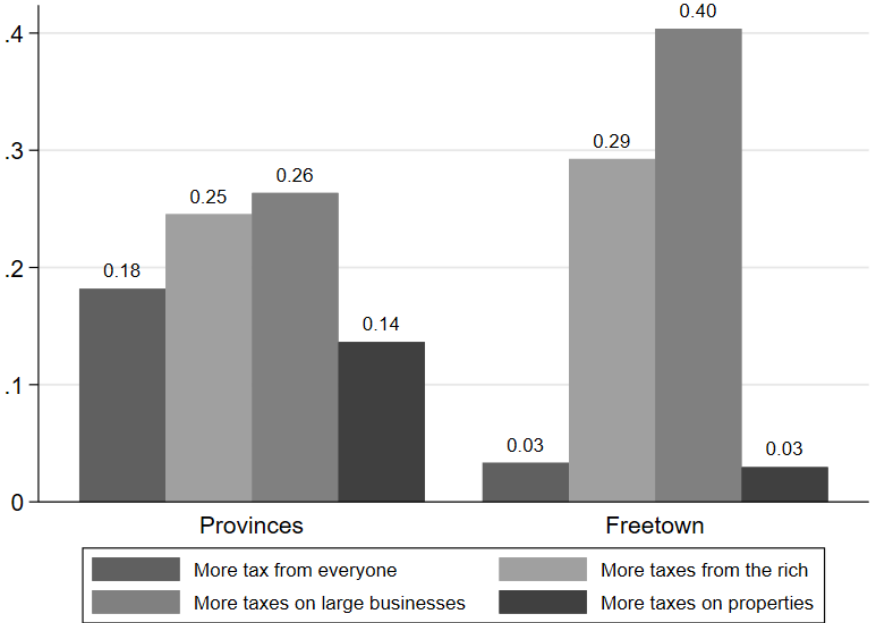


To further interrogate those findings, during round 3 of the survey we added an additional question which, rather than asking about levels of support for different types of taxes individually, asked respondents to choose which one of those tax types should be prioritised. Here, again, we see a preference for taxes on the rich and large businesses – and also on properties in the provinces – rather than a preference for broad-based taxes. This trend is particularly striking in Freetown, where only 3 per cent of respondents favoured expansion of

<sup>44</sup> Baseline measures here are somewhat lower than national averages obtained by Afrobarometer. In the 2021 survey, 65 per cent of Sierra Leoneans agreed that it is fair to tax rich people at a higher rate than ordinary people in order to help pay for government programmes to benefit the poor (Afrobarometer 2021).

broad-based taxes (Figure 13). We can imagine two possible explanations. First, the experience of a broad-based, yet progressive, property tax reform in Freetown may have fed support for even more progressive but more narrowly focused taxation (taxing the wealthy and taxing large businesses). Second, it may be that support for taxing the wealthy and big businesses is somewhat more muted in the provinces because of, as alluded to earlier in the paper, a lack of trust in the potential for redistributive taxation and stronger status quo bias (Kalleitner *et al.* 2021). As noted, however, we need to be cautious not to over interpret this data: in the absence of baseline data, or data about changes over time, these responses cannot tell us anything directly about the impact of the pandemic. They do, however, add some confidence in the reliability of the data presented in Figure 12 and, by extension, in the trends revealed there.

**Figure 13 Preferences for tax types (round 3)**



How do these perceptions vary across different levels of income? Evidence from elsewhere suggests that during the pandemic support for taxing the rich, as well as large corporations and property, decreases quite substantially with income. Our survey limits our ability to draw strong conclusions on this front, owing to only a relatively small share of respondents reporting positive mean wages or profits and the limited number of wealthier individuals and businesses in our sample. Nevertheless, we similarly find that support for taxing the rich is lower among the richest and largest businesses, while support for taxing everyone is lower among the poorest (Appendix 1: Figure 21).

## 6 Conclusions

The onset of the Covid-19 pandemic and the resultant new fiscal pressures in lower-income countries generated significant interest in whether the crisis may create political space for the expansion of progressive taxation. Yet in trying to answer that question there was little evidence upon which to draw. Research about the potential for the expansion of progressive taxation is drawn almost entirely from wealthier countries, with little existing research that explores attitudes toward progressive taxation in lower-income countries. And there is similarly still only limited research into the detailed drivers of changes in taxpayer attitudes over time and what that has meant for reform prospects. This paper is part of a broader set of research efforts to address those gaps.

The data used here is imperfect in various respects, reflecting the empirical difficulty of capturing sudden changes in attitudes in the midst of crisis. It nonetheless tells an intriguing story about the impacts of the pandemic on attitudes toward taxation. In the first phase of the pandemic, we see sustained, or even modestly increased, support for the government's right to tax, despite the economic challenges. However, that was accompanied by a sharp increase in the extent to which expressed support for taxation was conditional on government reciprocity; that is, we see increasing expectations of reciprocity and the adoption of a more contractual view of taxation. In contrast to general ideas about 'tax aversion' in Africa (Robinson 2022), our findings suggest that support for taxation rests on it being both fair and reciprocal.

Over the course of the pandemic, we see some erosion of that initial optimism: particularly in Freetown, attitudes toward taxation become increasingly conditional over time, while willingness to pay additional taxes in exchange for services declines, likely driven by increasing economic challenges, declining feelings of social solidarity, and some disappointment with government taxes. We also observe a durable shift in attitudes toward the progressivity of taxation, with increases over the course of the pandemic in relative support for taxing the rich and large businesses. Given that our sample does not include many higher-income individuals and given that elites may have particular power to block tax reforms (Slater 2010), we are not able to ascertain whether this support is likely to translate into progressive tax reforms. Nevertheless, it does indicate that there is a window of opportunity for reform.

While we lack administrative data, evidence suggests that these shifts in perceptions may be consequential in terms of tax compliance behaviour. In Rwanda, for example, Mascagni and Santoro (2023) find that, over the pandemic, shifts in perceptions about fairness and conditional tax morale translated into actual compliance behaviour. Moreover, a recent experimental study with over 30,000 respondents across eight developing countries found that respondents increased their willingness to pay taxes when they received accurate information that taxes in their country are progressive (and the inverse) (Hoy 2022). This suggests that changes in policies that increase the progressivity of tax systems may not only improve equity in the tax system but may have the additional benefit of increasing people's general tax compliance (Hoy 2022).

Our findings, in turn, begin to tell a broader story about the politics of taxation in times of crisis. Consistent with some evidence (e.g., Gupta and Jalles 2022), the pandemic seems to have created an initial 'window of opportunity' for strengthening tax systems and, in particular, for more progressive taxation. Confronted with a shared national challenge, we see evidence of a population willing to support taxation to finance a national response, including particular support for increasing taxation of those most able to pay. However, that window of opportunity also appears to have been conditional: amidst significant economic hardship taxpayers appear to have quickly come to make their willingness to pay taxes more conditional on the government being able to demonstrate they were being used effectively. In the case of Sierra Leone, declining support for taxation as the pandemic progressed suggests that the government was not able to fully seize that window of opportunity for reform, amidst a government response that was able to provide relief to only a small part of the population.

That said, there are some signs for optimism for those who hoped that the pandemic might open space for more effective, progressive or accountable tax systems. We see a sustained increase in support for progressive taxation. Likewise, while we do not see sustained increases in unconditional tax morale, it is perhaps notable that it also does not decline during the period, despite substantial economic challenges and hardship. Perhaps of greater interest, the fact that citizens come to hold an increasingly contractual view of taxation, with

expectations of service provision in exchange for tax payment, may in itself be a positive long-term outcome for the development of stronger fiscal contracts. As Mascagni and Santoro (2023) note, shifts towards a more contractual view of taxation may be seen as ‘a first step to spur a potential virtuous cycle whereby taxpayers are more willing to pay tax, but also demand better services in return’.

Given the challenges of data collection during this period, our evidence further points to important avenues for future research about perceptions of and possibilities for progressive tax reform in lower-income countries. In particular, this may include longer-term studies of perceptions of progressive taxation in the years following the pandemic, as some of the impacts of the economic crisis have worsened in the past year, sparking civil unrest (Barrie 2022). Further, there is a need for deeper interrogation of support for progressive reform, particularly among those that may be resistant to such reform, including high-income individuals (Slater 2020). Finally, there is need to understand the broader challenges of policy implementation with regard to taxing the wealthy. As is the case in high-income countries, the relative lack of policies to tax the wealthy, despite rising inequality and broad popular support for taxing the rich, remains an important puzzle (Emmenegger and Lierse 2022; Lierse 2022; Martin 2013). Our research provides a window into that question by highlighting the opportunities presented by the pandemic, but also the challenges of realising opportunities for reform.

# Appendices

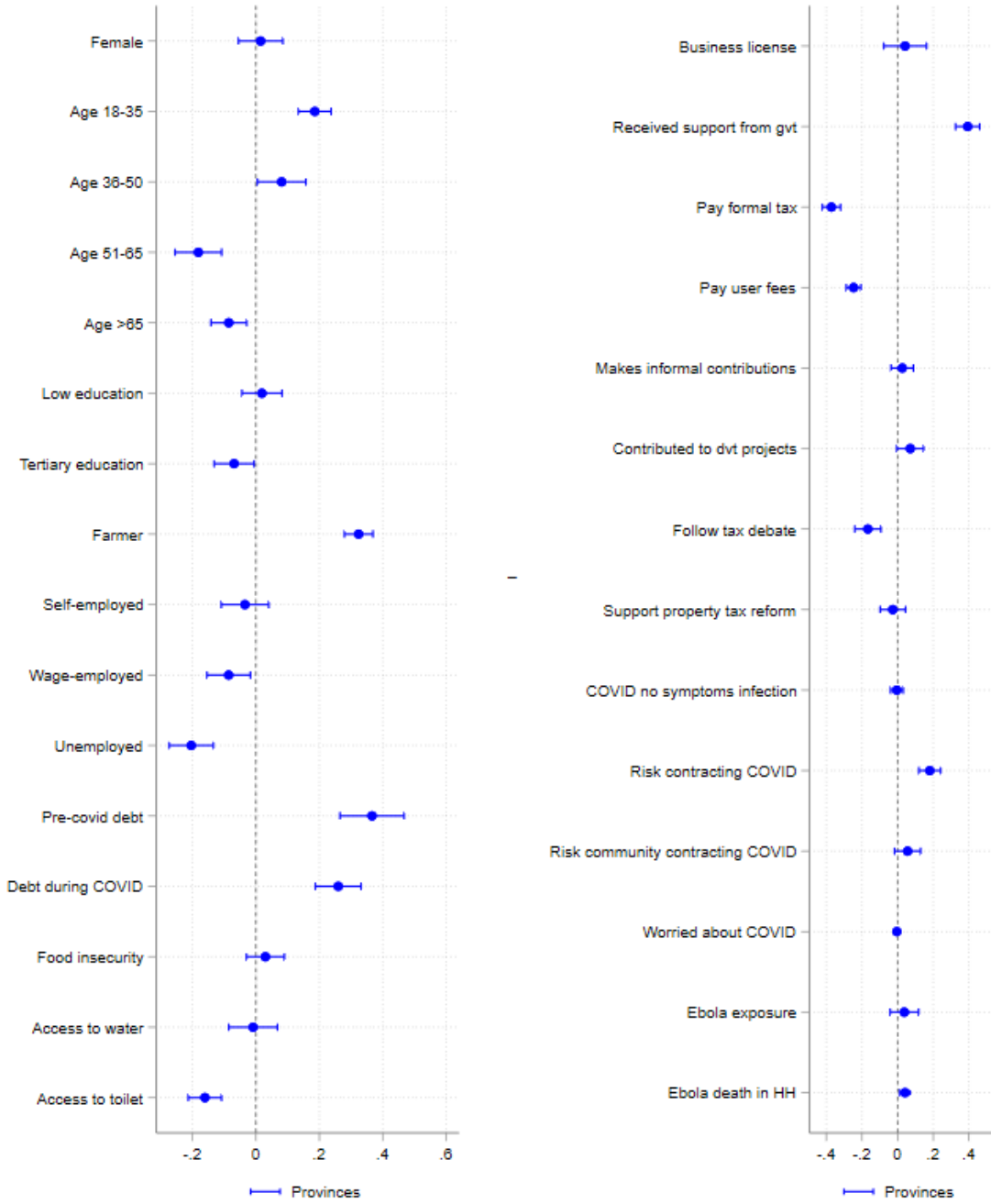
## Appendix 1: Additional tables and figures

**Table 1 Mean differences between provinces and Freetown**

	Provinces		Freetown		Difference
	Mean	N	Mean	N	
Female	0.28	233	0.26	466	0.02
Age 18-35	0.25	232	0.07	466	0.19***
Age 36-50	0.44	232	0.35	466	0.08*
Age 51-65	0.22	232	0.40	466	-0.18***
Age >65	0.09	232	0.18	466	-0.09**
Low education	0.21	233	0.20	466	0.02
Tertiary education	0.15	233	0.22	466	-0.07*
Farmer	0.33	233	0.01	466	0.32***
Self-employed	0.32	233	0.35	466	-0.03
Wage-employed	0.20	233	0.28	466	-0.09*
Unemployed	0.15	233	0.35	466	-0.20***
Pre-Covid-19 debt	0.49	55	0.12	385	0.37***
Debt during Covid-19	0.51	233	0.25	466	0.26***
Food insecurity	0.85	233	0.82	466	0.03
Access to water	0.37	229	0.38	466	-0.01
Access to toilet	0.76	229	0.92	466	-0.16***
Business owner	0.44	233	0.50	466	-0.06
Business license	0.36	87	0.31	191	0.04
Follow tax debate (Wave 3)	0.46	209	0.54	414	-0.07
Covid-19 no symptoms infection	0.94	233	0.95	466	-0.00
Risk contracting Covid-19	0.17	233	0.07	466	0.11***
Risk community contracting Covid-19	0.22	233	0.16	466	0.06
Worried about Covid-19	0.97	233	0.98	466	-0.02
Receive Covid-19 info from gov	1.00	233	1.00	466	0.00
Ebola exposure	0.41	217	0.37	430	0.04
Ebola death in HH	0.06	217	0.02	429	0.04**
N	699				

Note: \*\*\* $p < 0.01$ ; \*\* $p < 0.05$ ; \* $p < 0.1$ .

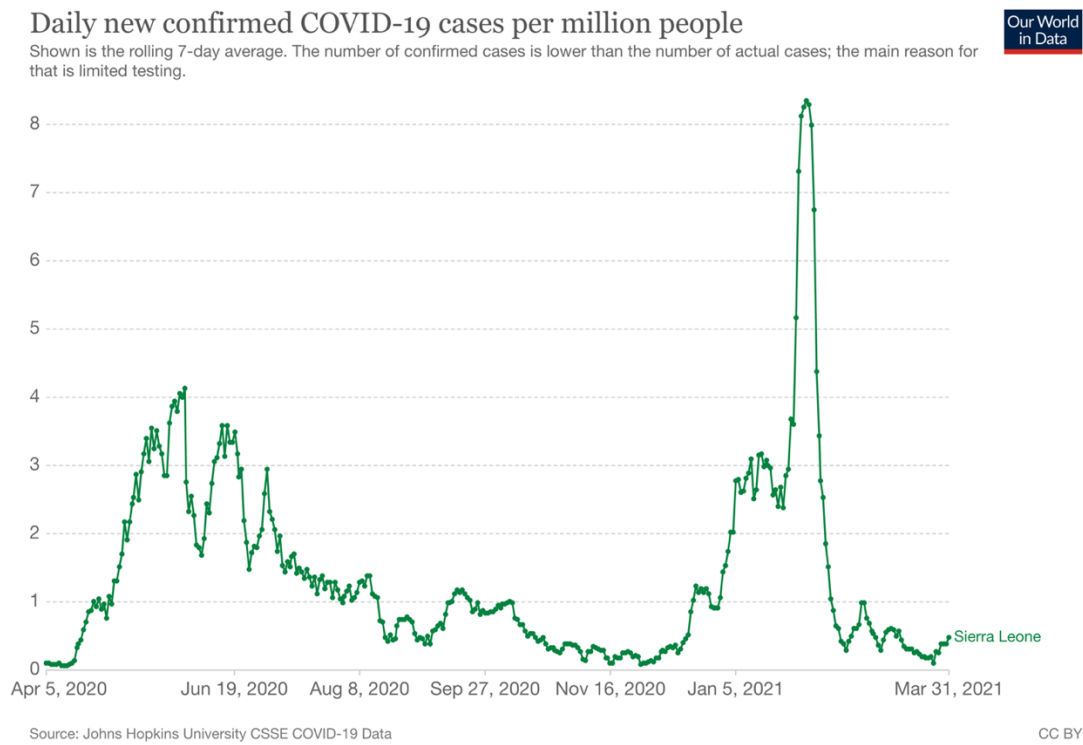
**Figure 14 Difference between province and Freetown respondents<sup>45</sup>**



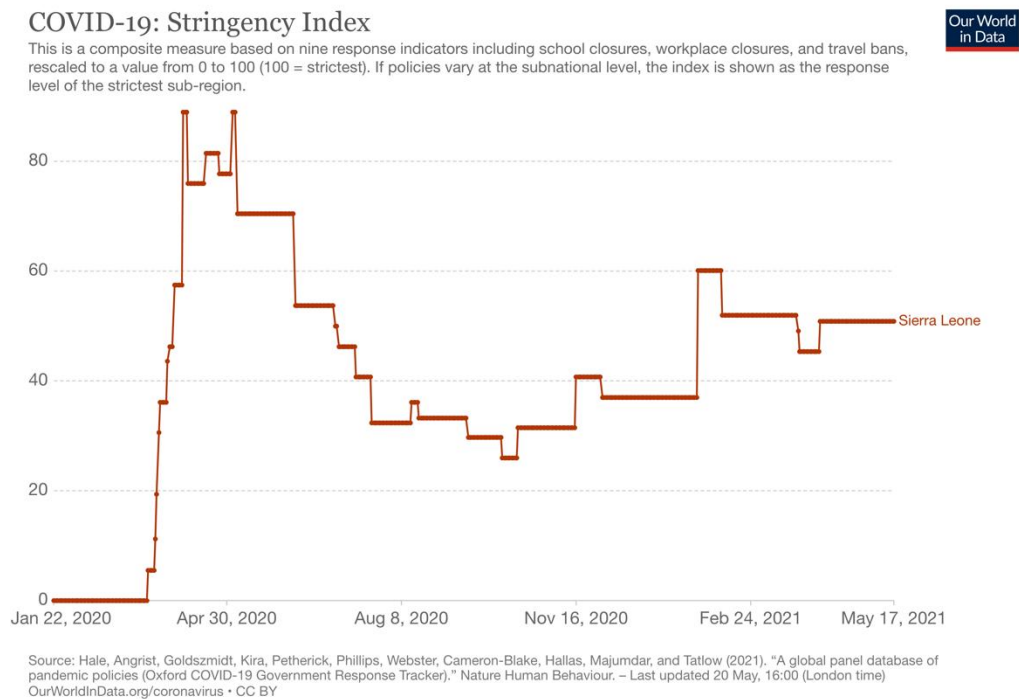
<sup>45</sup> We graphically represent coefficients and 95 per cent confidence intervals of a regression of various respondent characteristics on a dummy variable to represent respondents from the provinces. The reference dotted line at zero allows to clearly identify statistically significant differences between Freetown and province respondents.



**Figure 15 Daily new confirmed COVID-19 cases per million people (5 April 2020–31 March 2021)**



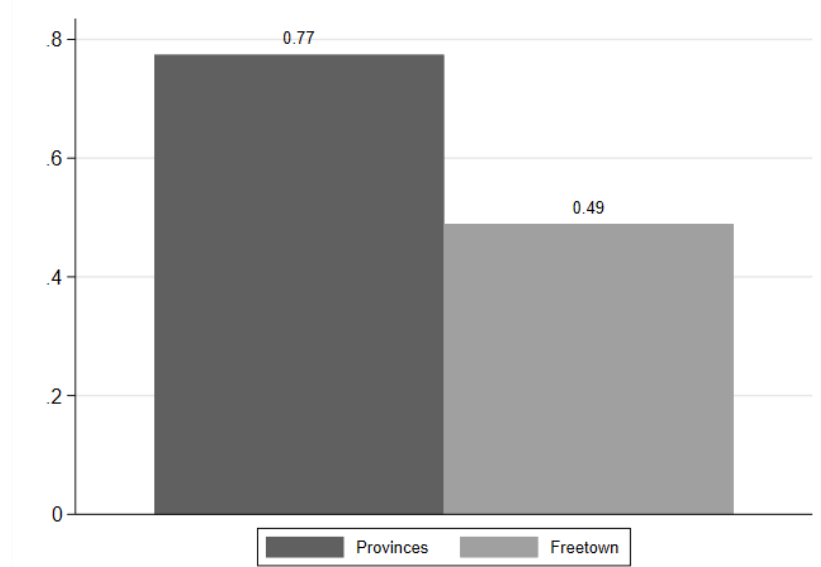
**Figure 14 Covid-19 stringency index**



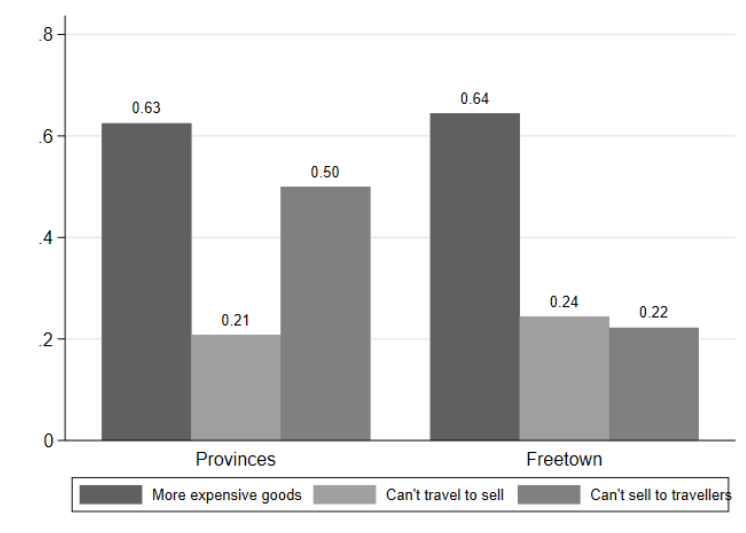
**Table 2 Effects of containment measures on businesses and places of work (kept in analysis)**

	Location	Respondents	Feb/Mar 2020	May/July 2020	Aug/Oct 2020	Oct 2020/Jan 2021	Jan/Feb 2021	
Number of firms surveyed			353	436	431	426	217	
% of businesses closed due to COVID-19		All businesses		20%	5%	1%	0%	
Reported revenue in SLL (from survey data)				451,601	279,034	337,103	567,487	
Number of firms surveyed	Freetown+provinces		231	293	288	287	139	
% of businesses closed due to COVID-19		Yes		17%	3%	1%	1%	
Reported revenue in SLL (from survey data)				451,601	279,034	337,103	567,487	
Number of firms surveyed		No		122	143	143	139	78
% of businesses closed due to COVID-19					28%	7%	1%	0%
Number of firms surveyed				353	311	310	294	167
% of businesses closed due to COVID-19		All businesses		21%	4%	0%	1%	
Reported revenue in SLL (from survey data)				442,682	251,341	142,368	327,000	
Number of firms surveyed	Freetown		231	206	205	196	107	
% of businesses closed due to COVID-19		Yes		19%	3%	0%	1%	
Reported revenue in SLL (from survey data)				442,682	251,341	142,368	327,000	
Number of firms surveyed		No		122	105	105	98	60
% of businesses closed due to COVID-19					24%	7%	0%	0%
Number of firms surveyed					125	121	132	50
% of businesses closed due to COVID-19		All businesses		20%	6%	4%	0%	
Reported revenue in SLL (from survey data)				468,685	302,024	462,028	656,556	
Number of firms surveyed	Provinces			87	83	91	32	
% of businesses closed due to COVID-19		Yes			11%	5%	3%	0%
Reported revenue in SLL (from survey data)					468,685	302,024	462,028	656,556
Number of firms surveyed		No			38	38	41	18
% of businesses closed due to COVID-19					39%	8%	5%	0%

**Figure 17 Does the inter-district travel ban affect your business?<sup>46</sup>**

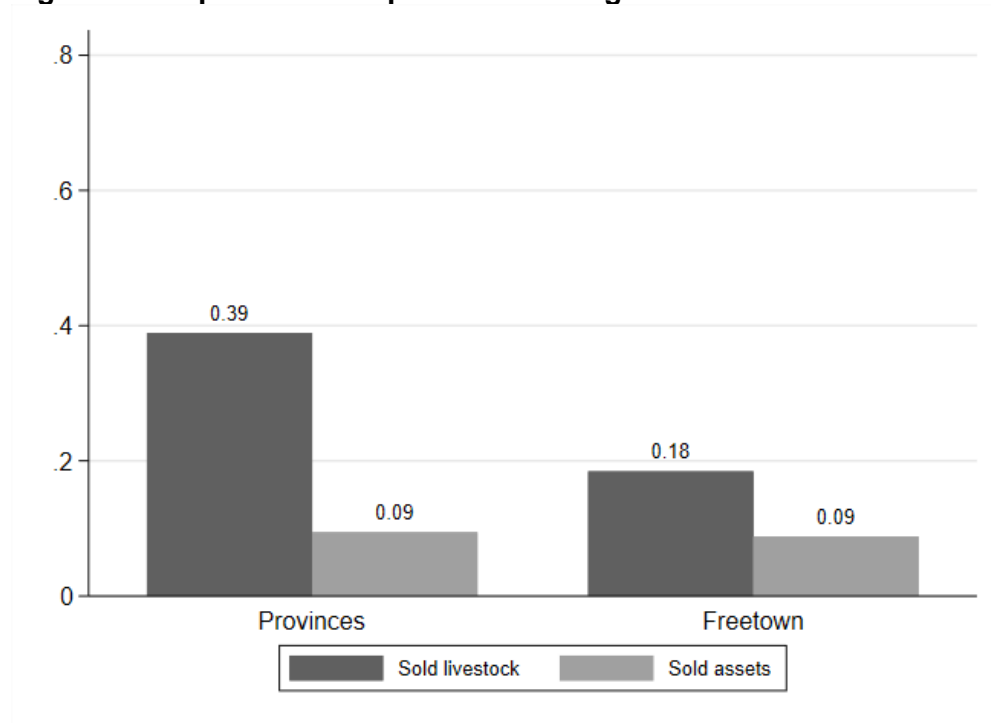


**Figure 18 How does the inter-district travel ban affect your business?**

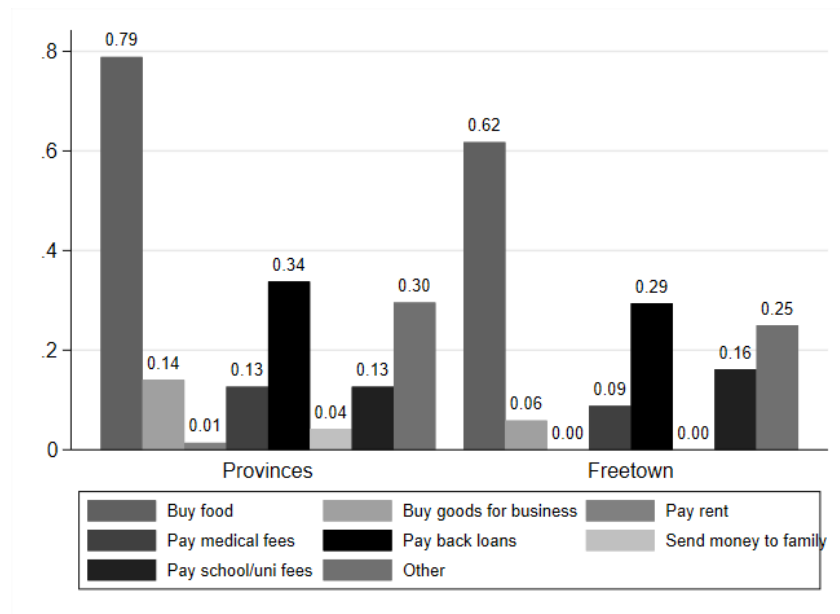


<sup>46</sup> Question only administered during round 3 to 250 final sample respondents.

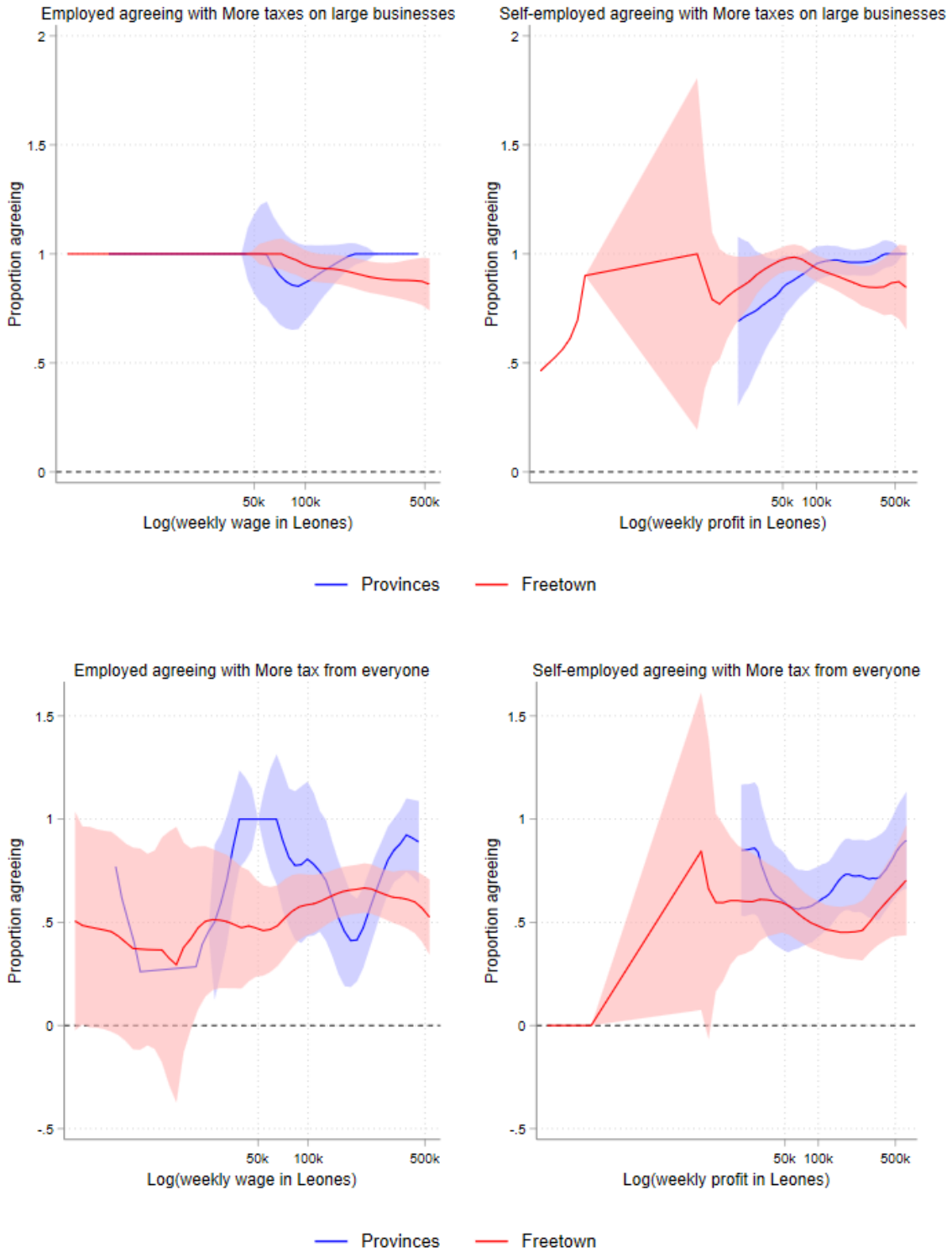
**Figure 19 Proportion of respondents having sold livestock or assets**

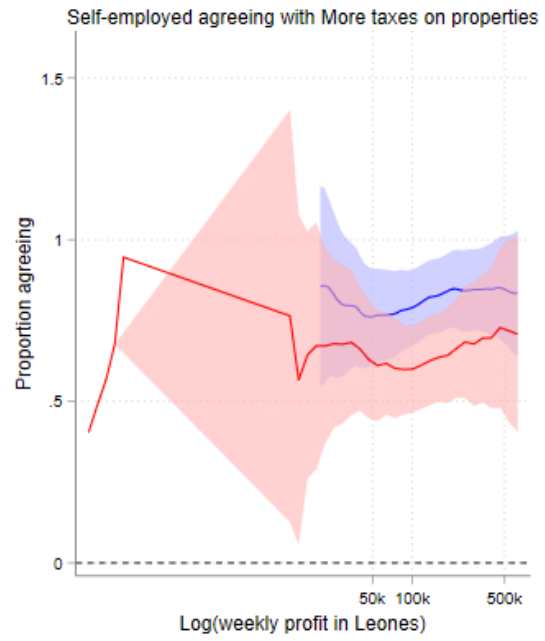
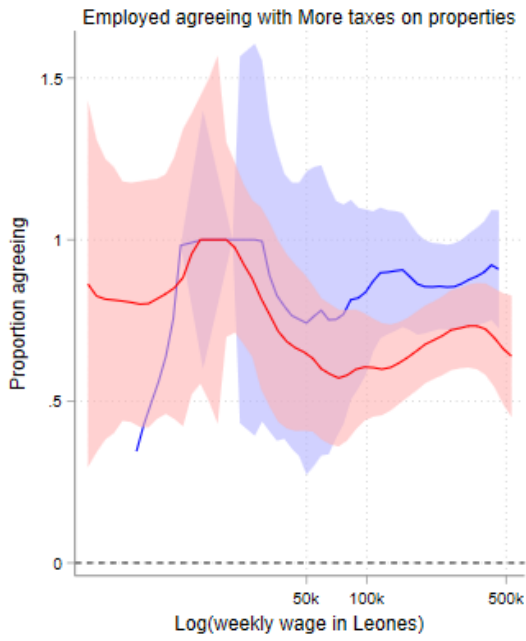


**Figure 20 How money was used from selling livestock/assets**

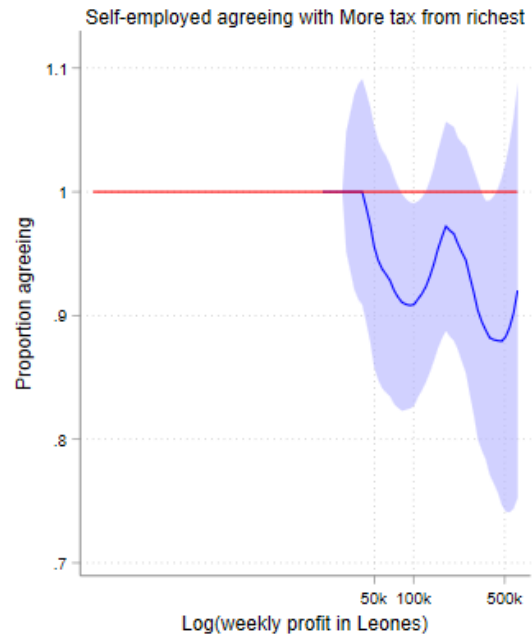
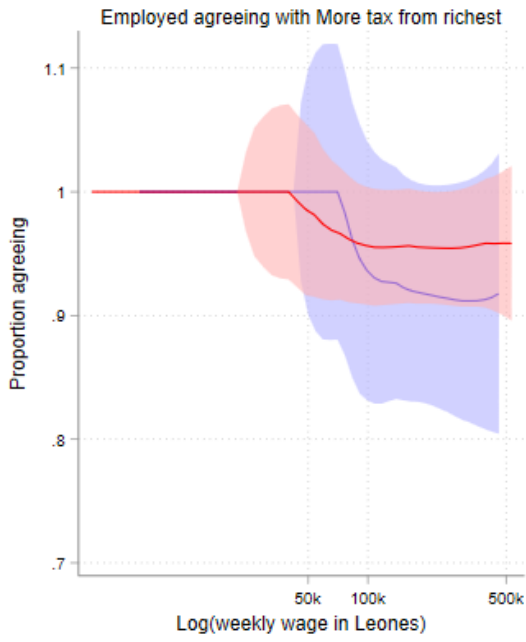


**Figure 21 Support for tax types, by income and employment type**





— Provinces — Freetown



— Provinces — Freetown

## Appendix 2: Survey questions

A. General information		
A.1	Imagine the population was divided into five equally-sized groups according to household income, with group 1 being the very poorest and group 5 being the very richest. In which group would your household be? Please consider all income in your household from every source (work, government transfer programs, pensions, rent, etc.)	
A.2	What is your occupation as of this LAST month?	1. <input type="checkbox"/> Farmer 2. <input type="checkbox"/> Self-Employed / Business Owner 3. <input type="checkbox"/> Wage-Employed 4. <input type="checkbox"/> Unemployed
B. Self-employed [If A2="Self-Employed/Business Owner]		
B.1	Do you have a business license?	1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No
B.2	Think about LAST month, how much were your profits in a typical week?	
B.3	In the past 7 days, how much were your profits compared to a typical week before the government closed the schools?	1. <input type="checkbox"/> More 2. <input type="checkbox"/> About the same 3. <input type="checkbox"/> Fewer 4. <input type="checkbox"/> None
B.4	What is the current status of your business?	1. <input type="checkbox"/> Temporarily closed by government mandate 2. <input type="checkbox"/> Temporarily closed due to challenges related to the COVID-19 outbreak 3. <input type="checkbox"/> Permanently closed due to challenges related to the COVID-19 outbreak 4. <input type="checkbox"/> Temporarily or permanently closed due to factors unrelated to the COVID-19 outbreak 5. <input type="checkbox"/> Business remains open
B.5	Under current conditions, for how much longer do you think you will be able to keep your business open?	1. <input type="checkbox"/> Less than 2 weeks 2. <input type="checkbox"/> Between 2 and 4 weeks 3. <input type="checkbox"/> Between 1 and 2 months 4. <input type="checkbox"/> More than 2-6 months 5. <input type="checkbox"/> More than 6 months
B.6	How has your business adjusted its business model to reduce being directly in physical proximity with customers?	1. <input type="checkbox"/> Use of phone for marketing, placing order etc. 2. <input type="checkbox"/> Use of Internet, online social media, specialized apps or digital platforms 3. <input type="checkbox"/> Switched product 4. <input type="checkbox"/> No change in business model
C. Employed [If A2="Employed"]		
C.1	The following questions will tailor towards the employed job that you have as of LAST month.	
C.2	Think about LAST month, how much was your weekly income?	
C.3	In the past 7 days, how much did you earn in a typical week compared to LAST month?	1. <input type="checkbox"/> More 2. <input type="checkbox"/> About the same 3. <input type="checkbox"/> Fewer 4. <input type="checkbox"/> None
C.4	Now think about the past 7 days. How much was your weekly income this past week?	
C.5	As of today, what is the status of the business you worked for in the LAST month?	1. <input type="checkbox"/> Temporarily closed by government mandate 2. <input type="checkbox"/> Temporarily closed due to challenges related to the COVID-19 outbreak 3. <input type="checkbox"/> Permanently closed due to challenges related to the COVID-19 outbreak 4. <input type="checkbox"/> Temporarily or permanently closed due to factors unrelated to the COVID-19 outbreak 5. <input type="checkbox"/> Business remains open
D. DEBT		
D.1	Think about before schools closed in March, did you have any debt at that time?	1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No
E. FOOD SECURITY		
I will now ask you some questions about the food that is available for your households and the meals you are used to eat.		
E.1	Over the last 7 days (week), how often has your household ...	1. <input type="checkbox"/> None of the times

	<ul style="list-style-type: none"> <li>- Eaten foods that you ordinarily would not eat i.e. "less preferred foods"?</li> <li>- Asked for help from relatives or friends?</li> <li>- Reduced portions/quantities served per meal for adult males?</li> <li>- Reduced portions/quantities served per meal for adult females?</li> <li>- Reduced portions/quantities served per meal for boys under age 10?</li> <li>- Reduced portions/quantities served per meal for girls under age 10?</li> <li>- Eaten fewer times per day than normal for this time of year?</li> <li>- Spent whole day without eating?</li> </ul>	<ul style="list-style-type: none"> <li>2. <input type="checkbox"/> One day</li> <li>3. <input type="checkbox"/> Two days</li> <li>4. <input type="checkbox"/> Three days</li> <li>5. <input type="checkbox"/> Four days</li> <li>6. <input type="checkbox"/> Five days</li> <li>7. <input type="checkbox"/> Six days</li> <li>8. <input type="checkbox"/> Seven days</li> </ul>
E.2	There is now an inter-district ban in place. Does this affect your business at all?	<ul style="list-style-type: none"> <li>1. <input type="checkbox"/> Yes</li> <li>2. <input type="checkbox"/> No</li> </ul>
E.3	[If E.2="Yes"] How does the inter-district ban affect your business?	<ul style="list-style-type: none"> <li>1. <input type="checkbox"/> The goods are more expensive to purchase since the roads are closed</li> <li>2. <input type="checkbox"/> I cannot travel outside the district to sell my goods</li> <li>3. <input type="checkbox"/> People cannot travel into my community so I can sell my goods</li> </ul>
<b>F. Trust and Government</b>		
F.1	<p>I am going to name a number of organisations. For each one, could you tell me how much confidence you have in them on a scale of: A lot of confidence, Some confidence, Indifferent, Not very confident, Not confident at all</p> <ul style="list-style-type: none"> <li>- The government</li> <li>- Parliament</li> <li>- The armed forces</li> <li>- The press</li> <li>- The police</li> <li>- Political parties</li> <li>- The United Nations</li> <li>- Charitable or humanitarian organisations</li> <li>- CHC staff</li> </ul>	<ul style="list-style-type: none"> <li>1. <input type="checkbox"/> A lot of confidence</li> <li>2. <input type="checkbox"/> Some confidence</li> <li>3. <input type="checkbox"/> Indifferent</li> <li>4. <input type="checkbox"/> Not very confident</li> <li>5. <input type="checkbox"/> Not confident at all</li> </ul>
F.2	How satisfied are you with your central government's response with COVID-19?	<ul style="list-style-type: none"> <li>1. <input type="checkbox"/> Very dissatisfied</li> <li>2. <input type="checkbox"/> Somewhat dissatisfied</li> <li>3. <input type="checkbox"/> Neither satisfied nor dissatisfied</li> <li>4. <input type="checkbox"/> Somewhat satisfied</li> <li>5. <input type="checkbox"/> Very satisfied</li> </ul>
<b>G. Livestock Ownership</b>		
G.1	<p>Since the government closed schools in March 2020, have you or any household member sold any livestock to cope with economic conditions?</p> <ul style="list-style-type: none"> <li>- Goat</li> <li>- Sheep</li> <li>- Chicken</li> <li>- Duck</li> <li>- Pig</li> <li>- Cow</li> <li>- I did not sell any livestock</li> </ul>	<ul style="list-style-type: none"> <li>1. <input type="checkbox"/> Yes</li> <li>2. <input type="checkbox"/> No</li> </ul>
G.2	<p>[If G.1="Yes" for one livestock] Since LAST month, have you or any household member sold any livestock to cope with economic conditions?</p> <ul style="list-style-type: none"> <li>- Goat</li> <li>- Sheep</li> <li>- Chicken</li> <li>- Duck</li> <li>- Pig</li> <li>- Cow</li> </ul>	<ul style="list-style-type: none"> <li>1. <input type="checkbox"/> Yes</li> <li>2. <input type="checkbox"/> No</li> </ul>
G.3	<p>[If G.2="Yes" for one livestock] What did you use this money for? [Select all that applies]</p>	<ul style="list-style-type: none"> <li>1. <input type="checkbox"/> To buy food</li> <li>2. <input type="checkbox"/> To buy goods for my business</li> <li>3. <input type="checkbox"/> To pay my rent</li> <li>4. <input type="checkbox"/> To pay medical fees</li> <li>5. <input type="checkbox"/> To pay back loans taken out</li> <li>6. <input type="checkbox"/> To send money to other family members</li> <li>7. <input type="checkbox"/> To pay for school or university fees</li> <li>8. <input type="checkbox"/> Other (specify)</li> </ul>



H. Asset Ownership		
H.1	<p>Since the government closed schools in March 2020, have you or any household member sold any asset to cope with the economic conditions?</p> <ul style="list-style-type: none"> <li>- Sofa</li> <li>- Dining tables and chairs</li> <li>- Bed frame</li> <li>- Mattress</li> <li>- Manual sewing machine</li> <li>- Electric sewing machine</li> <li>- Charcoal cooking pot</li> <li>- Electric stove</li> <li>- Gas stove</li> <li>- Kerosene stove</li> <li>- Refrigerator</li> <li>- Freezer</li> <li>- Air conditioner</li> <li>- Washing machine</li> <li>- Electric iron</li> <li>- Coal iron</li> <li>- Electric fan</li> <li>- Car</li> <li>- Motorcycle</li> <li>- Bicycle</li> <li>- Mobile phone</li> <li>- Radio</li> <li>- Television</li> <li>- Microwave</li> <li>- DVD player</li> <li>- Stereo system</li> <li>- Computer</li> <li>- Camera</li> <li>- Other (specify)</li> <li>- I did not sell any asset</li> </ul>	<p>1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No</p>
H.2	<p>[If H.1="Yes" for one asset] Since LAST month, have you or any household member sold any asset to cope with the economic conditions?</p> <ul style="list-style-type: none"> <li>- Sofa</li> <li>- Dining tables and chairs</li> <li>- Bed frame</li> <li>- Mattress</li> <li>- Manual sewing machine</li> <li>- Electric sewing machine</li> <li>- Charcoal cooking pot</li> <li>- Electric stove</li> <li>- Gas stove</li> <li>- Kerosene stove</li> <li>- Refrigerator</li> <li>- Freezer</li> <li>- Air conditioner</li> <li>- Washing machine</li> <li>- Electric iron</li> <li>- Coal iron</li> <li>- Electric fan</li> <li>- Car</li> <li>- Motorcycle</li> <li>- Bicycle</li> <li>- Mobile phone</li> <li>- Radio</li> <li>- Television</li> <li>- Microwave</li> <li>- DVD player</li> <li>- Stereo system</li> <li>- Computer</li> <li>- Camera</li> <li>- Other (specify)</li> <li>- I did not sell any asset</li> </ul>	<p>1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No</p>
H.3	<p>[If H.2="Yes" for one asset] What did you use this money for? [Select all that applies]</p>	<p>1. <input type="checkbox"/> To buy food 2. <input type="checkbox"/> To buy goods for my business</p>

	For each item	3. <input type="checkbox"/> To pay my rent 4. <input type="checkbox"/> To pay medical fees 5. <input type="checkbox"/> To pay back loans taken out 6. <input type="checkbox"/> To send money to other family members 7. <input type="checkbox"/> To pay for school or university fees 8. <input type="checkbox"/> Other (specify)
<b>I. COVID-19</b>		
I.1	Since the COVID-19 outbreak, have you received any food, cash or other support from the authorities that you do NOT usually receive?	1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No
I.2	[[If I.1="Yes"]] Which type of support?	1. <input type="checkbox"/> Veronica buckets 2. <input type="checkbox"/> Water 3. <input type="checkbox"/> Soap 4. <input type="checkbox"/> Masks 5. <input type="checkbox"/> Gloves 6. <input type="checkbox"/> Food 7. <input type="checkbox"/> Cash transfer 8. <input type="checkbox"/> Tax relief 9. <input type="checkbox"/> Other (specify)
I.3	[[If I.1="Yes"]] From whom?	1. <input type="checkbox"/> Local government 2. <input type="checkbox"/> National government 3. <input type="checkbox"/> Town Chief 4. <input type="checkbox"/> Section Chief 5. <input type="checkbox"/> Paramount Chief 6. <input type="checkbox"/> Someone (non-chief) from the chiefdom administration (tribal authority, chiefdom speaker) 7. <input type="checkbox"/> Youth leader/group 8. <input type="checkbox"/> Women's leader/Mamy Queen/women's group 9. <input type="checkbox"/> Cooperative credit/savings groups (community box, osusu, ROSCO) 10. <input type="checkbox"/> Trade/business association 11. <input type="checkbox"/> Farming/ agricultural association 12. <input type="checkbox"/> Community associations/ groups 13. <input type="checkbox"/> Religious leaders/ groups 14. <input type="checkbox"/> Local NGOs/ welfare groups 15. <input type="checkbox"/> International NGOs/ welfare groups 16. <input type="checkbox"/> Local politician (councillor) 17. <input type="checkbox"/> National politician (MP) 18. <input type="checkbox"/> Other (specify)
I.4	Can someone who shows no symptoms of COVID-19 still have it?	1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No
I.5	Are you worried about COVID-19?	1. <input type="checkbox"/> Very worried 2. <input type="checkbox"/> Fairly worried 3. <input type="checkbox"/> Indifferent 4. <input type="checkbox"/> Slightly worried 5. <input type="checkbox"/> Not worried at all
I.6	What do you think your risk is for contracting COVID-19?	1. <input type="checkbox"/> No risk 2. <input type="checkbox"/> Low risk 3. <input type="checkbox"/> Moderate risk 4. <input type="checkbox"/> High risk
I.7	What do you think is the risk that someone in your community contracts COVID-19?	1. <input type="checkbox"/> No risk 2. <input type="checkbox"/> Low risk 3. <input type="checkbox"/> Moderate risk 4. <input type="checkbox"/> High risk
I.8	Was anyone in this village suspected of having Ebola?	1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No
I.9	Was anyone in this village suspected of having Ebola?	1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No
I.10	Did anyone in this village die of Ebola?	1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No
I.11	Did you or someone in your household get infected from Ebola?	1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No
<b>J. Health Seeking Behavior</b>		
J.1	How confident are you that the community health clinic (or other public health service) can help you if you were to seek medical assistance?	1. <input type="checkbox"/> Very confident 2. <input type="checkbox"/> Somewhat confident 3. <input type="checkbox"/> Neither confident or unconfident 4. <input type="checkbox"/> Not very confident

		5. <input type="checkbox"/> Not confident at all
J.2	How satisfied are you with the public health system?	1. <input type="checkbox"/> Very dissatisfied 2. <input type="checkbox"/> Somewhat dissatisfied 3. <input type="checkbox"/> Neither satisfied nor dissatisfied 4. <input type="checkbox"/> Somewhat satisfied 5. <input type="checkbox"/> Very satisfied
K. Crisis Related Relief		
K.1	Does your household NORMALLY pay any taxes, fees or charges to the government?	1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No
K.2	[If K.1="Yes"] What are the main taxes that you USUALLY pay? [Select all that applies]	1. <input type="checkbox"/> Income tax 2. <input type="checkbox"/> Rental tax 3. <input type="checkbox"/> Local tax 4. <input type="checkbox"/> Property tax 5. <input type="checkbox"/> Market fees 6. <input type="checkbox"/> Business license 7. <input type="checkbox"/> Mining license 8. <input type="checkbox"/> Power saw/timber fees 9. <input type="checkbox"/> Other (specify)
K.3	[If K.1="Yes"] In the last month, did you experience any of the tax relief for formal taxes you usually pay? Delayed filling/paying deadlines?	1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No
K.4	[If K.1="Yes"] How about reduced payments for the taxes you usually pay?	1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No
K.5	[If K.1="Yes"] How about waived payments for the taxes you usually pay?	1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No
K.6	[If K.1="Yes"] Any other reliefs for the taxes that you usually pay?	1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No
K.7	[If K.1="Yes"] How did you hear about this relief?	1. <input type="checkbox"/> Radio 2. <input type="checkbox"/> SMS 3. <input type="checkbox"/> Orange Ringtone 4. <input type="checkbox"/> Africell Ads 5. <input type="checkbox"/> Town Chief through Section or Paramount Chiefs 6. <input type="checkbox"/> CHC is informed through the district headquarters 7. <input type="checkbox"/> Newspaper 8. <input type="checkbox"/> Ministry of Information 9. <input type="checkbox"/> Social Media 10. <input type="checkbox"/> Other (specify)
K.8	[If K.1="Yes"] How fair do you think the amount of ALL formal taxes you remit are?	1. <input type="checkbox"/> Very fair 2. <input type="checkbox"/> Somewhat fair 3. <input type="checkbox"/> In the middle 4. <input type="checkbox"/> Somewhat unfair 5. <input type="checkbox"/> Very unfair
K.9	[If K.1="Yes"] Comparing the period March–August 2019 and the period March–August 2020, how has the total amount of formal taxes you used to pay changed?	1. <input type="checkbox"/> Increased 2. <input type="checkbox"/> Decreased 3. <input type="checkbox"/> Remained the same
K.10	Does your household normally pay any user fees/fees for services (such as school fees)?	1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No
K.11	[If K.10="Yes"] What are the main user fees/fees for services that you USUALLY pay? [Select all that applies]	1. <input type="checkbox"/> School fees 2. <input type="checkbox"/> Medical fees 3. <input type="checkbox"/> Fees to access water wells/pumps 4. <input type="checkbox"/> Dry floor fees 5. <input type="checkbox"/> Other (specify)
K.12	[If K.10="Yes"] In the last month, did you experience any of the following relief for the local/user fees you usually pay? Delayed filling/paying deadlines?	1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No
K.13	[If K.10="Yes"] Are you allowed to delay payments for the local/user fees you usually pay?	1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No
K.14	[If K.10="Yes"] How about reduced payments for the local/user fees you usually pay?	1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No
K.15	[If K.10="Yes"] How about waived payments for the local/user fees you usually pay?	1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No
K.16	[If K.10="Yes"] Any other reliefs for the local/user fees you usually pay?	1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No
K.17	[If K.10="Yes"] How fair do you think the amount of ALL local fees you remit are?	1. <input type="checkbox"/> Very fair 2. <input type="checkbox"/> Somewhat fair 3. <input type="checkbox"/> In the middle 4. <input type="checkbox"/> Somewhat unfair

		5. <input type="checkbox"/> Very unfair
K.18	[If K.10="Yes"] Comparing [6 months ago] and last month, how has the total amount of local/user fees you used to pay changed?	1. <input type="checkbox"/> Increased 2. <input type="checkbox"/> Decreased 3. <input type="checkbox"/> Remained the same
K.19	[If K.10="Yes"] About how much did you pay in local/user fees last month?	
K.20	[If K.10="Yes"] Comparing the period March–August 2019 and the period March–August 2020, how is the total amount of health-related fees you used to pay changed during the current period?	1. <input type="checkbox"/> Increased 2. <input type="checkbox"/> Decreased 3. <input type="checkbox"/> Remained the same
K.21	[If K.20="Yes"] Does your household NORMALLY make any informal contributions to the community (financial or in kind)?	1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No
K.22	[If K.21="Yes"] What are the main ones? [Select all that applies]	1. <input type="checkbox"/> Road brushing 2. <input type="checkbox"/> Town cleaning 3. <input type="checkbox"/> Communal labour (e.g. road/bridge construction) 4. <input type="checkbox"/> Contribution (cash, in kind, labour) to a community development project (e.g. school expansion) 5. <input type="checkbox"/> Contribution (cash, in kind, labour) to a community protection (e.g. security patrol) 6. <input type="checkbox"/> Support to community teachers 7. <input type="checkbox"/> Contributions to water well management committee/caretaker 8. <input type="checkbox"/> Other (specify)
K.23	[If K.21="Yes"] Are you allowed to delay payments for the informal contributions you usually pay?	1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No
K.24	[If K.21="Yes"] How about reduced payments for the informal contributions you usually pay?	1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No
K.25	[If K.21="Yes"] How about waived payments for the informal contributions you usually pay?	1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No
K.26	[If K.21="Yes"] Any other reliefs for the informal contributions you usually pay?	1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No
K.27	[If K.21="Yes"] How fair do you think the amount of ALL informal contributions that you remit are?	1. <input type="checkbox"/> Very fair 2. <input type="checkbox"/> Somewhat fair 3. <input type="checkbox"/> In the middle 4. <input type="checkbox"/> Somewhat unfair 5. <input type="checkbox"/> Very unfair
K.28	[If K.21="Yes"] Since the beginning of the COVID-19 crisis, would you say that the value of your informal contributions increased, decreased or remained the same?	1. <input type="checkbox"/> Increased 2. <input type="checkbox"/> Decreased 3. <input type="checkbox"/> Remained the same
K.29	I would now like you to think about the help and support that the government might be providing in the context of the COVID-19 crisis, such as cash transfers and improvement in the health service. We would like to know how you think the government should be funding these expenses. I am going to read a few options of sources of funding, such as more taxes for everyone, more taxes for the rich, or just get funds from abroad. Please tell me if you agree or disagree that the following sources of funding should be used to pay for COVID-19 related relief. <ul style="list-style-type: none"> <li>- More tax from everyone</li> <li>- More taxes from the rich</li> <li>- Seek additional foreign aid</li> <li>- More taxes on large businesses</li> <li>- More taxes on properties</li> </ul>	1. <input type="checkbox"/> Completely agree 2. <input type="checkbox"/> Somewhat agree 3. <input type="checkbox"/> In the middle 4. <input type="checkbox"/> Somewhat disagree 5. <input type="checkbox"/> Completely disagree
K.30	[If K.29="In the middle" or "Somewhat disagree" or "Completely disagree" for "More taxes from the rich"] You have indicated that you are not in favour of paying for additional expenses through more taxes on the richest citizens. Why?	1. <input type="checkbox"/> The rich are already over-taxed 2. <input type="checkbox"/> It is important that every taxpayer contribute 3. <input type="checkbox"/> The rich have worked hard for their money, and should not be taxed more because of their success 4. <input type="checkbox"/> I don't trust the government to use tax revenues wisely 5. <input type="checkbox"/> Other (specify)
K.31	Do you believe that the government needs to raise additional revenues – from taxes, aid or voluntary contributions – to respond to the COVID-19 crisis? My interest here is only in whether the government needs more revenue, not the source of the revenue.	1. <input type="checkbox"/> No, the government does not need more revenue – it already has enough money to respond to the crisis

		<p>2. <input type="checkbox"/> The government will need more revenue in the future, but for now it should borrow money and worry about paying it back in the future</p> <p>3. <input type="checkbox"/> Yes, the governments does need more revenue, in order to cover new programs and spending to respond to COVID-19</p>
K.32	If the government decides that it needs to raise more revenue from taxes, who do you think it should primarily target for raising additional revenues?	<p>1. <input type="checkbox"/> More tax from everyone</p> <p>2. <input type="checkbox"/> More taxes from the rich</p> <p>3. <input type="checkbox"/> Seek additional foreign aid</p> <p>4. <input type="checkbox"/> More taxes on large businesses</p> <p>5. <input type="checkbox"/> More taxes on properties</p>
K.33	This year the Freetown City Council announced the introduction of a new system of property taxation. Have you been following the debate about this new tax?	<p>1. <input type="checkbox"/> Yes, I follow the debate</p> <p>2. <input type="checkbox"/> No, I don't follow the debate</p> <p>3. <input type="checkbox"/> No, I have not heard about the introduction of a new system of property taxation</p>
K.34	In general, are you supportive of efforts by the Freetown City Council to introduce a new property tax system?	<p>1. <input type="checkbox"/> Yes, I think it is an important reform</p> <p>2. <input type="checkbox"/> Yes, although I disagree with some details</p> <p>3. <input type="checkbox"/> Neither yes nor no</p> <p>4. <input type="checkbox"/> No, reform could be useful but the current reform is not well designed</p> <p>5. <input type="checkbox"/> No, I am, strongly opposed to changing the old system</p>
K.35	If you have to choose one single tax option for raising more revenues, what would you choose?	<p>1. <input type="checkbox"/> More tax from everyone</p> <p>2. <input type="checkbox"/> More taxes from the rich</p> <p>3. <input type="checkbox"/> More taxes on large businesses</p> <p>4. <input type="checkbox"/> More taxes on properties</p>
L. Formal taxes		
L.1	I am going to read you several of statements about your views of taxes that are collected by either Freetown City Council or the District Council. Taxes specifically by the district. For each statement, please tell me if you "Completely agree" OR "Somewhat agree" OR "are in the middle" OR "Somewhat disagree" OR "Completely disagree" The first statement is: "Citizens should always pay taxes". Please tell me if you:	<p>1. <input type="checkbox"/> Completely agree</p> <p>2. <input type="checkbox"/> Somewhat agree</p> <p>3. <input type="checkbox"/> In the middle</p> <p>4. <input type="checkbox"/> Somewhat disagree</p> <p>5. <input type="checkbox"/> Completely disagree</p>
L.2	The second statement is: "Citizens should only pay taxes if the government represents their interests". Please tell me if you:	<p>1. <input type="checkbox"/> Completely agree</p> <p>2. <input type="checkbox"/> Somewhat agree</p> <p>3. <input type="checkbox"/> In the middle</p> <p>4. <input type="checkbox"/> Somewhat disagree</p> <p>5. <input type="checkbox"/> Completely disagree</p>
L.3	Okay, I have one more statement for you: "I would be willing to pay additional taxes in order to receive improved services". Please tell me if you:	<p>1. <input type="checkbox"/> Completely agree</p> <p>2. <input type="checkbox"/> Somewhat agree</p> <p>3. <input type="checkbox"/> In the middle</p> <p>4. <input type="checkbox"/> Somewhat disagree</p> <p>5. <input type="checkbox"/> Completely disagree</p>
L.4	Finally: "The local government can be trusted to collect taxes fairly". Please tell me if you:	<p>1. <input type="checkbox"/> Completely agree</p> <p>2. <input type="checkbox"/> Somewhat agree</p> <p>3. <input type="checkbox"/> In the middle</p> <p>4. <input type="checkbox"/> Somewhat disagree</p> <p>5. <input type="checkbox"/> Completely disagree</p>
L.5	Which of these two statements is closest to your view?	<p>1. <input type="checkbox"/> Taxpayers must pay their taxes to the government in order to receive better public services</p> <p>2. <input type="checkbox"/> Taxpayers could refuse to pay taxes if they are not receiving public services of adequate quality</p>
L.6	How do you think the health care system is funded in Sierra Leone?	<p>1. <input type="checkbox"/> Mostly funded by tax revenues from businesses/multinationals</p> <p>2. <input type="checkbox"/> Mostly funded by tax revenues from citizens</p> <p>3. <input type="checkbox"/> Mostly funded by international aid</p> <p>4. <input type="checkbox"/> By both tax revenues and aid</p> <p>5. <input type="checkbox"/> Mostly through user fees</p> <p>6. <input type="checkbox"/> Mostly through informal payments/fees</p> <p>7. <input type="checkbox"/> Other (specify)</p>
L.7	Please tell me whether you agree, disagree, or neither agree nor disagree with the following statement: The government should tax the rich to provide better public services for everyone	<p>1. <input type="checkbox"/> Completely agree</p> <p>2. <input type="checkbox"/> Somewhat agree</p> <p>3. <input type="checkbox"/> In the middle</p> <p>4. <input type="checkbox"/> Somewhat disagree</p>

		5. <input type="checkbox"/> Completely disagree
L.8	Rank the Sierra Leone government's response to COVID-19 from 1 to 10, where 1 is a very bad response and 10 is an excellent response to the crisis	
L.9	Comparing the period before schools closed in March 2020 and today, how much has COVID-19 affected your ability to meet financial obligations or essential needs, such as rent, utilities and groceries?	1. <input type="checkbox"/> Affected a lot 2. <input type="checkbox"/> Affected somewhat 3. <input type="checkbox"/> Affected a little 4. <input type="checkbox"/> Not affected at all
L.10	How well do people in your community help each other out these days?	1. <input type="checkbox"/> Always helping 2. <input type="checkbox"/> Helping most of the time 3. <input type="checkbox"/> Helping sometimes 4. <input type="checkbox"/> Rarely helping 5. <input type="checkbox"/> Never helping
L.11	Comparing the period before schools closed in March 2020 and today, would you say that people are now:	1. <input type="checkbox"/> More likely to help each other 2. <input type="checkbox"/> Less likely to help each other 3. <input type="checkbox"/> About the same
L.12	In your community, how proud do you think people are to be Sierra Leonean?	1. <input type="checkbox"/> Very proud 2. <input type="checkbox"/> Somewhat proud 3. <input type="checkbox"/> Not very proud 4. <input type="checkbox"/> Not proud at all
L.13	Comparing the period before schools closed in March 2020 and today, would you say that people in your community are now	1. <input type="checkbox"/> More proud to be Sierra Leonean 2. <input type="checkbox"/> Less proud to be Sierra Leonean 3. <input type="checkbox"/> About the same
M. Informal taxes		
M.1	Have you contributed to any community development project/ public good in response to the crisis? (Prompt: this could be for a handwashing or sanitation station, a community patrol, or another community development project.)	1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No
M.2	[If M.1="Yes"] What project?	1. <input type="checkbox"/> Handwashing/sanitation stations (i.e. including Veronica buckets) 2. <input type="checkbox"/> Roadblocks/checkpoints/patrols to prevent the movement of people 3. <input type="checkbox"/> Community sensitization 4. <input type="checkbox"/> Improvement to health clinic/PHU 5. <input type="checkbox"/> Water or sanitation facilities 6. <input type="checkbox"/> Community feeding 7. <input type="checkbox"/> Masks, tools, gloves, test kits 8. <input type="checkbox"/> Other (specify)
M.3	[If M.1="Yes"] Who organised this? [Select all that applies]	1. <input type="checkbox"/> Local government 2. <input type="checkbox"/> National government 3. <input type="checkbox"/> Town Chief 4. <input type="checkbox"/> Section Chief 5. <input type="checkbox"/> Paramount Chief 6. <input type="checkbox"/> Someone (non-chief) from the chiefdom administration (tribal authority, chiefdom speaker) 7. <input type="checkbox"/> Youth leader/group 8. <input type="checkbox"/> Women's leader/Mamy Queen/women's group 9. <input type="checkbox"/> Cooperative credit/savings groups (community box, osusu, ROSCO) 10. <input type="checkbox"/> Trade/business association 11. <input type="checkbox"/> Farming/agricultural association 12. <input type="checkbox"/> Community associations/groups 13. <input type="checkbox"/> Religious leaders/groups 14. <input type="checkbox"/> Local NGOs/welfare groups 15. <input type="checkbox"/> International NGOs/welfare groups 16. <input type="checkbox"/> Local politician (councillor) 17. <input type="checkbox"/> National politician (MP) 18. <input type="checkbox"/> Other (specify)
M.4	[If M.1="Yes"] What did you contribute? [Select all that applies]	1. <input type="checkbox"/> Cash 2. <input type="checkbox"/> In kind 3. <input type="checkbox"/> Labour 4. <input type="checkbox"/> Other (specify)
M.5	[If M.4="Cash"] How much in cash did you contribute in the past month?	
M.6	[If M.4="In kind"] What is the value of your in kind contributions in the past month?	

M.7	[If M.4="Labour"] How many days of labour did you contribute in the past month?	
M.8	[If M.1="Yes"] Do you feel like the amount you contributed was:	1. <input type="checkbox"/> Very fair 2. <input type="checkbox"/> Somewhat fair 3. <input type="checkbox"/> Not too fair 4. <input type="checkbox"/> Not fair at all

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