

Supplementary Material

Table A1. Summary statistics

Variable	Obs	Mean	Std. Dev.	Min	Max
Tax morale	2575	2.38	1.06	1	4
Tax payment	2611	0.55	0.50	0	1
Tax payment - alternative coding	2611	0.30	0.46	0	1
Co-partisan with state governor	2750	0.54	0.50	0	1
Co-ethnic with state governor	2695	0.67	0.47	0	1
Co-partisan with the president	2750	0.57	0.50	0	1
Community relations	2697	3.27	1.21	1	5
Member of saving club	2710	0.08	0.27	0	1
Agree with vigilante group protection	2623	0.07	0.26	0	1
Satisfaction with revenue spending	2482	2.27	0.95	1	4
Specific spending on public goods in individual's state	2750	2.14	1.92	0	7
Met with government official or representative	2722	0.31	0.70	0	3
Food deprivation	2738	1.73	0.98	1	5
Religiosity	2706	5.00	1.40	1	6
Direct contact with corruption	2728	0.29	0.46	0	1
Assets	2646	2.32	0.96	0	4
Interest in politics	2733	2.54	1.05	1	4
Age	2733	3.09	1.34	1	7
Education	2739	6.21	2.21	0	12
Gender	2750	1.5	0.5	1	2
Hausa	2750	0.30	0.46	0	1
Yoruba	2750	0.17	0.38	0	1
Igbo	2750	0.33	0.47	0	1
Indigenous to state	2733	0.60	0.49	0	1
Catholic	2723	0.17	0.38	0	1
Protestant	2723	0.24	0.43	0	1
No religion	2723	0.04	0.20	0	1
Other form of Christian	2723	0.14	0.35	0	1
Traditional religion	2723	0.10	0.30	0	1
Perception of fairness of elections	2624	2.02	1.02	1	4
Trust in state governor	2720	2.28	1.04	1	4
Trust in the president	2717	2.62	1.06	1	4
Attendance of community meetings	2737	1.93	1.08	1	4
Would report crime to police	2711	0.59	0.49	0	1
Voted	2459	0.68	0.47	0	1
Partisan minority in the city (governor)	2750	0.30	0.46	0	1
Partisan minority in the city (president)	2750	0.37	0.48	0	1
Subject to eviction	2750	0.29	0.45	0	1
Subject to electoral intimidation	2750	0.25	0.43	0	1
Subject to crime	2723	0.25	0.43	0	1

Table A2. Robustness checks: Multilevel estimations of determinants of attitudes toward taxation

		Internally generate revenue (state)	Personal victimization (state)	City level partisan identification	City level trust
		Model 12		Model 13	Model 14
Individual level variables	Satisfaction with revenue spending	0.213 (0.048)***	0.215 (0.048)***	0.217 (0.048)***	0.217 (0.048)***
	Specific spending on public goods in individual's community	0.086 (0.024)***	0.089 (0.024)***	0.089 (0.024)***	0.088 (0.024)***
	Community relations	-0.214 (0.037)***	-0.203 (0.038)***	-0.212 (0.037)***	-0.212 (0.037)***
	Member of saving club	-0.268 (0.151)*	-0.264 (0.150)*	-0.263 (0.150)*	-0.262 (0.150)*
	Agree with vigilante group protection	-0.395 (0.160)**	-0.424 (0.160)***	-0.401 (0.161)**	-0.412 (0.160)**
	City (state) level variables	Percent of state revenue from internally generated revenue	0.008 (0.005)		
Personal victimization (state level)			-0.011 (0.009)		
Percent co-partisan with state governor (city average)				-0.439 (0.487)	
Percent co-ethnic with state governor (city average)				-0.166 (0.284)	
Percent co-partisan with the president (city average)				1.516 (0.784)*	
Average level of trust in the governor (city level)					-0.014 (0.255)
Average level of trust in the president (city level)					-0.073 (0.259)
Log Likelihood				-2582.4	-2588.1
City level variance		0.001 (0.006)	0.024 (0.022)	0.034 (0.029)	2.769e ⁻¹⁷ (7.181e ⁻¹⁰)
Observations		1,982	1,982	1,982	1,982

Note: Robust standard errors in parentheses; *** p<0.01, **p<0.05, *p<0.10. All control variables are included in the estimations (no city fixed effects). The dependent variable takes the value of 4 if individual respondents agree strongly with statement A (citizens should always pay their taxes, even if they disagree with the government); value of 3 if individual respondents agree with statement A; value of 2 if individual respondents agree with statement B (citizens should only pay taxes if they believe in the government); value of 1 if individual respondents agree strongly with statement B.

Table A3. Robustness checks: Ordered logit model
Bias filtered club goods measures
Cluster averages for club goods measures

		Model 16	Model 17	Model 18	Model 19	Marginal effect (Model 19 ^a)	Model 20	Marginal effect (Model 20 ^a)
H1	Satisfaction with revenue spending	0.198 (0.052)***	0.192 (0.051)***	0.195 (0.054)***	0.205 (0.055)***	+37.7%	0.233 (0.049)***	+60%
	Specific spending on public goods in individual's community	0.101 (0.020)***	0.100 (0.020)***	0.100 (0.021)***	0.097 (0.020)***	+39.9%	0.085 (0.024)***	+59%
H2: Independent variables adjusted for city level bias	Community relations	-0.089 (0.039)**			-0.102 (0.044)**	-31.8%		
	Member of saving club		-0.082 (0.134)		-0.056 (0.146)·			
	Agree with vigilante group protection			-0.307 (0.118)***	-0.233 (0.121)*·	- 18.3 %		
H2: Independent variables coded as averages of all other respondents in cluster	Community relations (cluster average)						-0.428 (0.058)***	-58%
	Member of saving club (cluster average)						-0.822 (0.359)**	-35%
	Agree with vigilante group protection (cluster average)						-1.211 (0.370)***	-50%
Controls	Met with government official or representative	0.089 (0.094)	0.073 (0.101)	0.077 (0.096)	0.103 (0.102)		0.101 (0.065)	
	Direct contact with corruption	0.329 (0.146)**	0.353 (0.161)**	0.351 (0.160)**	0.289 (0.148)*	+19.7%	0.202 (0.096)**	+16%
	Interest in politics	-0.098 (0.062)	-0.107 (0.063)*	-0.092 (0.064)	-0.073 (0.068)		-0.063 (0.042)	
	Observations	2,083	2,092	2,035	1,982		1982	

Note: City clustered standard errors in parentheses; *** p<0.01, **p<0.05, *p<0.10. ·: Jointly statistically significant in an F test. All control variables are included in the estimations. The dependent variable takes higher values for unconditioned support for a citizen obligation to pay tax. Marginal effects are computed for Model 19, by moving the independent variables from the lowest level to the highest, while keeping all other variables at their respective averages. ^a: Marginal effect computed for strong support for the unconditioned citizen obligation to pay tax.

Table A4. Logit model of individual level determinants of tax payment: Alternative coding of tax payment; Assess liability based on food deprivation, assets & monthly income

	Food deprivation & Assets (1)	Food deprivation & Assets (2)	Monthly income (1)	Monthly income (1)
	Model 20	Model 21	Model 22	Model 22
Satisfaction with revenue spending	0.018 (0.061)	0.027 (0.064)	0.031 (0.064)	0.037 (0.068)
Specific spending on public goods in individual's state	0.040 (0.030)	0.043 (0.031)	-0.015 (0.031)	-0.022 (0.034)
Community relations	-0.172 (0.049)***	-0.204 (0.051)***	-0.137 (0.052)***	-0.035 (0.054)
Member of saving club	-0.030 (0.191)	-0.045 (0.197)	-0.283 (0.190)	-0.370 (0.203)*
Agree with vigilante group protection	-0.102 (0.211)	-0.005 (0.208)	-0.045 (0.217)	-0.073 (0.218)
Attitude toward tax payment	0.225 (0.051)***	0.203 (0.054)***	0.214 (0.055)***	0.166 (0.060)***
Marginal effect of attitude toward tax-payment (range 1 – 4)	25%	19%	17%	14%
Adjusted R2	0.13	0.15	0.07	0.05
	1,919	1,925	1,935	1,944

Note: Robust standard errors in parentheses; *** $p < 0.01$, ** $p < 0.05$, * $p < 0.10$. Models include all control variables and city fixed effects. The dependent variable takes the value of 1 if individual is paying taxes and 0 if individual is not paying taxes.