Building Fiscal Capacity with Traditional Political Institutions: Experimental and Qualitative Evidence from Sierra Leone*

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Abstract

How can weak states build fiscal capacity? I argue that governments in weak states can build fiscal capacity by collaborating with non-state, traditional political institutions (TPIs). To study the impact of collaboration, I partnered with the local government in Kono District, Sierra Leone (the KDC), and embedded an experiment within their awareness campaign for a new rural property tax. Property owners in 118 villages were shown videos with varying content. Those in the treatment group viewed an additional segment where their paramount chief discussed the collaboration between the chiefdom government and the KDC in the tax effort. Priming collaboration significantly increased tax compliance and strengthened property owners' belief in their obligation to pay taxes. To assess mechanisms, I developed additional video segments where paramount chiefs emphasized either their coercive capacity or their accountability to constituents. The experimental findings, reinforced by qualitative evidence from 300 interviews, demonstrate that both coercion and accountability are crucial sources of TPIs' authority.

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Tax collection provides the resources necessary to carry out government activities, including the provision of basic public goods (Schumpeter 1918). The state's capacity to collect taxes contributes to both political order and economic development (Besley and Persson 2011). However, many governments lack the capacity to secure citizens' compliance with their tax demands or their policies more broadly (Lee and Gordon 2005; Migdal 1988; Hanson and Sigman 2021).[1] As a result, weak states can become trapped in a pernicious, low-capacity equilibrium: they lack the capacity to collect taxes and, therefore lack the tax revenues to invest in greater capacity.

How can weak states escape this trap? In this paper, I investigate a contemporary case of collaboration between a weak state and local intermediaries in Sierra Leone. Specifically, I examine whether partnering with traditional political institutions (TPIs) can enhance fiscal capacity by increasing citizens' compliance with government taxes. TPIs coexist alongside governments throughout the developing world (Holzinger et al. 2016), governing important parts of day-to-day life (Baldwin 2016; Baldwin and Raffler 2019).

Throughout history, governments have relied on local intermediaries to secure compliance in peripheral areas where state control was weak. For example, during the Scramble for Africa colonial powers claimed vast inland territories (Robinson and Gallagher 1961), but were often unwilling to invest in the infrastructure and human capital needed for direct administration (Michalopoulos and Papaioannou 2020; Crowder 1968; Kirk-Greene 1980; Herbst 2014; Young 1994). Unable to implement state policies directly, "African intermediaries had to be called upon" (Curtin et al. 1995, pg. 425) to accomplish key objectives of the colonial state, such as suppressing the slave trade, securing trade routes, and collecting taxes (Crowder 1968; Migdal 1988).

Governing through intermediaries, often referred to as "indirect rule," has a long history and encompasses a variety of practices (Naseemullah and Staniland 2016). Although this method is perhaps most frequently associated British colonialism (Crowder 1964), it has been employed by

[1]This is especially true in sub-Saharan Africa. According to Hanson and Sigman (2021), state capacity in sub-Saharan Africa has been lower than in any other region of the world since at least the 1960s, the dawn of African independence.

various states throughout history. For example, the Mughal Empire governed Bengal through local intermediaries (Van Schendel 2009, pg. 49-56), as did the Sokoto Caliphate in what is now northern Nigeria (Crowder 1978; Paden 1970). Moreover, governing through intermediaries has "persisted and continue[s] to structure contemporary state-society relations" (Naseemullah and Staniland 2016). Recent qualitative research highlights ongoing collaborations between weak states and TPIs in contemporary sub-Sahara Africa (Buur and Kyed 2007).

Although research suggests that TPIs' can influence certain behaviors of their constituents (e.g., Baldwin 2013; Brierley and Ofosu 2023; Van der Windt and Voors 2020) it is unclear whether this influence can be harnessed to increase citizens' compliance with state policy. In fact, there are several reasons why collaboration with TPIs might fail to achieve this. First, indirect rule has often enabled intermediaries to exploit local populations (Mamdani 1996). If constituents fear that contemporary collaboration will be similarly exploitative, partnering with TPIs may erode citizens' support for the state, ultimately reducing compliance with state policy. Second, by collaborating with TPIs, the state may signal to citizens that it cannot achieve its goals independently, which could lower their perceptions of state capacity and undermine compliance. Third, recent research suggests that TPIs' authority over their constituents' behavior is limited to activities within chiefs' geographic jurisdiction and area of expertise (Baldwin et al. 2023). If citizens believe a state policy—in this case, tax policy—falls outside these boundaries, they may be less willing to follow traditional leaders' directives.[2]

To study the impact of collaboration and the sources of TPIs' authority, I partnered with the local government in Kono District, Sierra Leone (KDC) during a recent tax reform. This reform aimed to systematically collect taxes in rural villages for the first time since the post-war reintroduction of district councils in 2004. To achieve this, the KDC enlisted the support of the district's 14 paramount chiefs, who are leaders of non-state TPIs. I embedded an experiment in the KDC's campaign to collect property taxes. During an awareness campaign that preceded tax collection,

[2]I use the term "traditional leaders" to refer generically to the political leaders of TPIs. In Sierra Leone, as in many other countries, these leaders are called "chiefs."

property owners were shown videos that varied in content, particularly whether and how their local paramount chief characterized his involvement in tax collection.[3] All respondents watched a video that began with a local government official explaining the property tax, which serves as the control condition. I then randomly assigned some respondents to view a follow-up segment where their paramount chief discussed the collaboration between the chiefdom government and the KDC. Video versions were randomized among 1,752 property owners in 118 villages across five chiefdoms. I measured tax compliance with two survey-based indicators that capture propensity to pay and a behavioral game that captures voluntary compliance.

Using a preregistered specification, I estimated the effects of informing property owners about their TPI's collaboration in the tax effort. I find this significantly increases a preregistered index of tax compliance. The magnitude of this effect translates roughly to a three percentage point increase in one's propensity to pay property tax. Collaboration also increases property owners' belief that they *should* pay taxes (sometimes called "tax morale") by 0.16 standard deviation units (SDUs).

How do traditional leaders obtain compliance from their constituents? When state officials collaborate with TPIs, they aim to leverage the authority of traditional leaders over their constituents. Some scholarly accounts suggest that TPIs use coercion to influence constituents' behavior, such as imposing fines on those who disobey directives or threatening biased decisions in land allocation or dispute resolution (Mamdani 1996; Goldstein and Udry 2008; Mokuwa et al. 2011). Conversely, other accounts depict TPIs as inclusive and accountable political institutions whose leaders advance their constituents' interests (Baldwin and Holzinger 2019; Baldwin 2016; Logan 2013). In this view, constituents expect to benefit from directives issued by chiefs and (quasi)-voluntarily comply (Levi 1988, 1997).

To tease out the mechanisms behind TPIs' authority, I created additional versions of the video in which the paramount chiefs made statements that primed either their coercive capacity (i.e., punishment for non-compliance) or their accountability to constituents. To prime coercion, the

[3] In Kono, where the study takes place, the 14 highest level chiefs (paramount chiefs) are all men.

paramount chief states that he will discuss with other chiefs "what to do" with noncompliers and emphasizes that chiefs "will not be merciful." To prime accountability, the paramount chief first mentions that he will hold a meeting with all his sub-chiefs to "discuss and map out" how to tax revenue will be spent, underscoring the inclusive and transparent decision-making often associated with TPIs. He then acknowledges that if tax revenue is not used for the development constituents, "will be annoyed," reflecting research that suggests leaders are held accountable through the threat of sanctions from their constituents.

The coercion video increases tax compliance by 0.13 SDUs compared to control (p-value < 0.001), which is twice the effect of the collaboration video. To isolate the impact of the chief's coercion prime, I compare the effect of the coercion video to the effect of the collaboration video. This difference is statistically significant at the 90% level (p-value = 0.09) and provides support for the argument that coercive capacity is a key source of TPIs' authority. To dig deeper into mechanisms, I collected 300 semi-structured interviews across 29 villages in four of the five chiefdoms targeted by the awareness campaign. These interviews provide detailed insights into TPIs' enforcement mechanisms and offer additional evidence supporting the coercion hypothesis. A majority of respondents reported at least one strategy that traditional leaders use to monitor (68%) and punish (78%) individuals who try to evade taxes.

Turning to the accountability hypothesis, I find that the accountability video increases tax compliance by 0.124 SDUs, relative to control (p-value 0.004). While this effect is larger than the effect of T1 by 0.056 SDUs, but this difference is not statistically significant (p-value = 0.18). Further investigation of preregistered secondary outcomes yields similarly suggestive but inconclusive results (p-value = 0.15). Given these inconclusive experimental results, the qualitative findings are particularly instructive. The qualitative data suggest local law-making is participatory and inclusive: nearly all respondents (97%) report that local laws are developed and enacted in open meetings, rather than behind closed doors, and 94% indicate that village representatives are invited to attend chiefdom byelaw meetings held outside their village. These meetings are described as forums for

discussion between citizens and their leaders, rather than simply opportunities for leaders to inform citizens about decision. Moreover, qualitative data provides indirect evidence that leaders are held accountable. Although chiefs can call for mandatory labor contributions for any reason, over 80% of respondents report that "communal labor" in their town is devoted exclusively to public projects, with only 7% indicating that it is occasionally used for projects that do not benefit the public. I interpret the combination of borderline statistical tests and qualitative evidence as suggestive support for the accountability hypothesis.

Each of the 190 chiefdoms in Sierra Leone is presided over by a different chief. Since these chiefs may vary in their levels of authority and the ways they exercise it, they may also differ in their effectiveness as collaborators. To test this idea, I estimate treatment effects by chiefdom and find sizable, though imprecisely estimated, differences. In my preferred specification, the treatment effect in one chiefdom (Gbane Chiefdom) is more than four times the average effect and more than seven times the effect in Lei Chiedom. This difference between the effect in Gbane Chiefdom and Lei Chiefdom is statistically significant at a 90% confidence level.

What explains this variation in chiefs' ability to secure compliance with state policy? My qualitative data reveals that some chiefs are poorly regarded by their constituents, which I argue undermines their effectiveness as collaborators. Specifically, I document that in some chiefdoms, constituents view their chief as unfair in enforcing local laws. In these chiefdoms, people are less supportive of their chief, and I observe small treatment effects. In contrast, in chiefdoms where constituents believe their chief enforces local laws effectively, support for the chief is higher, and I observe larger treatment effects. I argue that unfair governance reduces constituents' support and makes them less inclined to follow the chief's directives. This variation in law enforcement fairness also helps explain the weak effects of the accountability prime: the effect of the accountability prime are weaker in chiefdoms with unaccountable chiefs, watering down the average effect.

This paper makes two central contributions. First, this paper contributes to a literature exploring strategies weak states can take to enhance fiscal capacity. Previous research has primarily focused

on increasing the effectiveness of state agents, examining methods for recruiting, monitoring, and incentivizing bureaucrats (for reviews, see Finan et al. 2017; Brierley et al. 2023) and exploring how bureaucrats' relationship with society impact their effectiveness (Evans 1989; Bhavnani and Lee 2018).[4] This paper builds on recent work that departs from an exclusive focus on state agents and examines whether state bureaucracies should incorporate or engage with *non-state* actors to improve tax collection and fiscal capacity. Similar to Balán et al. (2022), I find that non-state actors can be effectively engaged by the state for tax collection. However, I extend their research by investigating a different set of actors and mechanisms.[5] While my findings contrast with Gottlieb et al. (2024), they echo their broader conclusion that,"social intermediaries. . . impact citizens' receptivity to tax and formalization appeals."[6]

In making this contribution, this study adds to a growing body of policy experiments that explore whether collaboration with non-state actors can enhance state functions, such as targeting beneficiaries for social assistance programs (Basurto et al. 2020; Alatas et al. 2019), distributing development aid (Carlson and Seim 2020), and implementing and coordinating development projects (Casey et al. 2018; Voors et al. 2018).

Second, this paper improves our understanding of how TPIs exercise their authority. While recent research has shown that directives or endorsements from traditional leaders can influence constituents' behavior on important outcomes such as vote choice (Brierley and Ofosu 2023; De Kadt and Larreguy 2018; Kramon 2019), contributions to public projects (Baldwin et al. 2023), and compliance with health regulations (Kao et al. 2021; Van der Windt and Voors 2020), few studies

[4]See Pepinsky et al. (2017) for a review focused on the social embeddedness of "street-level" state agents. Besley et al. (2022) reviews these literatures together.

[5]I find that traditional leaders in Sierra Leone rely on their coercive capacity and accountability to obtain citizens' compliance, whereas Balán et al. (2022) find that local elites collect more revenue because they have better information than state agents and can better target households with a higher propensity to pay. The actors we study are also distinct. The neighborhood chiefs under study in Balán et al. (2022) are not leaders within non-state, *political* institutions: for example, they cannot make laws, impose fines, or collect taxes independent of the state. On the inability of *chefs d'avenue* to enforce tax compliance, the authors note that it is "unlikely that chiefs would have more credibly threatened official sanction [i.e., fines and legal consequences]" than state agents (Section 7.3 of their paper).

[6]Gottlieb et al. (2024) find that, "tax appeals by trusted social intermediaries *on behalf of the state* have no impact on citizens' compliance."

have carefully considered the mechanisms through which traditional leaders exert this influence. Indeed, a recent review of the literature on TPIs calls for scholars to more precisely unpack how "key characteristics of traditional authorities affect governance and politics" (Baldwin *forthcoming*).

I contribute to the literature by providing evidence that TPIs obtain citizens' compliance through a combination of coercion and accountability. In doing so, I build on recent work that investigates mechanisms of TPIs' authority, but finds little support for the coercion hypothesis (e.g., Brierley and Ofosu 2023; Baldwin et al. 2023) and reached contradictory conclusions about the accountability hypothesis (Baldwin and Mvukiyehe 2015; Baldwin et al. 2022; Brierley and Ofosu 2023).

My findings further suggest that coercion and accountability are complementary aspects of chiefs' authority, rather than substitutes. Existing theories propose that chiefs derive their authority from *either* coercion or accountability. Some argue that despotic, unaccountable chiefs rely solely on coercion to assert their power (Mamdani 1996; Richards 1996; Ntsebeza 2005). In other accounts, coercion is unnecessary because accountable chiefs and citizens share the goal of community development (Baldwin 2013, 2016), with aligned incentives leading to citizens' compliance.

However, my findings indicate that neither mechanism alone is sufficient to shape citizens' behavior. On the one hand, coercion alone fails because unaccountable chiefs who abuse their coercive power lose favor with citizens and struggle to secure compliance. On the other hand, accountability alone is also inadequate, as chiefs often need to direct individuals to participate in collective actions that produce public goods. In these cases, coercion is necessary because aligned incentives alone are unlikely to overcome the freerider problem and ensure compliance.

The Sources of TPIs' Authority: Coercion and Accountability

Arguments about the source of TPIs' authority can be divided into two bins. A first strand of the literature focuses TPIs' coercive capacity. In these accounts, citizens comply with chiefs' direc-

tives because noncompliance can be detected and punished (Becker 1968; Allingham and Sandmo 1972). Indeed, recent survey research document that citizens expect traditional leaders to sanction noncompliance. On the Ghana-Togo borderland, Wilfahrt and Letsa (2023) find that 85% of respondents would be worried about punishment if they failed to follow village chiefs' directives. Additionally, 43% of respondents surveyed in Malawi, Kenya, and Zambia report being motivated to make contributions (e.g., money and labor) to community water and sanitation projects because they fear being fined by chiefs (Lust et al. 2019). Another version of the coercion hypothesis suggests that traditional leaders influence constituents' behavior by exploiting their unchecked authority within local governance systems. Mamdani (1996) influentially argues that colonial governments undermined existing accountability mechanisms within indigenous political institutions and enabled traditional leaders to become "decentralized despots."[7] Citizens comply with TPIs' directives out of fear that noncompliance will result in biased governance decisions, particularly in areas like dispute resolution or land allocation. Supporting this view, Ntsebeza (2005) argues in his study of TPIs in South Africa that "control of the land allocation process [is] central to. . . how [traditional leaders] derive their authority" (pg. 295). This perspective aligns with political economy research that documents elite control of land rights. For example, Goldstein and Udry (2008) show that in Ghana, individuals who hold an office of social or political power have more secure property rights. Similarly in Sierra Leone, Acemoglu et al. (2014) find that less accountable chiefs "have more authority to influence whether or not people can farm or sell a piece of land" (pg. 323). Related research highlights similar biases in local court systems (Mokuwa et al. 2011; Maru 2006). Given that TPIs influence land allocation and dispute resolution across much of sub-Saharan Africa (Baldwin and Raffler 2019), governance biases may serve as a general mechanism of coercive social control.

Despite the prominence of the coercion hypothesis, recent studies find no evidence that TPIs influence their constituents' behavior through coercion (Brierley and Ofosu 2023; Baldwin et al. 2023). Additionally, while TPIs need to detect noncompliance in order to impose penalties, Kao et al.

[7] See Richards (1996, 2005) for similar accounts in Sierra Leone.

(2021) find that TPIs are not more effective at detecting noncompliance than state officials.

A second strand in the literature portrays TPIs as accountable political institutions whose leaders advance their constituents' interests. Several mechanisms facilitate accountability. First, TPIs are highly participatory, featuring elements of direct democracy and transparent decision-making processes (Baldwin and Holzinger 2019; Skalník 1996). Because key decisions are made with public input, citizens have a benchmark for evaluating leaders' performance and can hold them accountable if they deviate from expectations. Second, traditional leaders may be held accountable through their social proximity to the populations they govern. According to Baldwin (2016), unelected but socially embedded chiefs are motivated to act in the community's interest because they must promote community development to extract rents and because they face social sanctions if they perform poorly. Third, some chiefs—especially those at lower levels of administration—face elections (Baldwin and Holzinger 2019) that may discipline leaders to act in the community's interest (Acemoglu et al. 2014; Barro 1973). These accountability mechanisms may encourage leaders to perform well and therefore foster quasi-voluntary compliance from citizens (Levi 1988, 1997). Additionally, public participation in political affairs can legitimate leaders (Locke 1690; Pateman 1970) and thus "bolster willing obedience" (Levi et al. 2009).[8]

The existing literature does not directly test whether TPIs' accountability mechanisms lead to increased citizen compliance with chiefs' directives. The few studies that partially address this question provide mixed evidence. On one hand, Baldwin et al. (2022) find that expanding participatory decision-making processes in TPIs enhances governance performance, consistent with the accountability hypothesis. However, they do not investigate whether this improvement translates into greater citizen compliance. Similarly, Brierley and Ofosu (2023) find that in Ghana, citizens believe their chiefs consider community interests when endorsing political candidates, but the study does not explain *why* citizens hold this belief.

[8]Indeed, there is evidence from lab experiments that individuals are more likely to comply with rules they participate in enacting (e.g., Bó et al. 2010; Sutter et al. 2010) and more likely to comply with (lab) taxes when they vote over how funds will be spent (Alm et al. 1993). See Markussen and Tyran (2023) for a review.

On the other hand, contrary to the accountability hypothesis, Acemoglu et al. (2014) find in their study of TPIs in Sierra Leone that increased accountability actually *lowers* citizens' compliance with chiefs' directives. Specifically, in areas where chiefs are more accountable, citizens are less likely to engage in community collective actions, such as road brushing organized by traditional leaders.[9] Similarly, Baldwin and Mvukiyehe (2015) find that in villages where chiefs are selected through more participatory methods (elections rather than elite selection), individuals contribute less to "collective endeavors," as measured by a public goods game.

In summary, while the literature suggests multiple mechanisms that may drive TPIs' authority, the evidence supporting these mechanisms is limited. As discussed, even if TPIs can influence certain behaviors of their constituents, it remains unclear whether this influence can be leveraged to increase citizens' compliance with state policy. In this paper, I address these questions by testing the following preregistered hypotheses:

H1: Collaboration between state leaders and TPIs increases citizens' compliance with state tax demands.

H2: TPIs use (the threat of) coercion to obtain citizens' compliance with state tax demands.

H3: TPIs' legitimacy enables them to obtain citizens' compliance with state tax demands.

State Weakness, TPIs and Property Taxation in Sierra Leone

Jeffrey Herbst (2014) argues that the challenge of "project[ing] authority over inhospitable territories that contain relatively low densities of people" has long impeded state-building efforts in Africa. This assessment would ring true for any visitor to Kono District in eastern Sierra Leone, where the median village contains 17 buildings.[10] The potholed, dirt roads that connect the district's sparsely populated villages make administration cumbersome and expensive for government

[9] See their Table 9.

[10] I calculate median number of buildings from the 2015 National Census. The 75^{th} and 25^{th} percentile villages have 33 and 8 buildings, respectively.

officials: traveling from the median village to the district's capital costs more than the minimum wage (Grieco 2024).[11] In this context the government has certainly struggled to project its authority: villages have no connection to the electrical grid or piped water, schools and health facilities are chronically understaffed and unequipped, and the justice system is largely left in the hands of traditional leaders who enact and enforce laws and resolve disputes.

Perhaps unsurprisingly, the Kono District Council (KDC)—the local government with jurisdiction over the rural parts of the district—collects very little taxes. In-person tax collection is both logistically challenging and resource-intensive. Moreover, since the KDC has a poor track record of delivering services, citizens are likely reluctant to pay. This creates a vicious cycle: without tax revenue the KDC cannot invest in the physical or administrative infrastructure to efficiently demand taxes; cannot invest in the enforcement infrastructure to compel payments; and cannot improve service delivery to encourage citizens compliance.

To escape this cycle, the Kono District Council (KDC) initiated a tax reform in 2018, aiming to systematically collect taxes in rural areas for the first time since their post-war reintroduction in 2004.[12] Central to this reform was a property tax that applied to all residential and commercial structures. Buildings were categorized into tax rate bands based on their size and construction materials, with all structures in the same band taxed at a uniform rate.[13] Tax collectors were assigned mutually exclusive areas of the district and were compensated with a share of the revenue they collected.

Aware of their limited capacity, the KDC partnered with the district's chiefs. Most of Sierra Leone, except for the peninsula that includes the capital city, is divided into 190 chiefdoms. Each chiefdom, though also under the jurisdiction of the state (both central and local governments), is governed by a chiefdom council and a hierarchy of chiefs. The top traditional political authority in

[11] The cost of travel is for hiring a motorbike and is calculated for the dry season. These costs sky-rocket in the rainy season and certain roads become impassable, cutting off villages altogether. Note that roads are central to Herbst's analysis of state capacity, as he uses road density to proxy colonial administrators' "ability to broadcast power."

[12] See Zhou (2009) for details on reintroduction of local government in Sierra Leone.

[13] In 2019, 95% of the building structures in the district had an assessed rate of US $1.50 or less.

each chiefdom is the paramount chief, who is elected for life by the chiefdom's elite, with candidates drawn from a restricted set of ruling families (see Reed and Robinson 2013). Chiefdoms are further subdivided into sections, each containing several villages, with section chiefs and village chiefs overseeing these areas, respectively.

The chiefs agreed to assist the KDC in collecting the newly introduced property tax. In return, half of the collected revenue would be earmarked for spending within the chiefdom where it was collected. By April 2018, the KDC had signed a memorandum of understanding with all the district's paramount chiefs, formalizing this revenue-sharing agreement between the KDC and the chiefdom councils. The chiefdom councils were responsible for recruiting and supervising tax collectors, enforcing tax compliance, and overseeing local bank accounts where the revenue was stored. To support these responsibilities, an additional five percent of the collected revenue was allocated to the paramount chief.

The tax reform got off to a rocky start, with collected revenue amounting to only about two percent of the potential revenue in 2019.[14] This low revenue was largely due to poor tax compliance: data from 2019 indicated that compliance rates were below 10% in the villages visited by tax collectors. Interviews with tax collectors revealed that property owners were often reluctant to pay the new tax because they were unaware of the chiefs' involvement and support. One tax collector noted that his efforts were successful in some villages because "the traditional authorities passed the message [of TPI involvement] to the people, and the people have respect for the traditional authorities." However, in other villages, collection was less successful because "the message [of collaboration] didn't reach them soon enough."[15] Another tax collector suggested that compliance might improve the following year if "the paramount chief calls a meeting. When the chiefs are more strongly backing [the reform], that's going to make people pay."[16]

Chiefs and local government officials recognized that the involvement of TPIs had not been effec-

[14]Note that in 2020, there was no attempt to collect the property tax, due to COVID-19.
[15]Interview with tax collector from Lei Chiefdom.
[16]Interview with tax collector from Tankoro Chiefdom.

tively communicated to the district's residents. Although plans were made for chiefdom meetings to discuss the tax reform, these meetings never materialized because neither the chiefs nor the district council could marshal the funding to hold them.[17] To address this lack of awareness before the 2021 tax collection season and improve compliance, I collaborated with the KDC and the district's paramount chiefs to design a tax awareness campaign. The tax awareness video central to this campaign is the intervention under investigation in this study.

Interventions, Randomization and Estimation

Tax Awareness Videos

Working with the local government and the district's paramount chiefs, I designed and recorded a tax awareness video intended to provide property owners with information about the property tax (e.g. valuation and rates).[18] We recorded four video segments:

1. **District council chairman provides information about tax collection:**
   - First, he introduces himself: *"Greetings my people! Good morning, good afternoon and good evening. This is your son Solomon Sahr Gbondo who is heading the Kono District Council*."
   - Second, he provides information about the tax rates: *". . . Stick house, with local roof. That is, palm trees leaves. You pay 20,000 Leones . . ."*
   - He concludes with an appeal to pay: *"Please, let us pay our taxes in order for us to able to carry out development projects in the district like roads rehabilitation, digging of boreholes, building of schools, and other things."*
2. **Paramount chief mentions collaboration with local government:**
   - First, the paramount chief introduces himself: *"My Gbane people, I greet you all. This is*

[17] This failure led one paramount chief to express dissatisfaction to government officials, claiming that they had not fulfilled their promise to help the chiefs communicate the tax reform to their communities. I was present at the stakeholder meeting in July 2020 where this issue was raised.

[18] In Appendix D.1, I describe the process through which the tax awareness video was developed. A translation of the full text for all Kono videos can be found in Appendix D.2.

your paramount chief Aiah Bindi Faefankongor the 2^{nd}*."*[19]

- Second, he explains that the Chiefdom Council is working with the Kono District Council to collect property tax on all the houses in the chiefdom: *"Gbane Chiefdom Council and Kono District Council are working in unity to collect property taxes, which is a tax for houses, which we should pay."*

3. **Paramount chief primes coercion:**
   - First, the paramount chiefs says that he will convene a meeting to discuss how noncompliance will be punished: *"After the collection of these taxes, I will hold a meeting with the chiefs to brainstorm what to do with those that have refused to pay taxes for their houses."*
   - Second, the paramount chief says that he and other chiefdom authorities will not be happy with those who do not pay taxes: *"Let me emphasize that I and the rest of the chiefs will not be merciful on anyone who has refused to pay the tax."*
4. **Paramount chief primes accountability:**
   - First, the paramount chief says that he will convene a meeting of subchiefs after taxes are collected to discuss how tax revenue will be spent: *"After we have finished collecting the tax payment, I will summon a meeting. In this meeting, I shall request the presence of other subordinate chiefs in the chiefdom for us to discuss and map out ways of how the collected money is going to be utilized."*
   - Second, the paramount chief acknowledges that the people of the chiefdom will not be happy if the tax revenue is not used for development: *"I am of the belief that if we do not utilize the funds collected in the best way for the development of the chiefdom, you the chiefdom people, will be annoyed."*

These segments were combined into different awareness videos. Working in conjunction with the KDC and the district's paramount chiefs, I led a door-to-door tax awareness campaign in the summer of 2021, in which a team hired through a local civil society organization met with property

[19]Each paramount chief used slightly different words to deliver each message. Here I provide an example from Gbane Chiefdom.

owners to share different versions of the tax awareness video. I embedded an experiment in this campaign. Treatment conditions are different tax awareness videos that combine different video segments and are designed to test different hypotheses (see Table 1). Property owners assigned to the control condition see only the first video segment where the local government official provides information about tax collection. For property owners assigned to the collaboration treatment condition (T1), the government information segment is followed by the second segment where the chief mentions their collaboration with local government. I expect T1 to increase property owners' perception that TPIs are collaborating with the local government on the property tax, relative to control. I test my first hypothesis by comparing tax compliance outcomes between T1 and C.

Table 1: Summary of Treatment Conditions

Treatment Condition	**Video Segment**	**Comparison**	**Hypothesis Tested**
C: Tax information (n=428)	1		
T1: TPI collaboration (n=454)	1 + 2	T1 - C	H1
T2: Coercion (n=433)	1 + 2 + 3	T2 - T1	H2
T3: Accountability (n=437)	1 + 2 + 4	T3 - T1	H3

In the coercion treatment condition (T2), the paramount chief's statement is expanded to include the third video segment where the chief focuses on punishment for non-compliers. The goal is to prime punitive actions that can be taken against non-compliers. I assess my second hypothesis by comparing tax compliance outcomes between T1 and T2. In the accountability treatment condition (T3) the additional messaging from the paramount chief focuses on accountability, rather than coercion. The goal of T3 is to prime aspects of TPI's accountability that are highlighted in the literature—namely that important decisions will have the input of additional actors beyond the paramount chief and his close inner circle, that revenue spending decisions must be justified in public, and that poor governance will anger constituents. I can address my third hypothesis—TPIs'

accountability enables them to obtain citizens' compliance with state tax demands—by comparing tax compliance outcomes between T1 and T3.[20]

Randomization

I randomly assigned property owners to treatment conditions with equal probability using simple randomization.[21] Table 2 presents balance. Columns 6-8 present differences between each treatment group's mean and the control group mean, standardized by the control group standard deviation. For metrics to gauge the magnitude of these differences, I provide two test statistics from a model that regresses a given covariate on the three treatment indicators. First, where a treatment group mean for a given covariate is statistically different than the control mean ($\alpha < 0.1$), I star the corresponding standardized difference in columns 6-8. Second, Column 9 presents the F-statistic for the joint null hypotheses—a significant result here implies that the treatment indicators collectively have predicative power (i.e., treatment group means are different than the control group mean).

Observed differences between treatment groups for these immutable covariates are no more than we might expect. Given the 33 tests I run in Columns 6-8, under the null hypothesis of no differences between groups, we would expect 3.3 tests to appear significant at the 90% confidence level; I find only one significant difference on the *education* covariate. In Column 9, I run 11 tests and therefore expect 1.1 to appear significant at the 90% confidence level; I find one significant difference on the *gender* variable. The observed imbalance on gender and education would only be a concern if these covariates predicts our primary outcome of interest, the compliance index (described in the *Results* Section). The bivariate relationship between gender and the tax compli-

[20]This is a plausible policy promise. Under the MoU governing the property tax, 50% of the collected revenue is earmarked for development in the chiefdom where it is collected and is to be allocated to the chiefdom council for that purpose. As the head of the chiefdom council, the paramount chief is on solid ground promising more inclusion from citizens.

[21]Every property owner was assigned to a version with a probability of 0.25. As respondents watched the tax awareness video on the tablets or phones that enumerators used to conduct the survey, I programed the treatment randomization into the tablet-based survey.

ance index is small and statistically insignificant.[22] Education, however, is positively associated with the primary compliance outcome. As the control group is more educated than any of the treatment groups, this imbalance could introduce downward bias into the estimates, though the magnitude of that bias is likely to be small.[23] I account for this when estimating treatment effects, as I preregistered the education variable as a control variable in my main specification.

Table 2: Balance Table

	Mean				**SD**	**Std. difference**			***F*-stat**
	C	T1	T2	T3	C	T1-C	T2-C	T3-C	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Demographics									
Age	46.47	46.96	47.11	46.41	14.73	0.03	0.04	0.00	0.24
Educated (received any schooling)	0.39	0.36	0.34	0.32	0.49	-0.06	-0.10	-0.14*	1.58
Kono speaking	0.81	0.81	0.82	0.81	0.39	-0.01	0.02	-0.02	0.12
Gender (female = 1)	0.28	0.24	0.30	0.31	0.45	-0.08	0.05	0.07	2.17*
Married	0.78	0.80	0.78	0.80	0.41	0.05	-0.01	0.04	0.39
Community social / political position	0.27	0.25	0.24	0.26	0.44	-0.04	-0.07	-0.02	0.32
Value to animal stock (100's USD)	2.25	2.36	2.41	2.40	4.62	0.02	0.04	0.03	0.11
Owns multiple properties	0.23	0.18	0.19	0.18	0.42	-0.11	-0.08	-0.10	1.04
Employment									
Has farm & no outside employment	0.57	0.56	0.56	0.56	0.50	-0.02	-0.02	-0.02	0.04
Has farm & non-farming employment	0.33	0.32	0.32	0.35	0.47	-0.01	-0.03	0.05	0.47
Non-farming employment only	0.10	0.12	0.12	0.09	0.30	0.06	0.08	-0.04	1.31

Table 2 reports balance across immutable covariates. Columns 1-4 report treatment group means; Column 5 reports the control group standard deviation; Columns 6-8 report differences standardized relative to the control group standard deviation; Column 9 reports the *F*-statistic for the joint null hypothesis.

Significance: * $p < 0.10$

[22]The p-value on the regression coefficient of this estimated bivariate relationship is 0.81 (using only control group data).

[23]According to a bivariate regression (using only control data), moving from no education to some education increases the tax compliance index by 0.18 standard deviations. Respondents in control are seven percentage points more likely to have received some form of education than respondents in T2. Therefore, if left unadjusted, we should expect bias in the order of 0.0125 standard deviations.

Table 2 also allows us to characterize the sample. Columns 1-4 display group means for each covariate and column 5 presents the control group standard deviation. The average respondent is about 46 years old, uneducated ($\approx 65\%$), Kono speaking ($\approx 81\%$), male ($\approx 72\%$), and married ($\approx 79\%$). Property owners in my sample do not appear to be wealthy. In rural Kono District wealth is largely held in animal stocks, and the average respondent has animal stocks with a market value of \$225.[24] The sample also captures a mix of elite and non-elite respondents, with roughly a quarter of the sample holding a community position of social or political importance (e.g., chief, mammy queen, religious leader, youth leader). Finally, respondents are primarily engaged in small-scale agriculture. Roughly 56% of the sample works exclusively on their own farm, while an additional third of the sample mixes work on their personal farm with outside employment.[25]

Estimation

I estimated treatment effects using the centered covariate-treatment interaction specification proposed by Lin (2013):

$$Y_i = \alpha + \beta_1 T1_i + \beta_2 T2_i + \beta_3 T3_i + \theta \mathbf{X}_i + \gamma C_c + \delta N_k + \epsilon_i \tag{1}$$

where Y_i is the outcome of property owner *i* and T1, T2, and T3 are dummy variables for each treatment condition. Following Lin (2013), $\mathbf{X}_i$ is a set of preregistered control variables, centered and interacted with each treatment condition. Prespecified control variables include: (i) educational level (a dummy indicating whether the respondent received any schooling); (ii) a set of dummy variables for community positions of social or political importance; (iii) expected likelihood of travel to the district and country capital; (iv) expected occurrence of an unlikely event; (v) the village level literacy rate; (vi) the percentage of households in the village that own a radio; and

[24] Animal stock value calculated based on market value in the district headquarter town at the time of data collection. The mean household owns 0.86 goats, 0.30 sheep, 3.22 chickens, 0.17 ducks, 0.10 pigs, and 0.05 head of cattle.

[25] The most commonly named forms of non-farm employment are: trader, miner, and wage laborer.

(vii) percentage of village residents born in the chiefdom.[26] I include the respondent's perceived likelihood of an unlikely event—the president visiting the respondent's village on the following day—because it tells us how the respondent is using the 10-point scale and is therefore prognostic. I selected prognostic variables for covariate adjustment using a LASSO model that predicted my outcomes of interest (details in Section 8 of the PAP). I also include chiefdom and enumerator fixed effects as C_c and N_k, respectively. ϵ_i is the idiosyncratic error term.[27]

Data Collection

As part of the intervention, chiefdom-specific tax awareness videos were created for ten of the fourteen chiefdoms in Kono district. This study evaluates the campaign's impact in five of those chiefdoms. I excluded three chiefdoms where the videos featured a representative instead of the paramount chief, one chiefdom where the video deviated significantly from the agreed script, and another that was logistically difficult to access, making large-scale data collection impractical within my budget.[28] In the remaining five chiefdoms I collected 1,752 surveys across 118 villages and conducted 300 semi-structured interviews in 29 villages.

Survey Data

Using villages from Sierra Leone's 2015 national census as a sampling frame, I excluded certain villages based on three criteria. First, the research design depends on the ability to influence respondents' beliefs about the involvement of TPIs in the new property tax collection. I reasoned that this belief would be more flexible in villages where property tax had not previously been collected, so I excluded all villages visited by tax collectors in 2019. Second, to enhance enumeration efficiency, I excluded villages listed in the 2015 census as having fewer than three building structures. Finally, I excluded chiefdom headquarters towns from the sample. This process left me with

[26] Community position dummies include: Chief or deputy chief (village or section), women's leader (village or section), youth leader (village or section), religious leader, and other, which comprises societal heads, tribal chiefs (i.e., leaders of non-Kono ethnic groups), and chiefdom councilors.

[27] As randomization occurs at the level of the observation (respondent), I do not cluster standard errors.

[28] More details on sampling can be found in Appendix A.1.

a sampling frame of 434 eligible villages.

Due to the poor road infrastructure in Kono District, traveling between villages is time-consuming and resource-intensive. To minimize transportation costs during data collection, I employed geographic cluster sampling to select 123 villages from the set of eligible villages. Figure 1 illustrates this sampling, with blue triangles representing the villages selected for surveying.

Working with a team of 33 enumerators between May and June 2021, we completed 1,752 surveys across 118 villages, selecting households to interview through a random walk procedure.[29] For the majority of questions in this survey, respondents were asked to gauge their expectations or perceptions on a ten-point scale. To make this scale more concrete to survey respondents, all enumerators were given ten beans and a plastic plate, which served as a visual aid regarding the ten-point scale. Respondents were asked to allocate some, none, or all of the ten beans to the plastic plate to represent their perceptions and expectations. Enumerators were trained on how to discuss the concept of probability with respondents in familiar terms and how probabilistic expectations could be expressed using the beans. Before entering the main modules of the survey, enumerators guided respondents through several sample questions to familiarize respondents with this scale. The response patterns to these practice questions were encouraging and suggested that respondents understood and were comfortable using the 10-point scale. Measurement validity is discussed in greater detail in Appendix A.2.

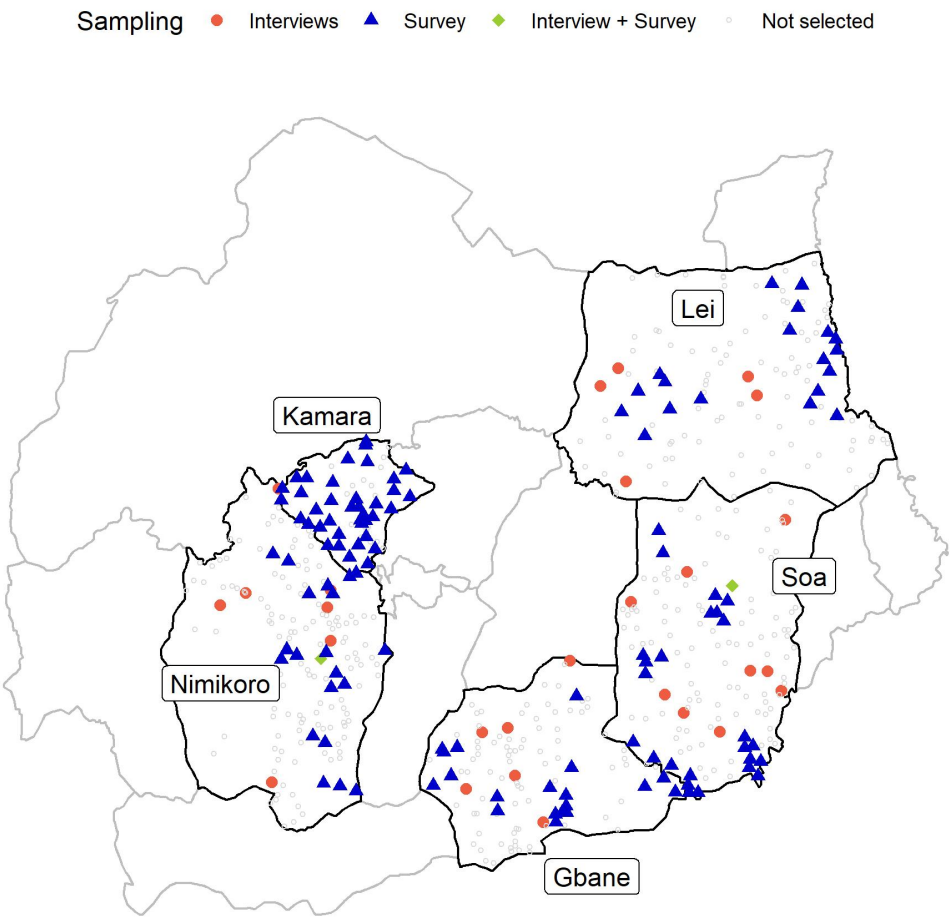
Qualitative Interviews

I also collected qualitative data to gain insights into chiefdom governance and the sources of TPIs' authority. In the fall of 2022, I worked with a team of six research assistants to conduct interviews with 300 respondents across 29 villages in four of the five study chiefdoms (Gbane, Soa, Lei, and Nimikoro). Figure 1 shows the villages visited for qualitative interviews, marked with red

[29]Note that the enumeration team was unable to locate five villages. This list of villages used in the 2015 National Census may not perfectly describe the set of villages in Kono today—there may have been errors during the census, new villages may have been created since 2015, and others may have been abandoned.

circles. In two of these villages, we had already conducted surveys, indicated by green diamonds. To select villages for interviews, I first randomly chose sub-chiefdom administrative units called sections within each chiefdom. From each selected section, I then chose the section headquarter town and one other large town for interviews. The interviews were conducted in Krio, Kono, or a combination of both, based on the respondent's preference. Each interview was recorded and lasted approximately 20 minutes. Interviewers underwent a five-day training workshop before data collection. For more details on the qualitative data collection process, see Appendix B.1.

Figure 1: Sampling Map



Manipulation and Attention Checks

Before reporting the impact of the TPI collaboration treatment (T1) on compliance, I first present a set of manipulation and attention checks. T1 attempts to manipulate respondents' perceptions about the collaboration between state actors and TPIs. To measure perceptions of involvement, enumerators presented respondents with a laminated paper divided into four squares, where each square represented one of the four actors: (i) Kono District Council, (ii) TPIs, (iii) the central government, and (iv) NGOs and civil society organizations. Each respondent was then given 10 beans and asked to allocate the beans across the four squares, placing more beans on actors they thought were more involved in and responsible for the property tax (see Appendix Figure 4).

Table 3 reports the average number of beans allocated to each actor by treatment condition. Column 1 shows the baseline (i.e., control) perceptions of the involvement of the four actors, while Column 2 presents the treatment group (T1) level. T1 increases the perceived involvement of TPIs by 0.56 beans, equivalent to 24% of the baseline mean (0.27 SDUs; p-value < 0.001). Note that the measurement strategy forces respondents to allocate a finite number of beans. Therefore, an increase for one actor must lead to a decrease for one or more of the other actors. Correspondingly, T1 led to a decrease in the perceived involvement of the central government and NGOs, but not the local government.

My study design influences respondents' beliefs about TPIs' involvement at the margin: while treated participants are unambiguously *more* likely to believe TPIs are involved, control group respondents still perceive chiefs as somewhat involved in the tax. When interpreting subsequent experimental results, note that treatment effects estimates leverage this marginal, rather than completely distinct, difference in perceptions.

In addition to this manipulation check, several attention checks were conducted. Nearly all respondents correctly recalled the number of different speakers in the awareness video (94%) and accurately identified those speakers (93%). Furthermore, in a video comprehension check admin-

istered at the end of the survey, respondents in T1 were 18 percentage points more likely than control respondents to agree that the collaboration between chiefs and the state was discussed in the video. Details of the attention checks are presented and discussed further in Appendix A.3.

Table 3: T1 Increases Perceived Involvement of TPIs

	Perceived Involvement			
Actor	**Control**	**Treatment**	**Difference**	***p*-value**
TPIs	2.35	2.91	0.56***	0.00
Kono District Council	3.96	3.91	0.05	0.75
Central Govt.	2.83	2.47	-0.36**	0.04
NGOs	0.87	0.72	-0.15*	0.08

Table 3 reports the effect of the collaboration treatment (T1) on citizens' perceived involvement of several actors in the property tax. Respondents allocated ten beans across actors, such that more beans represents greater perceived involvement. Columns 1 and 2 show the number of beans allocated to each actor by the control and treatment group, respectively. Column 3 reports the difference in perceived involvement and Column 4 reports the *p*-value of that difference. Differences are estimated using OLS with preregistered specifications. The reported treatment group levels are predicted values, rather than raw group levels.
Significance: * $p < 0.10$, ** $p < 0.05$, *** $p < 0.01$.

Does State Collaboration with TPIs Increase Compliance?

Table 4 presents the treatment effect of TPI collaboration (T1) on tax compliance. Tax compliance was measured using two survey questions and a behavioral game. The first survey question, *self-reported propensity to pay*, asked respondents to state how likely they would be to pay the full tax rate if a tax collector visited their home the next day. The second survey question, *perceived neighbors' propensity to pay*, asked respondents to estimate the proportion of other property owners in their village who they thought would pay the new property tax, thereby providing an indirect measure of propensity to pay.

Following these survey questions, respondents participated in a behavioral game known as the dictator game. In this game, they were given a small sum of money to allocate between themselves and the local government's property tax fund, referred to as the "house money fund." Each respondent received five 500 Leone coins (each worth approximately $0.05) and was instructed to decide how to split these coins between themselves and the house fund. They were informed that the coins allocated to the house fund would go into the same government bank account as property tax revenue, and that the allocation was entirely at their discretion.[30] The number of coins given to the house fund was recorded by the enumerators. This game aimed to capture voluntary compliance with property tax, as the contributions were anonymous and could not be tracked by political authorities.

These indicators were measured during a survey administered to respondents directly following the tax awareness video. The preregistered primary outcome of interest is an additive index (compliance index) that comprises these three measures. To construct the summary index of the three compliance measures, I follow Kling et al. (2007) and standardize each sub-indicator relative to the control group and combine them in an equally weighted index that averages across standardized sub-indicators. I impute missing sub-indicators using the group mean.

Treatment effects are reported in standard deviation units (SDUs). The TPI Collaboration treatment (T1) increases the compliance index by 0.068 SDUs, relative to the control, a difference that is statistically significant. This effect is primarily driven by changes in self-reported propensity to pay and perceptions of neighbors' likelihood to pay. To better understand the effect size, consider the impact on the *self-reported propensity to pay* indicator. The effect size is 0.09 SDUs, which corresponds to 0.27 beans on the ten-bean scale. Since each bean represents ten percentage points, we can interpret this effect as a three percentage point increase in the likelihood that respondents would pay the property tax.

[30] As stated, coins allocated to the house fund were handed over to the KDC to be deposited in their property tax revenue bank account.

I prespecified a single secondary compliance outcome: a survey-based measure of respondents' belief that they *ought* to pay property tax, commonly referred to as "tax morale" in the tax compliance literature. Respondents were asked to imagine a situation where they would not face fines or penalties for not paying their property tax and then indicate whether they believed it was (morally) right to pay the tax. The last row of Table 4 shows that TPI collaboration has a large and statistically significant impact on tax morale. Considered together, these findings provide strong evidence that individuals are more willing to comply with the newly introduced property tax when they know their local government is collaborating with TPIs.[31]

Table 4: Effect of Collaboration (T1) on Compliance

	Mean	**Estimate**	**N**
Outcome	(Control)	(T1-C)	
Compliance Index	**0.000**	**0.068***	**1,752**
	(0.668)	(0.040)	
Self-reported propensity to pay tax	6.729	0.090	1,751
	(3.000)	(0.058)	
Perceived neighbors' propensity to pay tax	5.965	0.113	1,657
	(2.322)	(0.070)	
Coins given to KDC's house fund	1.664	0.001	1,752
	(1.438)	(0.056)	
Tax morale (secondary outcome)	7.357	0.155**	1,751
	(2.817)	(0.063)	

Table 4 reports the effect of the collaboration treatment (T1) the compliance index, and its sub-components. Column 1 reports the control group mean for each indicator, with the standard deviation in parentheses; Column 2 presents treatment effects estimates, with standard errors in parentheses. Reported effects are standardized effects. Models are estimated using OLS with preregistered specifications. Column 3 reports the number of non-missing observations. The *Tax morale* measure was not included in the compliance index (as per the PAP).
Significance: * $p < 0.10$, ** $p < 0.05$, *** $p < 0.01$.

[31] Survey-based tax morale measures are often used in the tax compliance literature as proxies for tax compliance (e.g., Besley 2020). Given the analytical distinction between a belief about paying taxes and behavior related to paying taxes, I decided not to include this outcome in the compliance index. Doing so would increase the *t*-statistic on the compliance index to 2.45.

Sources of TPIs' Authority: Coercion and Accountability

Why does government collaboration with TPIs increase citizens' compliance with property tax? This section examines two arguments for why TPIs are able to generate citizen compliance: *coercion* and *accountability*. Table 5 reports the effect of the Coercion treatment (T2) (Columns 2-3) and Accountability treatment (T3) (Columns 4-5) and on the compliance index.

Table 5: Effects of Mechanism Treatments (T2/T3) on Compliance Outcomes

	Mean	**Coercion**		**Accountability**		**N**
	(T1)	(T2-C)	(T2-T1)	(T3-C)	(T3-T1)	
Outcome	(1)	(2)	(3)	(4)	(5)	(6)
Compliance Index	**0.063**	**0.134*** **	**0.066***	**0.124*** **	**0.056**	**1,752**
	(0.649)	(0.040)	(0.039)	(0.043)	(0.042)	
Self-reported propensity to pay tax	6.874	0.223***	0.133**	0.124**	0.034	1,751
	(2.920)	(0.058)	(0.058)	(0.060)	(0.061)	
Perceived neighbors' propensity to pay tax	6.226	0.150**	0.038	0.170**	0.058	1,657
	(2.381)	(0.069)	(0.070)	(0.071)	(0.071)	
Coins given to KDC's development fund	1.703	0.021	0.019	0.077	0.076	1,752
	(1.446)	(0.058)	(0.057)	(0.058)	(0.056)	
Tax morale (secondary outcome)	7.720	0.219***	0.064	0.165**	0.010	1,751
	(2.598)	(0.064)	(0.059)	(0.065)	(0.060)	

Table 5 reports the effect of the Coercion treatment (T2) and the Accountability treatment (T3) on compliance outcomes. Column 1 reports the control group mean for each indicator, with the standard deviation in parentheses. Columns 2-3 present treatment effects for T2, relative to Control and T1, respectively. Columns 4-5 present treatment effects for T3 relative to Control and T1, respectively. Column 6 reports the number of non-missing observations. Reported effects are standardized effects. Models are estimated using OLS with preregistered specifications. The *Tax morale* measure was not included in the compliance index (as per the PAP).

Significance: * $p < 0.10$, ** $p < 0.05$, *** $p < 0.01$.

Coercion

Relative to control, the effect of the Coercion treatment (T2) on the compliance index is 0.134 SDUs (see Column 2; p-value < 0.001), an effect that is twice as large as the increase generated by T1. Comparing the effect of T2 to the effect of T1 allows us to isolate the impact of the coercion prime. This difference is statistically significant at the 90% level (see Column 3; p-value = 0.09). The positive effect on the compliance index is primarily driven by an increase in the direct measure of tax compliance, *self-reported propensity to pay tax*. The Coercion treatment has no impact on the voluntary compliance measure (*coins give to KDC's house fund*), intuitively suggesting that T2 impacts compliance through non-voluntary channels. T3 also increases respondents' tax morale by 0.219 SDUs, relative to control (see Column 2; p-value < 0.001). This effect is larger than T1 by 0.064 SDUs (see Column 3), but this difference is not statistically significant.

These experimental results are buttressed by evidence from qualitative data that show that TPIs have enforcement mechanisms in place to detect, and punish, noncompliance with a widespread existing poll tax (called the local tax) that is collected by chiefdom authorities (see Appendix Table 10).[32] Traditional leaders commonly used roadblocks (mentioned by 32% of respondents) to monitor compliance with the local tax, erected either inside the village or at key junctions on the road network.[33] Another common monitoring strategy, noted by one village chief, is for authorities to "go house-to-house to check for tax payers" (24%).[34] Informants also reported that authorities keep records of who has paid (24%). While village chiefs can monitor compliance directly by, for example, making lists of compliant community members,[35] chiefdom authorities can monitor *villages* by tracking the number of tax receipts and associated revenue turned in by a given village.[36] In total, 68% of respondents described at least one strategy that authorities used to

[32]Chiefdom authorities are entitled to keep most of the local tax revenue; a small percentage is transferred to the local government.

[33]One respondent explained that chiefdom authorities "erect check points in collaboration with the chiefdom police, especially when the compliance rate is low" (Interview: 405). A Village Chief noted, "we erect checkpoints on the roads" to monitor compliance (Interview: 404).

[34]Interview: 404

[35]Interview: 406

[36]Chiefdom authorities distribute receipt books to village chiefs based on the village's population. Village chiefs

monitor compliance with the local tax, at either the village or chiefdom level.[37]

The majority of respondents (55%) report that individuals found to have not paid their local tax will be issued a fine by authorities: "either you buy the tax, or you pay a fine."[38] Other respondents note that non-compliers can be taken to higher authorities (45%), a situation also likely to end with a fine.[39] The most commonly mentioned non-fine form of punishment is for village authorities to prevent noncompliant community members from accessing their farms (9%), thus cutting off a major source of income. Taken together, 78% of respondents believe non-compliant individuals will face some consequences at the hand of either village or chiefdom level authorities.[40] Given this existing enforcement infrastructure, it is plausible property owners believe that TPIs can enforce compliance with the new property tax. Taking together, the experimental and qualitative data provide strong evidence in favor of the hypothesis that TPIs' authority stems from their coercive capacity.

Accountability

Relative to control, the effect of the Accountability treatment (T3) on the compliance index is 0.124 SDUs (see Column 4; p-value 0.004). Comparing T3 to T1 allows us to isolate the impact of the accountability prime. The effect of T3 is larger than the effect of T1 by 0.056 SDUs, but this difference is not statistically significant (p-value = 0.18). While statistically insignificant, it is worth noting that all three sub-indicators move in the expected positive direction. Further, the

then return completed receipt books along with the associated tax revenue. Therefore, chiefdom authorities can easily identify low compliance villages as the villages to which they have given receipt books that have not been completed and returned. To give this monitoring teeth, Chiefdom authorities may also levy fines on the village chief of low compliance villages or force these village chiefs to "buy" additional tax receipts, which the chief must then "sell" to his people (Interviews: 4; 27; 53; 207).

[37] Interviews prompted respondents with the following question: "Did village (Section/Chiefdom) leaders do anything to check if people had paid Local Tax this year (2022)? Or do they not do anything like that?". Fifty-two percent of respondents described village level monitoring mechanisms and 49% of respondents described monitoring mechanisms outside the village.

[38] Interview: 402

[39] After being taken to authorities respondents may be held for several hours: "They will detain you for one hour or two hours" (interview: 404).

[40] Interviewers asked respondents "When village (section/chiefdom) leaders found out that someone had not paid, did they anything about it, or did they not do anything?"

positive T3 point estimate is driven by increased *coins given to KDC's development fund*, in accordance with theoretical expectations that accountability should lead to consent-based compliance. T3 also increases tax morale relative to control (see Column 4; p-value = 0.011), but this effect is not statistically distinguishable from the T1 effect (see Column 5).

To further evaluate the accountability hypothesis, I examined a set of preregistered secondary outcomes measuring whether respondents expect to benefit from taxation and whether they believe tax revenue will be spent efficiently and transparently. If chiefs are accountable, the Accountability treatment (T3) should increase these indicators. Conversely, if the null results in Table 5 (Column 5) are valid, we would expect no significant effects on these secondary outcomes. In Appendix Table 15, I find that T3 increases the index of secondary outcomes by 0.06 standard deviation units (SDUs), but that this effect is just above the threshold of statistical significance (p-value of 0.15). When these results are considered alongside the borderline significant effect on the main compliance index, they offer suggestive but ultimately evidence for the accountability hypothesis.

Given these inconclusive experimental results, the qualitative evidence is particularly instructive. In line with the argument that TPIs have participatory and inclusive decision-making processes (e.g., Baldwin and Holzinger 2019), the qualitative data reveals that local laws are created with direct and indirect citizen participation. Specifically, I find that (1) byelaws are developed and enacted at meetings, rather than behind closed doors; (2) village representatives are invited to attend meetings for chiefdom byelaws, which are held outside the village; and (3) participants in these policy-making meetings have space to actively engage (see Appendix Table 12).

Informants highlighted that authorities "made laws in consultation with the people"[41] and that the law making process was open to all community members: "whether you have a [leadership] position in the town or not...it is us all that sit and make [the laws]."[42] Byelaws are developed during open meetings, rather than behind closed doors. To discuss village byelaws, authorities "invite

[41] Interview: 52
[42] Interview: 404

the entire community"[43] or "the whole town"[44] to meetings. Similarly, chiefdom authorities call a "general meeting"[45] to formulate chiefdom byelaws. Nearly all respondents (97%) explicitly mentioned that meetings are called when byelaws are created, either within the village or more broadly within the chiefdom. When meetings are called to discuss chiefdom byelaws, all villages are represented by local chiefs and community leaders. Chiefdom authorities invite "town chiefs, section chiefs, youth chairmen, and the mammy queen [i.e, women leaders]" from each village.[46] These invitations are extended "in a form of a letter"[47] or by "sending young men to every community."[48] Ninety-four percent of respondents said that a representative from their village or section would be invited to attend these meetings and only 1.8% say that they would not.[49]

These policy-making meetings are spaces where attendees are "given a chance to talk"[50] about "burning issues."[51] Participants can "ask questions and make suggestions"[52] about byelaws that chiefdom authorities or other participants are putting forward. At the village level, 84% of respondents describe meetings as forums for discussion between village authorities and villagers, compared to 8.6% who report that these meetings are only a space for village authorities to *inform* the village's residents about a byelaw. For chiefdom meetings, 78% of respondents describe these meetings as containing active participation from attendees; only 3.7% of respondents report that these meetings are not open for active participation.

The qualitative data also provides indirect evidence that chiefs are held accountable by citizens. In rural areas, many public works are organized locally and involve communal labor—a form of mandatory labor that chiefs can demand. If chiefs were unaccountable, we might expect them to

[43]Interview: 400
[44]Interview: 404
[45]Interview: 401
[46]Interview: 404; Says another respondent, describing the universal representation from villages in their area: "all the nineteen villages are invited. No one is left out" (Interview: 10).
[47]Interview: 128
[48]Interview: 238
[49]Percentages are conditional on the respondent saying that a meeting would be called.
[50]Interview: 120
[51]Interview: 404
[52]Interview: 32

misuse this authority by demanding labor for projects that serve private interests rather than the public good. However, I find little evidence of this. Instead, the data shows that communal labor is predominantly directed towards projects with broad social benefits, such as clearing vegetation from roadways ("road brushing," 68%) and road maintenance (39%) (see Appendix Table 13). Moreover, respondents themselves report that communal labor is directed towards public benefit projects. For example, over 80% of respondents describe town-level communal labor as being devoted exclusively to public projects, while only 7% indicate that it is sometimes or often used for projects that do not benefit the public (see Appendix Table 14).

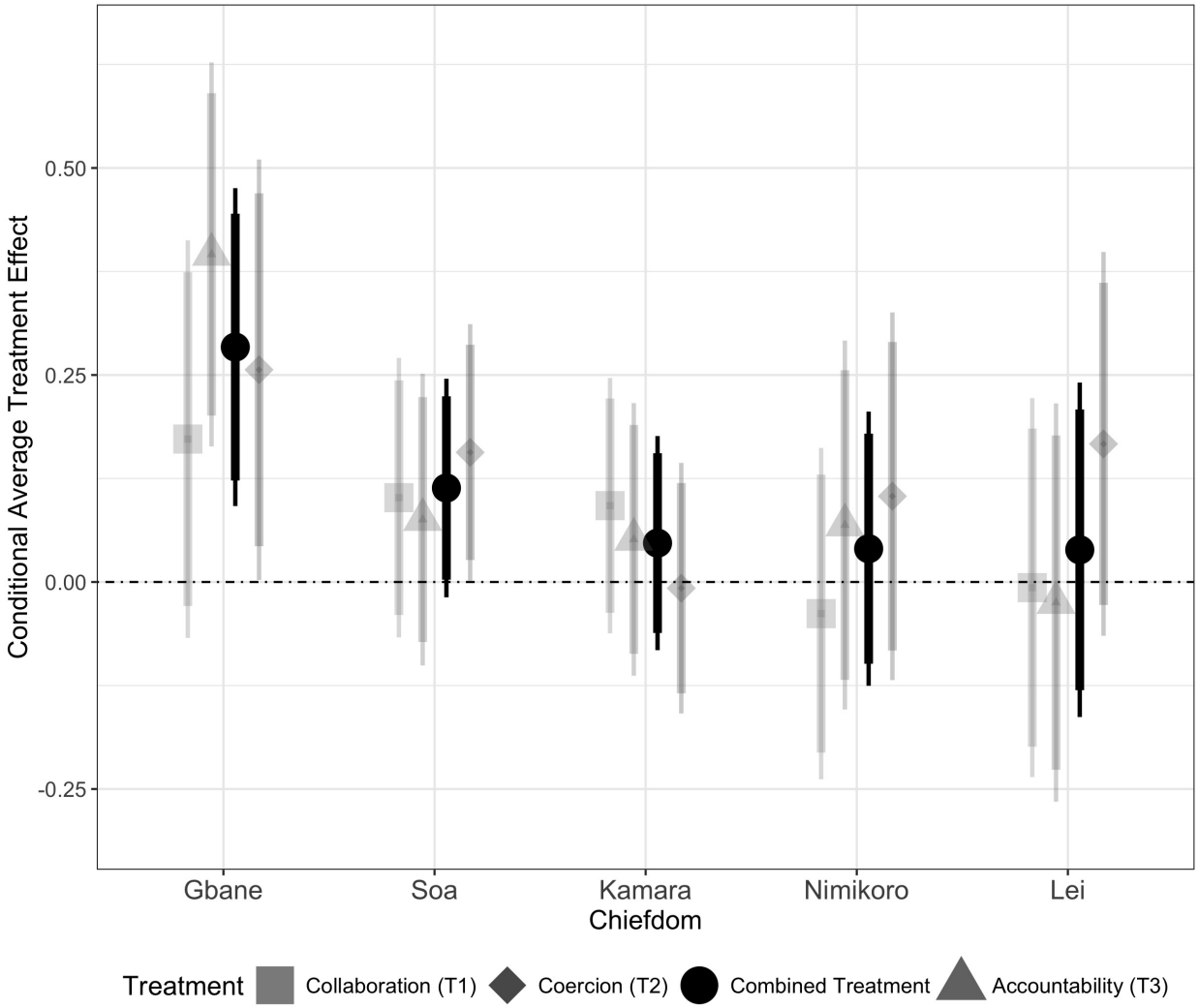
I interpret this combination of experimental and qualitative evidence as suggestive support for the accountability hypothesis.

Does the Effect of Collaboration Vary Across Chiefdoms?

Each of Sierra Leone's 190 chiefdoms is led by a different chief. Since these chiefs may differ in their levels of authority and their methods of exercising it, their effectiveness as collaborators can also vary. Figure 2 illustrates the treatment effect of collaboration across different chiefdoms.[53] The bold black lines show the joint treatment effect, pooling across all treatment conditions. While imprecisely estimated, Figure 2 suggests that the effect of collaboration varies across chiefdoms. Specifically, the collaboration effect in Gbane Chiefdom (0.284 SDUs) is more than four times the average treatment effect of 0.068 SDUs and over seven times greater than the effect observed in Lei Chiefdom (0.039 SDUs). This difference in the magnitude of the collaboration effect between these two chiefdoms is statistically significant at the 90% confidence level.

[53]Pooling (T1+T2+T3) buys more statistical power, as T1, T2, and T3 all feature the relevant paramount chief and contain messaging about collaboration. While this strategy bundles the effects of collaboration with the effects of coercion appeals and accountability appeals, this is appropriate because the objective is to explore variation in the authority of TPIs across chiefdom, and not necessarily to tease out the mechanism behind that authority. For transparency, the fainter lines alongside these pooled estimates present the treatment effect of each treatment condition individually, relative to control.

Figure 2: Combined Treatment Effects by Chiefdom



What explains cross-chiefdom variation in the effect of collaboration? Why are some chiefs more effective than others at securing citizens' compliance with state policy? In this section I present an inductively developed explanation for this cross-chiefdom variation, based on 300 semi-structured interviews with property owners in villages similar to those in which I conducted the experiment.[54] My qualitative data reveals that some chiefs are poorly regarded by their constituents, which I argue undermines their effectiveness as collaborators. Specifically, I document that in some chiefdoms,

[54]In Appendix Section B.2, I discuss my qualitative research process.

constituents view their chief as unfair in enforcing local laws. In these chiefdoms, people are less supportive of their chief, and I observe small treatment effects. In contrast, in chiefdoms where constituents believe their chief enforces local laws effectively, support for the chief is higher, and I observe larger treatment effects. I argue that unfair governance reduces constituents' support and makes them less inclined to follow the chief's directives. I start by illustrating unfair law enforcement in Lei Chiefdom, where I find the smallest treatment effect.

Lei Chiefdom

Located in the eastern part of Kono District along the Guinea border, Lei is a large chiefdom with numerous cattle ranches, known as "worrehs." These ranches contribute to both wealth and social tension: when cattle stray onto farms, they destroy crops, which angers farmers and can lead to retaliatory actions. To address these issues, a recent local law outlines compensation due to farmers for crop damage caused by cattle and compensation due to herders if a farmer attacks a cow.[55] Interview respondents in Lei strongly suggest that these laws were being implemented unfairly.

> I have a problem with one [law] that has not been implemented fairly. This is occurring during the process of adjudicating on matters where a livestock farmer's animal has eaten a farmer's crop. In matters like that, the crop farmer's complaint is not treated seriously or followed through on according to the byelaw and most times unreasonable [i.e., very low] compensation is made. On the other hand, if a crop farmer kills a cow of a livestock farmer, [that crop farmer] will be beaten, molested, and treated poorly. There is no equity in [chief's] judgment of this byelaw. Cattle rearers are favored against crop farmers.[56]

Another respondent in the same village agrees, "The laws between the cattle owners and the crops

[55]Interview: 96.
[56]Interview: 100

farmers are very fine in writing and when reading them, but its implementation is very bad."[57] A third respondent from the same village takes issue with the perceived difference in standards applied by chiefdom authorities to crop farmers and cattle rearers, "If a cow eats the rice you've planted, they eat the money that you would need to pay the children's school fees. If you complain nothing happens. . .But if you kill one cow. . .[inaudible] that's an issue."[58]

This perception that crop farmers are getting the short end of the stick turns up in other villages. Says a respondent in a different village, "If a cow ruins someone's farm, [the authorities] should summon that person [to court]. At times it can take the chief a month to do so, as they are avoiding the case. But if something happens to a cattle, within 30 minutes or an hour, an arrest is made and someone is detained."[59] Another respondent in the same village has similar frustrations with inaction from chiefdom authorities: "If a cow eats my rice, and I make a report to [the section chief] take action! ...[the authorities] should take action, but they don't."[60] In a third village, there are similar complaints, "As a man of the country, I haven't see anything good yet that [chiefdom authorities] have done. Like when those cows ruin our rice, we cry. The money! But when the cattle herder comes [inaudible] he doesn't have money [for us]. The authorities don't do anything."[61] Even Chiefdom leaders admit that this is a problem. In a section headquarter town in Lei, when asked what chiefdom authorities could improve, the first topic discussed by the Section Chief is the "settling of dispute among farmers and cattle rearers."[62]

Respondents' frustration with the enforcement of the planter-herder law reflects a broader dissatisfaction with law enforcement overall. To investigate this further, I had research assistants code 261 interviews to assess citizens' approval of law enforcement by traditional leaders and their overall performance.[63] Column 1 in Table 6 reports the percentage of respondents who mentioned law

[57]Interview: 130
[58]Interview: 10
[59]Interview: 1
[60]Interview: 31
[61]Interview: 106
[62]Interview: 76
[63]I randomized the order in which these interviews were coded such that the 261 coded interviews are a representative sample of the 300 interviews I collected.

enforcement when asked, "*Please tell me something the leaders of this section/chiefdom are doing well?*" In Lei Chiefdom, not a single respondent (n = 48) mentioned law enforcement, compared to 31% of respondents across Gbane, Nimikoro, and Soa chiefdoms. I now turn Gbane Chiefdom, where I observed the largest treatment effect, to examine perceptions of law enforcement in greater detail.

Table 6: Perceptions of Law Enforcement

Chiefdom	Approve Enforcement	Dislike Law	Disapprove Chief Performance	N
Gbane	41.2%	11.8%	15.7%	51
Lei	0.0%	36.2%	31.2%	48
Nimikoro	33.3%	9.3%	8.0%	77
Soa	25.8%	22.0%	19.3%	85

Table 6 reports citizens' perceptions of laws and law enforcement, and traditional leader performance, by chiefdom. Column 1 reports the percent of respondents that mentioned law enforcement when prompted: *"Please tell me something the leaders of this section (chiefdom) are doing well?"*. Column 2 reports the percent of respondents who reported there is a law in their chiefdom they do not like. Column 3 reports the percent of respondents who state the performance of traditional leaders in their chiefdom is *worse* than the performance of traditional leaders in other chiefdoms. Column 4 shows the number of coded interviews.

Gbane Chiefdom

In Gbane Chiefdom, I fail to find similar systematic complaints about local law enforcement or chiefs' performance. While many of citizens' complaints in Lei Chiefdom focused on planter herder conflict, there were no such issues that cut across the six villages where we conducted interviews in Gbane Chiefdom. In fact, only in one village did respondents' complaints converge on a topic: the role of chiefdom leaders in resolving a boundary dispute with a neighboring village. Three of the eight interviews I reviewed in this village mention the boundary dispute and place negative judgment on chiefs' role in this dispute. Across the 30 interviews I reviewed in the remaining five villages, I fail to document strong criticism of local laws (or their implementation).

In two of these villages, the strongest criticism I can find against chiefs is that the paramount chief does not live in the chiefdom headquarter town, but the district headquarter. For reference, nearly all paramount chiefs reside most of the time in the district headquarter town (Koidu).[64] In the remaining three villages, the biggest complaints against chiefs are fairly normal demands for development (e.g., improve water access, improve roads), demands that are also commonplace in other chiefdoms.[65] I cannot find a complaint against a law or implementation of a law.

This analysis is in keeping with the results in Table 6, which show that respondents' approval of law enforcement is highest in Gbane Chiefdom (Column 1). To assuage concerns that the patterns in Column 1 are a product of chance, Column 2 presents a secondary indicator: whether respondents provide an example of a law they dislike.[66] While this indicator is imperfect—it may reflect citizens' approval of laws *on paper*, rather than how laws are actually implemented—respondents in Lei Chiefdom are more likely to provide examples of laws they dislike relative to respondents in other chiefdoms. We also see that results from Nimikoro and Soa chiefdoms are broadly in line with expectations: as the treatment effects of collaboration in Nimikoro and Soa lie between treatment effects in Gbane and Lei (Figure 2), we should expect citizens' law enforcement approval to be more middling as well. Finally, Column 3 provides further supporting evidence and tentatively suggests a mechanism linking perceptions of law enforcement to compliance: respondents in Lei are also more likely to disapprove of the performance of their chiefs.

This analysis aligns with the results in Table 6, which show that respondents' approval of law enforcement is highest in Gbane Chiefdom (Column 1). To address concerns that the patterns in Column 1 might be due to chance, Column 2 presents a secondary indicator: whether respondents provided examples of laws they dislike. Although this indicator is not perfect—it may reflect approval of laws *on paper* rather than how they are enforced—respondents in Lei Chiefdom are more likely to cite laws they dislike compared to those in other chiefdoms. Additionally, Column

[64]Traveling from Koidu to Gbane's chiefdom headquarter town is a several hour trip on bad roads.

[65]These complaints are stronger in one village, where several informants feel left out of development that they say is occurring in other places in the chiefdom. However, there are no complaints about the way laws are implemented.

[66]Interviewers directly asked respondents for examples of laws that they did not like.

3 tentatively suggests that respondents' support for their traditional leaders may mediate the link between perceptions of law enforcement and compliance, as respondents in Lei are also more likely to express disapproval of their chiefs' performance. Finally, results from Nimikoro and Soa chiefdoms broadly align with expectations: since the treatment effects of collaboration in these chiefdoms fall between those in Gbane and Lei (Figure 2), citizens' approval of law enforcement and traditional leaders' performance should be similarly intermediate.

Coercion and Accountability: Substitutes or Complements?

Existing theories propose that chiefs derive their authority from *either* coercion or accountability. Some scholars argue that despotic and unaccountable chiefs rely exclusively on coercion to assert their power. In the most widely cited study of traditional political institutions in Africa, Mahmood Mamdani characterizes chiefs as "decentralized despots" whose authority rests on their unchecked coercive capacity (Mamdani 1996). Similar conclusions are drawn in influential studies of TPIs in Sierra Leone (Richards 1996) and South Africa (Ntsebeza 2005). According to Jesse Ribot and his coauthors, "many of the 'indigenous governance systems. . .[could] be labelled totalitarian, despotic, oppressive, patriarchal, gender biased or gerontocratic" (Ribot et al. 2008).

In contrast, other scholars argue that coercion is unnecessary because accountability mechanisms align the interests of chiefs with those of their constituents. According to these views, chiefs' authority is legitimized by their pursuit of community welfare (Williams 2010), and citizens follow their chiefs' directives because they trust that these actions will benefit the community (Baldwin 2013, 2016). Likewise, coercion is absent in accounts that attribute chiefs' authority to their popular support (Logan 2013).

My findings suggest that coercion and accountability are complementary aspects of chiefs' authority, rather than substitutes, because neither mechanism alone is sufficient to influence citizens' behavior. On the one hand, coercion alone is ineffective, as unaccountable chiefs who abuse their coercive power lose favor with citizens and struggle to secure compliance. My finding that cit-

izens' support for chiefs and the effect of collaboration on compliance is weaker where chiefs enforce laws unfairly indicates that despotic, unaccountable chiefs face difficulties in maintaining authority and compliance with their directives.

On the other hand, accountability alone is inadequate for ensuring compliance, as demonstrated in my context by the case of communal labor. My findings reveal that chiefs call for communal labor for public projects (see Appendix Table 14), which implies that accountability mechanisms are in place to discipline chiefs' behavior. However, this does not guarantee that citizens will respond to the call for communal labor. Organizing collective action for public goods remains challenging due to the well-known free-rider problem: individuals have little incentive to incur personal costs for producing group benefits, as these benefits can also be enjoyed by those who do not contribute to their production (Olson 1971).

I find that chiefs use coercion to solve this collective action problem and obtain citizens' compliance with communal labor demands. Specifically, participation in communal labor is mandatory and I find that TPIs have enforcement mechanisms in place to detect and punish noncompliance. According to respondents, the Youth Leader is commonly responsible for monitoring attendance and participation and reporting to the authorities (mentioned by 67%).[67] Authorities also monitor attendance themselves, either relying on their knowledge of community members to identify who has failed to show up (46%) or keeping an attendance list (33%). Says one respondent, "if you failed to go, your town chief will know because the town chief knows everyone."[68] Taken together, 90% of respondents described at least one monitoring mechanisms at either the town or chiefdom level.[69] And nearly all respondents agreed that individuals will be punished if they are caught missing community labor (Appendix Table 11).

The perspective that TPIs' coercive capacity and accountability are complementary elements of

[67]Notes one respondent, "we have the youth leader, he reports to the chief." (Interview: 32)

[68]Interview: 401

[69]Interviewers asked respondents, "What happens if someone who was supposed to participate in Community Labor does not? Would the Section (chiefdom) Leaders find out?"

their authority builds on Margaret Levi's theory of quasi-voluntary compliance. According to Levi, while citizens may be more inclined to comply with a government that is accountable and trustworthy, they will only do so if the government also has the enforcement capacity to punish noncompliance (Levi 1988). The complementarity of these mechanisms also has implications for *how* chiefs use coercion. If chiefs are accountable political authorities, they should use coercion to advance public interests. In doing so, they play the role of the Hobbesian state, enhancing public welfare by enforcing the rule of law and maintaining social order (Hobbes, Leviathan). The use of coercion by TPIs to facilitate the production of public goods reflects Bates' observation that violence can be a 'productive resource' for economic development (Bates, 2010).

This perspective may explain why my findings support the coercion hypothesis, while two recent studies do not (Brierley and Ofosu 2023; Baldwin et al. 2023). If chiefs use coercion accountably, they should enforce compliance with laws, such as the property tax law I study. In contrast, Brierley and Ofosu (2023) and Baldwin et al. (2023) focus on vote choice and voluntary contributions to community funds.[70] In these contexts, the null effects observed are understandable: individuals who do not vote for the chief's preferred candidate or fail to contribute to a *voluntary* fund are not violating any laws and thus should not face punishment.

Conclusion

Against the predictions of modernization theorists (e.g., Huntington 1968), traditional political institutions are "resurgent" across contemporary sub-Saharan Africa (e.g., Englebert 2005), with increasing legal protection (Holzinger et al. 2020; Baldwin 2016, chpt. 3) and high levels of public support (Logan and Amakoh 2022). In this paper, I show that governments in weak states can, and do, rely on contemporary TPIs to secure citizens' compliance with state policy. Specifically, using a field experiment in Sierra Leone, I find evidence that governments can increase citizens' tax

[70] Brierley and Ofosu (2023) find no evidence that Paramount Chiefs in Ghana influence vote choice through coercive mechanisms. Similarly, in their study of "domain congruence" in Kenya, Malawi, and Zambia, Baldwin et al. (2023) find no evidence that coercion drivers traditional leaders' influence over presidential vote choice or voluntary contributions to burial or education funds.

compliance by collaborating with TPIs.[71] This finding is robust: using a preregistered specification, all three treatments that mention collaboration increase both a preregistered tax compliance index and respondents' belief that they ought to pay taxes. This finding expands our understanding of the domains in which traditional leaders can influence constituents' behavior (see Baldwin et al. 2023) and the ways local intermediaries can be leveraged by the state to achieve its goals (e.g., Balán et al. 2022).

What implications does this finding have for state-building? In the short term, collaboration addresses state weakness by increasing citizens' compliance. However, collaboration can only resolve state weakness in the long run if the revenue from tax compliance is invested in enhancing state capacity. Future work should investigate politicians incentives to make these investments (see Christensen and Garfias 2021). Another important consideration is how collaboration impacts citizens' perceptions and attitudes toward the government, a question this paper does not directly address. On one hand, if collaboration builds citizens' trust in the state, it may foster long-term state-building. On the other hand, if collaboration diminishes trust in the state, it could hinder it. The literature does not offer a clear prediction, as recent work suggests that whether citizens' attitudes toward TPIs and the government are complements or substitutes depends on the relationship between these actors (Henn 2023; Van der Windt et al. 2019). Investigating the impacts of collaboration on citizens' attitudes toward the government and TPIs is a promising path for future research.

The polarizing literature on TPIs contains competing accounts of these institutions, often dichotomously casting them as either coercive and despotic or accountable and legitimate. Combining experimental and qualitative evidence, I argue that both of these mechanisms are important sources of TPIs' authority. Importantly, my conclusion that accountability is an important, and complementary, source of TPIs' authority hinges, in part, on my finding that *not* all chiefs are accountable: in these areas, chiefs have less influence. In this way, my findings do contradict the many case studies

[71] In a separate policy paper, I address whether local governments *should* collect taxes in rural areas (Grieco 2024).

that document traditional leaders abusing of power. However, I make no attempt to explain why some chiefs govern better than others. We know little about what explains variation in governance quality across TPIs, though Acemoglu et al. (2014) are a notable exception with their argument about electoral competition. Future research should explore this variation, possibly through more systematic data collection on the coercive powers, institutional checks, and governance performance of TPIs.

Ultimately, my results speak to the fragmented nature of political authority in contemporary Sierra Leone. My findings are in agreement with Joel Migdal's post-independence assessment that in Sierra Leone, "social control . . . has remained in social organizations apart from the state" (Migdal 1988, pg. 137). Understanding the conditions under which weak states consolidate political authority, and the consequences of that consolidation, remains a central challenge for scholars of contemporary African politics.

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Appendices

Table of Contents

A Research Design

A Sampling

In this section I provide additional details for how I sampled chiefdoms. I also provide details on sampling villages and respondents for surveying.

A.1.1 Selecting Study Chiefdoms

The research design relies on the development of chiefdom-specific tax awareness videos. Therefore, it was only possible to conduct the study in chiefdoms where we were able to create a tax awareness video with the paramount chief. I reached out to paramount chiefs or senior chiefdom authorities in all 14 chiefdoms and successfully shot videos with senior chiefs in 10 of those 14 chiefdoms. For the four chiefdoms where I did not shoot a video, I was unable to schedule a recording session in the three-day period for which I had hired a professional filmmaker.[72] In three chiefdoms, we shot videos not with the paramount chief, but with his representative: I excluded these chiefdoms.[73] I excluded one chiefdom (Gorama Kono) because I judged that the language used by the paramount chief in the video differed too much from the agreed script. Finally, I decided to exclude Toli Chiefdom for practical budgetary reasons. Toli contains less than 2% of the villages in Kono and is the most sparsely populated and least accessible chiefdom in the district. I determined that enumeration costs in Toli would be too high to warrant inclusion in the study. This left five chiefdoms included: Soa, Lei, Gbane, Nimikoro, and Kamara.

[72]The paramount chief of Sandor was traveling; the paramount chief of Gbane Kandor did not come to Koidu (the district headquarters); and the paramount chiefs of Nimiyama and Tankoro were unable to meet due to scheduling conflicts.

[73]In Mafindor Chiefdom, we filmed the video with the acting regent chief, as the paramount chief recently passed away and a new one has not been elected. In Fiama Chiefdom, we filmed the video with the chiefdom speaker, as the paramount chief is the Kono paramount chief representative in parliament. In Gbense Chiefdom, we filmed the video with the chiefdom speaker at the request of the paramount chief.

A.1.2 Village Sampling for Surveys

Kono district contains 14 chiefdoms and roughly 1,300 villages. I used geographic cluster sampling to select 123 villages for the study from a set of 434 eligible villages in five chiefdoms. Here I provide more details on my cluster sampling strategy.

I first grouped the 434 eligible villages into 155 geographical clusters, dropping three isolated villages.[74] I then sampled clusters, and within sampled clusters, I sampled villages.

One goal of my sampling process was to generate a final sample that had sufficient variation in two village level characteristics: (i) the distance to the chiefdom headquarters town, where the paramount chief resides, and (ii) the size of the village. I thus coded each of the 155 clusters along these two dimensions. Within each chiefdom, I coded each cluster into one of six strata that combined three levels on the distance dimension and two levels on the village size dimension. On the distance dimension, villages could be near, middle, or far from the chiefdom's headquarters town. On the village size dimension, clusters were coded as either containing a large village or not, with "large" defined as at or above the 75th percentile in terms of population. To increase variation along the distance dimension, I dropped clusters coded as a middle distance from the chiefdom's headquarters town. This leaves me with clusters in four strata from which to draw my sample:

1. Clusters near the chiefdom's headquarters town that contain a large village.
2. Clusters near the chiefdom's headquarters town that do not contain a large village.
3. Clusters far the from chiefdom's headquarters town that contain a large village.
4. Clusters far the chiefdom's headquarters town that do not contain a large village.[75]

I then wrote a sampling procedure that aimed to balance my final number of observations across

[74] Clustering was done within each chiefdom, so that villages were not clustered across chiefdom boundaries. After initial clustering, 25 villages were in clusters of their own. I placed these villages in the closest cluster. In three instances, these one-cluster villages were more than three kilometers from the closest village in their new cluster; I dropped these three villages.

[75] In one chiefdom (Kamara), there were no eligible clusters in the stratum representing large village and near the chiefdom's headquarters town. Therefore, I have 19 total strata from which to draw clusters.

each of the four strata. The specifics of the sampling procedure are as follows:

- First, I drew two clusters in each strata. (There are two strata that contain only one cluster of villages—in these I drew one cluster).[76]
- Second, I selected two village in each stratum. In strata that contain large villages, I selected one large and one small village.
- Third, I checked whether the number of potential observations in each stratum was at least 100. As a proxy for the number of potential observations in each village, I used the number of structures recorded in the 2015 census.
- Fourth, in strata where the target number of potential observations was not been met, I drew an additional village from the set of sampled clusters.[77]
- It remains possible that the maximum number of potential observations in a given strata did not reach 100. In this case, I drew an additional cluster from the appropriate cluster stratum.

A.1.3 Selecting Respondents for Surveys

Once in a village, the enumeration team used a random walk strategy to select respondents for the survey. Enumerators explained their role to respondents in the following way: "I work for an organization that is between the people and the government, which is called KoCEPO. This organization is doing some research to find out ways to improve conditions in Sierra Leone." All survey respondents received three Maggi spice cubes upon completing the survey as a token of thanks. In addition, respondents kept their proceeds from a modified dictator game.[78]

The protocol for the random walk strategy was as follows:

- The enumeration team arrived in the village in the morning and went directly to the house of the village chief (or another village authority if the village chief was not present that day).

[76] Of course, I selected no clusters in the one stratum that contains no clusters.

[77] For example, if after step 3 the not large villages sampled in a given chiefdom contained fewer than 100 structures, I drew another not large village from the set of sampled clusters in that chiefdom.

[78] For the control group, the mean amount kept by the respondent was 1,670 Sierra Leonean Leone (approx. US$0.15).

A letter had been dropped off to village authorities within the previous three days specifying the date of the enumeration team's arrival. Enumeration teams ranged between two and six people, depending on the size of the village.

- From the house of the village chief, the enumerators agreed to walk in separate directions. After agreeing which directions they would each travel, enumerators used their tablets to select a distance, which told enumerators whether to interview a respondent at the first, second, third, or fourth house in their chosen direction. If the enumerator found no one home at the relevant house, the enumerator proceeded to the next house in that direction.
- The enumerators asked to speak to the person "most responsible and influential" for making decisions related to the property. If that person was home, the enumerator began the informed consent process to start the interview. If that person was not home, the enumerator asked if he or she would return later that day. If so, the enumerator scheduled a time to return to interview that person. If not, the enumerator asked if there is "someone else who is involved in decision-making related to this property." If so, the enumerator asked to interview that person. If not, the enumerator attempted to schedule an appointment for later. If that was not possible, the enumerator moved on to a different property.
- After completing an interview, the enumerator used the tablet to select the direction and distance of the next house. Previously interviewed houses (marked by a sticker) were not included in the count.
- If an enumerator walked past the last structure of the village in a given direction, he or she turned around and finished the count, walking back in the direction they came.
- If an enumeration team completed interviews with all available respondents before the end of the day, they proceeded to their next scheduled village. Otherwise, the enumerators left for their next scheduled village in the morning.[79]

[79]Note that in several large villages, enumeration teams were scheduled to conduct interviews for more than one day.

A Using Beans to Measure Perceived Probabilities

For many questions in our survey, we asked respondents to gauge their expectations or perceptions on a 10-point scale. To make this scale more concrete to survey respondents, all enumerators were given 10 beans and a plastic plate, which served as a visual aid regarding the 10-point scale.

Before entering the main modules of the survey, enumerators guided respondents through several sample questions to familiarize respondents with this scale. The response patterns to these practice questions were encouraging and suggested that respondents understood and were comfortable using the 10-point scale. Average responses were low to unlikely events ("chance that the president visits this community tomorrow") and high for highly likely events ("chance that you will drink water this month"). In addition, the response patterns were in keeping with basic laws of probability—respondents overwhelmingly reported that they had an equal or greater likelihood of visiting the district headquarters town in the next 30 days than in the next seven days: Just 4% of respondents report they are more likely to travel to the district capital over the next seven days than over the next thirty days. Table 7 in reports responses to four key sample question for respondents in the control group.

Table 7: Responses to practice questions (control group)

Question	**Average beans**
Likelihood of drinking water this month	8.55
Likelihood the president will visit this community tomorrow	1.82
Likelihood of traveling to district capital this week	5.33
Likelihood of traveling to district capital this month	7.44

This exercise also provides insight into how respondents interpreted the levels of my measurement scale. While our enumeration team coached respondents that each bean represented 10 percentage points of probability ("each bean is one chance out of 10"), it seems more likely that respondents

understood each bean as an increase (or decrease) in relative likelihood, rather than representing exactly 10 percentage points. This means that between-respondent differences in measured outcomes may represent differences in the way respondents map perceived probabilities to the 10-point scale—in addition, of course, to representing real differences in beliefs.[80] Therefore, responses to these practice questions might predict responses to other survey questions, a relationship that can be leveraged to reduce noise when estimating treatment effects. In include several of these measures in the pre-specified covariate adjustment.

Figure 3: Using Beans

[80]For example, a respondent who believes it to be very unlikely that the President will visit their community tomorrow may represent this believe with zero or one beans. Note that enumerators were trained to emphasize repeatedly that respondents could put as many or as little beans as they like and were allowed to put all ten beans or no beans at all into the plastic plate.

A Attention / Manipulation Checks

A.3.1 Manipulation Check

Figure 4: Manipulation Check Measurement

A.3.2 Recalling Number and Identity of Speakers in Video

The tax awareness videos contain information that I expect to modify respondents' beliefs in theoretically important ways. First, I check whether respondents can correctly recall the number and identity of the speakers in the video they watched.[81] 94% of respondents correctly state the number of speakers and 93% correctly identify the speakers.[82] Enumerators asked these questions directly after a respondent watched the video.

[81] Respondents who see the control video see only one speaker, District Council Chairman Solomon Bundo. Respondents who see treatment videos see two speakers—Chairman Bundo and the paramount chief of their chiefdom.

[82] If there were two speakers, this meant correctly naming both.

A.3.3 Additional Attention Checks

I checked whether respondents can recall theoretically important messages delivered in the video they watched. At the end of the survey, we asked respondents a set of six yes/no questions, regarding whether statements were included in the video. We asked respondents whether the following statements were discussed in the video they watched:

1. A property tax that will be collected on houses. ["Tax"]
2. The Chiefdom Council is working with Kono District Council on this property tax. ["Collaboration"]
3. After taxes are collected chiefdom authorities will call a meeting to discuss how to spend the money collected. ["Spend"]
4. After taxes are collected chiefdom authorities will call a meeting to discuss how to punish non-compliers. ["Punish"]
5. Tax collectors will be paid 10% of the money they collect. ["Salary"]
6. All tax collectors have an identification card with their name and picture. ["ID Card"]

Table 8 reports property owner responses by treatment condition. Column 2 ("n") refers to the number of observations in each treatment group.[83] The value in each of the remaining six columns is the percent of respondents that affirmed a given message was given in the video. First, let's consider a set of three questions that all respondents should answer in a similar way, regardless of treatment condition. Of course, the central messaging of the video is around a house/property tax. Column 3 ("Tax") tells us that across treatment and control groups 95 to 98 percent of respondents correctly state that the video contained messaging about a house tax.

Respondents were also asked about two statements that did not appear in any video:

- Tax collectors will be paid 10% of the money they collect (Column 7, "Salary")

[83]Note that a one respondent is dropped from T2 group, who responded "I don't know" to these comprehension check questions.

- All tax collectors have an identification card with their name and picture (Column 8, "ID card")

Respondents did well at identifying statements that were not in the videos. Across treatment and control 85% of respondents correctly state that compensation for tax collectors is not discussed and 78% correctly state that tax collector ID cards are not mentioned in the video. As expected, there does not appear to be meaningful differences between treatment arms.

Table 8: Attention Check

Treatment Arm	**Tax**	**Collaboration**	**Spend**	**Punish**	**Salary**	**ID Card**	**n**
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
C: Tax information	0.95	0.68	0.44	0.42	0.14	0.20	428
T1: TPI collaboration	0.98	0.86	0.53	0.48	0.14	0.22	454
T2: Coercion	0.98	0.90	0.75	0.81	0.15	0.24	433
T3: Accountability	0.97	0.89	0.78	0.60	0.18	0.24	436

Next, let's consider responses to three questions that we do expect to change with the respondent's treatment condition. First, recall that the treatment videos attempt to manipulate respondents' perceptions about the collaboration between the state and TPIs. As reference to this collaboration only appears in treatment versions (and not in control), we should see respondents in T1, T2, and T3 more likely to agree that the collaboration between chiefs and state was discussed in the video (compared to control video). Indeed, that is what we see. Respondents in T1, T2, and T3 are respectively 18 percentage points, 22 percentage points, and 21 percentage points more likely to state that collaboration between KDC and chiefdom authorities was mentioned in the video.

In the Coercion treatment (T2) the paramount chief said that he would call a meeting with chiefdom authorities to discuss how to punish non-compliers. Respondents who viewed the T2 video are

33 percentage points more likely to state that their video contained this message, compared to respondents who watched the T1 video.[84]

The goal of the Accountability treatment (T3) is to prime respondents to accountability mechanisms in TPIs and the T3 video the paramount chief says he will call a meeting to discuss with his sub-chiefs on how the collected revenue will be spent. Respondents who watched T3 videos are 25 percentage points more likely to affirm that their videos referred to these meetings, compared to respondents who watched the T1 video.[85]

The response patterns from the comprehension check exercise are encouraging. Overall, respondents are good at identifying messaging content that was or was not in their video and responses vary in predicted ways with the video version that respondents watched. However, for questions that involve TPIs, the rate of "false positives"—respondents affirming that a message was delivered in their video when in fact it was not—is high. For example, 68% of respondents in the control video (column "Collaboration") affirm the video discussed collaboration between the local government and the chiefdom council when this was in fact not the case. What should we make of this rather high "false positive" rate?

I argue that the six recall questions should be considered a hard test and that the high rate of false positives is indicative of the difficulty of the test, rather than a lack of respondent comprehension. First, the recall questions are designed as leading questions ("was X in the video?"), which likely generates the confirmation bias that I am here calling a "false positive". This seems to be only part of the explanation, as this confirmation bias should be consistent across all questions, but we see higher rates of false positives for recall questions about TPIs. Second, recall questions were asked at the end of the survey, whereas the video was shown at the beginning of the survey. The motivation for putting these recall questions at the end of the survey is to avoid priming respondents before measuring outcomes. For example, asking respondents if the video mentioned collaboration

[84]This increase jumps to 39 percentage points when comparing T2 to the pure control.
[85]This increase jumps to 34 percentage points when comparing T3 to the pure control.

Table 9: Attention Checks (pilot)

Treatment Arm	**Tax** (1)	**Collaboration** (2)	**Spend** (3)	**Punish** (4)	**Salary** (5)	**ID Card** (6)	**n** (7)
C: Tax information	0.89	0.30	0.20	0.07	0.09	0.04	46
T1: TPI collaboration	0.93	0.72	0.10	0.14	0.00	0.00	29
T2: Coercion	0.94	0.81	0.50	0.50	0.06	0.11	36
T3: Accountability	0.92	0.76	0.70	0.24	0.00	0.03	37

between government officials and TPIs might prime control respondents to think about chiefs when they otherwise would not have. The tradeoff is that by placing comprehension questions at the end, survey questions that come prior to the comprehension check questions can also prime respondents. More concretely, respondents are first asked a host of survey questions about TPIs, then at the end of the survey respondents are asked if the video they watched contained messaging about TPIs. It is possible that respondents infer that the subjects they were asked about in the survey (ie., TPIs) are likely to have been addressed in the video. Third, placing the recall questions at the end of the survey creates a time lapse between the video and the recall questions, which may lower recall.

If the high false positive rate is driven mainly by the placement of the recall questions at the end of the survey (rather than general lack of comprehension), we should see much lower false positives if the recall questions were asked directly after the video. Prior to undertaking my primary data collection, I conducted a pilot survey where we did ask recall questions directly after the video. Table 9 shows results from that pilot. False positive rates in the control group plummet. Only 30% of respondents who watch the control video incorrectly state their video discussed collaboration, down from the 68% we saw in our true study. Rates of false positives drop across each of the other four comprehension check measures.

B Qualitative Analysis

B Data Collection

Qualitative data collection was motivated by one descriptive question and one causal question. First, I wanted a richer understanding of the mechanisms tested in the experiment. Specifically, how do TPIs deploy their coercive capacity? How might leaders of TPIs be held accountable? Second, I wanted to understand why the effect of collaboration varied across chiefdoms.

To answer these questions, in fall of 2022, I worked with a team of six research assistants to conduct interviews with 300 respondents across 29 villages in four chiefdoms in Kono district (Gbane, Soa, Lei, and Nimikoro). Chiefdoms were selected to maximize treatment effect variation (see Figure 2). With respect to my causal question, my prior was that this variation may be explained by differences in the way chiefs governed their chiefdoms. Therefore, interviews focused on key elements of chiefdom governance, such as taxation, mandatory communal labor, law-making and enforcement, and citizens' perceptions of chiefs' performance. Before conducting data collection, interviewers were trained during a five-day workshop to follow an interview guide which was structured to cover the following topics:

- *Local tax:* An existing and widespread poll tax collected by chiefdom authorities. Questions focused on (i) perceived motivations for paying this tax and (ii) monitoring and punishment mechanisms for noncompliance.
- *Local laws:* Interviewer asked respondents to describe common local laws, then focused on the process for creating local laws and respondents' judgment regarding these laws.
- *Perceptions of chief performance:* Interviewers asked respondents to describe things that chiefs did well, things that chiefs could improve and their overall approval of the performance of chiefs. Interviews also asked respondents how they would react if chiefs performed poorly. Interview protocols were designed to ask about specific chiefs individually

(i.e., “your section chief”), rather than chiefs generally.

- *Communal labor:* It is common for chiefs call for labor to undertake various activities. Interviewers asked respondents to describe recent projects completed with communal labor and systems of monitoring and punishing noncompliance. Respondents were also asked about their attitudes towards communal labor and who they thought benefited from projects undertaken with communal labor.

B Data Processing

To investigate why the effect of collaboration varied across chiefdoms, my approach was to listen to a random set of (Krio language) interviews, with an ear towards cross-chiefdom variation in governance outcomes that could explain the observed variation in the effect of collaboration. This preliminary investigation of the interview data revealed substantial variation in citizens' perceptions of traditional leaders' enforcement of local laws: a significant proportion of respondents complained that chiefs unfairly enforced local laws.

I also considered two other potential drivers of chiefs' effectiveness as collaborators: (1) public participation in law-making and (2) TPIs' enforcement capacity. I found little evidence of variation along these dimensions; in general, respondents reported overall high levels of participation and enforcement capacity. Therefore, I ruled these out as factors explaining the observed variation in chiefs' effectiveness as collaborators.

Focusing on complaints about law enforcement, I went back and listened to all Krio language interviews, village-by-village, in the chiefdoms where I observed the largest (Gbane Chiefdom) and smallest (Lei Chiefdom) treatment effects. I took notes on each interview, and then wrote village-level summaries of these notes. Based on these summaries, I wrote the chiefdom vignettes that appear in the main text.

To validate my interpretation of the interview data and to expand the analysis to all four chiefdoms, I had research assistants code 261 interviews. I developed a coding scheme to capture respondents' (i) perceptions of enforcement mechanisms for local tax and communal labor, (ii) participation in byelaw creation and attitudes towards byelaws, (iii) judgments of leaders' performance, (iv) descriptions of and attitudes towards projects undertaken with communal labor. A team of three research assistants conducted the coding.

B Qualitative Tables

Table 10: Local Tax: Monitoring and Punishment Strategies

	Village	Chiefdom	Either
	(%)	(%)	(%)
Local Tax			
Monitoring: Any	**52**	**49**	**68**
Roadblocks / Checkpoint	11	28	32
Door-to-door checks	23	5	24
Authorities keep records	20	6	24
Punishment: Any	**69**	**55**	**78**
Fines	36	40	55
Taken to higher authorities	34	25	45
Banned from farming	9	2	9

Table 10 presents qualitative evidence of TPIs' monitoring and punishment strategies for Local Tax. Monitoring interview prompt: "Did village (chiefdom) leaders do anything to check if people had paid Local Tax this year (2022)? Or do they not do anything like that?" Punishment interview prompt: "When village (chiefdom) leaders found out that someone had not paid, did they anything about it, or did they not do anything?" Percentages are rounded to the nearest integer.

Table 11: Communal Labor: Monitoring and Punishment strategies

	Village	Chiefdom	Either
	(%)	(%)	(%)
Communal Labor			
Monitoring: Any	**60**	**83**	**90**
Youth Leader informs authorities	46	44	67
Authorities personally identify	8	42	46
Authorities keep attendance list	9	24	33
Punishment			
Fines	60	83	90

Table 11 presents qualitative evidence of TPIs' monitoring and punishment strategies for Communal Labor. Interviewers' prompt: "What happens if someone who was supposed to participate in Community Labor does not? Would the Village (chiefdom) Leaders find out? Would they do anything?" Percentages are rounded to the nearest integer.

Table 12: Citizens' Participation in Local Law-making

	% Agree	% Disagree	% Unclear
Meetings called to discuss byelaws			
Village	97.8	0.0	2.2
Chiefdom	97.1	0.0	2.9
Representatives invited to byelaw meetings			
Chiefdom	93.6	1.8	4.7
Active participation for meeting attendees			
Village	83.9	8.6	7.5
Chiefdom	78.3	3.7	18.0

Table 12 describes respondents' perceptions of participation in local policy making. Interviewers asked respondents about the creation of town, section and chiefdom level byelaws, without explicitly mentioning meetings. For ease of exposition, I combine responses about section and chiefdom level meetings. For the first outcome, respondents coded as "agree" ("disagree") explicitly mention that a meeting was (not) called. For the second outcome respondents are coded as "agree" if they say that representatives would be called to attend either section or chiefdom level meetings. For the third outcome, research assistants coded interviews for evidence of active participation ("agree"), evidence of lack of participation ("disagree"), or no evidence for either ("unclear"). Throughout, respondents are coded as "unclear" for a given outcome when their response is ambiguous or when they don't answer a given prompt. If the interviewer did not ask the question the respondent is removed for that outcome.

Table 13: Common Communal Labor Projects

Projects	Village (%)	Section (%)	Chiefdom (%)
Any Project	**98**	**82**	**69**
Road brushing	68	27	12
Road maintenance (e.g., fix potholes)	39	46	31
Cleaning (Town / building)	28	14	16
Construction of building	12	19	20
Labor on private/personal farm	1	3	4

Table 13 reports projects to which communal labor is devoted, according to respondents in semi-structured interviews. Respondents were asked to name up to three recent projects carried out with communal labor. This table report the percent of respondents that name a given type of project. This table presents a non-exhaustive list. Percentages are rounded to the nearest integer.

Table 14: Who Benefits from Communal Labor?

	% Agree	% Disagree	% Unclear
Communal labor directed towards broad public benefits			
Town	82.6	7.0	10.5
Section	74.6	11.3	14.1
Chiefdom	65.5	18.2	16.4

Table 14 presents respondents' perceptions regarding the benefits of mandatory communal labor. Interviewers prompted "Is the Communal Labor called for by the Town (Section; Chiefdom) Leaders usually used in a fair way that benefits the community or is it used in an abusive way that benefits only a few people?" Responses are coded as "agree" respondents say community labor is used for broad community benefits, "disagree" if respondents say community labor is sometimes or often used for narrow benefits, and "unclear" is the response is ambiguous or there was no direct response to the question.

C Additional Experimental Analyses

C Secondary Accountability Outcomes

To further evaluate the accountability hypothesis, I examined a set of preregistered secondary outcomes. If chiefs are indeed accountable, the involvement of TPIs in the property tax should increase respondents' expectations of benefiting from the tax, as well as enhance their perceptions of spending transparency and efficiency. I measured four secondary outcomes. The first indicator reflects respondents' perceptions that their own village will benefit from taxation, while the second measures their belief that other villages in their chiefdom will benefit. The third and fourth indicators assess expected benefits indirectly, capturing respondents' views on whether tax revenue will be spent transparently and efficiently. For these outcomes, the appropriate comparison group is the pure control group (C; Tax information). Using T1 (the TPI collaboration treatment) as a comparison is problematic because questions about expected benefits and spending efficiency and transparency may prime respondents to focus on TPIs' accountability. For instance, after seeing their paramount chief in a video, T1 respondents might evaluate these survey questions in the context of their chief's governing performance, which could act as an accountability prime. This would undermine the impact of the accountability treatment (T3).

Table 15 presents the impact of the Accountability treatment (T3) on an index composed of these four survey measures. Column 2 shows that the accountability treatment (T3) increases the accountability index, relative to the control group, but this effect is not statistically significant (p-value = 0.15). These results, when considered together with the effect of borderline significance on the main compliance index, provide suggestive evidence for the accountability hypothesis.

Table 15: Effects of Accountability Treatment (T3) on Secondary Outcomes

Secondary Outcome	**Mean** (1)	**T3-C** (2)	**N** (3)
Accountability Index	**0.000**	**0.060**	**1,752**
	(0.698)	(0.042)	
Own village will benefit from tax	7.114	0.088	1,722
	(2.853)	(0.061)	
Other villages will benefit from tax	6.710	0.023	1,646
	(2.838)	(0.068)	
Ease of discovering how tax revenue was spent	4.460	0.103	1,742
	(3.094)	(0.064)	
Proportion of revenue towards development	6.180	0.021	1,709
	(2.614)	(0.066)	

Table 15 reports the effect of Accountability treatment (T3) on the secondary outcomes. Column 1 reports the control group mean for each indicator, with the standard deviation in parentheses. Column 2 present standardized treatment effects for T3, relative to control. Models are estimated using OLS with preregistered specifications. Column 3 reports the number of non-missing observations.

Significance: * $p < 0.10$, ** $p < 0.05$, *** $p < 0.01$.

D Intervention

D Intervention Development

The tax awareness video was developed in a series of meetings that were attended by members of the Kono Revenue Mobilization Team between 2018 and 2021. Early meetings focused on the development of tax collection protocols and program infrastructure. After 2019, the focus of the meetings shifted toward strategies to improve tax compliance. An awareness-raising campaign ("sensitization plan") was one oft-discussed strategy for increasing tax compliance. At a July 2020 meeting, the KDC requested that I develop a proposal for that campaign.

At a November 2020 (Zoom) meeting, I presented a proposal for a video-based property tax awareness campaign, involving both KDC officials and traditional leaders. I had two motivations for including traditional leaders in the tax awareness video. First, there was consensus amongst the Revenue Mobilization Team that (i) property owners were unaware that their traditional leaders were collaborating with KDC on the property tax, and (ii) effectively communicating traditional leader involvement to property owners would increase compliance. Second, several interviewed tax collectors reported that they believed property owners would be more willing to pay property tax if they knew their traditional leaders were collaborating with KDC on the property tax.[86] The proposal was met with general approval, and I was directed to continue developing plans for a tax awareness video that contained local government officials and traditional leaders.

At a January 2021 meeting in Kono, the Revenue Mobilization Team agreed on the basic contours of a tax awareness video, including the three key messages that traditional leaders should emphasize (collaboration with KDC, accountability, and enforcement). I then met with senior paramount

[86] In late 2019 and early 2020, I worked with a research assistant to interview tax collectors to understand what they thought would increase compliance. Several stated that they were more successful collecting taxes when property owners knew that their traditional leaders supported and were involved in the property tax. For example, a tax collector from Tankoro chiefdom noted, "well, if the paramount chief calls a meeting. When the chiefs are more strongly backing this thing [the property tax], that's going to make people pay. You know that the community people fear/respect their authorities" (my translation).

chiefs to workshop the video script.

Chiefdom-specific tax awareness videos were recorded and edited in March 2021. Kono district is named for its predominant ethno-linguistic group, and I expected Kono speakers to dominate our sample. That said, Kono district also contains a significant non-Kono speaking population. Therefore, we filmed the tax awareness videos in both Kono and Krio (an English-based creole that is the country's lingua franca). As Kono is not a written language, the video script was written in Krio. When filming, we first walked chiefs through the Krio script and then filmed the Krio version. Before filming the Kono version, chiefs listened to a prepared Kono recording and practiced the script with a Kono-speaking senior research assistant. We recorded the videos segment by segment; when chiefs deviated meaningfully from the script, we reshot the segment.

We shot tax awareness videos with traditional leaders in 10 chiefdoms, and I conducted this study in five of those chiefdoms.[87] In four of these chiefdoms, we filmed both Kono and Krio versions. In one (Nimikoro), we only filmed a Kono version, so property owners who did not speak Kono were excluded.[88]

[87]The selection of chiefdoms is discussed in Section 6.

[88]In Nimikoro, as in other chiefdoms, we first discussed the script in Krio. However, the paramount chief requested that we film the Kono version before the Krio version. After finishing the filming of the Kono version, the chief left to attend another appointment; we were unable to meet again to film the Krio version while the filmmaker was in Kono district.

D Video Translation and Transcriptions

This appendix provides translations for Kono versions of the tax awareness videos. For each of the five chiefdoms, we created three treatment video segments. The control video (with only the District Council Chairman) is the same across all chiefdoms. There are two translations for each video segment. One translation was done by my lead research assistant. A second translation was done by the founder of a local research and capacity building NGO.

Control: Tax information

Translation 1: Good morning, good evening, good night. It's your son Solomon Sahr Bundo, Chairman on top the Kono District Council. As you all know, going further – in the morning hours people are calling for water well, roads and other things, they spoke of going further– and as you know going further does not happen for free, it involves money. And this money, we as Kono people, we can come together and gather our money, that will make us to go further.

Everybody that constructs a house, any kind of house, it can be a stick house, it can be zinc house or story building, you should give money for that house. This will make the country to go further.

For this reason, we sit and discuss what you should give for your house for a year– not a month, but a year. The money that I am calling now is for a year. This is what we give for our house for a year. This money you give is not for a month, but a year:

- Thatch house, stick house. The money you give, they call it in Leones twenty-thousand [calls amount in Krio]. As I say, the money you give for stick house and thatch house is 20,000 Leones [This time calls amount in Kono].
- A stick house with a zinc roof is 30,000 leones [calls amount in Krio].
- If you construct a dirty block house, without giving it cement, you only put your block, but you did not plaster it and cover it with a zinc, you pay 40,000 leones.

- The dirty block you plaster with cement, you plaster both in and outside of the house– that is 50,000 Leones.
- If you construct a house, you plaster both in and outside, with a toilet inside– there are many of these now in our villages– you pay 80,000 Leones.
- Now if you want to construct a house and you want to do it with cement block, but you don't put a toilet inside the house, you pay 120,000 Leones.
- If you construct it now, a concrete house with a toilet inside – they call it "self-contain concrete house" [Krio]", we call concrete, you construct it with cement, you have the toilet inside the house, you pay 150,000 Leones.
- If you construct your house as a one story building, whatever happens it's a story building – no matter, they can't build a story building with mud, they only construct cement block with a story building– you pay 300,000 Leones.
- If you have more than one story in that particular house, it can be one, two, or three or even you touch the sky, we have put this in one category and you pay 400,000 Leones.

Please, I am apologizing. Let's gather our small money so we can construct our roads, we can maintenance our water wells and build our schools. That will make Kono to go further. It's me, as I started that is how I am going to end it, it is your son Solomon Sahr Bondu, Chairman of Kono District Council. Thank you very much for listening.

Translation 2: Greetings my people! Good morning, good afternoon and good evening. This is your son Solomon Sahr Gbondo who is heading the Kono District Council. As all of you may know, people are calling for development projects like boreholes, roads rehabilitation and other many more things. But it is worthy of note that, development projects come with a price, it does not happen out of nothing, funds are needed to finance it, these projects. With regards to that, we the people of Kono should come together, work in unity to raise these funds to achieve our development goals.

I want people to know that those that own houses, whether it is constructed with sticks and mud-bricks, covered with local roofs or zinc, cement houses and concrete story buildings, must pay property taxes for that particular structure. After series of engagement, we have agreed that house owners should pay the following amount annually or yearly, please note that, it is not a monthly but yearly and should be done once a year.

- Stick house, with local roof. That is, palm trees leaves. You pay 20,000 Leones.
- Unpaved mud-bricks house with zinc roof. You pay 30,000 Leones.
- Mud-bricks house paved with cement in and out and covered with zinc roof. You pay 40,000 Leones.
- Mud-bricks house paved with cement and has toilet facilities inside. You pay 50,000 Leones.
- House built with cement bricks without toilet facilities inside. You pay 80,000 Leones.
- House built with cement bricks with toilet facilities inside. This is also known as "self-contain house". You pay 120,000 Leones.
- One story building. You pay 300,000 Leones.
- More than one story building. It can have multiple floors. You pay 400,000 Leones.

Please, let us pay our taxes in order for us to able to carry out development projects in the district like roads rehabilitation, digging of boreholes, building of schools, and other things. If we commit ourselves to such, we will be able to move on with our development projects for the good of the districts. I will conclude in the similar way as I introduced myself at the beginning of the video: I am your son and Chairman of Kono District Council, Solomon Sahr Gbondo. Thank you all!!

Treatment 1: TPI collaboration

Nimikoro Chiefdom

Translation 1: My people, good afternoon. Nimikoro good afternoon, Kono people good afternoon. This is your chief, Paramount Chief Aiah Denti Formansah Bono III, Nimikoro, Kono. My people, I want to tell you that Nimikoro Chiefdom and Kono District Council are working together to collect tax for our properties, our houses.

Translation 2: Greeting's relatives, Nimikoro and people of Kono! This is your Paramount Chief – doubling as head of the Poro Secret Society in his Chiefdom – Aiah Denton Bona the III of Nimikoro Chiefdom. My people, let me take this opportunity to inform you that Nimikoro Chiefdom Committee is working in collaboration with the Kono District Council to ensure we pay taxes for our houses. It is called "Property Tax" in the White Man's English language.

Gbane Chiefdom

Translation 1: Gbane good afternoon. This is your Chief Aiah Bindi Faefankongor II. Gbane Chiefdom and Kono District Council are working together to collect tax for our properties, especially houses, for us to pay for them.

Translation 2: My Gbane people, I greet you all. This is your Paramount Chief Aiah Bindi Faefankongor the II. Gbane Chiefdom and Kono District Council are working in unity or collaboration to collect property taxes – more importantly taxation for houses– which we should pay.

Lei Chiefdom

Translation 1: My people, good afternoon. This is your Chief Sahr Cheety Mani, Lei Chiefdom. My people - Lei chiefdom is working with Kono District Council to collect property tax for everyone to pay for their house.

Translation 2: Greetings my people! This is your Paramount Chief Sahr Cheety Mani of Lei Chiefdom. My people, the Paramount Chief of Lei Chiefdom is working in collaboration with Kono District Council to ensure people pay taxes for their houses.

Soa Chiefdom

Translation 1: It's me, Paramount Chief Emmanuel Tamba Torcheor Foryoh IV, Soa Chiefdom. Soa Chiefdom Council and the Kono District Council have sat together so that they can collect house rate from us that have built houses. It is called property tax, and it is to be collected to develop our Chiefdom.

Translation 2: I am Paramount Chief Tamba Emmanuel Torcheor Foryoh the IV of Soa Chiefdom. The Soa Chiefdom Council and the Kono District Council held a meeting and have agreed to collect revenue through payment taxes for our houses which we house owners should pay. It is called "Property Tax". We should collect property tax revenues in order for us to be able to fund our development projects in Soa Chiefdom.

Kamara Chiefdom

Translation 1: My people good afternoon. This is your chief, Chief Ngekia, of Kamara Chiefdom. Kamara Chiefdom and Kono District Council are working together so that our taxes will be collected together, and our house rates also together.

Translation 2: My people, greetings. This is your Paramount Chief, Chief Ngekia of Kamara Chiefdom. The Kono District Council and Kamara Chiefdom have agreed to collect taxes, among these taxes are house tax payment.

Treatment 2: Legitimacy

Nimikoro Chiefdom

Translation 1: The reason why I will call Nimikoro Council– we call it in English "Nimikoro Council Committee" – this Nimikoro Council, we'll call everyone and present the money and ask what will we do with the money, so that a single person will not take the money and put it in his own pocket and it will not benefit Nimikoro. If this money is gathered and you didn't see any good thing that the money brings and it didn't bring any benefit in Nimikoro Chiefdom you will not be happy and you will get angry at me.

Translation 2: The reason for this notice is to notify you that after the taxes from property owners have been collected, we will summon everyone to a meeting and present the money for all of us to see the pool of money that has been collected. Then we will inquire of the people what should be done with the revenue collected with regard to undertaking chiefdom development projects. We are doing such to discourage anyone who may have plan to siphon or misappropriate the funds collected for his or her personal gains at the expense of Nimikoro Chiefdom's interest. After the tax revenue collection exercise, if the people understands that nothing significant is done to facilitate development projects from the money collected, it will spur dissenting view in the minds of the people and they will be annoyed with me.

Gbane Chiefdom

Translation 1: After the collection, I will call a meeting with my chiefs so that we will discuss on the use of the money. I believe that if the right work is not done with the money you will not be happy for Gbane.

Translation 2: After we would have finished collecting the tax payment, I will summon a meeting, in this meeting, I shall request the presence of other subordinate chiefs in the chiefdom for us discuss and map out ways of how the money collected (tax funds paid) is going to be utilized. I

am of the belief or conviction that if we do not utilize the funds collected in the best way for the development of the chiefdom, you the chiefdom people will be annoyed.

Lei Chiefdom

Translation 1: When the money is collected, I will call my chiefs for us to sit together and know what we will do with the money for us to develop this chiefdom. I know that this money, if it does not benefit Lei, you will not be happy.

Translation 2: When we are done collecting the taxes. I will summon a meeting that will bring together my subordinate chiefs for us meet, discuss and bring up resolutions on how we are going to use the money collected to foster development projects in the Chiefdom. I am aware that people will not be happy if the chiefdom do not experience a huge benefit out of the collected money.

Soa Chiefdom

Translation 1: The money that would be collected from Soa, here, I will call my chiefs and the Chiefdom Council will sit together and we'll arrange how we will work with the money. I know that the money collected, if we didn't work with it correctly, no one will be happy here in Soa.

Translation 2: When the tax funds would have been collected, I will invite my subordinate Chiefs and some members of the Chiefdom Council to a meeting in a bid for us to discuss and map out resolutions on how the funds will be utilized. I am mindful of the fact that people will not be pleased, if the tax revenues collected are not properly used to facilitate development projects in the chiefdom.

Kamara Chiefdom

Translation 1: When the taxes are collected, I will call a meeting for everyone to come for us to know the money collected, and what work will we do with it. I know if this tax did not bring any benefit to us here in Kamara, we will not be happy.

Translation 2: After the taxes would have been collected, I will summon a meeting where all the people will be invited to understand and decide on what we will do with the tax funds collected. I am aware that the people of Kamara Chiefdom won't be happy if the money collected does not bring benefits to the chiefdom.

Treatment 3: Coercion

Nimikoro Chiefdom

Translation 1: Why, when we finish collecting the money we will all come and sit together– we will fine those who did not agree to pay their own taxes – and discuss what we will do them. We will not sorry for anyone... when we call a meeting, you that didn't agree, we and the other chiefs, starting from me the Paramount Chief down to all the other chiefs in our villages, we will not be happy with anyone who did not pay the tax. If you did not pay we will charge you and we will not feel sorry for you. We will fine you and take you before court.

Translation 2: Furthermore, another meeting will be summoned, where all of us will meet to discuss and take actions against those who may have refused to pay the property tax. We will not be merciful to anyone who is guilty of tax evasion. During that meeting, I and the other subordinate chiefs in all the towns even down to the least hamlet in this chiefdom, will stand tough in ensuring we bring actions against tax evaders if even it is going to an extent of prosecuting them in the court of law.

Gbane Chiefdom

Translation 1: After the collection I will call a meeting with other chiefs for us to discuss and know how to deal with those that didn't pay for their houses. In addition to that, myself and the other chiefs will not be happy with anyone who did not pay for his house.

Translation 2: Also, after the collection of these taxes, I will hold another meeting with the chiefs

to engage or brainstorm on what to do with those that have refused to pay taxes for their houses. Let me emphasize that I and the rest of the chiefs will not be merciful on anyone who have refuse to pay the tax.

Lei Chiefdom

Translation 1: When this money is collected, we will sit with my chiefs for us to decide, those that did not pay for their houses, what we will do with them. Me and the other chiefs we will sit and we will not take kindly to anyone who did not pay for their houses.

Translation 2: Furthermore, after the conclusion of the tax collection exercise, I will summon a meeting again with the chiefs to engage on what actions we should bring up against those that have evaded the payment of taxes for their houses. We will not be merciful or lenient with anyone that do not honor the payment of tax for his or her house.

Soa Chiefdom

Translation 1: In addition to that, when the tax is collected, I will call my chiefs, we will sit together and find out to know, who actually denied to pay the house rate. And these house rates, those who denied to pay, we will find a solution how to deal with them so that tomorrow other people will not deny to pay.

Translation 2: In addition, after tax revenues will have been collected, I will summon my subordinate Chiefs to another meeting again. In this meeting, we will discuss issues pertinent to house owners who may have refused to pay their property tax. Furthermore, we will develop strategies that will discourage the act of property tax evasion to deter people not to evade tax in the future. We will not be tolerant to those who refused to pay their property tax. Such persons will be categorized or listed as individuals who does not like the development of Soa Chiefdom.

Kamara Chiefdom

Translation 1: When the tax is collected, I will call a meeting again for us all to come and sit and know those who didn't pay taxes for their houses, what we will do with them. My self and the other chiefs will take kindly to anyone who did not agree to pay tax for his house.

Translation 2: When the house tax payment exercise concludes, I will summon another meeting where all of the people will be invited to meet and agree on actions that we will take against those people in the chiefdom that have evaded or defaulted in paying their taxes. I and the rest of the chiefs will not be merciful or compassionate on anyone who flout paying their taxes.