

Corrigendum

The Origins of Voluntary Compliance: Attitudes toward Taxation in Urban Nigeria – CORRIGENDUM

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There is a minor error in the column titling of the first table in the published article. During the editing process, the titles of the first and second columns (models 1 & 2) were transposed. This may create confusion about the hypotheses being tested in these two models. The column labels (“Public Goods” and “Club Goods”) are in the proper places in the corrected table below. All other information in Table 1, including coefficients and variable labels, remains the same.

This update does not affect any of the results reported in the article.

TABLE 1 *Ordered logit model of individual level determinants of attitudes toward taxation*

		Public Goods	Club Goods	Full model	Alternative Specification
		Model 1	Model 2	Model 3	Model 4
H1	Satisfaction with revenue spending	0.192 (0.049)***		0.218 (0.052)***	0.202 (0.062)***
	Specific spending on public goods in individual’s community	0.102 (0.024)***		0.094 (0.026)***	0.097 (0.032)***
H2	Community relations		-0.214 (0.036) ***	-0.216 (0.037)***	
	Member of saving club		-0.206 (0.132)	-0.242 (0.137)*	-0.330 (0.168) **
	Agree with vigilante group protection		-0.386 (0.146) ***	-0.438 (0.154)***	-0.341 (0.240)
	Individual level assessment of riot prevalence in community				0.062 (0.013) ***
	Met with government official or representative	0.067 (0.062)	0.138 (0.060)**	0.105 (0.066)	0.011 (0.077)
	Direct contact with corruption	0.372 (0.094)***	0.258 (0.096)***	0.237 (0.098)**	0.337 (0.121)***

TABLE 1 (Continued)

	Public Goods	Club Goods	Full model	Alternative Specification
	Model 1	Model 2	Model 3	Model 4
Interest in politics	-0.112 (0.042)***	-0.053 (0.042)	-0.047 (0.044)	-0.029 (0.056)
Adjusted R2	0.028	0.033	0.037	0.05
Observations	2,115	2,155	1,982	1,302

Substantive effects of key independent variables – Use Model 3 above

	Strongly agree with statement A: Citizens should always pay their taxes, even if they disagree with the government	Strongly agree with statement B: Citizens should only pay taxes if they believe in the government	
	Predicted Probability (p)		
Satisfaction with revenue spending (range 1 to 4)	1 (not at all satisfied)	0.156	0.287
	3 (somewhat satisfied)	0.218	0.209
	% Change in p (X: 1 to 3)	35.85%	-25.17%
Specific spending on public goods in individual's community (range 0-7)	0 (none)	0.165	0.272
	3 (3 distinct projects)	0.207	0.222
	% Change in p (X: 0 to 3)	24.24%	-18.18%
Community relations (range 1-5)	2 (hostile)	0.236	0.191
	4 (cordial)	0.169	0.264
	% Change in p (X: 2 to 4)	-29.11%	40.3%
Member of saving club (range 0/1)	0 (no)	0.199	0.234
	1 (yes)	0.165	0.278
	% Change in p (X: 0 to 1)	-18.09%	19.41%
Agree with vigilante group protection (range 0/1)	0 (no)	0.20	0.231
	1 (yes)	0.142	0.312
	% Change in p (X: 0 to 1)	-28.5%	34.1%

Note: Robust standard errors in parentheses; *** $p < 0.01$, ** $p < 0.05$, * $p < 0.10$. Models include city fixed effects and all control variables. The dependent variable takes higher values for higher tax morale (unconditioned support for a citizen obligation to pay tax). Bold text indicates it is jointly statistically significant in an F test.

REFERENCE

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