Journal of Development Economics 184 (2027) 103897

Contents lists available at ScienceDirect

Journal of Development Economics

journal homepage: www.elsevier.com/locate/devec

Regular Article

Expected foreign military intervention and demand for state-building: Evidence from Mali☆

Alessandro Belmonte [a], Désirée Teobaldelli [b], Davide Ticchi [a,*]

[a] Department of Economics and Social Science, Marche Polytechnic University, Piazzale Martelli 8 – 60121 Ancona, Italy
[b] Department of Law, University of Urbino, Via Matteotti 1 – 61029 Urbino, Italy

ARTICLE INFO

Dataset link: doi: 10.17632/czvtg27rpt.1

JEL classification:
H11
H26
H56
D74

Keywords:
Foreign military intervention
State capacity
Tax morale
Weak states
Mali

ABSTRACT

We study how the announcement of a foreign military intervention, which improves expectations about the state's future functioning, can raise citizens' willingness to participate in state-building processes. We analyze the impact of the 2012 United Nations Security Council resolution that authorized intervention in Mali to reunify the country and restore democracy during a profound institutional crisis on individuals' attitudes toward the state. By exploiting the randomness of the foreign intervention announcement relative to the timeline of the Afrobarometer interviews conducted in South Mali, we document that individuals interviewed in the days after the announcement report more optimistic beliefs about the country's future level of democracy than individuals interviewed immediately before, with the same characteristics, region, and ethnic group. Consistent with a prospective-beliefs channel, respondents interviewed after the announcement report higher tax morale and more favorable tax-related attitudes across a broad range of outcomes. While optimism about future democracy increases widely, the increase in tax morale appears concentrated in areas with low state capacity, limited ethnic diversity, and individuals who do not perceive discrimination against their ethnic group. Our results indicate that foreign military interventions can enhance perceptions of state-building and the benefits of participation.

1. Introduction

There is an established consensus that political institutions are an essential determinant of economic growth (e.g., Acemoglu et al., 2001; Acemoglu and Robinson, 2012). In particular, the capacity of the state to raise revenue and provide public goods — often referred to as state capacity — plays a central role in the process of development and in sustaining high income levels (Besley and Persson, 2011). A large body of work has studied the political and social determinants of weak state capacity, often tracing them to the absence of common interests or to the presence of strong political conflicts (e.g., Besley and Persson, 2009, 2014a; Acemoglu et al., 2011). At the same time, fiscal capacity does not depend solely on enforcement technologies, monitoring, and punishment. It also rests on citizens' beliefs about the legitimacy of taxation, their willingness to support the state's fiscal role, and their broader attitudes toward public authority (Besley and Persson, 2014b; Besley, 2020). These attitudes are closely related to the concept of tax morale, understood as citizens' willingness to pay taxes and their belief that doing so constitutes a legitimate civic obligation, as distinct from their observed tax compliance (e.g., Luttmer and Singhal, 2014). What remains less clear are the determinants of tax morale and how it interacts with material incentives such as enforcement, redistribution, and public-service delivery (Besley et al., 2023; Blumenstock et al., 2023; Jensen and Weigel, 2025).

This paper contributes to the literature on the determinants of citizens' tax morale by emphasizing the potential role played by shocks to such attitudes in processes of state-building. Specifically, our research

☆ We are grateful to the editor, Samuel Bazzi, and three anonymous referees for many invaluable comments and suggestions. The paper also benefited from discussions with and comments from Sascha Becker, Antonio Ciccone, James Fenske, Kai Gehring, and participants to seminars at Brunel University, IMT Lucca, Parthenope University, University of Bremen, University of Warwick, University of Verona, Newcastle University, to the workshop "Facets of Political Violence and Peacebuilding" (Warwick), to the NGO Conference 2019 (Santa Severa), to the European Public Choice Society Conference 2022 (Braga), and to the Italian Public Economics Society 2023 (Verona). This research has been funded by the European Union – NextGenerationEU within the framework of PNRR Mission 4 – Component 2 – Investment 1.1 under the Italian Ministry of University and Research (MUR) programme "PRIN 2022", Ref. Project Code: 20227NN492 – The Economics of Beliefs, Culture and Institutions – CUP: I53D23002580006 and by the PNR fund for the promotion and development of policies of the National Research Program (PNR) – Ministerial Decree MUR n. 737 of June 25, 2021.

* Corresponding author.
E-mail addresses: a.belmonte@univpm.it (A. Belmonte), desiree.teobaldelli@uniurb.it (D. Teobaldelli), d.ticchi@univpm.it (D. Ticchi).

https://doi.org/10.1016/j.jdeveco.2026.103897
Received 28 November 2025; Received in revised form 20 July 2026; Accepted 30 July 2026
Available online 4 August 2026
0304-3878/© 2026 The Authors. Published by Elsevier B.V. This is an open access article under the CC BY license (http://creativecommons.org/licenses/by/4.0/).

suggests that the expectation of a foreign military intervention aimed at helping the government regain control over territory and rebuild a functioning state apparatus can operate as a state-building signal. Citizens who receive such a signal may revise their beliefs about the legitimacy, effectiveness, and future trajectory of the state, thereby developing more favorable attitudes toward taxation and the fiscal role of public authority. This result is important for at least two reasons. First, it offers a novel perspective by suggesting that attitudes toward taxation may be shaped not only by current institutions or the immediate expected return from paying taxes, but also by beliefs about the state's future functioning. As will become clear later, the effect we document goes beyond the standard channel whereby citizens are more willing to pay taxes when they expect public goods and services in return. In our analysis, forward-looking citizens' beliefs in *future* state capacity can change *current* incentives and attitudes toward taxation. Second, because favorable attitudes toward taxation are closely connected to the perceived effectiveness and legitimacy of the fiscal system, an external shock — such as a foreign military intervention — can initiate a state-building process that unfolds along a path-dependent institutional trajectory. In this dynamic, initial improvements in tax culture may strengthen support for taxation, facilitate tax collection, and improve public-goods provision, with these elements mutually reinforcing one another and progressively moving the economy toward a new, more effective institutional equilibrium.

To identify these effects, we use Mali at the juncture of 2012 as a quasi-natural experiment. Beginning in January 2012, the capacity of the Malian state to perform essential functions for its citizens weakened considerably. While the North was trapped in a violent civil conflict, the institutional core of the state was shaken by a severe political crisis that culminated in a military coup in March 2012. The combination of these events left the country divided and without a broadly legitimate government. The reaction of the international community was initially slow but eventually decisive, culminating in a resolution adopted by the United Nations Security Council (UNSC) on December 20. The resolution explicitly authorized the deployment of forces from a coalition of West African countries in northern Mali and, importantly, laid out a roadmap of actions ranging from the defeat of the rebels to the reunification of the country and the restoration of democratic elections under a new, legitimate government. As we will explain in Section 2, the planned international intervention was designed to build on previous peacebuilding efforts successfully implemented in West Africa and was met with broadly contemporary public reactions, which we will document in the local press. For our purposes, the resolution therefore represented more than a prospective military intervention. It likely reflected a state-building signal, by envisioning potentially better governance in Mali once the intervention was accomplished.

Specifically, we take advantage of the exceptional circumstance that the UNSC resolution occurred during the rollout of the Afrobarometer (AfB) survey in Mali.[1] This episode presents a unique opportunity to causally interpret the effects of a shock on beliefs about the future state capacity level. With this purpose, we collect from the AfB survey individual information on self-reported attitudes and characteristics as well as detailed information on the presence of basic public goods and services at the primary sample unit (PSU) level.[2] We compare attitudes between individuals interviewed in the days immediately before the UNSC resolution and individuals interviewed in the days immediately after. Our regressions control for region-by-ethnic group fixed effects as well as for a large set of individual characteristics. Hence, we identify the effect of an informational shock concerning future state capacity on citizens' tax morale and other state-building-related attitudes by comparing individuals with similar characteristics and the same ethnic background, interviewed in the same region and during the same period, but respectively before and after the announcement date.

Our identification strategy relies on plausibly exogenous differences in the timing of the AfB interviews in Mali relative to the timing of the UNSC resolution. This is a plausible assumption because the survey rollout is planned well in advance. To support this identifying hypothesis and ensure that this event divided the underlying population into two equally representative samples, we further show that individuals interviewed in the days after the UNSC resolution have characteristics that do not differ statistically from those interviewed in the days before. We examine a large set of characteristics that potentially explain variations in tax morale. We look at the respondent's gender and age, as well as their employment status and educational level. We then document that the two groups of respondents are not statistically different with respect to the place where they live (urban vs. rural), the number and types of public goods provided, religious commitment, and membership in the predominant ethnic group (e.g., Bambara). We also verify that interviewers were not different before and after the 20th of December 2012. This is important because interviewers might influence responses in various ways, as documented in the literature on social desirability bias.

We first show that the UNSC resolution improved Malians' expectations about the *future* quality of governance in the country. Specifically, we find that the share of respondents who report the highest expected future level of democracy increases by 8 percentage points (p.p.), corresponding to approximately 13% of the sample mean. Importantly, we document that this effect is specific to expectations about the future: by contrast, respondents' assessments of the current level of democracy in Mali do not change after the adoption of the resolution. We further show that the increase in reported expectations is reflected in a higher share of respondents classified as optimistic. When comparing current and future levels of democracy, these respondents rate current democracy poorly but expect it to function well in the future. Consistent with this pattern, we also document a reduction in the share of pessimistic respondents, namely those who believe that democracy is currently weak and will remain so in the future. We will later show that these improved expectations about future governance are widely present among the popular reaction as reported in the local press (Section 2) and that media attention also shifted around these themes after the adoption of the resolution (Online Appendix Section D).

Consistent with a prospective-beliefs channel, we document that respondents interviewed after the announcement also express higher tax morale and an improved broad-based tax culture. Specifically, we find that these respondents are more likely to express agreement with the statement "people must pay taxes"—our primary variable we use to assess variation in tax morale levels. The effect is both statistically and economically significant. The estimated coefficient corresponds to about 0.26 standard deviations of the outcome variable, equivalent to roughly half the difference in tax morale between PSUs with the highest and lowest levels of state presence. This result is corroborated by a set of regressions using related attitudinal outcomes. First, we estimate a 12 p.p. increase in the share of citizens who report that they would never refuse to pay taxes or fees to the government. Second, we document a 9.5 p.p. decline in the share of citizens who state that they would evade taxes if given the opportunity—an outcome that reflects stated intentions rather than actual behavior. Third, citizens interviewed immediately after the adoption of the UNSC resolution not only express greater support for paying taxes but are also more likely to state that other citizens who evade taxes should be prosecuted; the estimated increase is 5 p.p., although it is statistically imprecise. Taken

[1] More precisely, we primarily use Round 5 of the AfB survey. As we will clarify later, this survey was conducted only in the Southern regions because of the conflict that was affecting the North. This means that the sample we analyze comprises only interviewees surveyed by AfB in Southern Mali, excluding Northern citizens, whom we unfortunately cannot observe. To avoid redundancy, we do not remark further on this sample selection later in the text and will refer to our sample as Malians, citizens, or people, while intending the surveyed individuals from Southern Mali.

[2] A PSU is the smallest, well-defined geographic unit for which reliable population data are available (Afrobarometer, 2011).

together, these findings suggest that expectations of foreign military intervention — and, more generally, shocks to beliefs about future state durability — can strengthen pro-tax attitudes and increase demand for state-building.

We explore *how* expectations about future state capacity can reshape citizens' present-day relationship with the state. We argue that expectations of a more capable state can alter attitudes toward taxation by making taxes appear less as isolated obligations and more as contributions to a future institutional order capable of providing public goods, security, administration, and social order. Consistent with this interpretation, we find that tax morale increased only in areas with low state presence, where the expected gains from a better-performing state are likely to be largest (e.g., Weigel, 2020; Cohen, 2024). Furthermore, we show that the increase in reported pro-tax attitudes is associated with a broader strengthening of the perceived bond between citizens and the state. Citizens express greater national pride, evaluate state agents more favorably — especially tax officials — and report a greater willingness to seek state protection and assistance if they become victims of a crime (Acemoglu et al., 2020). By contrast, we find no change in relative national identification compared with ethnic identification, unlike what has been documented for events that do not directly affect state institutions (e.g., Depetris-Chauvin et al., 2020). We therefore conclude that the enhanced sense of cohesion we document is likely to operate through an improved perception of the social contract, prompted by the belief that the state is moving toward becoming a more effective and legitimate institution (see, for instance, on this Besley and Dray, 2024). Other mechanisms, such as expected political accountability imposed by international organizations, are less likely to explain our findings.

We also show that factors related to perceived ethnic exclusion and cleavages can hinder improvements in the perceived social contract and limit the emergence of more favorable attitudes toward taxation. In particular, the expected foreign intervention appears to be salient only for individuals who value the state and view it as a legitimate counterpart in the social contract. Respondents who feel discriminated against by the state — and are therefore likely to hold more negative views of public authority — do not develop stronger pro-tax attitudes after the resolution. This pattern suggests that, for these citizens, the prospect of future state-building does not translate into greater support for the state's fiscal role. Moreover, we find that ethnic fragmentation weakens support for state-building processes, consistent with the mechanism outlined in Alesina et al. (1999). Higher tax morale emerges only among citizens living in areas with low ethnic diversity, where collective identification with state-building may be stronger and the perceived benefits of a more capable state more widely shared.

Finally, we examine whether the increase in tax morale reflected expectations that the period of institutional instability beginning in 2003 was coming to an end, and whether the improvement extended beyond the immediate aftermath of the announcement. To do so, we compare the evolution of tax morale in Mali and neighboring countries across Afrobarometer Rounds 2 to 6, covering the period from 2002 to 2014. The resulting patterns suggest that the adoption of the resolution may have contributed to restoring attitudes toward taxation to levels observed before the crisis. Although these comparisons do not permit a causal interpretation, they are consistent with the view that the announcement strengthened expectations that Mali was entering a renewed process of political stabilization and state-building. The improvement also appears to have persisted into the subsequent Afrobarometer round, conducted more than two years later. This longer-run pattern should, however, be interpreted cautiously, as it may partly reflect the military intervention undertaken in 2013 and other developments that followed the original announcement.

Our results are robust to a wide range of falsification and sensitivity tests. First, we examine whether the timing of the Christmas holiday or other time-varying factors, such as weather conditions, can account for the observed improvement in attitudes toward taxation among Malians. Second, we test whether the increase in tax morale reflects expectations of direct involvement in the conflict, for instance among men of enlistment age, rather than a broader change in views about the state and its fiscal role. Third, we use a difference-in-differences approach to assess whether the effect is specific to Mali or instead reflects a broader pattern common to nearby sub-Saharan African countries. Fourth, we examine the potential role of perceived survey sponsorship. Reassuringly, our findings are robust across all these tests. Finally, we re-estimate our baseline specification using an instrumental-variable strategy that exploits distance to the capital, Bamako, as a source of plausibly exogenous variation in exposure to the state-building signal during the survey rollout. We provide several tests and historical details showing that the instrument's exogeneity stems from the organizational features of the Afrobarometer fieldwork. The resulting 2SLS estimate of the main effect is statistically significant and similar in magnitude to our OLS estimate.

Our paper relates to several strands of literature. First, we draw on recent economic research that emphasizes the role of citizens' support for taxation and state-building in the development of fiscal capacity.[3] Besley (2020) shows that a country's state capacity and citizens' attitudes toward tax obligations are jointly determined, and that institution-building is difficult when citizens do not view taxation as legitimate or worthwhile. When tax morale is low, a state that intends to invest in state-building faces not only an enforcement problem, but also a problem of public support and fiscal legitimacy (Besley and Dray, 2024). This can be mitigated by improving citizens' confidence in state institutions (Acemoglu et al., 2020) and/or by raising their expected benefits from participating in a state-building process (Weigel, 2020; Weigel and Ngindu, 2023). We contribute to these works by providing evidence that events that improve expectations about the state's future functioning can make citizens more likely to approve the view that people must pay taxes, less likely to justify refusing taxes or fees to the government, and less willing to regard evasion as acceptable even when opportunities arise. In this respect, our paper also connects to recent experimental work from Afghanistan documenting how expectations about the durability of state capacity affect individuals' willingness to participate in capacity-building reforms (Berman et al., 2019; Blumenstock et al., 2023). Our work shows, in a very different context, how improvements in beliefs about future state capacity can open critical windows of political opportunity to expand state capacity by strengthening the perceived legitimacy of taxation and citizens' support for the fiscal role of the state (Acemoglu and Robinson, 2012; Callen et al., 2024).

Our paper also speaks to work studying non-pecuniary foundations of attitudes toward taxation (e.g., Andreoni et al., 1998; Luttmer and Singhal, 2014). According to this literature, citizens' relationship with taxation is shaped not only by material incentives, such as the threat of sanctions, but also by normative beliefs, intrinsic motivations, and perceptions of the legitimacy of the fiscal system. Our work shows that tax morale increases when a state-building signal improves citizens' beliefs about the state's future functioning. Importantly, while we do not observe actual tax compliance in our data, our findings suggest that citizens become more likely to view taxpaying as a legitimate and

[3] There is also a sizable literature that studies state-building processes (with a historical perspective or in today's fragile states) by focusing on elites' incentives to expand state capacity (but without examining whether citizens comply with elites' decisions). A bulk of this work examines the factors that hamper the expansion of state capacity in poor countries (e.g., Herbst, 2000; Acemoglu, 2005; Acemoglu et al., 2010, 2011; Besley et al., 2013). Other papers highlight the role of external military rivalry in raising the salience of revenue collection and investment in state-building (e.g., Besley and Persson, 2009, 2010; Gennaioli and Voth, 2015; Becker et al., 2025; Cantoni et al., 2024). Further work shows that the natural resources appropriability problem drives elites' decisions to invest in state capacity (e.g., Sanchez De La Sierra, 2020).

desirable contribution to a future state-building process. In this sense, the attitudinal change we document is intrinsically motivated: given the possibility of free-riding on other citizens' fiscal participation, stronger support for taxation is unlikely to be explained solely by material incentives.

Finally, our paper contributes to prior empirical work that investigates the effects of foreign military interventions on the targeted populations' attitudes (e.g., Berman et al., 2011; Dell and Querubin, 2017). This literature proves that when these interventions are accompanied by benign measures, such as public service provision, they are able to win "hearts and minds" thus improving the view people hold about the foreign power.[4] We contribute to this literature in two ways. First, we show that foreign interventions can also reshape citizens' attitudes toward their own state, thereby opening windows of opportunity for domestic state-building and institutional reform. Second, we provide evidence that even the expectation of intervention can affect these attitudes by sending a credible signal about future state reconstruction, before any direct intervention or material improvement has taken place.

The paper is organized as follows. The next section describes the institutional context of Mali in 2012 and Section 3 describes the data used. Section 4 discusses the empirical strategy and Section 5 presents the results. Section 6 concludes. Supplementary material is reported in the Online Appendix.

2. Institutional context

2.1. Historical background

Mali is the eighth largest African country—a landlocked country positioned in the Western part of the continent. Its territory, defined during the African scramble, encompasses territories once belonging to the larger Ghana Empire, the Mali Empire, and the Songhai Empire (e.g., Roberts, 1987). Most of the state territory, the Northern part, lies in the Southern Sahara Desert, while the South is located in the tropical savannah where most of the Malians live (about 83% of the total in the last 2009 Census). This difference mirrors the ethnic composition that populates the two parts of the country. The North is predominantly inhabited by Berber descendant nomadic Tuareg groups; in contrast, the South hosts more than forty ethnic groups that typically cross national borders in the Sub-Saharan region (e.g., Hall, 2011).[5] A wide-ranging system of political decentralization was set up, starting from the 1992 democratic transition, in an attempt to govern the high level of ethnic fragmentation: throughout the 1990s, over 700 municipalities were created, each governed by elected local councilors, responsible for local development.[6] This system proved to work satisfactorily until 2003—a period in which Mali was internationally recognized as a democratic success story in West Africa: it had regular competitive elections, constitutional term limits, an active civil society, and relatively broad civil liberties.[7] According to Afrobarometer, willingness to pay taxes was highest among Malians, with more than 40% of respondents reporting strong agreement with the statement "*People must pay taxes*".[8]

Starting from 2003, Mali underwent a series of economic shocks that led to a complex political crisis. Poor rainfall caused a significant reduction in food production and rural incomes. This shock added to the decline in global cotton prices and decreased gold production — two commodities that formed the core of the country's economic focus — and to the political crisis in the Ivory Coast, which affected Mali's trade, transportation, and revenue collection.[9] The economic downturn reduced the capacity of the state to govern its vast territory and raised Tuareg grievances over autonomy, marginalization, security, and development. Many organized groups flourished in the North, and because of the steady erosion of democracy, the rise of criminality, and the impunity of state officials, they gained territory as well as popular legitimacy (e.g., Wing, 2013, p. 481). This complex situation escalated in January 2012 when Tuareg separatist groups launched an armed insurgency. Taking advantage of a concurrent severe institutional crisis that culminated in a military coup, on 22 March 2012, overthrowing President Amadou Toumani Touré, the rebels took control of the Northern regions of Kidal, Gao, Timbuktu, and part of Mopti (see Online Appendix Figure A1 that maps administrative divisions in Mali). This northern territory was unilaterally proclaimed as the independent state of *Azawad*.

For months, Mali was *de facto* divided into two, with the Malian army completely unprepared to face the threat and in need of reorganization. The conflict affected not only the North but also the center of the state, the capital Bamako, which witnessed a sharp collapse in tourism and private-sector investment.[10] Citizens were reported losing confidence in the country's fragile state institutions.[11] Accordingly, their reported willingness to contribute to the state declined, with less than 20% of respondents reporting strong agreement with the statement "*People must pay taxes*" in AfB round 3, conducted in 2005, and remained below 30% in round 4, conducted in 2008 (Figure F1).

2.2. The UNSC resolution 2085: content and reactions

The Malian transitional government sought assistance from the international community. However, as late as October 2012, the UNSC approved only the transfer of economic resources to the Malian government, without authorizing deployment of troops.[12] It was only the escalation of terror in the North, driven by the rising leadership of Al-Qaeda fighters over the Tuaregs, that prompted the UNSC to urgently adopt a resolution that eventually authorized a military intervention. Resolution S/RES/2085 was adopted unanimously on 20 December

[4] Berman et al. (2011), for example, show that the U.S. military intervention in Iraq increased the Iraqis' view of the donor when the U.S. military provided public goods that relieved the targeted populations' economic conditions. Similarly, Dell and Querubin (2017) find that Vietnamese living in areas that were targeted by public goods provision programs, during the U.S. military intervention, exhibited a better view of the United States.

[5] The largest ethnic group in South Mali, the Bambara, is also widely present in Burkina Faso, Ivory Coast, Senegal, Guinea, Liberia, and the Gambia.

[6] In Online Appendix Section C, we further describe the wide economic disparities existing between the north and the south, both in terms of development and natural resources. Most of the latter are located in the South, which hosts all the country's gold deposits—by far the most valuable resource of Mali. We also explain some of the features of the 1992 fiscal decentralization reform, including how municipalities collect taxes and fund investments.

[7] For example, Freedom House noted that domestic political debate was open and extensive and that there were at least 75 political parties (see the report available at https://bit.ly/3Q7ZzXF).

[8] This figure is computed from AfB 2, which was conducted in Mali in 2002. In Online Appendix Section F, we report the distributions of tax morale levels from AfB round 2 to round 6 (Figure F1) and discuss the evolution of these levels over time.

[9] See the IMF report on Mali available at https://bit.ly/49VE4jn.

[10] An article that appeared in *The Guardian* on July 6, 2012, refers to the situation in Mali as the possible "next Somalia". Another article published on July 12 estimated the total damage to the Malian economy as much as 2 billion sterling pounds: Mali's banks suffered looting and branch destruction in the north, while branches in the south were facing major income losses. A bank manager interviewed by the journalist lamented that "*the restaurants are empty and all the industry connected with them has collapsed*".

[11] A Gallup study conducted in October/November 2012, available at https://bit.ly/3BTjKhf, documents that Malians' confidence in the government fell by 22 percentage points (from 71% in 2011). Confidence in the military and the judiciary dropped as well by 25 and 17 points, respectively, while the perceived level of corruption rose by 10 percentage points.

[12] See the S/RES/2071 full text (12 October 2012) at https://bit.ly/43pLTZ3.

2012.[13] It authorized the deployment of an African-led International Support Mission in Mali (AFISMA), following the recommendations of the African Union's Peace and Security Council, which had endorsed AFISMA before the UNSC intervention. Recommendations from the African Union and ECOWAS (Economic Community of West African States) included strategic and operational plans for the African-led military intervention, with troops from Nigeria, Niger, Chad, Burkina Faso, and other West African countries.[14]

It is important to note that the institutional and operational process behind AFISMA shared features with earlier interventions in West African countries, such as Sierra Leone (ECOMOG), Liberia (ECOMIL), and the Ivory Coast (ECOMI-CI). All these operations were African-led. They were regional initiatives, internationally legitimized by the endorsement and support of the UN and other international actors. In this sense, these interventions differ from those implemented in the Middle East and Central Asia (e.g., Adebajo, 2002). For example, the peacekeeping mission in Afghanistan (ISAF/Operation Enduring Freedom) was an intervention led by the United States, which then transitioned to a NATO-commanded operation. No South or Central Asian regional organization played a comparable leadership role in the Afghan mission. The regional leadership, along with the capacity demonstrated by ECOWAS and the African Union in previous interventions, likely influenced the Malians' perception of the "foreign" intervention. As we will show below, after the adoption of the resolution, Malians improved their view of the African Union (the only regional organization mentioned in AfB 5).

Second, and most importantly, UNSC Resolution 2085, like those adopted in other West African countries, was not merely an authorization by the international community for the military intervention. In fact, military and security aspects were not mentioned before Art.6 of the resolution. Essentially, it is a document through which the international community detailed a political process necessary to rebuild the Malian state: "*[The Security Council] urges the transitional authorities of Mali [. . .] to finalize a transitional roadmap through broad-based and inclusive political dialogue, to fully restore constitutional order and national unity, including through the holding of peaceful, credible and inclusive presidential and legislative elections*" (Art. 1). The international community was required "*to assist the transitional authorities of Mali in the preparation of such a roadmap, including the conduct of an electoral process based on consensually established ground rules*" (Art. 1). By the same token, the authorized African-led International Support Mission in Mali (AFISMA) was not only aimed at "*support[ing] the Malian authorities in recovering the areas in the north of its territory under the control of terrorist, extremist and armed groups*" (Art. 9.b). But it was a mission "*which shall take all necessary measures to contribute to the rebuilding of the capacity of the Malian Defence and Security Forces*" (Art. 9.a) and "*to transition to stabilization activities to support the Malian authorities in maintaining security and consolidate State authority through appropriate capacities*" (Art. 9.c).

Evidence that the international intervention improved expectations about the country's future can be found in local press reporting on people's reactions in the days immediately after.[15] Local reporting described the resolution as having been received with an "*ouf de soulagement*" (a sigh of relief) and "*euphoria*" in Mali, while also noting that this relief was tempered by uncertainty about the timing and effectiveness of the intervention.[16] Similarly, an article from *L'Indépendant*, published on 24 December 2012, says the resolution was "*tant attendue par un peuple meurtri et humilié*"—long awaited by a wounded and humiliated people.[17] A reader, commenting on the same article, wrote that 2012 had been a "black year" for Mali, but saw Resolution 2085 as a guarantee of national unity because it required armed groups to respect Mali's unity and negotiate with Bamako. The commenter expressed hope that 2013 would bring elections and the liberation of the north. Popular reactions recorded in the Malian press likewise reveal a fragile but future-oriented optimism: in comments responding to the declaration of the FDR (Front for Democracy and the Republic) on the resolution, readers urged Malians to "*gardons espoir*" (let's keep hope) and insisted that "*l'avenir sera radieux*" (the future will be bright), tying national recovery to unity, support for the army, and renewed confidence in public institutions. Another reader captured the emotional response by writing "*Vive le Mali rien que le Mali!*"[18] Consistent with this qualitative evidence,[19] we will show below that the resolution indeed prompted an improvement in people's views of the country's future, with more Afrobarometer respondents reporting that Malian democracy will be better.

2.3. Summary and theoretical expectations

After Mali's 1992 democratic transition, the state created a highly decentralized municipal system to manage ethnic fragmentation, and for a time Mali was viewed as a democratic success in West Africa. However, from 2003 onward, economic shocks and regional instability weakened the state, contributing to the rise of armed groups in the north. By 2012, a Tuareg-led rebellion, combined with a military coup in Bamako, split the country and severely damaged public confidence in state institutions. The UNSC resolution aimed to restore constitutional order, organize elections, rebuild Mali's security forces, and reestablish state authority. Local press accounts described the resolution as bringing relief, hope, and cautious optimism, with many Malians seeing it as a chance to preserve national unity, recover the north, and rebuild confidence in public institutions. By signaling the expected end of institutional instability, it is likely that the resolution improved Malians' expectations about the state's future functioning. The expectation of a better future state, in turn, increased Malians' willingness to contribute to a state-building process—a theoretical channel we will test below.

3. Data description

3.1. The survey design

Our main data source is the high-quality surveys conducted by Afrobarometer (AfB). The AfB interviews are administered by professional scholars who pose questions in local languages. The surveys collect a large set of Africans' attitudes and beliefs across a wide range of topics, including their characteristics. What is important to us, AfB also collects information on the Primary Sample Units (PSUs), whether urban areas or rural villages, during fieldwork. We opportunistically focus on Mali and AfB Round 5 (Afrobarometer, 2011), although we will use other rounds and countries in our validation analyses. The survey we predominantly use covers the entire territory of Southern Mali,[20] that is composed of the capital region of Bamako and the regions of Sikasso, Segou, Kayes, and Koulikoro. This means our analysis can only assess changes in tax morale among respondents from South Mali, not changes across the entire country's population. More information on the AfB-5 survey design in Mali is provided in Online Appendix Section B.

[13] See the S/RES/2085 full text at https://bit.ly/3Wv1tjN.

[14] See, for example, the Report of the Chairperson of the Commission on the Situation in Mali, retrieved at https://bit.ly/45Dn4fV.

[15] We focus on major Malian news outlets identified in the BBC Media Guide. The articles were retrieved through Maliweb, which is particularly useful because it preserves reader comments.

[16] *Les Echos*, December 31, 2012, available at https://bit.ly/4aHGsuk.

[17] *L'Indépendant*, December 24, 2012, available at http://bit.ly/4nHKo3D.

[18] *Maliweb*, December 23, 2012, available at https://bit.ly/4a0Vg6Y.

[19] In Online Appendix Section D, we also report results from a text analysis of articles from two among the largest electronic distributors and aggregators of African news and information in the world, *AllAfrica* and the *African Press Organization*. This analysis shows a shift in media attention toward themes closely related to the military intervention and the expected political transition after the adoption of the UNSC resolution.

[20] The Northern regions were not sampled because they were considered unsafe.

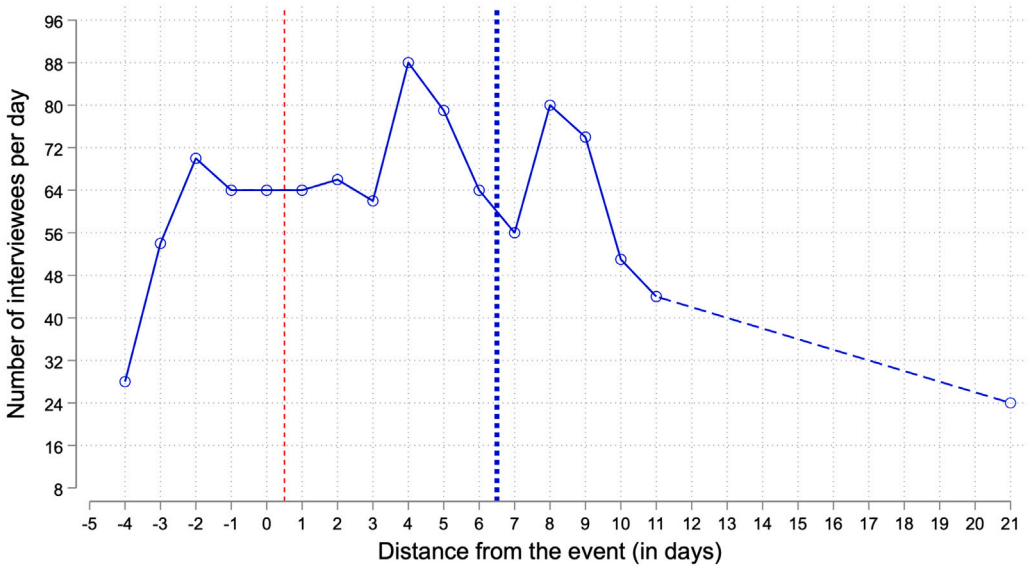


Fig. 1. Daily number of interviews.
Notes. December 20, the adoption date of the UNSC Resolution 2085, is set to zero. Other dates are shown as the number of days relative to this date. The vertical red line indicates when the treatment switches on. The vertical blue line indicates the upper limit of the baseline sample. Fieldwork paused after December 31 and resumed for one final day in Koulikoro on January 10. (For interpretation of the references to color in this figure legend, the reader is referred to the web version of this article.)

The survey rollout started on December 16, 2012, and was completed on January 10, 2013, thereby including December 20, 2012, the day the UNSC resolution was adopted. This is illustrated in Fig. 1 as the distance in days from the adoption date (which is set to zero). However, since the resolution was adopted at 7:45 p.m. Bamako time (and all AfB interviews had concluded for the day), we treat interviewees surveyed starting from December 21 as those exposed to news regarding the military intervention (the switch in the treatment is marked by the vertical red line in Fig. 1).

In Online Appendix Figure A2, we further illustrate how coverage evolves across the five regions we examine. Full coverage is observed during the December 17–28 window; the survey continued until the 10th of January but only in the Koulikoro region. For this reason, in our baseline analysis, we focus on an 11-day window spanning December 16–26 (highlighted by the vertical blue line in Fig. 1). The resulting sample comprises 700 individuals and is stable in coverage, except on December 16, when we observe fewer interviews. Later on, however, we will also show that our results are not sensitive to this choice and hold when we expand the analysis window.

3.2. Proxies for demand for state-building

We examine citizens' support for state-building processes primarily through their attitudes toward taxation. Our main source of variation comes from a 5-point scale based on respondents' answers to the following Afrobarometer Round 5 question (Q48C): "*Please tell me whether you disagree or agree with the following statement: People must pay taxes*". 1 means "*Strongly disagree*" and 5 means "*Strongly agree*". This question captures the extent to which citizens view taxation as a legitimate obligation and is the closest measure in our data to the concept of tax morale typically studied in the literature (e.g., Andreoni et al., 1998; Luttmer and Singhal, 2014). As shown in Online Appendix Table A1, where we report the main summary statistics, the average response is 3.99 out of 5. However, a closer inspection of the distribution in Figure A3 reveals substantial variation around the mean, with a standard deviation of 1.05.

We also examine a set of related outcomes that capture broader attitudes toward fiscal obligations and stated intentions regarding tax behavior. First, we consider the share of respondents who report that they would never refuse to pay taxes or fees to the government, corresponding to individuals who answered 0 to Afrobarometer question Q26C. Second, we examine the share of respondents who report that they would evade taxes if given the opportunity, corresponding to individuals who answered 1 to the same question.[21] Finally, we use the share of respondents who state that non-payment of taxes is wrong and punishable.[22] On average, 83% of respondents report that they would never refuse to pay taxes, 14% state that they would evade taxes if given the opportunity, and 66% believe that tax evasion should be punished.

3.3. Related attitudes

As state legitimacy is an important component of tax morale, we also use an additional set of variables that describe citizens' beliefs about state institutions. We first consider perceptions of corruption among officials employed in state agencies. Specifically, we compare changes in generalized perceptions of corruption, captured by the coding of question Q60C (*"How many government officials do you think are involved in corruption, or haven't you heard enough about them to say?"*, where 0 means *"none"* and 3 indicates *"all of them"*), and perceived corruption committed by tax officers as coded in question Q60F (*"How many tax officials (e.g., Ministry of Finance officials or Local Government tax collectors) do you think are involved in corruption, or haven't you heard enough about them to say?"*, where 0 means *"none"* and 3 indicates *"all of them"*). On average, perceived corruption is higher for public officials in general, with a mean of 1.69, than for tax officials specifically, with a mean of 1.59. We also use analogous questions on perceived corruption among police officers and among judges and magistrates, corresponding to questions Q60E and Q60G.

[21] Specifically, question Q26C goes as follows: "*Would you refuse to pay a tax or fee to the government if you have the chance?*" Responses are coded as 0 if the answer is "*No, would never do this*", 1 if it is "*No, but would do if had the chance*", 2 if "*Yes, once or twice*", 3 if "*Yes, several times*", and 4 if "*Yes, often*".

[22] This is the share of respondents answering 3 to question Q76B: "*Please tell me whether you think that not paying the taxes is (1) not wrong at all, (2) wrong but understandable, or (3) wrong and punishable*".

Second, we use question Q75C to leverage variation in the perceived level of fiscal capacity. The question asks whether evading taxes is difficult. A value of 1 means "*Very easy*"; 4 means "*Very difficult*". The mean response is 3.30, between "*difficult*" and "*very difficult*".

Third, following Ali et al. (2014) and Acemoglu et al. (2020), we examine the extent to which citizens perceive state actors as providers of protection and assistance. To this end, we use question Q12: *"If you were a victim of crime in this country, who, if anyone, would you go to first for assistance?"* We construct a dummy variable equal to 1 if the respondent mentions the police or a local government official, and 0 if the respondent indicates a non-state actor.

Fourth, we examine two items measuring agreement with an identity-based statement. Specifically, we analyze a variable, based on question Q85C, that taps into national pride ("*Please tell me whether you agree or disagree with the following statement: It makes you proud to be called a national identity*", with 1 meaning "*Strongly disagree*" and 5 "*Strongly agree*") and another, based on question Q85B, that captures the individual's willingness to identify as national rather than ethnic ("*Let us suppose that you had to choose between being a national identity and being an ethnic group identity. Which of the following best expresses your feelings?*" with 1 meaning "*I feel only ethnic group identity*", 2 "*I feel more ethnic group identity than national ID*", 3 "*I feel equally national ID and ethnic group identity*", 4 "*I feel more national ID than ethnic group identity*", 5 "*I feel only national identity*"). We follow Depetris-Chauvin et al. (2020) and code this second variable as binary, assigning 1 to interviewees who respond 4 or 5 to question Q85B.

Finally, we use question Q78A1 ("*How useful is the help of the African Union?*") to test whether respondents in southern Mali have been more grateful to the African Union after the foreign military intervention was announced. We code individuals' responses through a 0–3 scale variable, where 0 means "*not at all*" and 3 "*help a lot*", with a mean of 2.10.

3.4. Beliefs about the country's democracy

We also assemble from the same survey information on the citizens' view of the Malian democracy level—today and in the future. We first use question Q43 ("*Overall, how satisfied are you with the way democracy works in the country?*"). This is categorized as a 0–4 scale variable, with 0 indicating that '*the country is not a democracy*' and 4 indicating that the respondent is '*very satisfied*'. As we aim at studying perceived democratic transition in the country, we focus on the highest category and construct a dummy variable equal to 1 for respondents who report being very satisfied with the way democracy works in Mali. As shown in Online Appendix Table A1, around 9% of respondents fall into this category. Likewise, we use questions Q46A and Q46D to capture differences in the perceived levels of democracy in the country, today and in the future, respectively.[23] Again, we focus on respondents who report the highest level of democracy, corresponding to a value of 10. Around 10% of respondents perceive the current level of democracy in Mali as high, whereas 63% report expecting a high level of democracy in the future. Importantly, we use these two items to classify respondents according to the relationship between their assessments of present and future democracy. Specifically, we define as optimistic those who believe that democracy will function well in the future but does not function well at present; this group accounts for 55.30% of respondents. By contrast, pessimistic respondents — those who believe that democracy is weak today and will remain weak in the future — account for 33.16%. Finally, 9.03% of respondents believe that democracy functions well today and will continue to do so in the future—a category we use as a placebo group.[24]

[23] Specifically, question Q46A asks "*On a scale between 0 and 10, where 0 means completely undemocratic and 10 means completely democratic, where would you place your country today?*", while similarly Q46D asks "*On a scale between 0 and 10, where 0 means completely undemocratic and 10 means completely democratic, where would you place your country in the future?*".

[24] These shares are illustrated in Online Appendix Figure A4.

3.5. Information on transmission channels

We also gather additional information to explore transmission channels linking the expectation of a state-building process and tax morale development.

State presence. We first assemble data on the presence of primary public goods and services in the PSU to exploit variation in the degree of local state capacity. This information is collected by the AfB interviewers during the fieldwork (assisted by local guides) and concerns a wide range of services at the PSU level: (*i*) electricity grid in most houses; (*ii*) piped water system; (*iii*) sewage system; (*iv*) cell phone service; (*v*) post-office; (*vi*) school; (*vii*) police station; (*viii*) health clinic; (*ix*) market stalls; (*x*) tarred or paved road. We use this information to construct ten dummy variables, each taking the value 1 if interviewers have evidence of the availability of the public good in the PSU. In Online Appendix Table A2 we report the main summary statistics for these variables. At the PSU level, it emerges that cell-phone service and schools are the most widely available public goods in our sample. 90% of the PSUs are covered by cell phone service and 95% have at least one school. Post offices, sewage systems, and police stations are the least common public goods (6%, 14%, and 20%, respectively). Since the data account for little variation in the distribution of these goods across PSUs, we will be cautious in interpreting their heterogeneous effects on tax morale. Other public goods and services are more evenly distributed across PSUs in our sample. Electric power is provided in 28% of them; piped water and paved (or tarred) roads are more common (their shares are 35%). Health clinics and market stalls are available, within a walking distance, in 63% and 59% of them, respectively.

We also use this disaggregated information to construct an index of state presence intensity. Specifically, we sum these binary variables to obtain the number of public goods and services provided in the PSU where the respondent resides (0 means none; 10 means all, among those collected by the AfB interviewers). As one can see from Table A3, the average PSU has 4.56 public goods among the above-mentioned. All PSUs have at least one of these public goods. The standard deviation is 2.69.

Ethnic diversity. Second, we use individual-level information on ethnic belonging and construct an index of ethnic diversity at the PSU level that we compute as 1 minus the Herfindahl index of the ethnic groups. The index ranges from 0 to 1, with higher scores indicating a more ethnically diverse PSU. The average PSU takes a value of 0.45 (see Online Appendix Table A1).

Perceived ethnic discrimination by the state. Third, we use question Q85A ("*How often is the respondent's ethnic group treated unfairly by the government?*") which is coded as 0 "*Never*", 1 "*Sometimes*", 2 "*Often*", and 3 "*Always*". The average perceived level of ethnic discrimination by the government is relatively low (0.34), but the variation is substantial (standard deviation = 0.85).[25]

Access to news. Finally, we use data on self-reported ownership of radios and TVs to assess whether interviewees have access to news.[26]

[25] In Online Appendix Table A4, we report correlations between these dimensions of heterogeneity that we will later explore. We observe a lower state presence and lower ethnic fragmentation in rural villages. Reported feelings of being treated unfairly are positively associated with rurality, state presence, and ethnic fragmentation. However, these correlations disappear when we include region-by-ethnic-group fixed effects (as in our baseline analysis). Put it differently, when we compare individuals who reside in the same region and belong to the same ethnic group, those living in areas with a lower state presence do not report greater state discrimination.

[26] We also have information on whether interviewees self-report owning a cell phone. According to AfB-5, around 58% of respondents held one. Unfortunately, AfB-5 does not tell us whether having a phone allows the owner to access the web (possibly to get news). We check this using data provided by Manacorda and Tesei (2020), which makes available $0.5^o \times 0.5^o$ cell-level information on the availability of 2G or 3G internet connections in Africa.

We construct a binary variable that takes value 1 if the interviewee has either a radio or a TV (and 0 otherwise). Two-thirds of respondents own, on average, either of the two devices. The standard deviation is 0.43.

3.6. Information on respondents' characteristics

In Table A3 we report the main statistics for a set of individual characteristics we control for in our regression analysis. The average interviewee is 39 years old, has some primary schooling,[27] identifies as Bambara (the major ethnic group) and has an even probability to be male or female (by survey design, see Online Appendix Section B). Sixty-nine percent of the interviewees reside, on average, in a rural PSU, and 85% are not employed in a formal labor market. We also use the information on the interviewees' religious group membership using question Q25A ("*Could you tell me whether you are 0 not a member, 1 an inactive member, 2 an active member, 3 an official leader*") and on the number of public goods and services provided in the PSU where the respondent resides, as explained above.

We also incorporate details about the interviewers and about how interviews have been conducted. Interviewers are predominantly female and have a high level of education (the average level is 8.05, meaning that the average interviewer has at least a university degree). 41% spoke the same language as the interviewee. Lastly, only 1% of them thought that the respondent was influenced by others during the interview.

4. Empirical framework

4.1. Empirical strategy

We use the timing of the survey as an instrument for exposure to the announcement of the foreign military intervention. Our instrument is therefore a binary variable, $Post^{UN}$, that equals 1 for respondents in PSUs sampled for interview the days after the United Nations Security Council adopted Resolution 2085. We illustrate the empirical strategy in Fig. 2 that maps PSUs using the geocoded information provided by AfB (BenYishay et al., 2017). Colors reflect the receipt of the treatment. PSUs sampled before, or on the 20th of December, are drawn in orange; those sampled the days after the 20th of December are in green. We therefore estimate the difference in tax morale, our main outcome of interest that we use as a proxy of demand for state-building (or other outcomes we explore in the analysis), between respondents interviewed the days immediately after the announcement (in green), and those interviewed the days immediately before (in orange). This difference is captured by the coefficient β in the following regression:

$$y_{ijer} = \alpha + \beta\, Post_{ij}^{UN} + X_{ij}'\gamma_1 + R_{ij}'\gamma_2 + \Theta_{er} + \varepsilon_{ijer}, \quad (1)$$

where i indicates the respondent, j the PSU, e indexes the respondent's ethnic group,[28] and r the administrative region of the PSU. The vector X_{ij} includes individual- and PSU-level characteristics, namely the interviewees' age (and its square) and educational level, and indicators for whether they are male, live in a rural area, are not formally employed, are members of a religious group, and are members of the major ethnic group (i.e., Bambara). Among the PSUs' characteristics, we employ the number of public goods and services provided in the PSU where respondents reside (among those listed in Section 3.5). To account for observable differences in interview administration, we include the vector R_{ij} which gathers the following interviewers' characteristics: their gender and education, and indicators for whether interviewers speak the same language as the respondent, and for whether they thought anyone influenced the respondent's answers. In the most demanding estimation, we also include a set of region-by-ethnic-group fixed effects, Θ_{er}, that ensure a comparison of individuals who live in the same region and share the same ethnicity. The last component, ε_{ijer}, is an individual-specific error. We do not assume independence of residuals within a PSU and, consequently, we cluster standard errors at the PSU level. Later on, we will present estimates under alternative, less conservative clustering approaches. Finally, since our econometric model is based on multiple outcomes, we also report False Discovery Rate (FDR) adjusted p-values following Anderson (2008).

To ensure that our results are not driven by a specific pre-trend in reported willingness to pay taxes (or other outcomes) before the UNSC adopted the resolution, and to visualize an immediate shift after adoption, we estimate a flexible regression that allows us to compute daily residuals. To do so, we code 11 dummies, I_τ, each for interview day τ. Denoting as τ_{20} the dummy for the day 20th of December and the base level category, the regression can be written as:

$$y_{ijer} = \alpha + \sum_{\tau \neq \tau_{20}} \beta_\tau I_\tau + X_{ij}'\gamma_1 + R_{ij}'\gamma_2 + \Theta_{er} + \varepsilon_{ijer}, \quad (2)$$

where β_τ indicates the residual of tax morale on day τ relative to the baseline category, τ_{20}, for individuals with similar characteristics, with the same ethnic background, interviewed in the same region. β_τ has to be interpreted as the difference in tax morale on day τ relative to the level observed on December 20.

4.2. Identifying assumption

The identification of β relies on the fact that the announcement of the military intervention splits the AfB sample in a way to generate two equally representative samples of the underlying population, thus making for a valid comparison between the two. The only difference between the two samples should be that the interviewees interviewed *after* the announcement received relevant news on the country's future level of state capacity, while those interviewed *before* did not. In this section, we discuss and provide evidence in support of our identifying assumption.

4.2.1. Respondents' characteristics

Our assumption implies that the two samples of interviewees need to have similar characteristics along a wide range of dimensions. We check this by conducting a balance test for the individuals' characteristics included in the vector X_{ij}. The resulting test is presented in Table 1. Column 1 reports the estimated difference in the means between the sample of individuals interviewed the days after the 20th of December 2012 ($\bar{x}_1^j$) and the sample of respondents the days before ($\bar{x}_0^j$) for each covariate j (each row of Table 1). In column 2, we present the *t-test* on the difference computed in column 1. As one can see, none of these statistics are above the standard thresholds. One issue we might face is that 700 is a small sample that artificially keeps the *t-statistics* low.[29] In column 3, we then additionally report the normalized difference

According to this database, in 2012, only 2% of Mali's total cells had access to 2G internet (which arguably makes it difficult to open simple websites), and none had 3G. We conclude that having a cell phone is not a good proxy for access to news.

[27] Education is coded as follows: 0 = No formal schooling; 1 = Informal schooling only; 2 = Some primary schooling; 3 = Primary school completed; 4 = Some secondary school/high school; 5 = Secondary school completed/high school completed; 6 = Post-secondary qualifications, other than university (e.g. a diploma or degree from polytechnic or college); 7 = Some university; 8 = University completed; 9 = A post-graduate degree.

[28] Following Eifert et al. (2010) and Depetris-Chauvin et al. (2020), we use the information on the main language spoken at home as a proxy for ethnic background. While as many as 17 languages are recorded, 65% of respondents in southern Mali speak Bambara in our sample. We will show below that our results are not sensitive to using self-reported ethnic groups as an alternative or to removing specific language groups.

[29] Recall that the *t-statistics* denominator is the standard error that is inversely proportional to the sample size.

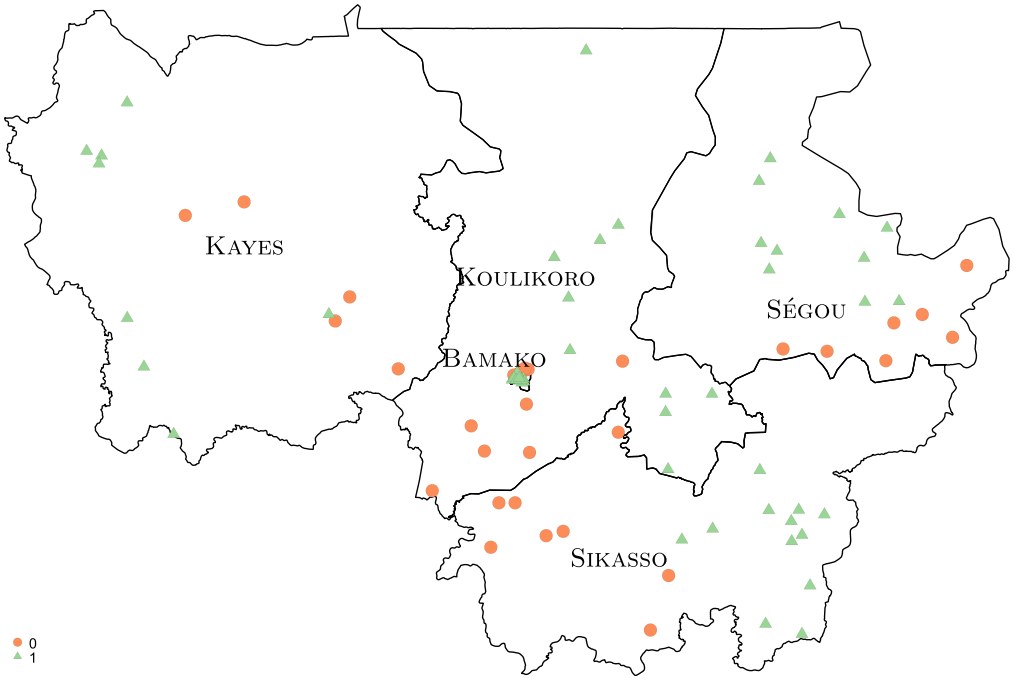


Fig. 2. Locations and treatment status of sampled PSUs.
Notes. Treated PSUs are shown as green triangles; control PSUs are shown as orange circles. (For interpretation of the references to color in this figure legend, the reader is referred to the web version of this article.)

proposed by Imbens and Wooldridge (2009). Such difference is standardized by the square root of the sum of the variances rather than by the standard error and, therefore, does not depend on the sample size.[30] None of the normalized differences presented in column 3 exceed 0.25, that is the threshold suggested by Imbens and Rubin (2015) for establishing the balance between two samples. All our regressions, as we pointed out in Eq. (1), control for all these factors. However, from this analysis, it is clear that dropping them does not affect our results.

4.2.2. PSU characteristics

Next, we check whether the PSUs in the two samples are similar with respect to the availability of critical public goods and services. This is important because the literature identifies state capacity and tax morale as strategic complements at the steady state, implying that areas with a larger state presence have a higher level of tax morale (e.g., Besley, 2020). In Table 2, we report the results from this balance test. As one can see, *t-statistics* are all below the standard threshold (column 2) and normalized differences are all below 0.25. We therefore conclude that differences in state capacity are unlikely to explain the difference in tax morale between the two samples.

4.2.3. Other concerns

In addition to the tests we have conducted above, we further reflect on the possibility that the two samples differ along other spatial or temporal dimensions. These analyses are discussed in detail in Online Appendix Section E. There, we check whether (*i*) geographical areas that are more distant to the capital Bamako (and, because of that, more likely to be selected into the treatment) have a higher level of tax morale; (*ii*) the occurrence of the Christmas holiday or (*iii*) other time-variant aspects, such as the weather, can explain why we find a higher level of tax morale after December 20th. (*iv*) We then check whether the effect is, as we expect, specific to Mali or is a common shock that hit more sub-Saharan African countries simultaneously. or (*v*) it is the result of an expectation of direct involvement in the conflict against the rebels, held by males of enlistment age. In a final test, (*vi*) we explore the role of perceived sponsorship. Reassuringly, all these analyses point to a causal interpretation of our coefficient β in Eq. (1).

Table 1
Balance in covariates.

	(1) Difference	(2) t–statistics	(3) Normalized difference
Respondents' characteristics			
Male	−0.001	−0.10	−0.001
Age	−0.466	−0.38	−0.022
Rural	−0.135	−1.27	−0.212
Unemployed	−0.053	−1.86	−0.105
Education	0.281	0.78	0.087
Religious group member	−0.034	−0.50	−0.031
Major ethnicity	0.107	1.20	0.160
Public goods provided	0.408	0.65	0.109
Interviewers' characteristics			
Male	0.010	0.39	0.014
Education	−0.007	−0.31	−0.023
Same Language	−0.010	−0.18	−0.014
Influenced by others	−0.002	−0.21	−0.014
Observations	683	683	683

Column 1 reports estimates from regressing each covariate on the dummy variable $Post^{UN}$, which equals 1 if the interview took place in the days after the adoption of the UN resolution. Column 2 reports the t–statistics. Column 3 report normalized difference for or assessing balance in observed covariates (see Imbens and Wooldridge, 2009).

[30] In more detail, the normalized difference is computed by dividing the difference in column 1 by the square root of the sum of the variances (i.e., $(s_0^j)^2$ and $(s_1^j)^2$):

$$\frac{\bar{x}_1^j - \bar{x}_0^j}{\sqrt{(s_0^j)^2 + (s_1^j)^2}}.$$

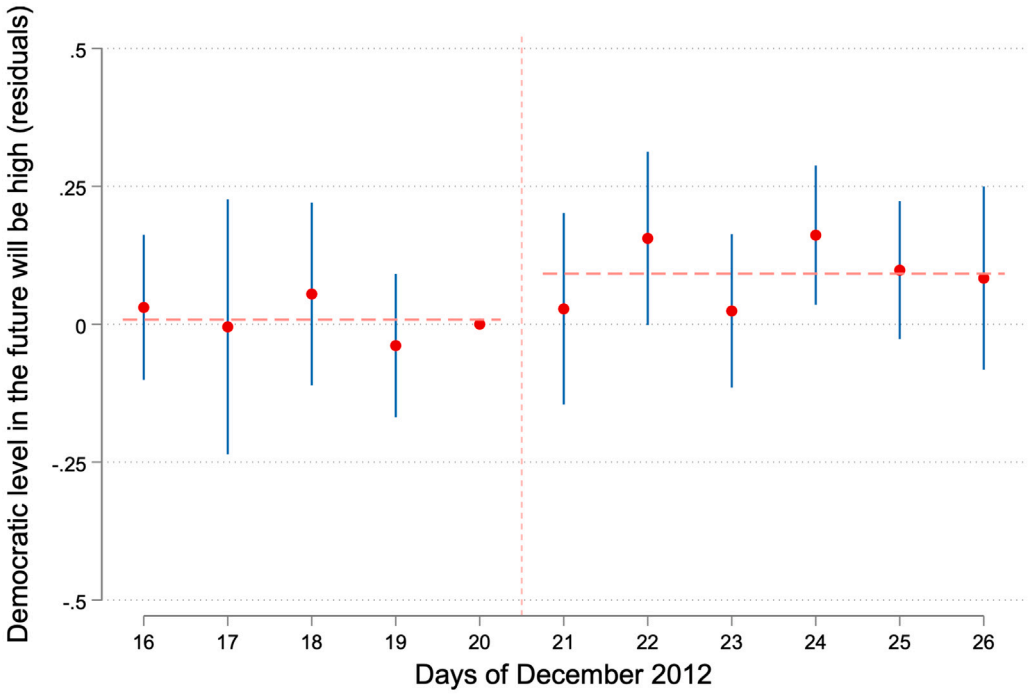


Fig. 3. Residuals of high level of future democracy across days.
Notes. Each dot is a point estimate of β_τ using Eq. (2). The baseline category is day 20 December 2012. 95% confidence intervals are plotted around the point estimate (the red circle), based on heteroskedastic-robust standard errors clustered at the PSU level. The estimate of $\beta_{\tau 16}$ must be interpreted with caution because fewer interviews were conducted that day (Fig. 1). (For interpretation of the references to color in this figure legend, the reader is referred to the web version of this article.)

Table 2
Balance in state capacity measures.

	(1) Difference	(2) $t-$statistics	(3) Normalized difference
Electricity grid in the PSU	0.058	0.58	0.091
Piped water system in the PSU	0.127	1.21	0.190
Sewage system in the PSU	0.059	0.85	0.132
Cell phone service in the PSU	0.006	0.09	0.014
Post office in the PSU or in walking distance	−0.011	−0.21	−0.033
School in the PSU or in walking distance	−0.030	−0.65	−0.100
Police station in the PSU or in walking distance	0.023	0.25	0.040
Health Clinic in the PSU or in walking distance	−0.067	−0.61	−0.097
Market stalls in the PSU or in walking distance	−0.076	−0.69	−0.109
Tarred or paved road	0.017	0.16	0.025
Observations	83	83	83

Column 1 reports estimates from regressing each covariate on the dummy variable $Post^{UN}$, which equals 1 if interviews in the PSU occurred after the adoption of the resolution. Column 2 reports the $t-$statistics. Column 3 report normalized difference for assessing balance in observed covariates (see Imbens and Wooldridge, 2009).

5. Results

5.1. Expectations about democracy

Before illustrating the impact of the UNSC resolution on Malians' tax morale, we show that exposure to the announcement increased the probability that respondents reported a high expected *future* level of democracy. Regression results are illustrated in Table 3. Columns 1 and 2 show that the adoption of the resolution did not change views on the *current* level of democracy. Neither the share reporting that they are very satisfied with the way democracy works (column 1) nor the share of those who perceived a high current level of democracy in the country (column 2) changes starting from the 21st of December. By contrast, we estimate a positive shift in the share of respondents who report the highest expected *future* level of democracy (column 3). While the effect is statistically significant at the 10% level, it is quantitatively important, explaining approximately 13% of the sample mean (i.e., 0.08/0.63). The shift can also be appreciated from the event study reported in Fig. 3, which importantly shows that there is no appreciable difference between the shares observed on the days before the 20th of December (the baseline category) and those observed on the 20th of December. Furthermore, we observe a slight upward jump in this share starting on the 21st, suggesting that exposure to the UNSC resolution likely drove the shift in views about the country's future democracy. This result is consistent with qualitative evidence from people's reactions to this event, as reported in the press (see Section 2).

In columns 4 to 6 of Table 3, we show that the increase in views about the future level of democracy stems from an increase in the share of respondents classified as optimistic, when comparing the future and current levels of democracy. Specifically, in column 4, we find an increase in the share of respondents who believe Malian democracy will be well-functioning in the future (but not today) of around 7.6 p.p. As above, the effect is statistically significant only at a 10% level; however, it is equivalent to 14% of the average share held by respondents classified as optimistic. We also find a reduction in pessimistic respondents—that is, those who believe Malian democracy is not a well-functioning democracy and will not become one in the future (column 5). Exposure to the resolution reduces this share by 7.9 p.p., around 23% of the average share. Finally, as we expected, we do not find a change in respondents who report high levels of democracy both today and in the future (column 6).

5.2. Shift in demand for state-building

We then move to exploring whether the adoption of the UNSC resolution raises the demand for state-building. Table 4 reports the

Table 3
Effects of the UNSC announcement on reported perceptions of democracy.

	Dependent variable is:					
		Democracy level		Comparative view		
	Satisfaction with dem.	Today	Future	Optimistic	Pessimistic	High today and in future
	(1)	(2)	(3)	(4)	(5)	(6)
$Post^{UN}$	0.021	−0.001	0.080*	0.076*	−0.079*	0.007
	(0.026)	(0.026)	(0.041)	(0.040)	(0.040)	(0.020)
	[0.173]	[0.325]	[0.054]			
Respondents' characteristics	Yes	Yes	Yes	Yes	Yes	Yes
Interviewers' characteristics	Yes	Yes	Yes	Yes	Yes	Yes
Language × Region FE	Yes	Yes	Yes	Yes	Yes	Yes
DV mean	0.086	0.099	0.629	0.552	0.349	0.076
Observations	674	676	669	668	668	668
R^2	0.062	0.098	0.163	0.116	0.159	0.089

All columns include age (and its square), dummies for males, rural, unemployed, members of a religious group, and members of the major ethnic group; the educational level, and the number of public services provided in the PSU. They also include interviewers' characteristics, such as gender, the education level, whether the interviewer speaks the same language as the interviewee, and whether the interviewer thinks the pattern of responses has been influenced by others. Standard errors in parentheses are clustered at the PSU level (symbols: * $p < 0.10$, ** $p < 0.05$, *** $p < 0.01$). False Discovery Rate (FDR) adjusted p-values are reported in square brackets (Anderson, 2008). The outcomes accounted for in the *p*-value adjustment are: tax morale, would never refuse a tax or fee, would refuse if given the opportunity, tax non-payment is wrong and punishable, satisfaction with democracy, democracy level today, democracy level in the future, perceived corruption of tax officers, policemen, judges, and public officials in general, perceived fiscal capacity, state-actors protection, national pride, and relative national identity (15 variables in total).

Table 4
Effects of the UNSC announcement on tax morale and related stated attitudes.

	Dependent variable is:			
		Other dimensions of tax culture		
	Tax morale	Would never refuse a tax or fee	Would refuse if given the opportunity	Tax non-payment is wrong and punishable
	(1)	(2)	(3)	(4)
$Post^{UN}$	0.263***	0.121***	−0.095***	0.050
	(0.085)	(0.039)	(0.032)	(0.039)
	[0.022]	[0.022]	[0.022]	[0.109]
Respondents' characteristics	Yes	Yes	Yes	Yes
Interviewers' characteristics	Yes	Yes	Yes	Yes
Language × Region FE	Yes	Yes	Yes	Yes
DV mean	3.993	0.826	0.140	0.661
DV sd	1.048	0.379	0.347	0.474
Observations	683	678	678	679
R^2	0.127	0.143	0.099	0.240

All columns include age (and its square), dummies for males, rural, unemployed, members of a religious group, and members of the major ethnic group; the educational level, and the number of public services provided in the PSU. They also include interviewers' characteristics, such as gender, the education level, whether the interviewer speaks the same language as the interviewee, and whether the interviewer thinks the pattern of responses has been influenced by others. Standard errors in parentheses are clustered at the PSU level (symbols: * $p < 0.10$, ** $p < 0.05$, *** $p < 0.01$). False Discovery Rate (FDR) adjusted p-values are reported in square brackets (Anderson, 2008). The outcomes accounted for in the *p*-value adjustment are: tax morale, would never refuse a tax or fee, would refuse if given the opportunity, tax non-payment is wrong and punishable, satisfaction with democracy, democracy level today, democracy level in the future, perceived corruption of tax officers, policemen, judges, and public officials in general, perceived fiscal capacity, state-actors protection, national pride, and relative national identity (15 variables in total).

estimated effects on a set of outcomes that capture demand for state-building.

5.2.1. Tax morale

Our main variable of interest is the reported agreement that people must pay taxes, our primary measure of tax morale. Column 1 of Table 4 shows that individuals interviewed in the days after the adoption of the UNSC resolution report a higher willingness to pay taxes than those interviewed before. Importantly, the regression includes respondents' characteristics and specific aspects of the interview. Language-by-region fixed effects allow us to hold constant all factors that operate within a specific region's ethnic group and may explain variation in willingness to pay taxes (e.g., culture, regional laws, differences in enforcement levels). In Online Appendix Table A5, we show that the effect is quite stable across specifications that include different sets of controls and fixed effects, and it is always positive and statistically significant.

The estimated effect reported in column 1 is 0.26. This is statistically significant at the 1% level and is economically important as, in reported levels of tax morale, it accounts for about a quarter of the standard deviation of our 1-to-5 scale variable (recall from Table A1 that a standard deviation in tax morale is 1.05). To give a sense of the relative magnitude of this effect, it is worth noting that the difference in tax morale levels between PSUs with the highest state presence (i.e., those with all public goods surveyed by AfB) and those with the lowest state presence (i.e., those with only one of the listed public goods) is approximately 0.50. This indicates that the estimated effect in column 1 is meaningful, as it accounts for half of the difference.

In Online Appendix Section A, we show that this result is not sensitive to a specific way of coding tax morale (columns 2, 3, and 4 of Table

A6) and to the specific econometric model employed in the analysis (in column 5 of Table A6, we use an ordered logit model).[31] It is also robust to expanding the time window of respondents to interviews conducted up to two weeks after the UNSC resolution (column 2 of Table A7) and up to three weeks (column 3 of Table A7), the furthest horizon we can possibly use from AfB-5. Furthermore, it does not change if we use self-declared ethnic group fixed effects in place of language group fixed effects (Table A8) or if we include interviewer fixed effects instead of the features of the interview (Table A9). We also document that our results are robust to omitting one language group at a time (Figure A5), one region at a time (Figure A6), and one region-language pair at a time (Figure A7).[32] Finally, Tables A10 and A11 suggest that estimation precision does not vary significantly across alternative clustering strategies, including language group-by-region, day-by-region, and interview day, or when we allow for two-way clustering by PSU and interview day or for spatial correlation in the residuals.[33] Other robustness checks that rule out alternative explanations for this finding are discussed at length in Section E.

Our identification strategy relies on the absence of a pre-treatment trend and on the fact that the shift turned on immediately after the event. To assess whether our identifying assumptions are satisfied we estimate an event study (Eq. (2)) and illustrate graphically the estimated parameters β_τ in Fig. 4, where the estimates of each coefficient β_τ, on the y-axis, are plotted against the days τ ($\neq\tau_{20}$), on the x-axis. The distance from the origin on the y-axis is equivalent to a standard deviation in tax morale (i.e., 1.05). Hence, each point estimate can be compared with this distance to better appreciate its magnitude. Vertical lines around the dots represent the 95% confidence interval for each estimate. While no clear pattern emerges in the pre-period, the plot shows an increase in tax morale in the days following the adoption of the UNSC resolution, relative to the baseline category.

We alternatively check for a specific pre-trend discontinuity following Imbens and Lemieux (2008) and split the control group (i.e., the sample interviewed before the 20th of December 2012) at its empirical median. As one can see from Fig. 1, 54% of pre-announcement interviews were conducted on the 16th, 17th, and 18th of December. In this falsification test, therefore, the treatment switches on the 19th and 20th of December. Hence, all respondents interviewed before the 19th of December constitute the control placebo group, while those interviewed on or after the 19th of December (but before the 21st of December) constitute the treated placebo group. In Table A12, we show that the placebo effect is small and statistically insignificant. We therefore conclude that pre-existing time trends cannot explain our results.

[31] For example, using an alternative binary definition of tax morale, that takes on the value of 1 if the respondent either agrees or strongly agrees with the statement that people must pay taxes (0 if not), we estimate that the share of interviewees with a higher level of tax morale increases by 10.8 p.p. in the post-announcement period, from a baseline of 79 p.p. (column 2 of Table A6).

[32] This exercise also makes clear that the effect of the resolution on tax morale is quite stable across regions and language groups, except for the Bambara group (the largest one in the country), for which the effect is more pronounced (although not statistically different from the other groups). This is a point we will return to below.

[33] In Online Appendix Table A10 columns 4 to 6, we use the algorithm provided in Colella et al. (2023) to compute spatial standard errors within a distance of 10 km, 100 km, and 187 km (the average distance to the capital Bamako), respectively. In Table A11, we also report wild-cluster bootstrap p-values based on clustering by interview day and, separately, on two-way clustering by PSU and interview day to address the fact that our sample has a small set of calendar days. As the number of clusters is small, we interpret this evidence cautiously.

5.2.2. Other dimensions of tax culture

In the remainder of Table 4, we explore additional questions in the AfB that capture other dimensions of tax culture. In column 2, we use a dummy variable as the outcome that takes the value 1 for respondents who declare that they would never refuse to pay taxes or fees to the government. This variable describes the attitudes of people who are committed to complying with tax obligations irrespective of the context—a typical feature of intrinsic motivation to pay taxes. We estimate an increase of 12 percentage points in the share of respondents who would never refuse to pay tax or fee to the government in the post-UNSC resolution period relative to the pre-period—a shift that equals around 14.5% of the sample average (recall from Table A1 that this variable has a mean of 0.83).

In column 3, we examine intentions regarding future behavior using a dummy variable equal to 1 for respondents who report that they would refuse to pay a tax or fee to the government if given the opportunity. Respondents answering affirmatively report that they have not refused taxes or fees but would do so if given the opportunity, indicating a comparatively poor stated tax culture. Our estimate indicates a 9.5 percentage-point difference between respondents interviewed before and after the announcement. The magnitude is substantial: relative to the sample mean of 0.14, the share of respondents who report that they would refuse to pay a tax or fee if given the opportunity declines by approximately 68%. The result is also conceptually important, as it suggests that a credible signal of state-building can increase citizens' willingness to comply with tax obligations—a particularly valuable outcome in countries such as Mali, where the state has limited capacity to enforce taxation.

Finally, in column 4, we explore whether, in addition to increasing the reported willingness to pay taxes, the announcement of the foreign military intervention changed people's views toward tax evaders. We therefore examine variation in the share of respondents who believe tax evasion is wrong and must be punished. Our estimate indicates an increase in the stigma of non-compliance. The estimated difference between the respondents interviewed in the post- and the pre-period is around 5 p.p.—which is 8% of the sample mean. While this result is potentially of particular importance — it indicates that salient events may be effectively conducive to important fiscal reforms aimed at expanding the country's fiscal capacity — we note that it is statistically imprecise.[34]

5.3. Interpretation

So far, we have documented that the UNSC resolution improved reported expectations for Mali's future. Consistent with a prospective-beliefs channel, we have also observed higher reported willingness to pay taxes among individuals interviewed after the announcement. Why can expectations of a better future state raise tax morale and make people more willing to participate in state-building processes? In this section, we examine several mechanisms through which belief in *future* state capacity can change *current* incentives and attitudes.

5.3.1. Increased expected returns from participation

A first channel we examine highlights the role of improved expectations of the state's future functioning in raising the benefits of participating in a state-building process. Citizens believing taxes will eventually fund public goods and services, such as roads, schools, health care, security, or reliable administration, should be more willing to pay taxes or comply with rules. This change in expectations should therefore lead citizens to see the state less as extraction and more

[34] In Online Appendix Figures A8, A9 and A10, we present event studies for these three dimensions of tax culture. Figure A10 interestingly shows that the share who believe tax evasion is wrong and must be punished increased appreciably on December 21 and remained relatively high until the 24th.

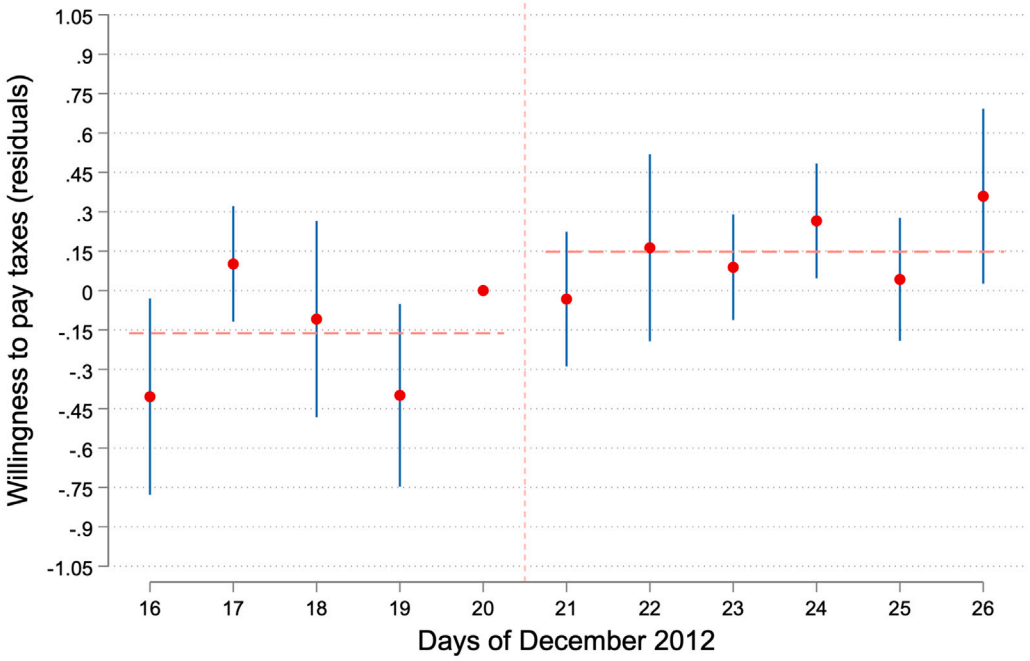


Fig. 4. Residuals of tax morale across days.
Notes. Each dot is a point estimate of β_τ using Eq. (2). The baseline category is day 20 December 2012. 95% confidence intervals are plotted around the point estimate (the red circle), based on heteroskedastic-robust standard errors clustered at the PSU level. The length of the *y*-axis from the origin is equal to a standard deviation in tax morale. The estimate of $\beta_{\tau 16}$ must be interpreted with caution because fewer interviews were conducted that day (Fig. 1). (For interpretation of the references to color in this figure legend, the reader is referred to the web version of this article.)

as an investment. We indirectly test this mechanism using the same logic as in Weigel (2020): If the UNSC resolution sent a state-building signal, the signal should be stronger in areas with a lower current state presence. In areas where the state is lacking, the expected benefits of a more effective state are likely to be greater.

We therefore use predetermined variation in state capacity at the PSU level and test whether the state-building signal is stronger in areas with lower state exposure.[35] As we explained in Section 3.5, we gather information on the availability of ten primary public goods and services in each PSU. From this pool of goods, we compute a measure of the state exposure intensity as the sum of the number of public goods available in the unit. In Online Appendix Figure A27, we plot the PSUs distribution for this index.[36] It appears that half of the sample has at most three public goods, while the average number of public goods provided is 4.56 (see Online Appendix Table A3).

In column 2 of Table 5, we estimate an interaction term regression model where the dummy $Post^{UN}$ is multiplied by the sum of public goods available in the PSU. The rest of the regression is exactly the same as in Eq. (1). The estimated coefficient associated with $Post^{UN}$ is positive and statistically significant and, importantly, the interaction term is estimated as expected with a negative sign. The estimated coefficient is −0.058, indicating that in PSUs with a standard deviation below the mean in public goods available (approximately 2.7 fewer services), tax morale had increased by 0.16. The implied effect at one standard deviation below the mean is therefore approximately 0.43 points (i.e., $0.277 + (-0.058)(-2.69) = 0.433$), or about 0.41 standard deviations of tax morale. Marginal effects, shown in Figure A11 for each possible value of the index, further indicate that the effect of the resolution is positive and statistically significant only in areas with low state presence, not in neighborhoods where the state is already present.[37]

5.3.2. *Perceived improvement in the social contract*

A second channel we investigate points to the role of improved expectations of the state's future functioning in increasing state legitimacy. Expectations of future competence can in fact generate a form of "prospective legitimacy": forward-looking citizens support the state not because it already works well, but because they believe it is becoming the kind of institution worth supporting. Events, such as an expected intervention intended to restore institutional stability, can therefore change immediate beliefs about state institutions.

We explore this mechanism by investigating whether the resolution led citizens to improve their views of state agency officers. Specifically, we focus on questions about the perceived levels of corruption among officers employed in state agencies.[38] Table 6, columns 1 to 4, presents the estimation results from regressions that use this reported perceived corruption level as the outcome. Consistent with the above-described "prospective legitimacy" mechanism, we find that citizens'

[35] Weigel (2020) tests whether individuals in neighborhoods with lower state exposure in the past are relatively more likely to engage in political activities. He employs two measures of past state exposure: (*i*) the number of past visits to the neighborhood from state agents and (2) the number of individuals who report ever having participated in a political protest.

[36] In Figure A26, we also display a map of the PSUs that highlights state presence intensity across the country.

[37] Online Appendix Table A14 presents regression results that consider heterogeneity in the availability of specific public goods, whose distribution is mapped in Figure A28: electricity grid in most houses; evidence of a piped water system; evidence of a sewage system; cell phone service; a post-office; a school; a police station; a health clinic; market stalls; tarred or paved road. Similarly to column 2 of Table 5, we estimate positive and statistically significant coefficients associated with $Post^{UN}$ in all columns; the interaction terms are rather estimated with a negative sign (except for the sewage system). Marginal effects of each regression presented in Table A14 are illustrated in Figure A12.

[38] As pointed out by Besley and Dray (2024, p. 1) "*building trust is the key to state effectiveness as a means of encouraging voluntary compliance with taxes, laws, rules and regulations for the common good*".

Table 5
UNSC resolution and tax morale: Heterogeneous effects.

	Dependent variable is tax morale			
	(1)	(2)	(3)	(4)
$Post^{UN}$	0.263***	0.277***	0.245***	0.282***
	(0.085)	(0.082)	(0.088)	(0.084)
Public Goods		0.084***		
		(0.030)		
$Post^{UN}$ × Public goods		−0.058*		
		(0.031)		
Treated unfairly from the govt.			0.056	
			(0.072)	
$Post^{UN}$ × Treated unfairly from the govt.			−0.133	
			(0.094)	
Ethnic diversity index				0.595*
				(0.322)
$Post^{UN}$ × Ethnic diversity index				−0.444
				(0.337)
Respondents' characteristics	Yes	Yes	Yes	Yes
Interviewers' characteristics	Yes	Yes	Yes	Yes
Language × Region FE	Yes	Yes	Yes	Yes
Observations	683	683	672	683
R^2	0.127	0.131	0.129	0.132

Dependent variable is tax morale. Interacting variables (number of public goods, perceived levels of state discrimination, and the index of ethnic diversity) are centered on their mean. All columns include age (and its square), dummies for males, rural, unemployed, members of a religious group, and members of the major ethnic group; the educational level, and the number of public services provided in the PSU. They also include interviewers' characteristics, such as gender, the education level, whether the interviewer speaks the same language as the interviewee, and whether the interviewer thinks the pattern of responses has been influenced by others. Standard errors in parentheses are clustered at the PSU level (symbols: * $p < 0.10$, ** $p < 0.05$, *** $p < 0.01$).

Table 6
Perceived social contract.

	Dependent variable is:					
	Perceived corruption					
	Tax officials	Police	Judges	Govt officials	Perceived Fiscal capacity	State-actors Protection
	(1)	(2)	(3)	(4)	(5)	(6)
$Post^{UN}$	−0.214**	−0.155*	−0.170**	−0.139	0.155**	0.096***
	(0.098)	(0.088)	(0.076)	(0.086)	(0.060)	(0.035)
	[0.023]	[0.063]	[0.037]	[0.074]	[0.023]	[0.022]
Respondents' characteristics	Yes	Yes	Yes	Yes	Yes	Yes
Interviewers' characteristics	Yes	Yes	Yes	Yes	Yes	Yes
Language × Region FE	Yes	Yes	Yes	Yes	Yes	Yes
DV mean	1.544	1.571	1.669	1.685	3.310	0.343
DV sd	1.013	0.983	0.985	0.932	0.708	0.475
Observations	631	644	629	635	613	682
R^2	0.107	0.132	0.121	0.108	0.152	0.373

All columns include age (and its square), dummies for males, rural, unemployed, members of a religious group, and members of the major ethnic group; the educational level, and the number of public services provided in the PSU. They also include interviewers' characteristics, such as gender, the education level, whether the interviewer speaks the same language as the interviewee, and whether the interviewer thinks the pattern of responses has been influenced by others. Standard errors in parentheses are clustered at the PSU level (symbols: * $p < 0.10$, ** $p < 0.05$, *** $p < 0.01$). False Discovery Rate (FDR) adjusted p-values are reported in square brackets (Anderson, 2008). The outcomes accounted for in the *p*-value adjustment are: tax morale, would never refuse a tax or fee, would refuse if given the opportunity, tax non-payment is wrong and punishable, satisfaction with democracy, democracy level today, democracy level in the future, perceived corruption of tax officers, police officers, judges, and public officials in general, perceived fiscal capacity, state-actors protection, national pride, and relative national identity (15 variables in total).

perception of corruption declines among tax collectors, police, and judges following the adoption of the UNSC resolution. Interestingly, the estimated effect (−0.214) is larger for tax officials (i.e., Ministry of Finance officials or Local Government tax collectors), accounting for more than approximately 0.21 standard deviations in the perceived corruption level.[39] The effects for police (−0.155) and judges (−0.170) are also statistically significant and economically important, explaining 0.16 and 0.17 standard deviations in the two perceived levels of corruption, respectively. Finally, when we consider all government officials, the effect is sensibly lower (−0.139) and not statistically significant (column 4).[40]

The belief that the state is more efficient and that, in particular, tax collectors are less corrupt and do their jobs should imply that the probability of getting caught if evading taxes is higher. We use variation in this perceived level of fiscal capacity using the following 4-point scale question: "*How difficult is to avoid taxes?*" Consistent with our expectations, we find that respondents interviewed on the days immediately after the UNSC resolution believe that evading taxes is relatively

[39] The importance of the views citizens hold of tax collectors for state-building has been underscored in two recent works, Balan et al. (2022) and Weigel and Ngindu (2023).

[40] Flexible estimations from event study designs that use these variables as the outcome are presented in Online Appendix Figures A13, A14, A15, and A16, respectively.

more difficult. The estimated effect, reported in column 5 of Table 6, is 0.155 and is statistically significant. In terms of magnitude, it accounts for 0.22 standard deviations in the perceived level of fiscal capacity. Finally, another implication of improved judgment of state actors is that crime victims should be more willing to seek state protection and assistance. We check this hypothesis, consistent with our mechanism, in column 6. Relative to individuals interviewed in the days before the UNSC resolution announcement, we find that those interviewed after are more willing to turn to the police or local government officers than to non-state actors, such as traditional rulers, family, or criminal gangs. The estimated effect, around 10 p.p., is equivalent to about 28% of the sample mean and is statistically significant at the 1% level. Event studies reported in Online Appendix Figures A17 and A18 support this interpretation.

5.3.3. Expected accountability by international organizations

An alternative mechanism to the increased perception of the social contract induced by the expected intervention is that, alongside foreign military intervention, citizens expect greater involvement by international organizations in domestic politics and public provision. One of the most pressing issues in developing countries is what World Bank (2003) defines as breakdowns in "the long route of accountability" in the provision of public goods and services, which operates through politicians and policymakers. Anticipating better monitoring of these figures' duties by external agencies might therefore explain why citizens hold higher expectations about the state's future performance and higher expected benefits of participation. We test the implications of this mechanism by exploring whether, after receiving the state-building signal, perceived corruption committed by political officials falls. We find limited evidence of this channel in Online Appendix Table A13. Citizens did not update their beliefs on corruption committed by the President as well as by the members of his office (column 1); nor by the members of the local government council (column 2); nor by the members of the Parliament (column 3). We therefore conclude that expected political accountability is unlikely to explain the effect on tax morale.

5.3.4. Increased national pride

We also explore whether expecting a better state in the future can make citizens prouder of their nationality—an aspect that has been shown to be key to increasing willingness to pay taxes (Konrad and Qari, 2012; Besley and Dray, 2024). We rely on a 5-point scale question that captures national pride ("*It makes you proud to be called a national identity?*")[41] and use it as the outcome variable in our regression framework. Estimation results are reported in column 1 of Table 7. The estimated coefficient is positive (0.303) and statistically significant, as expected. In terms of magnitude, the UNSC resolution announcement explains a shift in national sentiments that is equal to approximately one-third of a standard deviation (that is 0.90 as displayed in Table A1).[42] The event study, however, shows that part of this shift was anticipated with Malians getting prouder starting from December 19, possibly in expectation of the scheduled UNSC meeting (Figure A19).

On the other hand, we do not find evidence of a rise in relative national sentiment, that is relative to their ethnic group. In column 2, we use as the outcome of our regression equation a dummy variable which is 1 if the respondent identifies more strongly with the nation than with their ethnic group and obtain an estimated effect of the UNSC resolution announcement that is small (−0.063) and statistically not different from zero (standard error is 0.050). This result suggests that nationwide shared collective experiences, which affect the citizens' perceptions of the state, motivate citizens to engage more with the state through an improvement in the social contract, that is, by improving the relationship between citizens and the state (rather than the relationship between citizens of different ethnic groups).[43]

Table 7
National pride and identity.

	Dependent variable is:	
	National Pride	National (vs. Ethnic) Identity
	(1)	(2)
$Post^{UN}$	0.303***	−0.064
	(0.107)	(0.051)
	[0.022]	[0.109]
Respondents' characteristics	Yes	Yes
Interviewers' characteristics	Yes	Yes
Language × Region FE	Yes	Yes
DV mean	4.596	0.545
DV sd	0.894	0.498
Observations	685	682
R^2	0.091	0.129

All columns include age (and its square), dummies for males, rural, unemployed, members of a religious group, and members of the major ethnic group; the educational level, and the number of public services provided in the PSU. They also include interviewers' characteristics, such as gender, the education level, whether the interviewer speaks the same language as the interviewee, and whether the interviewer thinks the pattern of responses has been influenced by others. Standard errors in parentheses are clustered at the PSU level (symbols: * $p < 0.10$, ** $p < 0.05$, *** $p < 0.01$). False Discovery Rate (FDR) adjusted p-values are reported in square brackets (Anderson, 2008). The outcomes accounted for in the p-value adjustment are: tax morale, would never refuse a tax or fee, would refuse if given the opportunity, tax non-payment is wrong and punishable, satisfaction with democracy, democracy level today, democracy level in the future, perceived corruption of tax officers, policemen, judges, and public officials in general, perceived fiscal capacity, state-actors protection, national pride, and relative national identity (15 variables in total).

5.3.5. Factors hindering improvement in the social contract

So far, we have implicitly assumed that the state is a good (and not a bad) and that a state-building signal enters the individual utility function with a positive sign. There are circumstances in which this assumption is clearly wrong. First, citizens who believe the state is systematically discriminating against their ethnic group might be worried about state-building processes that strengthen the state.[44] If this conjecture is correct, we would expect respondents who report discrimination to exhibit a smaller tax-morale response. We therefore estimate an interaction-term model in which the dummy $Post^{UN}$ interacts with the variable "Feeling treated unfairly by the government".[45]

[41] This variable is similar in spirit to that used in Konrad and Qari (2012), which provide evidence that more patriotic individuals exhibit higher motivation to pay taxes, using individual survey data from eight countries.

[42] We also note that using a binary variable that is 1 for respondents who declare they agree or strongly agree with the question on national pride does not change our conclusions.

[43] This contrasts with findings documented in other contexts, where nationwide shared collective experiences do not directly influence state institutions (e.g., Eifert et al., 2010; Depetris-Chauvin et al., 2020).

[44] For example, in Online Appendix Figure A21, we show the mean values of the variable "Feeling treated unfairly by the government" at the ethnic group level. The variable has a relatively low mean (0.34; see Table A1), but the figure makes clear that there is considerable variation around the mean. Members of the major group (Bambara) have a mean value of 0.23, but members of ethnic minorities hold opposite beliefs about the government (Bobo members, for example, have a mean value of 1.56—they report being treated unfairly between "sometimes" and "often").

[45] It could be that beliefs about being treated unfairly by the state were, in turn, influenced by the announcement of the UNSC resolution. To address concerns about this feedback channel, we run a regression identical to Eq. (1), except that feeling treated unfairly by the state is the outcome. We do not find evidence that individuals interviewed after the resolution feel more threatened by the state.

Everything else is the same as in Eq. (1); thus, it is worth remarking that we include language-by-region fixed effects, Θ_{er}, and that we estimate the effect using variation within a language group and a region. Estimation results are reported in column 3 of Table 5. While the estimated coefficient associated with $Post^{UN}$ is positive and statistically significant, the interaction term has a negative sign (−0.133), indicating that perception of discrimination reduced willingness to participate in state-building processes after the resolution adoption. The estimated coefficient, however, is imprecise and not statistically significant. Nevertheless, marginal effects for each possible value of the scale show that the effect of the resolution is positive and statistically significant only for individuals who believe the state is not a threat to their ethnic group—that is, those answering "*Never*" to the question (Figure A22).

Second, ethnic diversity can be a hurdle for state-building. Alesina et al. (1999) documented that ethnic fragmentation negatively affects support for the provision of public goods. Here, we further document less support for state-building processes in more ethnically diverse areas. For this purpose, we compute an ethnic fragmentation index at the PSU level, defined as 1 minus the Herfindahl index across the ethnic groups that populate the PSU. Thus, a higher index value indicates a more ethnically diverse PSU. In more than one-fifth of the PSUs, the index equals 0, indicating ethnic homogeneity. However, the histogram reported in Figure A23 also shows a considerable variation across PSUs and substantial mass in the upper tail. We then use this variation in an interaction-term model, including the interaction between our dummy $Post^{UN}$ and the ethnic fragmentation index. Results are reported in column 4 of Table 5. Once again, we estimate a negative coefficient on the interaction term, suggesting that the effect of the UNSC resolution is larger in more ethnically homogeneous PSUs. While the effect is quantitatively large (a standard deviation decrease is associated with a 0.11 increase in tax morale), the coefficient is not statistically significant. Marginal effects reveal a positive and statistically significant effect in PSUs with little or no ethnic diversity, while the effect remains not statistically different from zero for higher quantiles (Figure A24). We therefore conclude that the state-building signal is less intense in ethnically diverse areas.

5.3.6. Additional results

Finally, we assess the plausibility of our story by checking (*i*) whether, other things equal, the announcement's effect is larger among respondents with access to news and (*ii*) whether the positive view of the resolution is consistent with a better judgment of the actors who promoted it. To assess the first channel, we examine the response patterns of respondents reporting ownership of a radio or television. We therefore interact, in a regression framework, the binary variable $Post^{UN}$ with the one indicating the interviewee owns either a radio or a TV. Marginal effects show a positive and statistically significant effect of the UNSC resolution announcement *only* for those who have access to news (Figure A25).[46]

Second, we capture Malians' feelings about the intervention by using variation in the response to the question "*How useful is the help of the African Union?*" As we described in Section 2, the African Union is a regional organization that played a major role in the 2012 Malian events and is also the only one included in the AfB survey. Using this variable as the outcome, we estimate a positive and statistically significant effect of the UNSC resolution (the estimated coefficient is 0.252 and the standard error is 0.119). Respondents interviewed after the announcement date report views of the African Union that are 0.23 standard deviations more favorable, relative to those interviewed before.[47]

[46] This is consistent with a number of recent studies documenting the important role of media in Africa (Yanagizawa-Drott, 2014; Blouin and Mukand, 2019; Manacorda and Tesei, 2020).

[47] The related flexible estimates from an event study design are illustrated in Figure A20.

5.3.7. Summary

In this section, we showed how expectations about future state capacity can reshape citizens' present-day relationship with the state. When people believe the state is likely to become more capable, they may begin to view taxation and compliance not simply as costs imposed by an extractive authority, but as contributions to a future system that will provide public goods, security, administration, and social order—a circumstance which can immediately raise tax morale. In this sense, tax morale can rise before material improvements actually occur, because citizens anticipate higher returns from participation. We also provided evidence consistent with the idea that support for the state can rise because citizens believe the state is moving toward becoming a more effective and legitimate institution. Our finding therefore suggests that a credible state-building signal can generate "prospective legitimacy".

We further showed how this mechanism likely depends on whether citizens expect the future state to benefit them and treat them fairly. Belief in a stronger state can improve perceptions of public officials, raise expectations of enforcement, encourage reliance on formal institutions, and strengthen national pride. However, these positive effects are not automatic. Where citizens see the state as discriminatory, exclusionary, or captured by particular groups, stronger state capacity may be perceived as threatening rather than beneficial. Similarly, ethnic fragmentation can weaken the shared sense of collective investment that supports state-building. Expectations about future state capacity can therefore increase tax morale when they improve the perceived social contract between citizens and the state, but this effect is limited where mistrust, discrimination, or social divisions undermine the belief that a stronger state will serve the common good.

Interestingly, these dimensions do not appear to account for heterogeneous reactions in the future-democracy response Online Appendix Table A15 seems to suggest that the improvement in reported expectations about democracy was broad-based and shared across different groups of Malians. We therefore conclude that, while optimism about future democracy increased widely, willingness to participate in state-building appears more dependent on whether citizens expect a stronger state to deliver concrete benefits, treat them fairly, and improve the practical terms of the social contract.

5.4. Tax morale across AfB rounds: persistence and historical benchmarking

So far, we have shown that expected foreign military interventions can lead to an immediate improvement in citizens' attitudes toward taxation by raising hopes and improving expectations about the state's future functioning. Respondents interviewed after the announcement were more likely to express the view that people must pay taxes, suggesting a stronger normative attachment to the state's fiscal role. Did this attitudinal shift persist over time? And how does it compare to the levels of tax morale measured by Afrobarometer in earlier survey rounds? In Online Appendix Section F, we examine AfB survey data from 2002 — a relatively peaceful and economically prosperous period — to 2014 — that is, two years after the UNSC resolution. We analyze tax morale distributions in Mali (Figure F1) and compare their evolution across AfB rounds with that observed in neighboring regions, before and after the adoption of the resolution, in a descriptive difference-in-difference design (Figure F2). The resolution does not appear to have raised tax morale to unprecedented levels. Rather, post-resolution tax-morale levels resemble those observed before the crisis. This descriptive pattern is consistent with partial mean reversion, but it does not establish that the resolution caused the longer-run return to earlier levels.

The improvement in tax morale also does not appear to have been merely temporary. More than two years after the announced intervention, we observe that tax morale levels remained concentrated at the top of the scale. However, these sustained levels may reflect the subsequent military intervention carried out in 2013, which may

have reinforced the impact of the UNSC resolution documented in the paper.[48] Because we lack data to identify the effect of this subsequent event, we interpret this evidence of persistence as suggestive.

6. Conclusions

State-building in low-income countries remains a challenging endeavor, hindered by uncertainty about the future, political conflict, and the absence of shared interests between citizens and the state. This paper provides evidence that salient events, such as foreign military interventions designed to rebuild state capacity, can reshape citizens' attitudes toward taxation and increase their support for state-building processes in low-income countries. We document that this shift was accompanied by higher reported levels of national pride and more favorable perceptions of state institutions. These joint changes are consistent with a prospective-legitimacy interpretation in which the announcement improved the perceived relationship between citizens and the state. Our findings therefore indicate that these events can create windows of opportunity for reforming the state by strengthening the perceived legitimacy of taxation and facilitating investments in fiscal capacity. This is important because, in contexts marked by uncertainty and opportunistic behavior, such costly investments are often politically difficult to sustain.

We document this important channel of state-building by taking advantage of a quasi-natural experiment from Mali. Specifically, our identification strategy leverages the fact that the UNSC resolution, which authorized a foreign military intervention in the country, was accidentally announced during the rollout of the Afrobarometer survey. This unusual circumstance enables us to overcome some of the practical challenges generally associated with confounding effects or with the impracticability of RCTs (due to the highly unpredictable timing of these foreign military interventions), and provides us with the opportunity to interpret the shift in Malians' beliefs causally by comparing individuals interviewed on the days immediately before and immediately after the UNSC resolution announcement. In addition, it provides us with a rare opportunity to study a plausible critical juncture in *real time* which avoids selecting *ex post* the research context based on the observed outcome.

There are, however, important limitations to our study. First, our data do not allow us to investigate whether expected foreign military interventions effectively increase tax compliance. We do not observe actual taxpaying behavior, nor can we assess whether these events lead to higher revenues, lower evasion, or stronger enforcement capacity. Our evidence is therefore limited to attitudes toward taxation—attitudes that are critical preconditions for the expansion of fiscal capacity. This limitation is important, and we see future work on it as a critical avenue for better understanding how the early stages of state-building processes take off. Second, our identification strategy does not allow us to identify the long-term causal effect of the UNSC resolution. We explore the persistence of the effect using several Afrobarometer survey rounds and show that tax morale remained high in subsequent years. However, we cannot exclude the possibility that other events occurring between 2013 and 2014 contributed to the sustained levels of tax morale observed in the data. In particular, the actual military intervention carried out in 2013 may have reinforced or altered the effect of the original announcement. For this reason, we interpret the long-run evidence as suggestive rather than causal. Our main contribution is therefore to identify the short-run attitudinal response to a salient state-building signal and to show that such signals can affect how citizens think about taxation and the state, while leaving open to future research whether and how these changes translate into persistent compliance behavior or durable fiscal-capacity gains.

We believe that important lessons about the effects of foreign military interventions can be learned from the analysis of the 2012 Malian context. Two features appear especially important: regional leadership and the explicit objective of democratization. We argue that these features may have played a decisive role in improving citizens' attitudes toward taxation by making the intervention appear more legitimate and more closely tied to a credible process of state reconstruction. This combination had been used in previous interventions in West Africa, including Liberia, Sierra Leone, and the Ivory Coast, but it distinguishes the intervention we study in Mali from the one carried out in Afghanistan, where no regional organization played a comparable role. Consistent with this interpretation, we provide evidence that Malians' support for the regional organizations responsible for the operation increased after the announcement of the intervention. We also show that the share of citizens believing that Mali would become a better democracy in the future rose in the days following the announcement. Our analysis, therefore, suggests that citizens' support for foreign interventions can be critical to strengthen citizens' attitudes toward taxation and increase support for the state's fiscal foundations.

CRediT authorship contribution statement

Alessandro Belmonte: Writing – review & editing, Writing – original draft, Methodology, Formal analysis, Data curation, Conceptualization. **Désirée Teobaldelli:** Writing – review & editing, Writing – original draft, Methodology, Formal analysis, Conceptualization. **Davide Ticchi:** Writing – review & editing, Writing – original draft, Methodology, Investigation, Formal analysis, Conceptualization.

Declaration of competing interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

Supplementary data

Supplementary material related to this article can be found online at https://doi.org/10.1016/j.jdeveco.2026.103897.

Data availability

Replication materials are available in the Mendeley Data repository (doi:10.17632/czvtg27rpt.1).

References

Acemoglu, D., 2005. Politics and economics in weak and strong states. J. Monet. Econ. 52 (7), 1199–1226.
Acemoglu, D., Cheema, A., Khwaja, A.I., Robinson, J.A., 2020. Trust in state and nonstate actors: Evidence from dispute resolution in Pakistan. J. Political Econ. 128 (8), 3090–3147.
Acemoglu, D., Johnson, S., Robinson, J.A., 2001. The colonial origins of comparative development: An empirical investigation. Am. Econ. Rev. 91 (5), 1369–1401.
Acemoglu, D., Robinson, J.A., 2012. Why Nations Fail: The Origins of Power, Prosperity and Poverty. Crown Publishers (Random House).
Acemoglu, D., Ticchi, D., Vindigni, A., 2010. A theory of military dictatorships. Am. Econ. J.: Macroecon. 2 (1), 1–42.
Acemoglu, D., Ticchi, D., Vindigni, A., 2011. Emergence and persistence of inefficient states. J. Eur. Econ. Assoc. 9 (2), 177–208.

[48] Between January and February 2013, French and Chadian military forces pushed north from Bamako, successfully retaking key historic cities from the rebels, including Diabaly, Gao, and Timbuktu. Local press from mid-January reveals that news from the front was lifting people's morale (https://bit.ly/4fAOx6Y). A *Maliweb* report also quotes Sadou Harouna Diallo, the mayor of Gao, who was reported to say: "*I feel like someone reborn. I am very optimistic. This foreign intervention gives me hope*", adding that he believed people would return to their city if the intervention continued (https://bit.ly/4f0Hnsz).

Adebajo, A., 2002. Building Peace in West Africa: Liberia, Sierra Leone, and Guinea-Bissau. Lynne Rienner Publishers.
Afrobarometer, 2011. Round 5 Survey Manual. Afrobarometer.
Alesina, A., Baqir, R., Easterly, W., 1999. Public goods and ethnic divisions. Q. J. Econ. 114 (4), 1243–1284.
Ali, M., Fjeldstad, O.H., Sjursen, I.H., 2014. To pay or not to pay? Citizens' attitudes toward taxation in Kenya, Tanzania, Uganda, and South Africa. World Dev. 64, 828–842.
Anderson, M.L., 2008. Multiple inference and gender differences in the effects of early intervention: A reevaluation of the Abecedarian, Perry Preschool, and Early Training Projects. J. Amer. Statist. Assoc. 103 (484), 1481–1495.
Andreoni, J., Erard, B., Feinstein, J., 1998. Tax compliance. J. Econ. Lit. 36 (2), 818–860.
Balan, P., Bergeron, A., Tourek, G., Weigel, J.L., 2022. Local elites as state capacity: How city chiefs use local information to increase tax compliance in the Democratic Republic of the congo. Am. Econ. Rev. 112 (3), 762–797.
Becker, S.O., Ferrara, A., Melander, E., Pascali, L., 2025. Wars, taxation, and representation: Evidence from five centuries of German history. J. Eur. Econ. Assoc. 23 (6), 2241–2288.
BenYishay, A., Rotberg, R., Wells, J., Lv, Z., Goodman, S., Kovacevic, L., Runfola, D., 2017. Geocoding Afrobarometer Rounds 1–6: Methodology & Data Quality. AidData.
Berman, E., Callen, M., Gibson, C., Long, J.D., Rezaee, A., 2019. Elections and government legitimacy in Afghanistan. J. Econ. Behav. Organ. 168, 292–317.
Berman, E., Shapiro, J.N., Felter, J.H., 2011. Can hearts and minds be bought? The economics of counterinsurgency in Iraq. J. Political Econ. 119 (4), 766–819.
Besley, T., 2020. State capacity, reciprocity, and the social contract. Econometrica 88 (4), 1307–1335.
Besley, T., Dray, S., 2024. Trust and state effectiveness: The political economy of compliance. Econ. J. 134 (662), 2225–2251.
Besley, T., Ilzetzki, E., Persson, T., 2013. Weak states and steady states: The dynamics of fiscal capacity. Am. Econ. J.: Macroecon. 5 (4), 205–235.
Besley, T., Jensen, A., Persson, T., 2023. Norms, enforcement, and tax evasion. Rev. Econ. Stat. 105 (4), 998–1007.
Besley, T., Persson, T., 2009. The origins of state capacity: Property rights, taxation, and politics. Am. Econ. Rev. 99 (4), 1218–1244.
Besley, T., Persson, T., 2010. State capacity, conflict, and development. Econometrica 78 (1), 1–34.
Besley, T., Persson, T., 2011. Pillars of Prosperity. Princeton University Press.
Besley, T., Persson, T., 2014a. The causes and consequences of development clusters: State capacity, peace, and income. Annu. Rev. Econ. 6 (1), 927–949.
Besley, T., Persson, T., 2014b. Why do developing countries tax so little? J. Econ. Perspect. 28 (4), 99–120.
Blouin, A., Mukand, S.W., 2019. Erasing ethnicity? Propaganda, nation building, and identity in Rwanda. J. Political Econ. 127 (3), 1008–1062.
Blumenstock, J.E., Callen, M., Faikina, A., Fiorin, S., Ghani, T., 2023. Strengthening fragile states: evidence from mobile salary payments in Afghanistan. Available at SSRN 4473387.
Callen, M., Weigel, J.L., Yuchtman, N., 2024. Experiments about institutions. Annu. Rev. Econ. 16.
Cantoni, D., Mohr, C., Weigand, M., 2024. The rise of fiscal capacity: Administration and state consolidation in the Holy Roman Empire. Econometrica 92 (5), 1439–1472.
Cohen, I., 2024. Technology and the state: Building capacity to tax via text. J. Public Econ. 236, 105154.
Colella, F., Lalive, R., Sakalli, S.O., Thoenig, M., 2023. Acreg: Arbitrary correlation regression. Stata J. 23 (1), 119–147.
Dell, M., Querubin, P., 2017. Nation building through foreign intervention: Evidence from discontinuities in military strategies. Q. J. Econ. 133 (2), 701–764.
Depetris-Chauvin, E., Durante, R., Campante, F.R., 2020. Building nations through shared experiences: Evidence from African football. Am. Econ. Rev. 110 (5), 1572–1602.
Eifert, B., Miguel, E., Posner, D.N., 2010. Political competition and ethnic identification in Africa. Am. J. Political Sci. 54 (2), 494–510.
Gennaioli, N., Voth, H.J., 2015. State capacity and military conflict. Rev. Econ. Stud. 82 (4), 1409–1448.
Hall, B.S., 2011. A History of Race in Muslim West Africa, 1600–1960. Cambridge University Press.
Herbst, J., 2000. States and Power in Africa. Princeton University Press.
Imbens, G.W., Lemieux, T., 2008. Regression discontinuity designs: A guide to practice. J. Econometrics 142 (2), 615–635.
Imbens, G.W., Rubin, D.B., 2015. Causal Inference in Statistics, Social, and Biomedical Sciences. Cambridge University Press.
Imbens, G.W., Wooldridge, J.M., 2009. Recent developments in the econometrics of program evaluation. J. Econ. Lit. 47 (1), 5–86.
Jensen, A.D., Weigel, J.L., 2025. No taxation without representation: Bringing the state back into the public finance of developing countries. J. Econ. Lit. 64 (1), 246–280.
Konrad, K.A., Qari, S., 2012. The last refuge of a scoundrel? Patriotism and tax compliance. Economica 79 (315), 516–533.
Luttmer, E.F., Singhal, M., 2014. Tax morale. J. Econ. Perspect. 28 (4), 149–168.
Manacorda, M., Tesei, A., 2020. Liberation technology: Mobile phones and political mobilization in Africa. Econometrica 88 (2), 533–567.
Roberts, R.L., 1987. Warriors, Merchants and Slaves: The State and the Economy in the Middle Niger Valley, 1700–1914. Stanford University Press, Stanford, CA.
Sanchez De La Sierra, R., 2020. On the origins of the state: Stationary bandits and taxation in eastern Congo. J. Political Econ. 128 (1), 32–74.
Weigel, J.L., 2020. The participation dividend of taxation: How citizens in Congo engage more with the state when it tries to tax them. Q. J. Econ. 135 (4), 1849–1903.
Weigel, J.L., Ngindu, E.K., 2023. The taxman cometh: Pathways out of a low capacity trap in the Democratic Republic of the Congo. Economica 90 (360), 1362–1396.
Wing, S.D., 2013. Mali: Politics of a crisis. Afr. Aff. 112 (448), 476–485.
World Bank, 2003. World Development Report 2004: Making Services Work for Poor People. The World Bank.
Yanagizawa-Drott, D., 2014. Propaganda and conflict: Evidence from the Rwandan genocide. Q. J. Econ. 129 (4), 1947–1994.