

The Post-Oil Post-Covid Social Contract: Taxing Informal Workers for Healthcare Insurance in Oil Exporting Developing Economies

Supporting Information

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A1 Descriptive Statistics

Variable	Mean	Std. Dev.	Min.	Max.	N
Number of household members	4.01	2.76	1	20	12032
Head of household	0.47	0.5	0	1	12088
Female	0.5	0.5	0	1	12033
Urban	0.6	0.49	0	1	12088
Education: none	0.04	0.2	0	1	12085
Education: non formal	0.08	0.28	0	1	12085
Education: primary/elementary	0.14	0.34	0	1	12085
Education: secondary	0.5	0.5	0	1	12085
Education: vocational training	0.07	0.26	0	1	12085
Education: university or above	0.16	0.37	0	1	12085
Enrolled insurance	0.08	0.28	0	1	12088
Medical need	0.16	0.36	0	1	12047
Business registration	0.13	0.34	0	1	11744
Paid market taxes	0.13	0.34	0	1	11833
Paid land use taxes	0.04	0.19	0	1	11792
Paid tenement rates	0.06	0.23	0	1	11641

Table A1: Summary Statistics

	<i>Dependent variable:</i>						
	Head of household (1)	Female (2)	Urban (3)	Education (4)	Enrolled insurance (5)	Medical need (6)	Religion (7)
Who:Local Government Authority	0.002 (0.008)	0.0001 (0.008)	-0.007 (0.008)	0.021 (0.019)	0.003 (0.003)	-0.001 (0.008)	0.005 (0.024)
Who:State Internal Revenue Services	-0.003 (0.008)	-0.007 (0.009)	-0.001 (0.009)	0.014 (0.020)	0.002 (0.004)	0.001 (0.008)	-0.029 (0.026)
Level:N24000-N36,000	0.005 (0.008)	-0.005 (0.009)	-0.003 (0.009)	0.035 (0.024)	-0.0004 (0.004)	-0.003 (0.008)	0.007 (0.026)
Level:N6000-N12,000	0.005 (0.008)	0.009 (0.009)	0.011 (0.009)	0.031 (0.023)	-0.007 (0.004)	-0.004 (0.007)	0.016 (0.026)
Deduct:Low-cost Healthcare	-0.001 (0.007)	0.0001 (0.007)	0.006 (0.007)	-0.031 (0.018)	-0.003 (0.003)	0.001 (0.005)	0.029 (0.021)
How:Bank	-0.010 (0.008)	0.009 (0.008)	-0.007 (0.008)	-0.017 (0.019)	0.0002 (0.004)	-0.013 (0.007)	0.031 (0.026)
How:USD	-0.001 (0.008)	0.014 (0.008)	-0.017* (0.008)	-0.030 (0.019)	-0.006 (0.004)	0.004 (0.006)	0.037 (0.023)
Health Coverage:3 Months After You Pay	-0.008 (0.008)	0.00003 (0.008)	-0.005 (0.008)	-0.020 (0.021)	-0.001 (0.005)	-0.011 (0.007)	-0.007 (0.025)
Health Coverage:3 Months Before You Pay	-0.009 (0.008)	-0.001 (0.008)	0.002 (0.008)	0.010 (0.021)	-0.001 (0.004)	0.002 (0.007)	-0.010 (0.024)
Perk:State Identity Card	0.014 (0.008)	0.016 (0.009)	-0.004 (0.009)	0.015 (0.021)	-0.002 (0.004)	-0.0002 (0.008)	0.005 (0.026)
Perk:Your health Coverage Extended to One Partner and Four Children	0.006 (0.008)	0.002 (0.008)	0.005 (0.008)	0.018 (0.019)	-0.0003 (0.004)	-0.007 (0.006)	-0.014 (0.024)
Constant	1.440** (0.013)	2.490** (0.014)	1.500** (0.014)	5.740** (0.040)	1.080** (0.006)	3.190** (0.013)	4.500** (0.042)

Note: *p<0.05; **p<0.01; ***p<[0.***]

Table A2: Balance Tests. We conducted simple balance tests to check the randomization of attributes. We regressed respondents' basic characteristics on the attributes. The results show that the coefficients of the attributes are not statistically significant for almost all the basic characteristics, providing evidence for the randomness of survey respondent assignment.

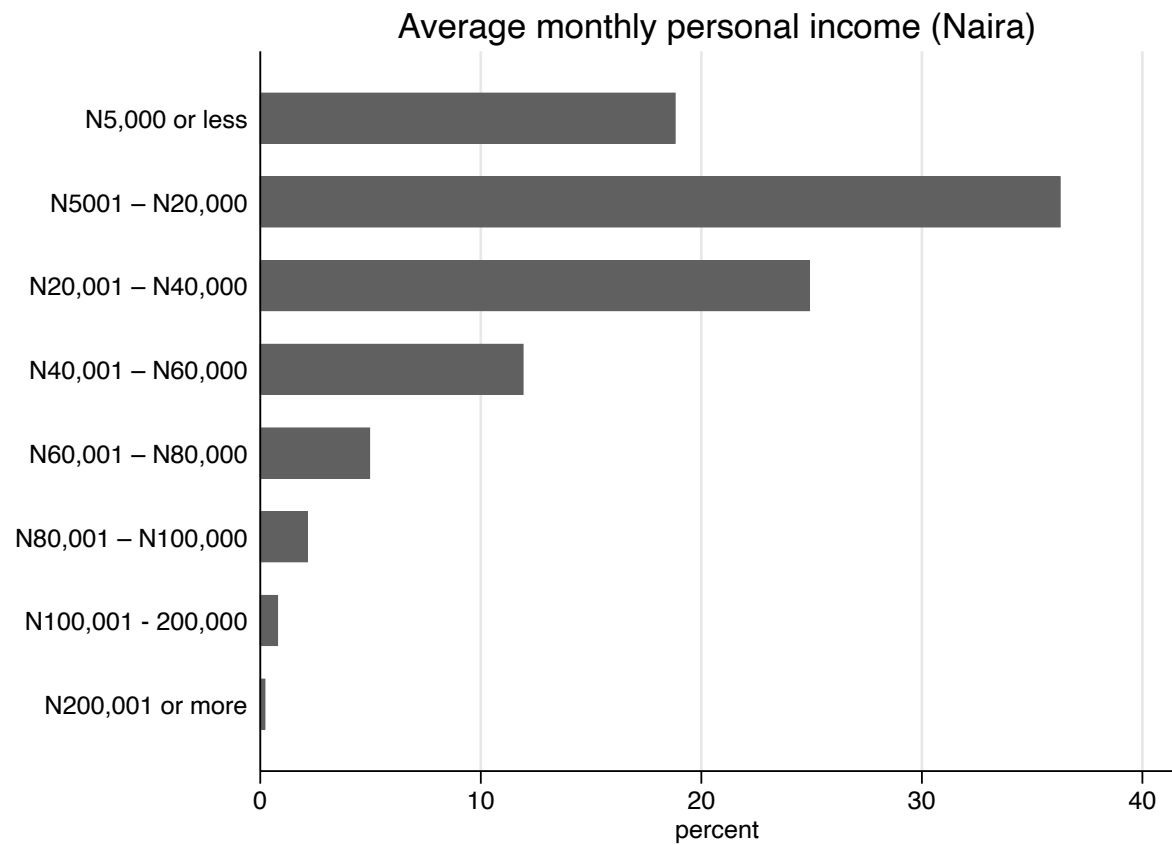


Figure A1: Average monthly personal income

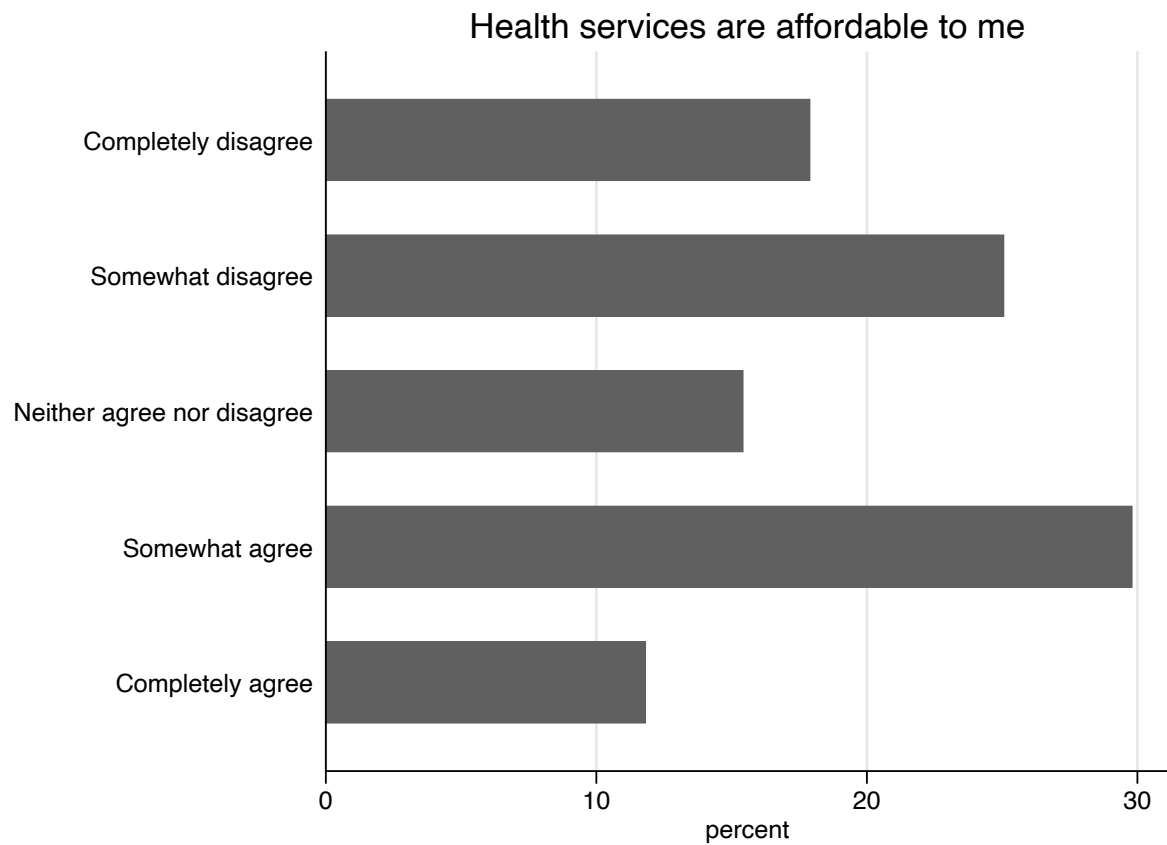


Figure A2: Perceptions about health service affordability

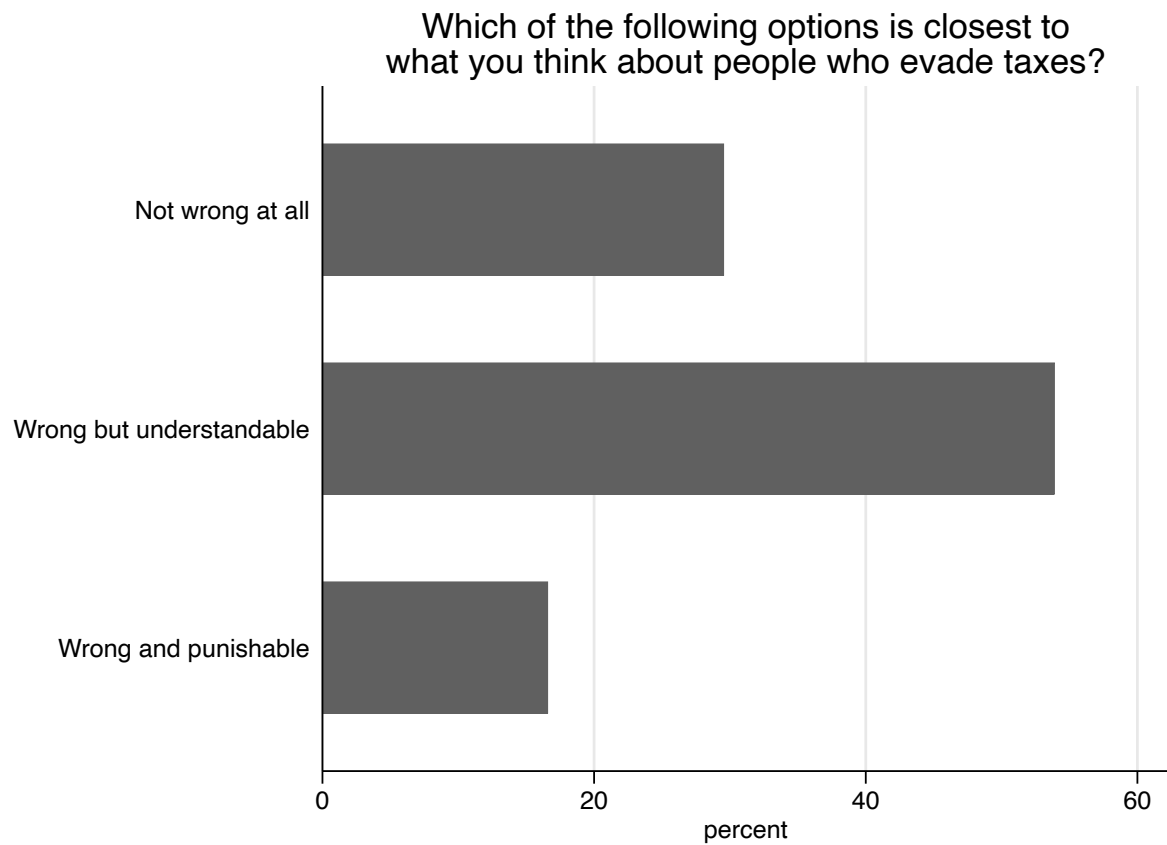


Figure A3: Perceptions about people evading taxes

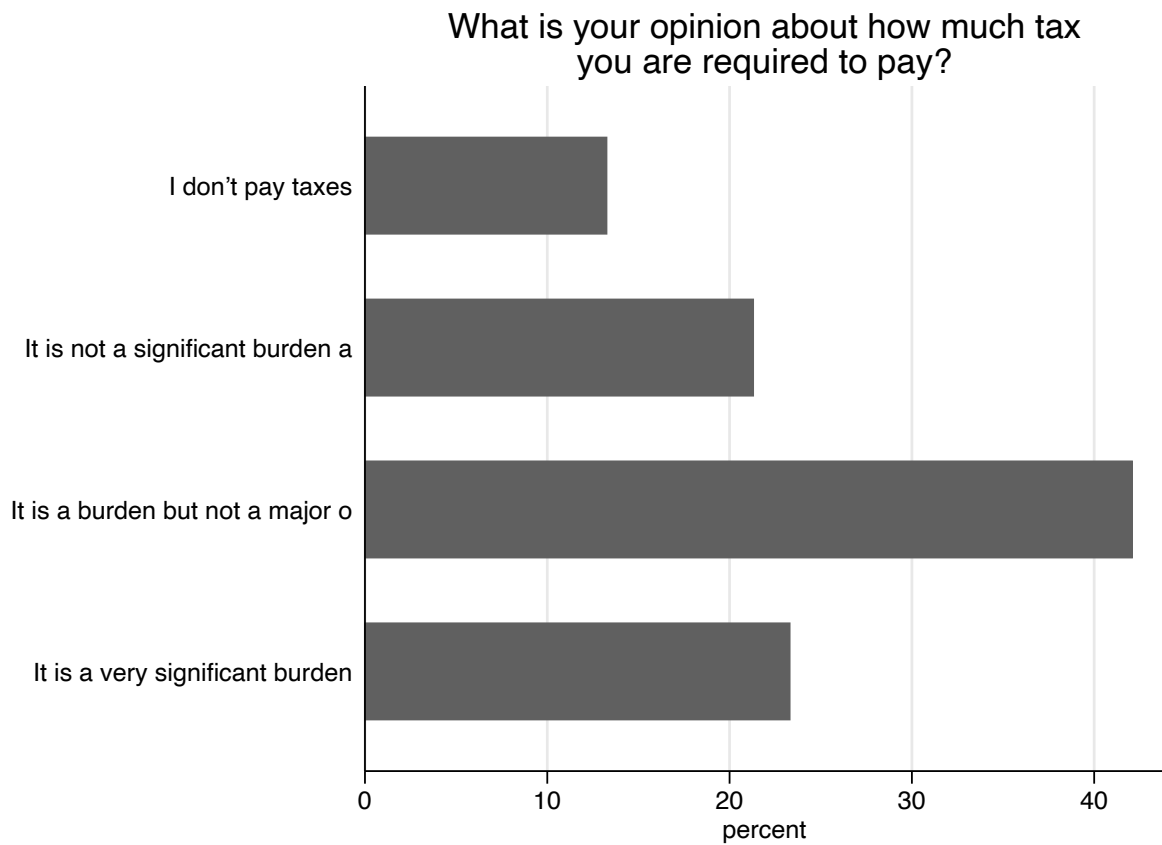


Figure A4: Perceptions about tax burden

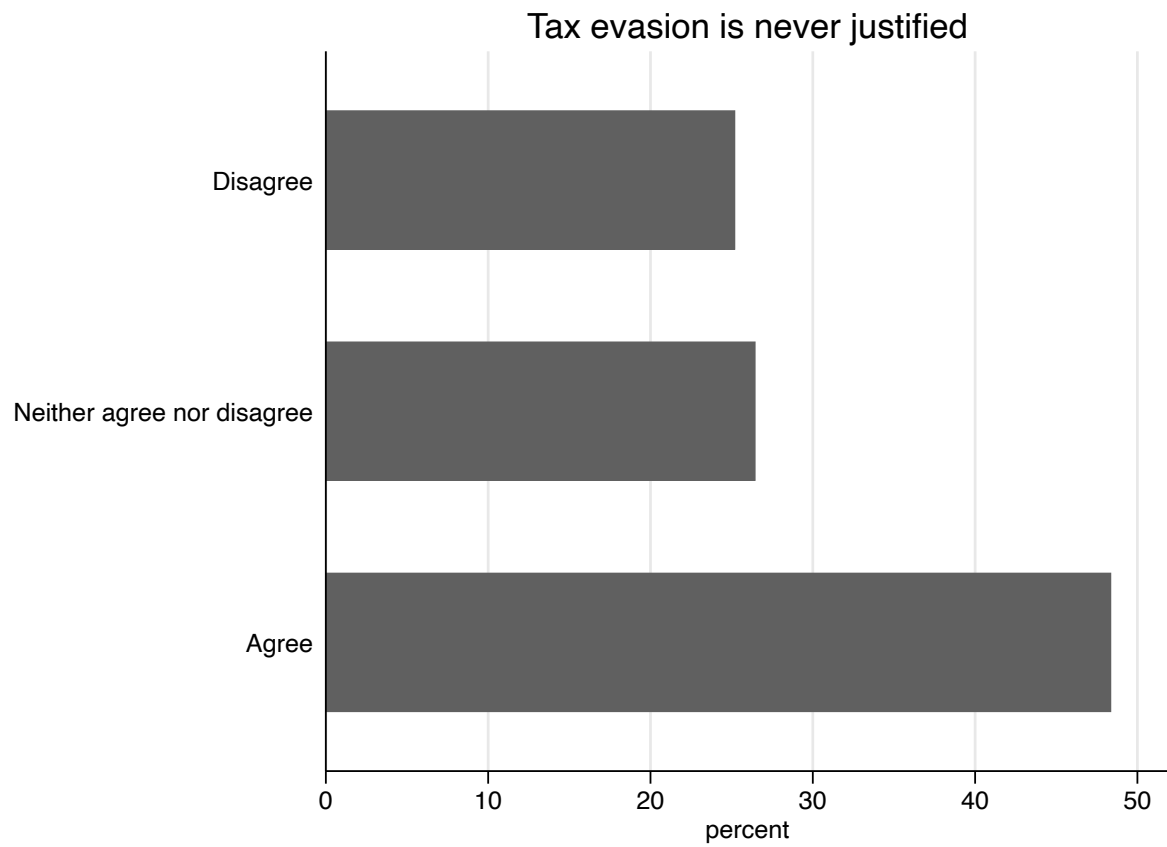


Figure A5: Perceptions about tax evasion

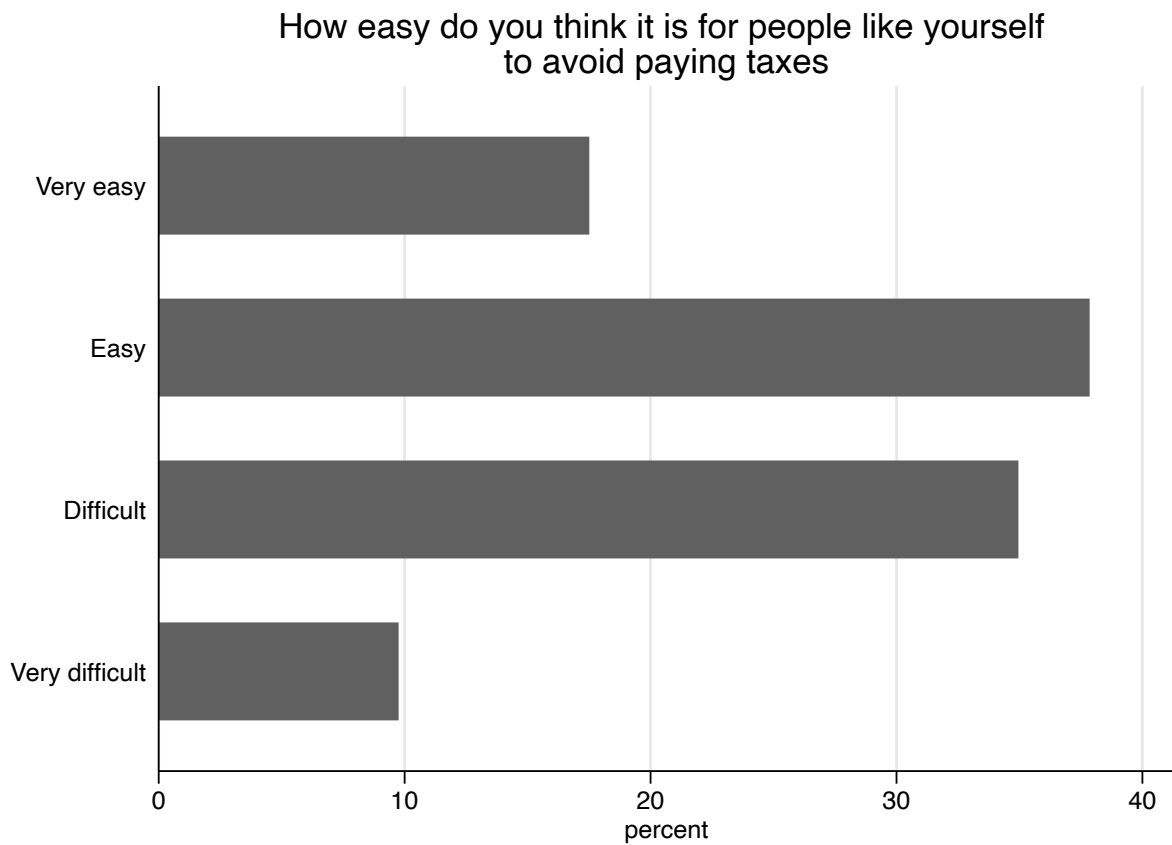


Figure A6: Perceptions about easiness of tax non-compliance

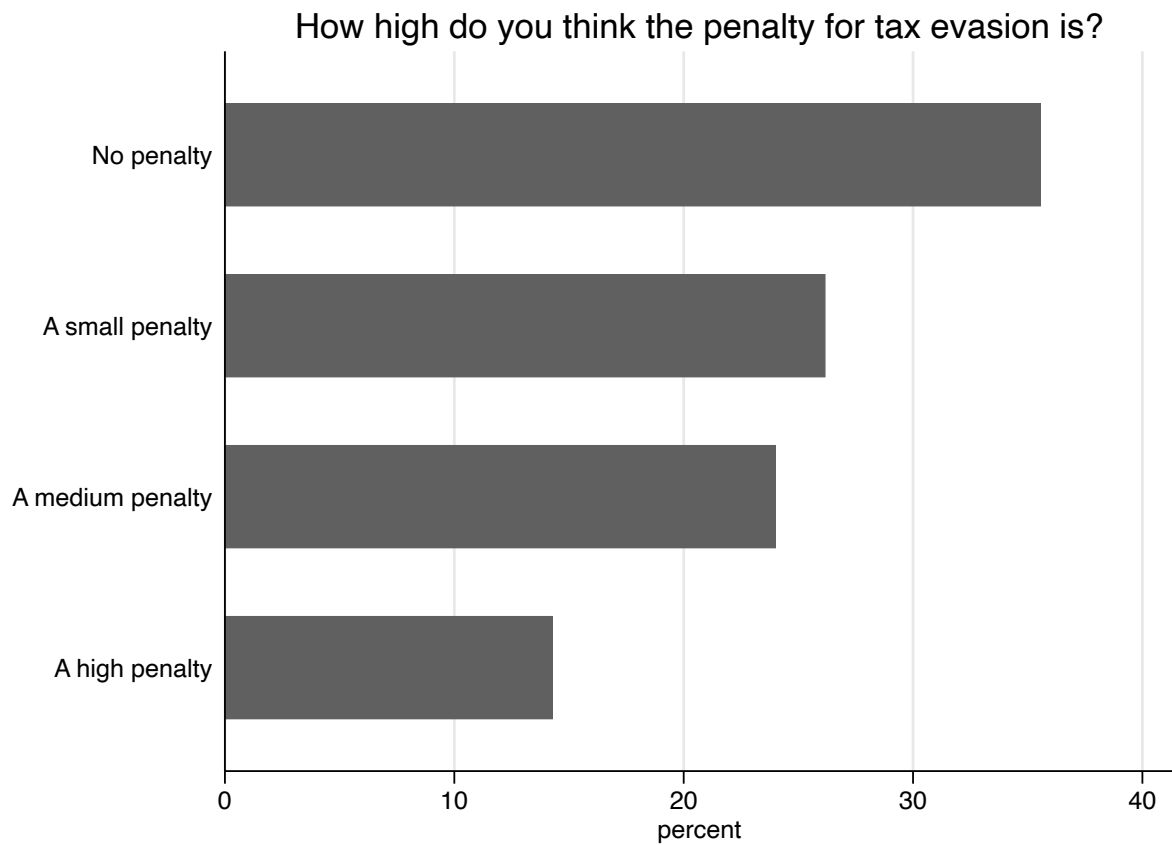


Figure A7: Perceptions about penalty for tax evasion

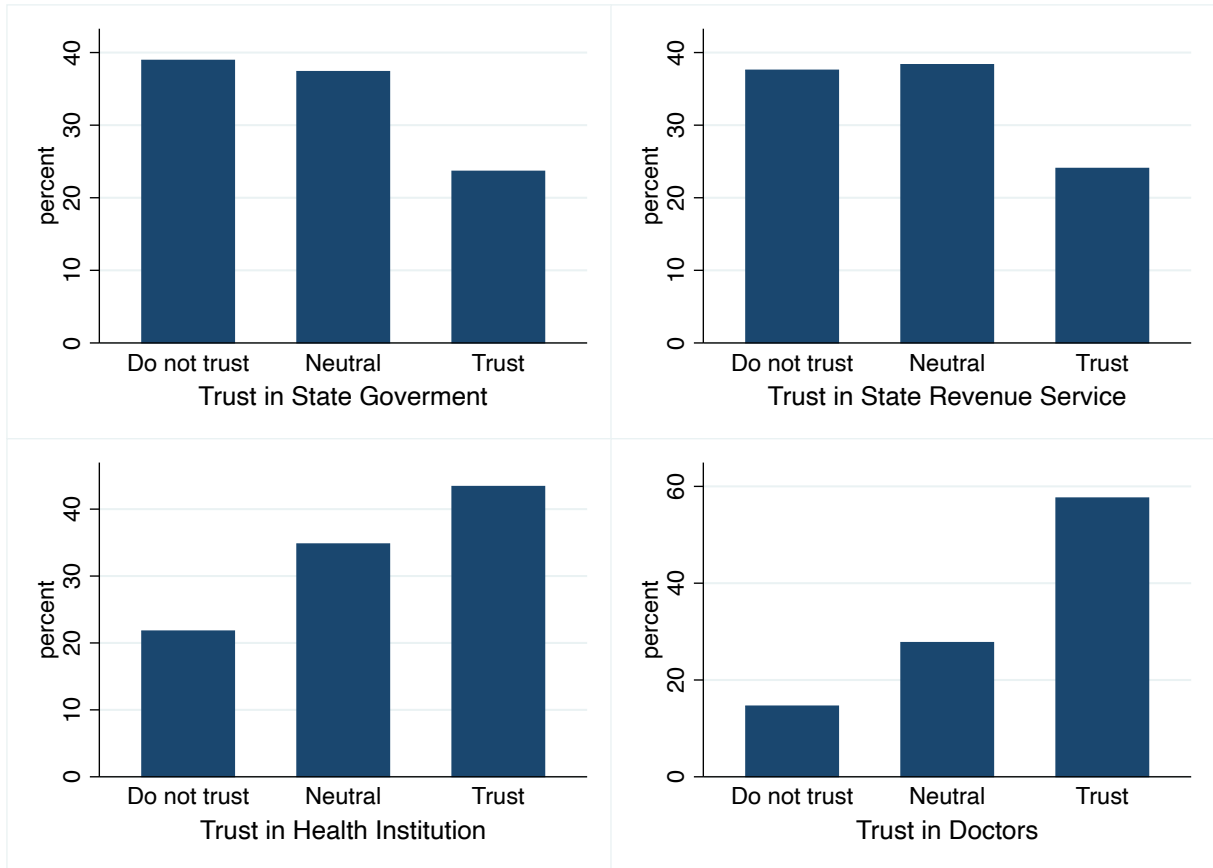


Figure A8: Trust in state governments (top-left) / state revenue service (top-right) / health institution (bottom-left) / doctors (bottom-right)

A2 Example of the Pair of Tax-for-health-services Programs Profiles in Conjoint Experiments

Description: Now we would like your feedback on a few alternative policies that the government could take to provide free or low-cost healthcare in exchange for paying taxes. After explaining the two policies, I will ask you what policy you like most, and why that is the case. Please listen carefully but of course feel free to ask if you have not understood a policy option well.

POLICY 1	POLICY 2
You would pay the tax to the State Internal Revenue Services	You would pay the tax to the Local Government Authority
The tax on income would be between ₦6000 and ₦12,000	The tax on income would be between ₦24000 and ₦36,000
You would receive low-cost healthcare, in which <u>you</u> co-pay ₦ 750 each time you go to the doctor	You would receive low-cost healthcare, in which <u>you</u> co-pay ₦ 750 each time you go to the doctor
You would pay cash to a tax officer or collecting agent	You would pay the tax to the bank
You would receive healthcare 3 months after you start paying income tax	You would receive healthcare already 3 months before you start paying income tax
If your income is lost, the program would guarantee that you keep healthcare for a certain amount of time	If your income is lost, the program would guarantee that you keep healthcare for a certain amount of time

Figure A9: Conjoint Experimental Stimuli: the Pair of Tax-for-health-services Programs Profiles

Q. Which of these two policies do you prefer?

1. Policy 1
2. Policy 2

Q. How much would you support or oppose policy 1?

1. Strongly oppose

2. Moderately oppose
3. Neither support nor oppose
4. Moderately support
5. Strongly support,

Q. How much would you support or oppose policy 2?

1. Strongly oppose
2. Moderately oppose
3. Neither support nor oppose
4. Moderately support
5. Strongly support,

A3 Analysis using Forced-Choice Outcome

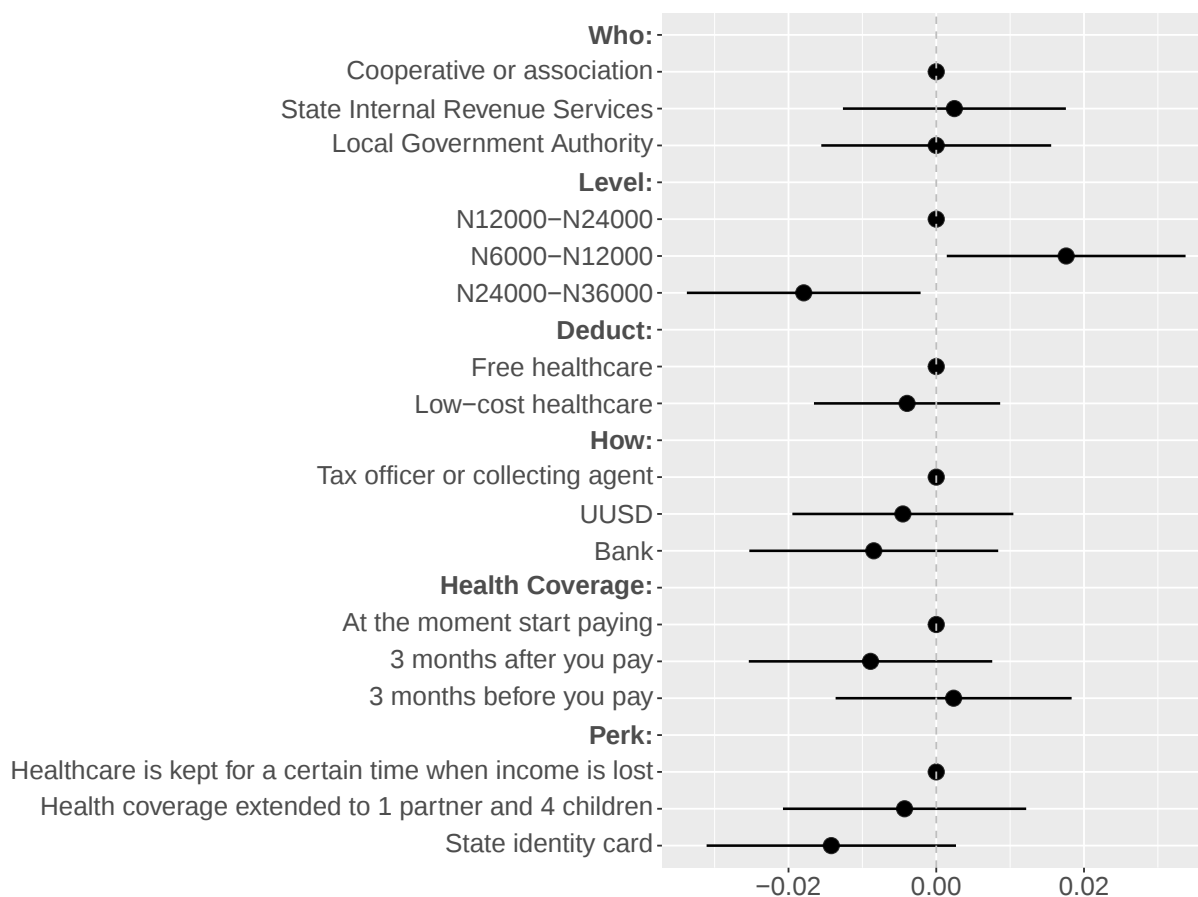


Figure A10: The effects of each treatment on respondents' support for a health program. Effects of program design are estimated on a forced choice (dichotomous scale). All results are plotted relative to the baseline group for each treatment, which is shown as a dot without error bars. Error bars show 95% confidence intervals.

A4 Effects of the Start Date of Health Coverage on Support Across Distance to Benefits and Distance to Government

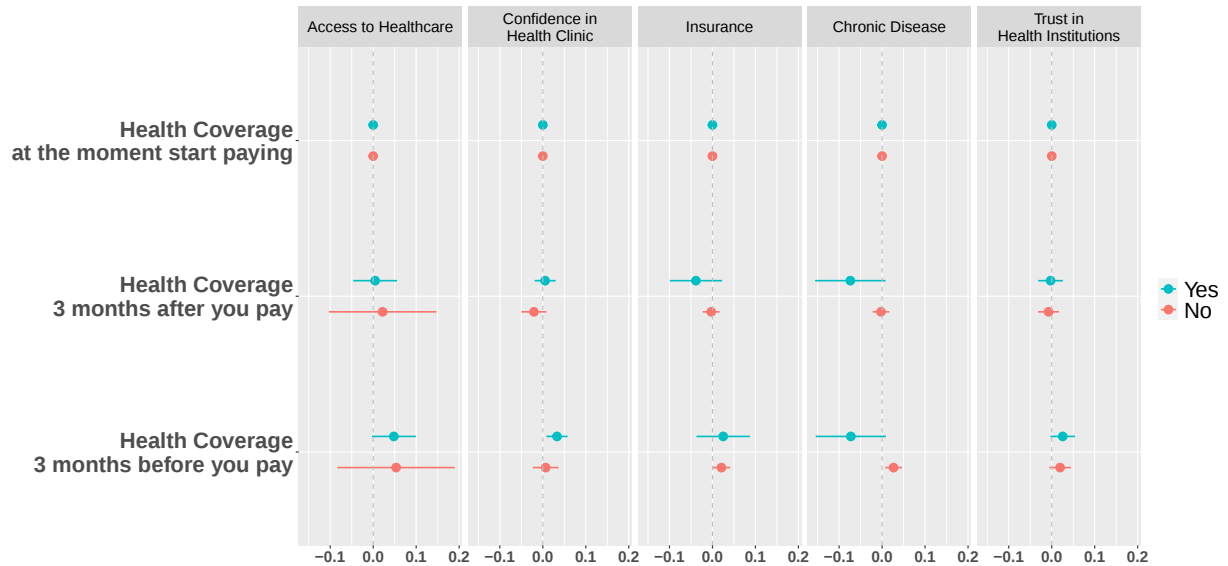


Figure A11: The effects of the start date of health coverage on support for a health program across the measures of 'distance to benefits.' All results are plotted relative to the baseline group for each treatment, which is shown as a dot without error bars. Error bars show 95% confidence intervals.



Figure A12: The effects of the start date of health coverage on support for a health program across the measures of ‘distance to government.’ All results are plotted relative to the baseline group for each treatment, which is shown as a dot without error bars. Error bars show 95% confidence intervals.

A5 Heterogeneous Effects Across Gender, Location, and Education

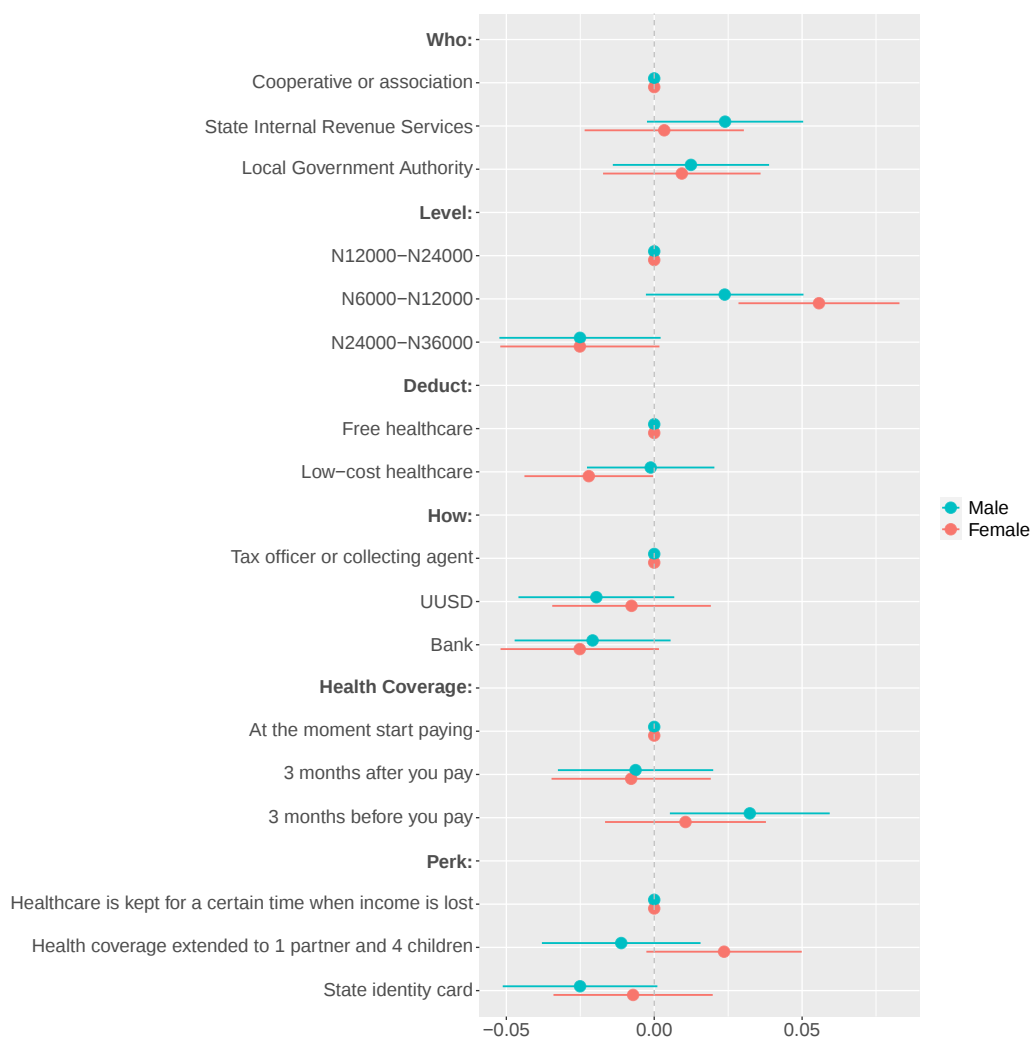


Figure A13: The heterogeneous effects of each treatment on respondents' support for a health program across gender. Effects of program design are estimated on a 5-point scale. All results are plotted relative to the baseline group for each treatment, which is shown as a dot without error bars. Error bars show 95% confidence intervals.

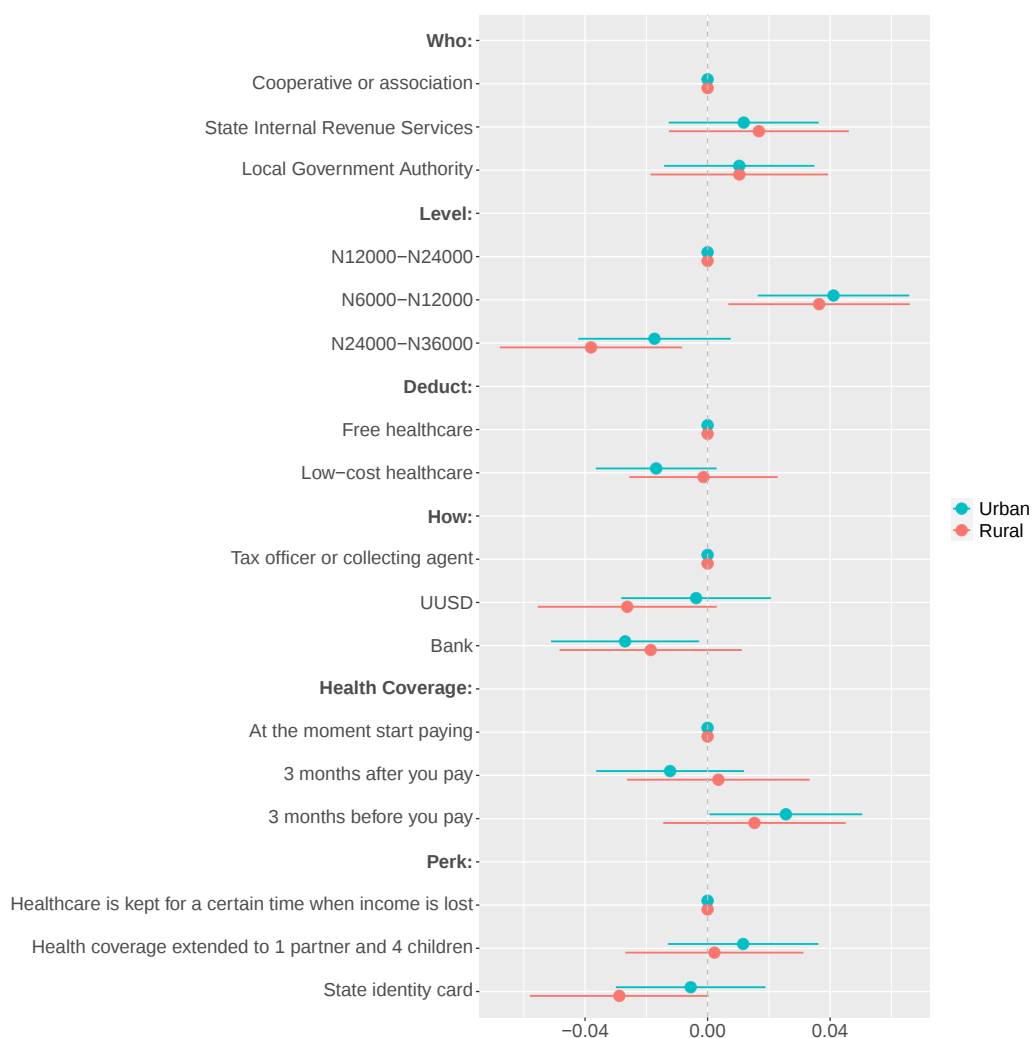


Figure A14: The heterogeneous effects of each treatment on respondents' support for a health program across urban vs rural residents. Effects of program design are estimated on a 5-point scale. All results are plotted relative to the baseline group for each treatment, which is shown as a dot without error bars. Error bars show 95% confidence intervals.

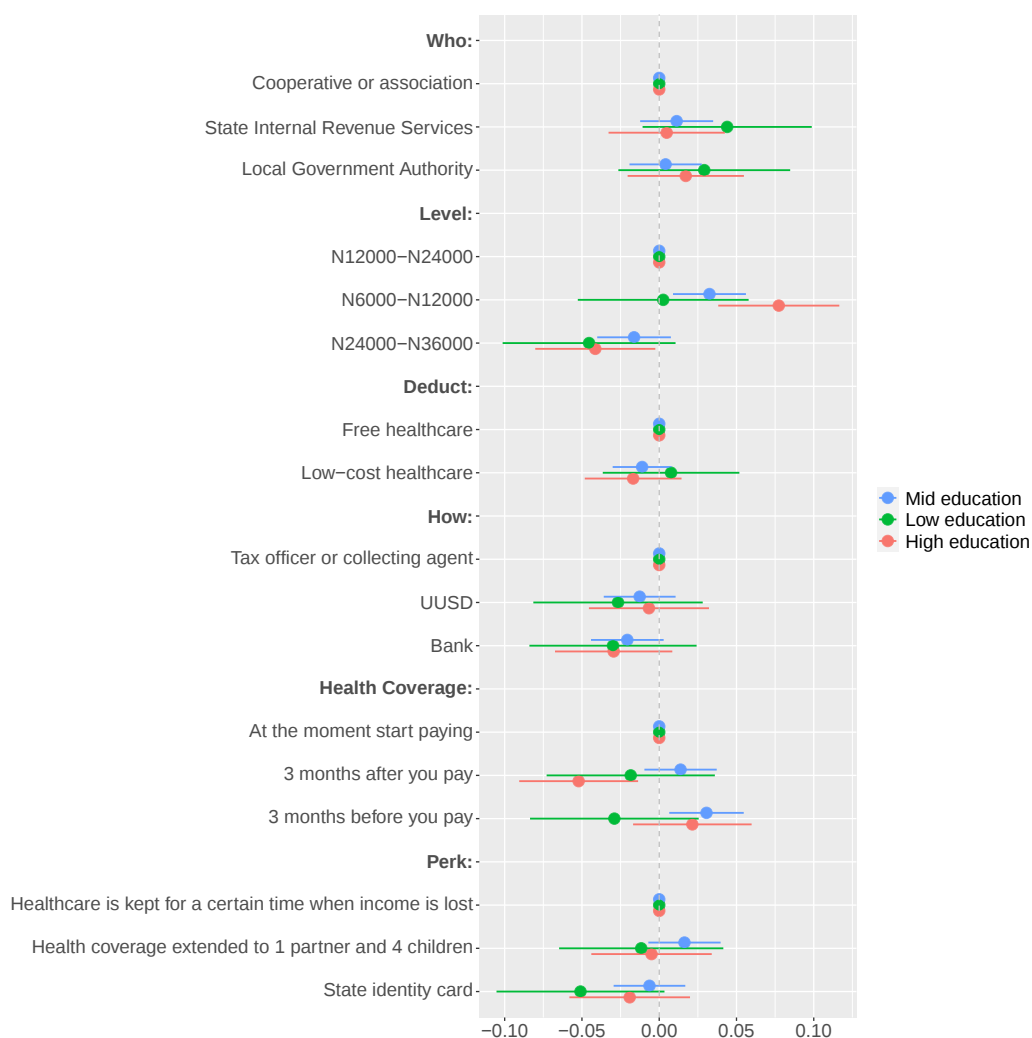


Figure A15: The heterogeneous effects of each treatment on respondents' support for a health program across education levels. Effects of program design are estimated on a 5-point scale. All results are plotted relative to the baseline group for each treatment, which is shown as a dot without error bars. Error bars show 95% confidence intervals.