



Dispatch No. 55 | 30 October 2015

## Zimbabweans support taxation but perceive tax officials as corrupt, demand accountability

Afrobarometer Dispatch No. 55 | Stephen Ndoma and Richman Kokera

### Summary

Most Zimbabweans believe that a good citizen in a democracy is obliged to pay taxes and that the government always has the right to make people pay taxes, Afrobarometer's most recent survey shows.

At the same time, public perceptions of tax officials as corrupt are high, and a majority of citizens demand accountability for how taxpayers' money is spent. While more than half of respondents support taxation in order for the country to develop, a substantial proportion challenge the government to find other revenue sources to support development.

Survey results also suggest that the government should address information gaps about the taxes and user fees that citizens have to pay.

### Afrobarometer survey

Afrobarometer is a pan-African, non-partisan research network that conducts public attitude surveys on democracy, governance, economic conditions, and related issues across more than 30 countries in Africa. Five rounds of surveys were conducted between 1999 and 2013, and Round 6 surveys are currently under way (2014-2015). Afrobarometer conducts face-to-face interviews in the language of the respondent's choice with nationally representative samples of between 1,200 and 2,400 respondents.

The Afrobarometer team in Zimbabwe, led by the Mass Public Opinion Institute, interviewed 2,400 adult Zimbabweans in November 2014. A sample of this size yields country-level results with a margin of error of +/-2% at a 95% confidence level. Previous surveys have been conducted in Zimbabwe in 1999, 2004, 2005, 2009, 2010, and 2012.

### Key findings

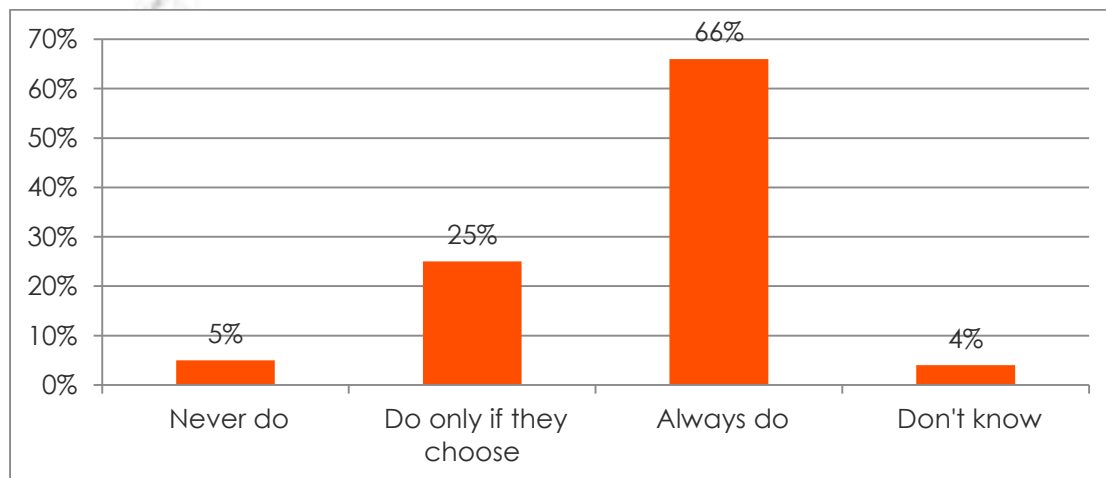
- Large majorities of Zimbabweans believe that a good citizen in a democracy should always pay taxes and that tax authorities always have the right to make people pay taxes.
- Only about half (52%) of respondents believe that the country needs their taxes in order to develop, while 43% say the government can find enough resources for development without having to tax the people.
- Almost six in 10 Zimbabweans believe that non-payment of taxes they owe on their income is either "wrong but understandable" (53%) or "not wrong at all" (6%).
- Almost three-fourths (74%) of Zimbabweans are opposed to non-payment of taxes as a means of expressing dissatisfaction with the government.

- Close to three-fifths (58%) believe that Parliament should ensure that the president explains to it on a regular basis how the government spends taxpayers' money.
- More than four in 10 citizens believe that "most" or "all" tax officials are corrupt.

### Good citizens and the obligation to pay taxes

Two-thirds of Zimbabweans (66%) believe that good citizens in a democracy should always pay taxes that they owe the government, while one-fourth (25%) believe that payment of taxes should be optional (Figure 1).

**Figure 1: Citizen's duty to pay taxes | Zimbabwe | 2014**



**Respondents were asked:** For each of the following actions, please tell me whether you think it is something a good citizen in a democracy should always do, never do, or do only if they choose: Pay taxes they owe to government?

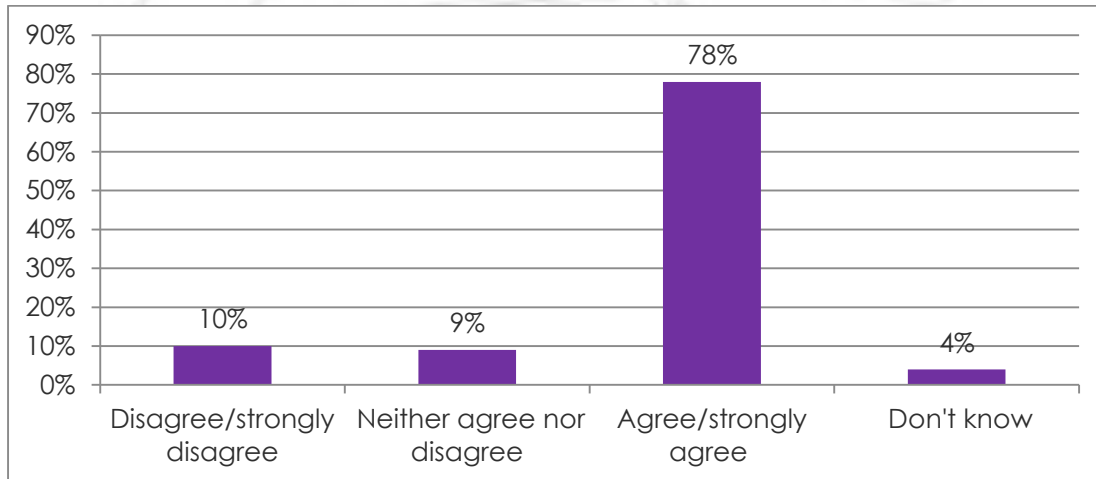
While a good citizen's obligation to pay taxes is the majority view in all of Zimbabwe's provinces, the level of support ranges from a high of 82% in Mashonaland West to only 56% in Matabeleland South (Table 1). The view that payment of taxes should be optional is held by substantial proportions of inhabitants in Midlands (29%), Harare (33%), Mashonaland East (34%), Masvingo (36%), and Matabeleland South (36%).

**Table 1: Citizen's duty to pay taxes | by province | Zimbabwe | 2014**

	Always do	Do only if they choose	Never do	Don't know
Mashonaland West	82%	12%	4%	3%
Bulawayo	76%	12%	10%	2%
Mashonaland Central	76%	14%	2%	8%
Manicaland	70%	20%	5%	5%
Harare	62%	33%	3%	3%
Midlands	62%	29%	5%	4%
Mashonaland East	61%	34%	4%	1%
Masvingo	57%	36%	7%	1%
Matabeleland North	57%	17%	12%	15%
Matabeleland South	56%	36%	3%	4%
<b>Total</b>	<b>66%</b>	<b>25%</b>	<b>5%</b>	<b>4%</b>

More than three-fourths (78%) of citizens share the opinion that tax authorities have the right to make people pay taxes (Figure 2). There are no differences when the data are disaggregated by gender and urban vs. rural residents.

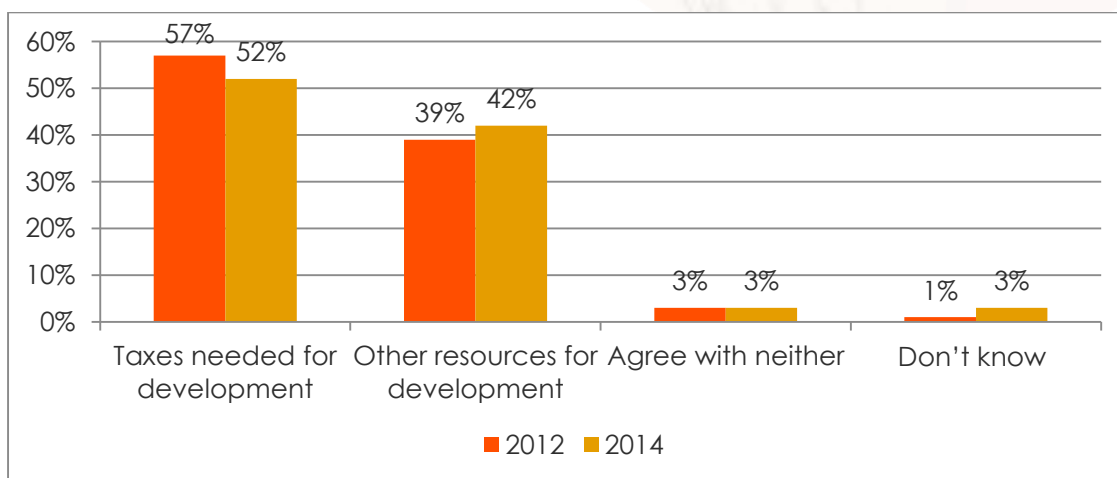
**Figure 2: Perceived legitimacy of authorities to demand taxes | Zimbabwe | 2014**



**Respondents were asked:** For each of the following statements, please tell me whether you disagree or agree: The tax authorities always have the right to make people pay taxes?

While strong majorities say that citizens are duty-bound to pay taxes and that the government has the right to collect taxes, only a slim majority (52%) of respondents “agree” or “agree very strongly” that citizens have an obligation to pay their taxes in order for the country to develop. More than two-fifths (43%) say the government can find enough resources for development without placing the burden of taxes on the people’s shoulders. The view that citizens must pay their taxes in order for the country to develop is somewhat more widespread among men (55%) than among women (50%). The proportion agreeing with the need for payment of taxes for development decreased by 5 percentage points since the previous Afrobarometer survey in 2012 (Figure 3).

**Figure 3: Taxes vs. other resources for development | Zimbabwe | 2012-2014**



**Respondents were asked:** Which of the following statements is closest to your view? Choose Statement 1 or Statement 2.

Statement 1: Citizens must pay their taxes to the government in order for our country to develop.

Statement 2: The government can find enough resources for development from other sources without having to tax the people.

A breakdown of the data by province reveals that majorities in five of Zimbabwe's 10 administrative provinces "agree" or "agree very strongly" that people have to pay taxes in order for the country to develop. On the other hand, the majority view in four provinces is that the government can find other resources to develop the country (Table 2).

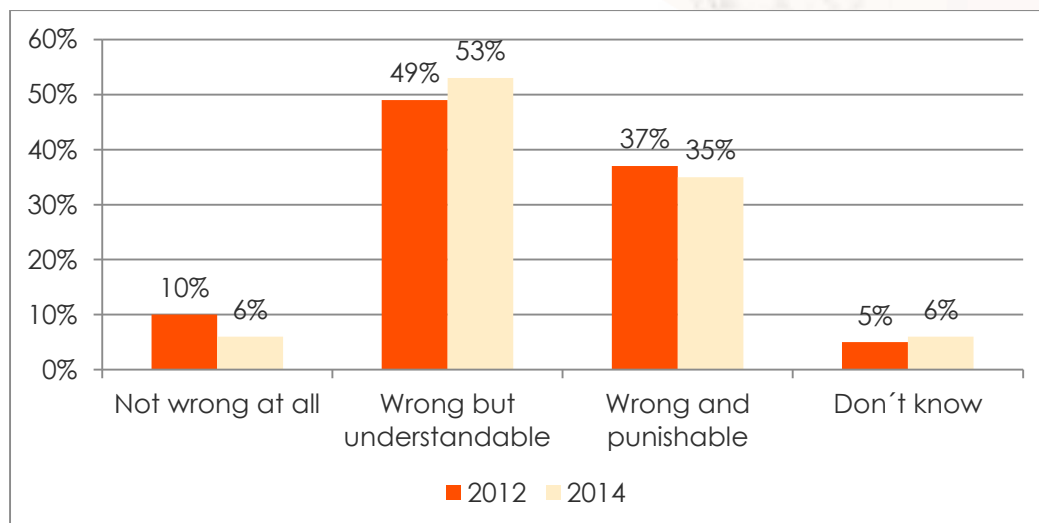
**Table 2: Taxes vs. other resources for development** | by province | Zimbabwe | 2014

	Taxes needed for development	Other resources for development	Agree with neither	Don't know
Matabeleland South	67%	27%	2%	4%
Mashonaland East	65%	32%	2%	1%
Manicaland	64%	30%	3%	2%
Harare	55%	43%	1%	1%
Mashonaland Central	54%	38%	1%	7%
Masvingo	49%	41%	9%	1%
Midlands	46%	51%	2%	1%
Mashonaland West	46%	52%	1%	1%
Bulawayo	43%	56%	1%	-
Matabeleland North	21%	58%	5%	16%
<b>Total</b>	<b>52%</b>	<b>42%</b>	<b>3%</b>	<b>3%</b>

### Non-payment of taxes

Despite public support for tax collection by the government, Zimbabweans express high levels of tolerance for non-payment of taxes. Almost six in 10 respondents say that not paying one's taxes is either "wrong but understandable" (53%) or "not wrong at all" (6%), while only 35% think that such a move is "wrong and punishable" (Figure 4). Compared to 2012, the proportion who think that failure to pay taxes is "wrong and punishable" decreased by 4 percentage points, while those in the "wrong but understandable" category increased by the same amount.

**Figure 4: Tolerance for non-payment of taxes** | Zimbabwe | 2012-2014



**Respondents were asked:** I am now going to ask you about a range of different actions that some people take. For each of the following, please tell me whether you think the action is not wrong at all, wrong but understandable, or wrong and punishable: Not paying the taxes they owe on their income?

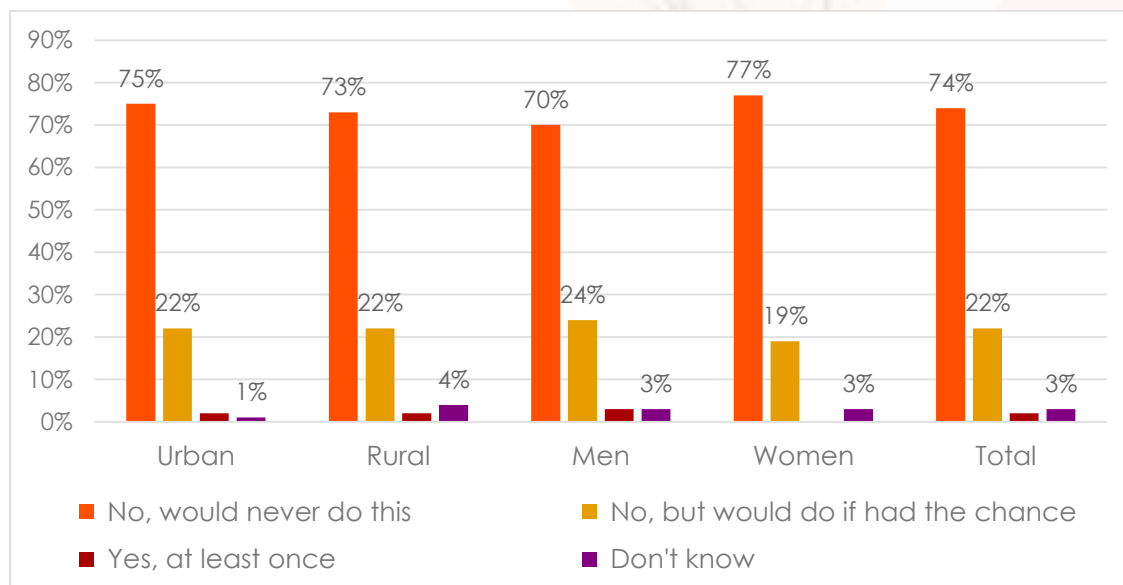
Majorities in six of the 10 provinces tend to be tolerant of tax avoidance (saying “not wrong at all” or “wrong but understandable”). This view is most pronounced in Mashonaland West and Masvingo. Midlands has the highest proportion of respondents (51%) who say that not paying taxes is “wrong and punishable” (Table 3).

**Table 3: Tolerance for non-payment for taxes | by province | Zimbabwe | 2014**

	Wrong and punishable	Wrong but understandable	Not wrong at all	Don't know
Midlands	51%	38%	7%	3%
Bulawayo	48%	46%	7%	-
Mashonaland Central	42%	45%	3%	10%
Matabeleland South	39%	53%	3%	6%
Harare	36%	57%	5%	1%
Manicaland	35%	43%	7%	15%
Mashonaland East	28%	61%	3%	8%
Mashonaland West	26%	69%	2%	3%
Masvingo	27%	63%	8%	2%
Matabeleland North	16%	52%	14%	19%
<b>Total</b>	<b>35%</b>	<b>53%</b>	<b>6%</b>	<b>6%</b>

Though tolerant of non-payment of taxes, Zimbabweans are generally averse to refusing to non-payment of taxes or fees as a way to express dissatisfaction with the government: Almost three-quarters (74%) say they would never do so even if they were given the chance (Figure 5). About one-fifth (22%) say they did not use this method of protest during the 12 months preceding the survey but would do so if they were afforded the chance. More women (77%) than men (70%) say they would never engage in this practice, while urban and rural residents were about equally likely to reject it.

**Figure 5: Perceptions of non-payment of tax as means of protest | Zimbabwe | 2014**

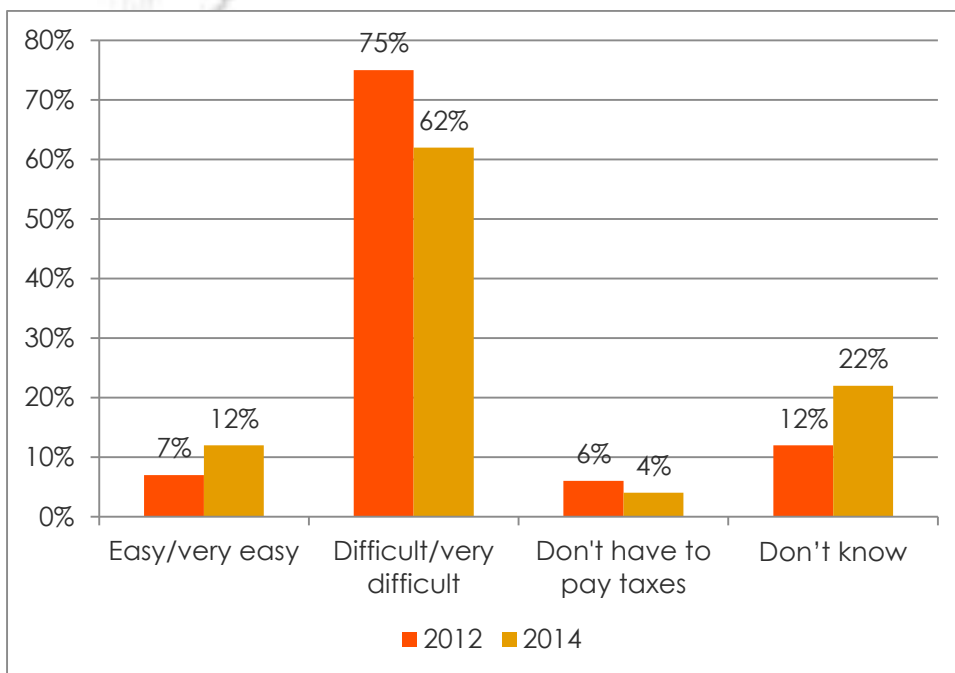


**Respondents were asked:** Here is a list of actions that people sometimes take as citizens when they are dissatisfied with government. For each of these, please tell me whether you, personally, have done any of these things during the past year. If not, would you do this if you had the chance: Refused to pay a tax or fee to government?

**Tax avoidance**

Six in 10 respondents (62%) say it is “difficult” or “very difficult” to avoid paying income or property taxes owed to the government. This contrasts with only 12% who say it is “easy” or “very easy.” More than one-fourth (27%) of rural residents say they do not know whether it is easy or difficult to avoid paying taxes. The proportion of respondents who say that it is “difficult” or “very difficult” to avoid paying taxes has decreased by 13 percentage points since 2012 (Figure 6).

**Figure 6: Ease/difficulty of tax avoidance | Zimbabwe | 2012-2014**

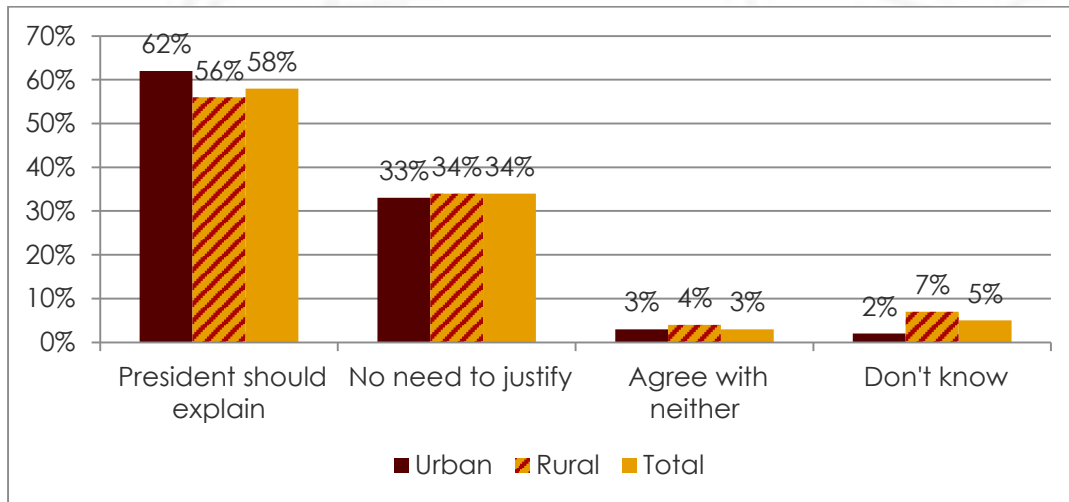


**Respondents were asked:** Based on your experience, how easy or difficult is it to do each of the following: To avoid paying the income or property taxes that you owe to the government?

**Demand for accountability regarding use of taxpayers' money**

A majority (58%) of Zimbabweans believe that Parliament should ensure that the president explains to it on a regular basis how the government spends taxpayers' money. One-third (34%) disagree, espousing the view that the president “should be able to devote his full attention to developing the country rather than wasting time justifying his actions.” Demand for executive accountability finds more takers among urban (62%) than among rural residents (56%) (Figure 7).

**Figure 7: Demand for accountability regarding use of taxpayers' money | Zimbabwe | 2014**



**Respondents were asked:** Which of the following statements is closest to your view? Choose Statement 1 or Statement 2.

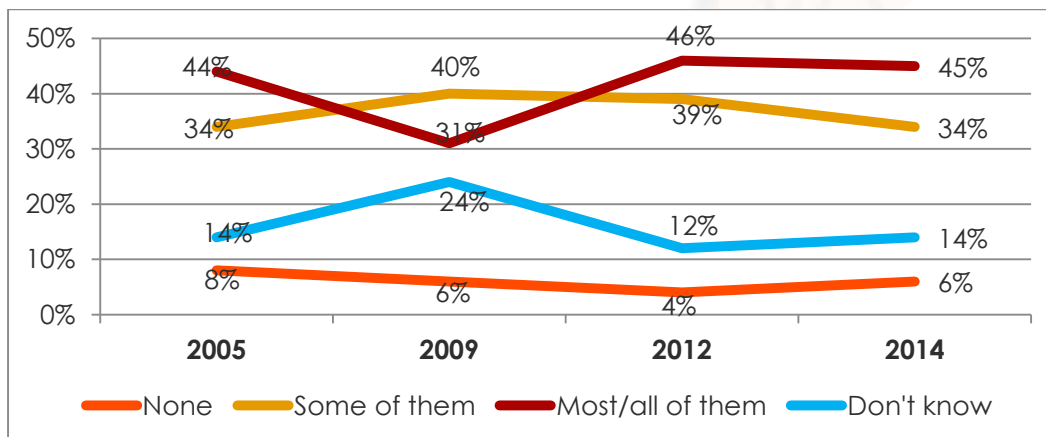
Statement 1: Parliament should ensure that the president explains to it on a regular basis how his government spends taxpayers' money.

Statement 2: The president should be able to devote his full attention to developing the country rather than wasting time justifying his actions.

### Perceptions of corruption among tax officials

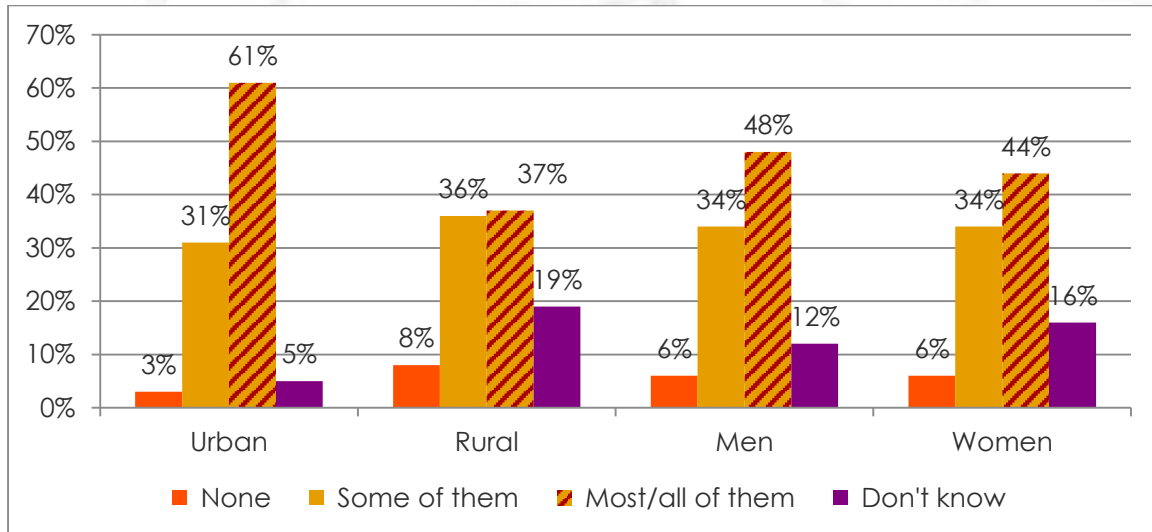
The willingness of Zimbabweans to pay taxes is overshadowed by perceptions of corruption on the part of the officials responsible for collecting taxes. Almost half (45%) of Zimbabweans believe that "most" or "all" Zimbabwe Revenue Authority (ZIMRA) officials and local government tax collectors are involved in corruption, and almost eight in 10 (79%) believe that at least "some" of these officials are corrupt. Notwithstanding a dip in 2009, public perceptions of corruption among tax officials have been fairly high for the past 10 years (Figure 8). The view that "most" or "all" tax officials are corrupt is more manifest among urban (61%) than among rural residents (37%) (Figure 9). Almost one-fifth (19%) of rural respondents profess ignorance on this question.

**Figure 8: Perceptions of corruption among tax officials | Zimbabwe | 2005-2014**



**Respondents were asked:** How many of the following people do you think are involved in corruption, or haven't you heard enough about them to say: Tax officials, like Zimbabwe Revenue Authority (ZIMRA) or local government tax collectors?

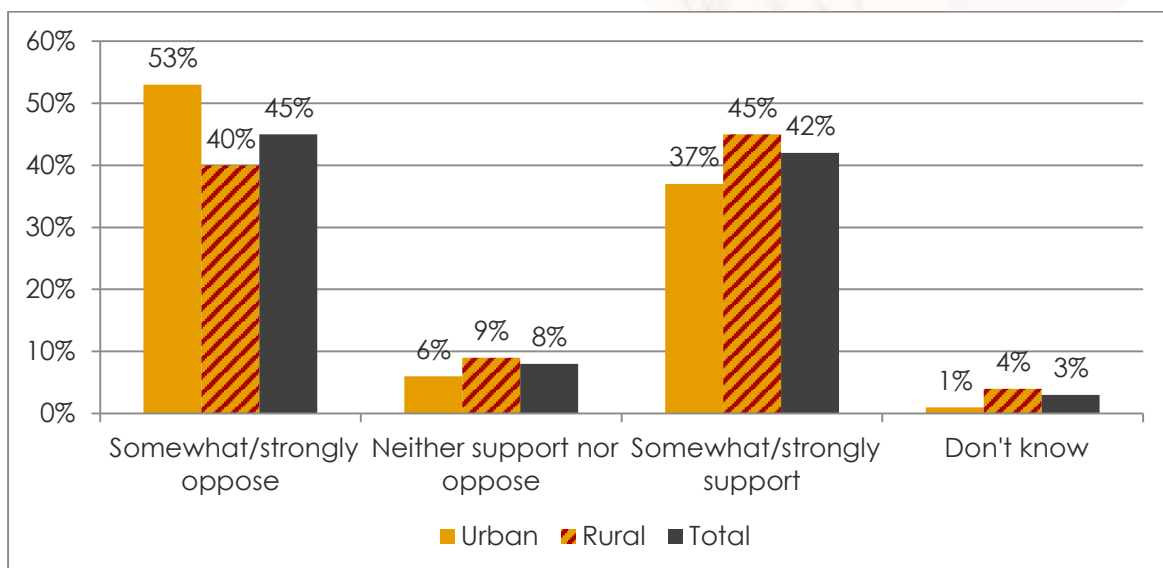
**Figure 9: Perceptions of corruption among tax officials** | by residence location and gender | Zimbabwe | 2014



### Higher taxes to support public health care?

Asked whether they would support any decision by the government to increase taxes or user fees in order to support additional spending on public health care, more Zimbabweans would oppose (45% “somewhat” or “strongly”) than would support (42% “somewhat” or “strongly”) such a move. Rural residents are more likely than urbanites (45% to 37%) to favour higher taxes or fees in exchange for increased investment in public health care (Figure 10). One can speculate that the absence of adequate health care facilities in rural areas may be a key driver for this.

**Figure 10: Support for increasing taxes or fees to support increased government spending on public health care** | by residence location | Zimbabwe | 2014



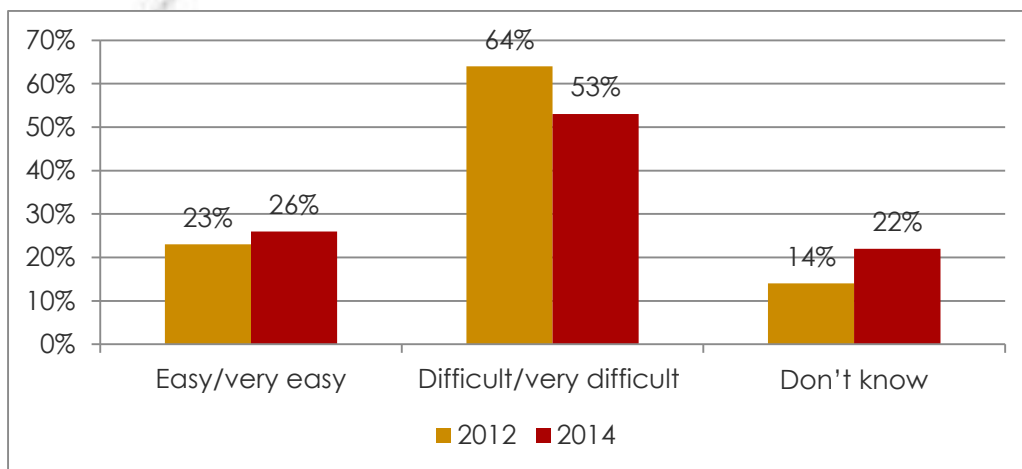
**Respondents were asked:** *If the government decided to make people pay more taxes or user fees in order to increase spending on public health care, would you support this decision or oppose it?*



## Ease of getting information about taxes and fees

How easy or difficult is it for Zimbabweans to find out which taxes and fees they are supposed to pay to the government? The data show that more than half (53%) of respondents say it is “difficult” or “very difficult” to obtain this information (Figure 11). The problem is more pronounced among urban (62%) than among rural residents (48%). Compared to 2012, the proportion who say they have difficulties in finding out what they owe the government declined from 64% to 53%, while the proportion who say they don't know whether it is easy or difficult increased from 14% to 22%.

**Figure 11: Ease of getting information about taxes and fees to pay | Zimbabwe | 2014**



**Respondents were asked:** Based on your experience, how easy or difficult is it to do each of the following: To find out what taxes and fees you are supposed to pay to the government?

## Conclusion

This analysis shows that a majority of Zimbabweans regard the payment of taxes as an obligation of a “good citizen.” Similarly, they affirm the right of tax authorities to collect taxes, although they also express high levels of tolerance for non-payers, and a substantial proportion of citizens challenge the government to look beyond taxation for resources to develop the country.

Public perceptions of corruption among tax collectors are high, and a majority of citizens demand that the president explain to Parliament how the government is spending taxpayers' money. The study brings to the fore that Zimbabweans have difficulties in accessing information about taxes and fees that they owe the government – an information gap that should be addressed so that citizens contribute more to the development of the nation.

To further explore this data, please visit Afrobarometer's online data analysis facility at [www.afrobarometer.org/online-data-analysis](http://www.afrobarometer.org/online-data-analysis).

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