



RESEARCH ARTICLE

Imagined solidarity around tax practices: a two-dimensional framework based on motivating logic and group boundaries*

Johanna Söderström¹  and Lise Rakner²

¹Department of Government, Uppsala University, Box 514, 751 20 Uppsala, Sweden and

²Department of Government, University of Bergen, Affiliated Research Professor, Chr. Michelsen Institute, Bergen, Norway

Corresponding author: Johanna Söderström; Email: johanna.soderstrom@statsvet.uu.se

Abstract

Understanding why citizens are willing to finance public goods is central to development and state capacity. Taxation can contribute to the common good, yet particularly in developing contexts, citizens may not benefit – or contribute – equally from such resources or across their lifetimes. How do taxpayers link solidarity to the practice of paying taxes? Taxation makes solidarity visible, but taxation practices also produce and shape solidarity. To enable further scrutiny of the perceived linkages between taxation, ideas around redistribution, and solidarity we develop a framework of imagined solidarity, which differentiates between *affective and calculative solidarity* on the one hand, and *personal and generalised solidarity* on the other hand. Using data from focus groups with formal sector workers in Namibia, we illustrate how taxpayers link solidarity to the practice of paying taxes along these dimensions; demonstrating the usefulness of this framework for the further study of fiscal interconnectedness, also beyond Namibia.

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Introduction

How do citizens reason about the practice of paying taxes? Taxation is typically thought of as the most fundamental economic transfer (Lieberman 2003; Bräutigam *et al.* 2008; Johansson 2020: 24), and key to understanding the creation of statehood through state-citizen interactions (Lund 2016). Much of the research on taxation in Sub-Saharan Africa has focused on tax design, implementation (e.g. Rakner 2001; Therkildsen 2004; Fjeldstad & Moore 2009; Ahlerup *et al.* 2015), revenue collection (e.g. Stotsky & WoldeMariam 1997; Kasara 2007; Mansour 2014), and the role of taxation for state-building and democratisation (e.g. Bräutigam *et al.* 2008; Broms 2015; Prichard 2015; Kjær *et al.* 2023). These are important contributions, but the macro-perspectives do not inform us about how taxation demands and processes are perceived by the citizenry.

To gain a deeper understanding of how and why people are willing to finance public goods, it is necessary to understand how taxation is understood by citizens using qualitative data (Bak & van den Boogaard 2023). The macro-oriented empirical research focusing on the concept of a fiscal contract between states and its citizens assumes a reciprocal relationship, or tit-for-tat, between citizens' payments and state service delivery. Yet, experiences in the Global South show that services are also delivered to, and financed by, non-state entities (MacLean 2011; Post *et al.* 2017; Lust & Rakner 2018; Bak & van den Boogaard 2023: 306). Thus, the contract extends to more than the state, and state capacity and state delivery also shape why people are willing to finance public goods. An emerging and growing scholarship has begun to study state-citizen interactions from below (see e.g. Gatt & Owen 2018: 1196; Goodfellow & Owen 2020; Johansson 2020; Söderström 2022; Bak & van den Boogaard 2023). This research underlines how taxation is made sense of locally, and what constitutes a tax, as notions of reciprocity cannot be taken for granted in taxation practices (Johansson 2020: 18–19). This growing micro-oriented empirical work suggests that the fiscal link between the citizen and the state builds on a broader notion of interconnectedness.

Taxation practices and experiences are not isolated events, but layered and embedded in everyday experiences. While widely accepted, this wider notion of interconnectedness has so far not been adequately conceptualised, and to further theorise around taxation and how citizens view taxation, we link the practice of taxpaying to the concept of solidarity. We argue that *solidarity*, a sense of unity or mutual support within a group, is key to understanding why people are motivated to be involved in a fiscal exchange with the state. Seekings argues that 'the moral economy of taxation [...] is crucial, yet poorly understood' and that 'The relationship between tax, redistribution and solidarity requires further thought' (2004: 32), and we agree. Taxation is a context where solidarity becomes visible and explicit, and also a practice that produces and shapes solidarity. Echoing Granovetter's plea for theorising between micro

level relations and macro level policy outcomes (1973), we contribute to theorising the relationship between taxation and state building by analysing how taxpaying citizens view taxation as linked to notions of solidarity. How solidarity is imagined is central to the development of a public sphere and the state (Calhoun 2002: 159, 169; Stjernø 2005; see also Anderson 2006). This article engages with these fundamental issues by asking: *How do taxpayers link solidarity to the practice of paying taxes?* Through answering this question, we aim to develop a framework delimiting two central dimensions of the concept of imagined solidarity: *motivating logic* and *group boundaries*.

Theorising about citizens' perceptions about taxation, we study Namibian citizens working in the formal economy and their experience as taxpayers. Namibia gained its independence in 1990 and ranks among the world's most income-unequal countries. The tax-share in Namibia is high even by global standards; the tax to GDP ratio recorded at 18.5% in 2020, higher than the average in Sub-Saharan Africa (Revenue Statistics in Africa 2022). Considering the high degree of inequality and the structural characteristics of Namibia's economy, the country's ability to collect taxes is considered remarkable; the country has the highest tax effort in Sub-Saharan Africa (Minh Le *et al.* 2012: 19–20), in part supported by a high degree of tax compliance. Thus, Namibia presents a puzzle for a notion of a reciprocal fiscal exchange between the state and its citizens: Taxes are exerted and people seem to be willing to pay them, but the high level of poverty and inequality suggest that a minority of the population often bear the tax burden for public goods that they often do not use. We argue that imaginings around solidarity may help explain taxpayers' willingness to pay taxes. We scrutinise the concept of solidarity in the study of taxation practices by analysing Namibian taxpayers employed in the formal sector, where these dilemmas converge.

We employ focus group interviews, as they enable participants to compare, contrast and develop their positions, especially on rarely discussed abstract topics (see among others Morgan & Krueger 1993; Kitzinger & Barbour 1999). Taxes are not routinely discussed in Namibia (Söderström 2022), and the group setting helped further a meaningful discussion. Focus groups provide an insider's perspective of what it means to be a taxpayer, and how this social practice is embedded in people's everyday lives and imaginings. We conducted 20 focus groups with taxpayers in the public and private sector. Through these interviews we assessed taxpayers' reasoning and motivations, to understand how they position themselves vis-à-vis taxes and tax payment. They face dilemmas related to whether or not to pay for others' usage of public services, while they themselves may not feel that the standards of the services provided are something they are willing to pay for. Thus, they may ask themselves, what and whom are they paying for. These dilemmas shape their motivation to pay taxes and it is part of how they formulate solidarity, and understand reciprocity, ultimately, to what degree they see taxes as part of a social contract.

Following this introduction, the next section discusses the three key concepts of taxation, reciprocity, and the social and the fiscal contract, and how these concepts may be understood in the context of (imagined) solidarity. We then present a framework delimiting two central dimensions of the

concept of imagined solidarity: motivating logic and group boundaries. We differentiate between affective and calculative solidarity on the one hand, and personal and generalised solidarity on the other hand. After developing the framework, we present the case of Namibia and the data collection process. Using the focus group discussions we show how citizens make sense of their obligations with other citizens (calculative or affective), and with which citizens (group boundaries). Our analysis adds a dimension to the interlinked concepts of solidarity and tax compliance. Our article highlights that the fiscal contract is not only about the relationship between the state and individual citizens, but includes the *imagined community* as a whole, i.e. the collective of other citizens. We show that solidarity is a graded concept, and how citizens differentiate across this community when they think about redistribution through tax.

Taxation as Imagined Solidarity

How relations between the state and its citizens are organised is key for understanding how the social contract is fulfilled and operates. The *social contract* is often conceptualised in relation to how citizens and the state define their respective and relative rights and duties (Rousseau 1994 (1762)). Fundamental to such interchanges are questions of reciprocity and redistribution, both across cleavages but also from one part of a citizen's life to a later stage. Taxation is normally portrayed as a narrower contract between citizens and the state (Tilly 1985, 1992; Martin *et al.* 2009). The so-called *fiscal contract* between a revenue yearning state and its citizens is linked to the idea that citizens will demand services, accountability and representation from the government in return for its taxes (Bräutigam *et al.* 2008; Prichard 2015). Thus, a government's ability to collect taxes depends on citizens' willingness to pay them. But, most developing countries' tax systems were developed under colonial rule and based on coercion rather than consent. Even after colonial rule, tax reforms in developing countries have been under a constant influence of external forces such as the International Monetary Fund (Rakner 2001). Nevertheless, research on a potential fiscal contract and citizens' compliance in Africa report findings that are similar to experiences in the Global North, where higher satisfaction and the level of service delivery is connected with higher tax compliance (Bodea & LeBas 2013). There are some notable exceptions, however.

Recent studies show that the role of service delivery in connection with taxation has a rather complex relationship to the issue of a social contract. Based on South African empirical data, Natrass and Seekings show that the poor tend to have limited expectations on the state, while the urban middle class have higher expectations on the state and often disappointed with what the state delivers (Natrass & Seekings 2002: 4; Seekings 2004: 14). McCulloch *et al.*'s study of Nigeria demonstrates that service delivery is not a determinant of willingness to pay taxes (2021: 12), and Gatt and Owen's study of taxpayers in Lagos shows that while services may be provided by the state, taxpayers often pay again to other providers in order to get access to services of the

quality they want, thus in fact detracting from their willingness to pay taxes (2018: 1214). In Sub-Saharan Africa, as in most developing countries, formal direct taxation of households is limited. Local residents also contribute substantially, outside the state, to the provision of public goods through sectarian organizations, kinship networks, and nongovernmental organizations that supplement inefficient or absent state services (Lust & Rakner 2018: 278; see also MacLean 2010; Post *et al.* 2017; van den Boogaard *et al.* 2018).

The growing scholarship on taxation in Sub-Saharan Africa suggests that how citizens imagine a potential link between their payments to, and their demands on, the state is understudied, and often we need to dig much deeper into the emic understandings of taxation (Bak & van den Boogaard 2023). Much of the early work is based on survey research that did not address questions of how citizens perceive themselves in relation to the state (Sisk 2017; Prichard 2019). Recent research on tax compliance has argued that taxation should not only be perceived as a question of the relationship with the state, taxation may also be part of an idea of reciprocity with other citizens (Johansson 2020: 20, 24–5, 32; see also Bak Foged 2019). Thus, instead of paying taxes in exchange for personal services from the state, taxpaying could be considered as an act of solidarity and support to other citizens and their needs. We build on this literature and suggest that exploring solidarity is a way to make sense of the fiscal contract.

Several argue for the intrinsic link between how solidarity is formulated and understood as citizenship ideals, and the institutions that uphold citizenship practices (see e.g. Seekings 2004: 1–3; Turner 2008: 182; Lynch & Kalaitzake 2020: 238, 243). This linkage is perhaps even clearer when we think about the citizen in their role as taxpayer, as taxation represents a clear and direct way to handle our obligations towards one another as a society (Turner 2008: 182; Kessler 2018: 647; see also Jansson 2018: 66, 74).

How solidarity is imagined, and formulated, is also part of the making of the state. As argued by Lund (2016), the making of the state is a continuous process, often in dialogue with ideas about solidarity. Solidarity can be created, destroyed and rebuilt by the practices of the state. Also, solidarity is sometimes seen as an important motivator for citizens to have commitments towards one another, and by extension to the constitution (Calhoun 2002: 153), it is thus something that helps create a *polity*. Others stress that solidarity is about empathy for others, and as such it is a cornerstone of what can be considered the public sphere in any society, and thereby contributes to the making of *society* (Turner 2008: 177–8). Ferdman and Kohn also note that public goods, like healthcare, can help forge solidarity, thereby showing how acts of the state can create solidarity, as well as be expressions of solidarity (Ferdman & Kohn 2018: 545–9; see also Markovsky & Lawler 1994: 8; Calhoun 2002: 155–6).

Ultimately, solidarity has several functions in society. At the same time, conceptually, solidarity presents us with a complex landscape, as the concept has several different research traditions connected to it, and the concept is used in many different and diverging ways (Ferdman & Kohn 2018: 546; see also Oosterlynck *et al.* 2016). In 1994, Markovsky and Lawler, noted ‘that despite the evident interest and obvious centrality of the solidarity concept [...] the

amount of research is vanishingly small. One looks in vain for a cumulative, ever-improving body of theoretical and empirical knowledge about group solidarity' (1994: 9); and this seems to still be the case. Recent typologies focus on the type of community within which solidarity is extended (e.g. Scholz's division into civic, social and political solidarity as discussed in Ferdman & Kohn 2018: 546). For the purposes of theorising the fiscal exchanges between the citizens and the state, we argue that two central dimensions of solidarity are relevant: group boundaries and motivating logic.

Solidarity framework: group boundaries and motivating logic

Much of the existing literature discusses different forms of solidarity, and with what groups there is solidarity. As Seekings notes, sometimes solidarity has limits: 'some individuals are typically considered to be 'undeserving poor' – i.e. undeserving of public support – on grounds of behaviour [...] or non-citizenship [...]. And there is always dispute over who should pay and how' (2004: 4). A central question, when we are trying to understand solidarity then, is: To whom do we extend our solidarity? (Lynch & Kalaitzake 2020: 241; see also Piwoni 2019: 521). Do they need to be like us, or not? Do we need to know them or not?

For instance in Boersch-Supan's study of Sierra Leone, the relevance of investigating intergenerational solidarity is demonstrated, particularly in demographically skewed societies, and with high levels of unemployment adding to the power differential across generational cleavages (2012: 28, 47). This is another example of how it is important to pay attention to whom we extend solidarity, and that the basis for group delimitations may vary across geographical, economic and cultural contexts. Thus, at heart solidarity is a question about how far our sense of community extends (Markovsky & Lawler 1994: 7; Lynch & Kalaitzake 2020: 242; Seekings 2004: 5).

With our framework, we can interrogate the extent to which wellbeing is understood as a joint responsibility: How far does responsibility towards others extend in the case of Namibia? For this purpose, we introduce the idea of generalised solidarity. That is, to what extent there is widespread solidarity, even with distant groups in society. Mirroring the concept of general trust, generalised solidarity does not target specific categories of people or people who you know. We are interested in what can be termed 'thin solidarity' on the one hand, and 'thick solidarity' on the other hand. This is similar to a distinction often made in relation to trust: 'on the one hand, trust in people with whom we are personally familiar and, on the other, a more generalized trust in fellow citizens, the vast majority of whom will not be personally known to the individual making the trust evaluation' (Sturgis & Smith 2010: 75). Sturgis and Smith also note that the division is sometimes described as thick versus thin trust. We contend that a similar division is reasonable with respect to solidarity, where thick solidarity is solidarity with known individuals, here referred to as *personal solidarity*, and they could be 'known' for various reasons (such as a shared identity, or some other reason for a sense of affinity), whereas thin solidarity, or *generalised solidarity*, is with fellow citizens on a

larger scale who you do not have any direct bonds with (through family, kinship etc.).

Another crucial aspect is the motivation behind the solidarity. We ask, what is the basis for solidarity, is the reasoning behind it a tit-for-tat or is it something else; is it utilitarian (due to ideas of interdependence) or emotional (based on joint norms, or a sense of being the same)? The logic behind solidarity may of course be mixed in each instance, but within the literature two distinct perspectives on the motivating logic behind solidarity can be located, and here we build on Lynch and Kalaitzake, who have termed these: *calculative solidarity* versus *affective solidarity* (2020).

On the one hand, solidarity can be understood in terms of redistribution, where we have a duty to care for others, due to interdependence. Solidarity would then be a form of ‘reciprocal insurance’, and a system where we pool our risks together, and as Lynch and Kalaitzake note, this form of ‘solidarity is implicitly conditional: what is given is expected to be reciprocated, should the need arise’ (2020: 243). This understanding of solidarity is more often expressed using financial metaphors, and there are notions of debt, compensation and being repaid, and reflects a liberal approach to solidarity (Markovsky & Lawler 1994: 5; see also a similar discussion by Kohn 2018: 618–24). Another way to understand the logic behind solidarity, is in terms of recognition, where solidarity is motivated by emotional attachments, empathy, trust and a sense of friendship, and is an expression of care rather than reasoned transaction. Affective solidarity is at its core a question of a moral obligation, rather than a financial one (Markovsky & Lawler 1994: 7; Ferdman & Kohn 2018: 545; Lynch & Kalaitzake 2020: 239, 242–3, 248; see also Zajak et al. 2020: 10).

A framework of solidarity developed around firstly, with who is solidarity expressed and experienced, and secondly, what is the logic behind, motivating the solidarity, produces four ideal typical forms of solidarity, as seen from Figure 1 below. The first dimension speaks to the boundaries with which solidarity is extended: *personal solidarity* or *generalised solidarity*? The second dimension is about the logic motivating the solidarity: is it *calculative* or *affective*? Calculative solidarity stresses such issues as tit-for-tat, mutual risk, it is

Solidarity: With whom?

		Personal (thick, exclusive, known)	Generalized (thin, inclusive, unknown)
Solidarity: Logic behind	Calculative (mistrust, self-responsibility, debt, redistribution)	<i>Personal calculative</i>	<i>Generalized calculative</i>
	Affective (care, trust, moral)	<i>Personal affective</i>	<i>Generalized affective</i>

Figure 1. Solidarity framework.

solidarity that is contingent, in part based on mistrust, and it assumes a fair amount of self-responsibility, and obligations are understood as a debt. In contrast, the logic behind affective solidarity is about emotive reasons, it is unconditional instead of contingent, and based on trust and care, and obligations are stressed in moral terms, rather than understood as a debt. In everyday practice, people's arguments are mixed, and embrace these principles more or less, but for analytical purposes we need to differentiate between these dimensions.

Lynch and Kalaitzake argue that as values are historically embedded, solidarity is also contextually 'conceptualized and enacted' (2020: 243), and this embeddedness means that solidarity can be both contextually produced and undermined (2020: 239). Others have similarly argued for the importance of studying solidarity imaginings, as it underpins political institutions and how societal life is organised and seen as legitimate (Calhoun 2002: 155f, 171). We situate our framework of solidarity in relation to perceptions of taxation and revenue generation. As we have seen, studies have shown that different taxes can be interpreted in widely different terms. Some they are keen to pay, and others not. Property tax has more often been interpreted in a positive light, particularly as such taxes have often been seen as a way to confirm ownership over land (Goodfellow & Owen 2020; Johansson 2020: 19, 33). In contrast, income tax and VAT¹ are taxes that are more removed from a specific exchange and citizens are submitted to these taxes without much say, and thus in terms of scrutinising the extension of the social contract and logic around taxation, these taxes are a tougher and more interesting test. Any potential negotiation around these taxes would occur in the public debate, and not via individual negotiations. Another important factor is also the opacity of public policy. Seekings' work has identified this as a key issue shaping demands for redistribution, he notes for instance, as it is much easier to criticise corruption and self-enrichment by politicians, '[b]ut it is less easy to see how the government is responsible for what people see, rightly, as the major cause of poverty: unemployment' (Seekings 2004: 14).

We provide an illustration of our theoretical framework with a case study of Namibia, thus showing how our two-dimensional framework which differentiates between generalised solidarity and personal solidarity, as well as between calculative solidarity and affective solidarity, operates in practice, and how it can be analytically useful.

The Namibian Case

Namibia gained its independence from South African apartheid rule in 1990 and the liberation movement turned governing party, the South West Africa's People's Party (SWAPO) has won every election ever since. The Namibian case helps us theorise around citizens' perceptions and experiences of taxation and imagined solidarity. This young country has a remarkably high tax revenue to GDP rate in comparison to other Sub-Saharan African countries,² moreover, a high share of its revenue is from direct taxation (IMF 2021: 21). According to the tax effort index, or the ratio between share of

taxes collected and taxable capacity, Namibia is the African country with the highest tax effort (1.54) (Minh Le *et al.* 2012: 7, 19–20). Furthermore, the perceived non-compliance in Namibia is considered the lowest among the 29 countries surveyed by the Afrobarometer in 2011–2013 (Aiko & Logan 2014: 10). The Afrobarometer answers indicate further that Namibians in general hold rather positive attitudes towards paying taxes (Afrobarometer 2018: 19, 2020).

At the same time, Namibia remains one of the most unequal countries in the world (GINI index (World Bank estimate) – Namibia 2019; The World Bank in Namibia 2021). Despite the fact that the SWAPO government has emphasised poverty reduction since independence, Namibia has not succeeded in addressing the triple challenge of high poverty, inequality, and unemployment. With an increase of 200,000 in 2020, the number of poor people measured by the upper middle-income poverty line (\$5.5/person/day in 2011 Purchasing Power Parity terms) reached a record-high of 1.6 million in a population of 2.5 million. Thus, while the older generations who experienced SWAPO as their liberators are likely to have a strong sense of loyalty with the state (see e.g. Metsola 2010; Welz & Kromrey 2015: 263), younger generations are less likely to have formed the same bonds with the state via SWAPO (see also Levitsky & Way 2013: 9, 14), and therefore the challenges of these inequalities are likely to be more strongly felt by the younger generations.

Thus, the Namibian case presents an interesting case for theorising around tax practices and its relationship to state-building. Many remain outside the formal economy, levels of inequality are exceedingly high, and many taxpayers do not utilise the public services funded by these taxes; thereby providing a generalised depiction of many unequal societies particularly in the global south. Exploring why Namibians pay taxes can help us see what forms of imagined solidarity lie behind their attitudes to taxation. Next, we describe how we explored the meaning-making process surrounding taxpayment.

Focus Groups with Citizens in the Formal Economy

The focus groups were carried out with formally employed individuals. Dependent on which sector you are employed in, the type of taxation and your own dependence on state revenues varies (something which our respondents recognised). Thus, nine focus groups were composed of individuals employed by the state (public sector: teachers, health, correctional officers, firemen and civil servants) and nine groups were composed of individuals formally employed by private actors (private sector: retail, IT, health). These individuals file taxes and pay taxes directly on their salary, and represent individuals who come in direct contact with the taxation practices of the state. Their imaginings around taxation are particularly informative and crucial if we are to understand how a taxpaying culture is formed and how it develops. Crucially, those employed in the public sector have their salaries funded by taxes, whereas those in the private sector do not. Two additional groups were also conducted with individuals employed in the informal sector,

as reference groups. We do not explore these groups at length, even though we think that could also be done. Our choice to focus on respondents in the formal economy was motivated by their exposure to formal taxation, particularly income tax. The focus groups discussed when, where and how taxes (all kinds) are a part of their everyday, but in particular, Value-Added Tax (VAT) and income tax were explored at length. These taxes are not negotiated when they are collected (income tax is deducted monthly by the employer, and VAT is similarly difficult to evade as it is included in the price), rather these taxes form part of the overall tax policy negotiation in the public debate. Taxation is centralised and controlled by the Ministry of Finance (except for property tax and services usage which municipalities can charge for).³ These taxes are therefore seen as less mutable, compared to taxes business owners are confronted with for example. How such taxes are embedded and interpreted in terms of solidarity is therefore of special significance, and likely to shape tax compliance to a higher degree. For more details about the interviews, see the Interview Guide in the Appendix. In particular, questions 1, 4 and 5 gave rise to discussions around solidarity, as they sparked discussions around state spending, benefits, municipal services, redistribution and who pays for who.

Overall, 20 focus groups were conducted with small groups, totalling 87 participants, (see [Table I](#), for an overview). The group composition within each group was homogenous with respect to position on the labour market (education requirements, income levels and sector), whereas across groups employment conditions varied, thus enabling useful comparisons. Across and within groups there were also differences of gender and age. Overall, the participants had an average age of 30 (the youngest was 20 and the oldest 53). Namibia has a young population and the sample reflects this. Overall, the gender balance was relatively equal (47% men, and 53% women). The interviews were conducted in Windhoek, but the individuals covered a range of different ethnic groups, originating from all over Namibia. All interviews were conducted in English, between November 2018 and February 2019.

We recruited focus group participants through trade organisations and workplaces, basing the group composition on their labour market position. Thus, some focus group participants knew one another prior to the interview. We made clear that we were not going to ask them to detail the specifics of what taxes they are paying or not. As tax compliance and tax morale will touch on the issue of obedience to the law, we did not target police officers, as this issue would have been even more sensitive for this group, even if this particular labour category would have fit the target population in other ways. No names are used to ensure the privacy of the research participants. With the participants' consent, all interviews were recorded and transcribed. The transcripts were coded in an iterative fashion, and compared for similarities and differences across the various groups. Thematic identification proceeded in an inductive fashion, and it became clear that their understanding of solidarity was key to understanding how they dealt with the dilemma of paying for services they themselves do not use.

Table I. Overview of focus groups.

Name of FG	Sector	Specific labour category	Gender composition	Mean age	Number of participants
I1	Informal	Plumbers	All male	31	2
I2	Informal	Hairdressers	All female	30	3
PRI1	Private sector	Retail	2M, 1F	34	3
PRI2	Private sector	Retail	1M, 4F	28	5
PRI3	Private sector	Bankers/economy	All female	26	3
PRI4	Private sector	Hospitality	2M, 3F	27	5
PRI5	Private sector	Media	3M, 1F	38	4
PRI6	Private sector	Tourism	2M, 3F	34	5
PRI7	Private sector	IT-specialists	4M, 1F	28	5
PRI8	Private sector	Education/university	3M, 2F	45	5
PRI9	Private sector	Nurses	1M, 4F	41	5
PUB1	Public sector	Teachers	3M, 3F	35	6
PUB2	Public sector	Correctional officers	2M, 1F	29	3
PUB3	Public sector	Civil servants, engineers	4M, 1F	30	5
PUB4	Public sector	Education/teachers	1M, 4F	31	5
PUB5	Public sector	Civil servants (business support)	1M, 3F	39	4
PUB6	Public sector	Civil servants/ engineers/ architects	2M, 3F	25	5
PUB7	Public sector	Correctional officers	All male	33	3
PUB8	Public sector	Fire fighters	4M, 2F	33	6
PUB9	Public sector	Nurses	1M, 3F	40	4

An Empirical Illustration of the Framework

Below we reveal how the focus groups reason around taxation and solidarity, starting with the group boundaries for solidarity, i.e. whether it is understood as personal or generalised (thick or thin solidarity). This is followed by a section which scrutinises the motivating logic behind solidarity, whether it is affective or calculative, to allow for an illustration of the framework.

Personal – generalised solidarity

Motivations for paying taxes were to a limited extent discussed in terms of individuals who are known to the focus group participants, i.e. in terms of personal solidarity. In a few instances, taxes were directly associated with help the individual had received for themselves, typically it was more often family members, such as brothers, sisters, mothers and in particular grandparents that were identified as the beneficiaries of the taxes they paid. For instance, a woman noted: ‘The idea behind having tax in a country is very good [...]. If I see really that my family is benefitting maybe let’s continue paying’ (female 2, PUB6⁴). Or: ‘I know each of us somewhere we’ve got an orphan’ (male 4, PUB8), and as argued by a young man: ‘when the government makes projects through our taxations, they recruit young people, and by those young people, they are our sisters, our brothers [...] cousins, friends...’ (male, I1). Those benefitting from taxation are identified as someone you know, someone specific you care about (PUB1, PUB4-8, PRI1-2, PRI5-6, I1). This perspective was visible across groups in all sectors. However, often the focus group discussions indicated that there was a thin line between their own grandmother, and the grandmothers in general in society, then referred to as ‘our grandmothers’. When participants referred to ‘the elderly’ we argue that this is a more general category than ‘our grandmothers’, and thus an example of generalised solidarity.

Taxes motivated by personal solidarity were also understood as a way to relieve themselves of the burden to directly assist family members, instead they could count on poor family members to get support directly from the government: ‘But at least I know they are not suffering that much even if I didn’t give [...] So taxes are really helping’ (male 2, PUB7). Or as noted by a male participant: ‘My mother is an old, they receive pensions, in fact, I mean, this month I was supposed to send money to them, and they said no, no, no my child, it is fine, we received something’ (male 1, I1, but also PUB2, PRI8). But it was also recognised as something that helps them personally and directly, for instance when they were younger, or because their own salary comes from the state, or they made a parallel between their own experiences when they were younger and their current willingness to support others like themselves today (PUB1, PUB7-8, PRI1-2, PRI6).

All our focus groups argued using an idea of generalised solidarity when expressing their views of taxation. However, within generalised solidarity, two group boundaries were located (underlining that this dimension is a continuum): specific groups identified as needy (PUB1-2, PUB4, PUB7-8, PRI1, PRI6,

PRI8-9, I1-2) and on the other hand all citizens in the country (PUB1-4, PUB7, PUB9, PRI1, PRI3, PRI5, PRI8-9, I1-2). Again, there was no specific pattern across sectors. The needy that are specifically identified were often the elderly, the orphans, the disabled, the poor, the hungry, children, the street kids, and sometimes just as that, the needy, vulnerable and those who are suffering. Taxes were seen as motivated in order to assist: 'people that are living in shacks' (male 1, PUB7); 'To help people who aren't able to help themselves' (male 2, PUB2); 'they should offer these things for free to the elderly people [...] by using the tax money [...] they'll be able to also look after these old people' (female 1, PRI6). In this perspective, people need to qualify in order to deserve the help and solidarity that come with taxes and how they are spent. This perspective was also often connected to arguments about increasing state spending on education, water access, pensions, housing and public health (hospitals, clinics and access to medicine) (PRI1, PRI3-5, PRI8, PUB1-2, PUB4-6, PUB9, I1).

By delimiting solidarity to the deserving and needy, solidarity is extended to individuals who are unknown to the taxpayer, and is thus generalised, yet at the same time boundaries are set for who can count on their solidarity. Some also noted both the specific groups in need, and the country as a whole: 'We contribute to our elderly, to our disabled people, to the economy of the country' (male 1, I1); as can also be seen from the degree of overlap between groups that identified specific groups in need of solidarity, as well as citizens in general and the country at large.

When an even more inclusive solidarity was stressed, this was often talked about in terms of the nation as a whole, about everybody, all citizens, and as development for the country. Typical comments included: 'Tax money is to develop our country' (male 2, PUB2); and 'for better living conditions for everybody' (speaker 2, PRI1). Some also made the argument that this was also the rational and financially sound way to go as well: 'a healthy worker is a productive worker and a healthy nation is a productive nation, as simple as that you know. So you cannot have an unhealthy nation then you do not have a nation at all' (male 2, PUB9). Being motivated to pay taxes in order to support the country as whole, an extreme form of generalised solidarity, is quite unique, and it suggests that the imagined community of the state as a whole is a relevant reference point for these individuals.

The focus groups also discussed education and public health as well as infrastructure and improving roads and electricity in relation to a generalised solidarity (PUB3-5, PUB7, PUB9, PRI1, PRI3, PRI5, PRI9, I2). But at times this question was left undefined, as in 'Government is gonna use it for something good' (speaker 3, I2), hinting at the general welfare of the country. However, many also felt that not enough was done to meet these expectations of such investments and incremental improvement.

Calculative – affective solidarity

As argued above, a second dimension of imagined solidarity relates to the motivation behind the solidarity, whether it is calculative or affective. Is the

reasoning behind utilitarian (due to ideas of interdependence) or emotional (based on joint norms, or a sense of being the same)? Again, while both perspectives were present in the focus groups, a calculative logic was voiced persistently within the groups (PRI1-9, PUB1-9, I1-2). The affective logic was however not lacking either, being voiced in about half the groups (PUB4, PUB7-9, PRI2-3, PRI5-8, I1). Again, this perspective was visible across all sectors.

The affective solidarity argument focused on how it made the taxpayer feel about themselves, stressing pride, happiness and sense of fulfilment, and how the feeling it generated in them was a big part of their motivation to pay their taxes. It was often connected to a moral obligation to help, and it tended to be connected to ideas around equality. Comments such as 'It makes me feel proud' (male 3, PUB7); 'You will feel proud' and 'I am contributing to my country, to somebody' (male 2, PUB8), were common. The moral obligation came through in comments like: 'It's our duty to pay it but it's actually not beneficial to us' (female 1, PRI2), and this woman's account also discredits the idea of a calculative solidarity; and 'I just feel like we are a little bit more selfish and not thinking about the people around us that need the help' (female 4, PRI3).

Calculative solidarity in contrast touched on several different aspects; taxes in exchange for services (PRI1-5, PRI7-9, PUB1, PUB4, PUB6-9); transparency (PUB1, PUB5-6, PUB8, PRI1, PRI4, PRI6-7, PRI9, I2); efficiency (PRI1, PRI3-6, PUB1-2, PUB4-7); redistribution (PUB1, PUB2, PUB4-5, PUB8, PRI1, PRI8, I2); and fairness in the taxation regime (PRI1-2, PRI5-6, PRI8, PUB4, PUB7-9, I2).

In the focus groups calculative solidarity was visible when the idea that the taxes paid should result in services and benefits to match was mooted. This was not only understood as an exchange and calculation done for the individual taxpayer, but also in relation to benefits delivered to society as a whole. However, the discussions also displayed a sense that this exchange was not fully delivered on, illustrated by comments such as 'As much as we are paying for these taxes all of us, as citizens, as foreigners, there is a mismatch in public service provision' (female 2, PRI8); 'Government ask us for tax but then they do not provide' (female 3, 313); 'I paid already, it's like they owe me the service' (female 2, PUB6); and 'I sometimes get value for money as a taxpayer [...] if I was getting the best service in this country [...] then I wouldn't mind. But I just feel that we are not getting value for money' (male 3, PRI5). Dissatisfaction with the amount of services and public goods delivered was clear in many groups: 'your tax money is not doing what it is supposed to do' (female 2, PRI4). But there was also some critique towards other taxpayers who do not live up to their part of the bargain: 'People just assume that I have family that will take care of me when that time comes or it is the government's responsibility to take care of me whether I make my contribution or not' (female 2, PRI5). A few voices were however more satisfied with the exchange overall (PRI3, PRI7-8, PUB4). The visibility of this exchange was important. For taxes and a sense of calculative solidarity to be motivated, it was important that it resulted in a fair and reasonable exchange of goods and services. In addition to placing a clear burden on the state to deliver, this perspective also placed a clear expectation on the taxpayer to pay in to the system: 'If I

don't pay tax for that then tomorrow, I don't expect the government to cover me even if there is war in the country' (male 4, PUB8).

Connected to the visibility of the benefits associated with a calculative solidarity was the issue of transparency. The taxation regime was seen as opaque, and it was unclear to many how state revenues are spent. Keeping track of how their taxes are spent was important for those who stressed a calculative solidarity, as without such transparency it is impossible to evaluate if the system delivers on this promise or if there is cheating and corruption; transparency was seen as crucial in order to control and create accountability. What was clear to many, was that when they looked at specific areas of the state, such as public health, they did not see improvements matching their sense of how much was being paid into the system. Typical comments included: 'But you don't see where the money is going really' (female 2, PUB5); 'We are not really sure where it goes, apart from maybe the roads' (male 1, PRI7); and:

To see how it is spent. [...] I think it comes down to accountability to the Namibians. [...] but we don't see any improvement in the hospitals. We don't see any improvement in the welfare system [...] you go to the informal settlements, you will see how people are struggling [...] I don't sense that there is any accountability on how taxes are spent. (female 2, PUB5)

Connected to the importance of transparency, is the question of efficiency. State revenues were believed to have been spent on the wrong things, in inefficient ways, and not as purposefully as one could want. This was not only a question of whether or not the state is well managed ('That's our tax money that is being wasted' (male 2, PUB7)), but also whether the specific groups targeted and the specific policies themselves were understood as efficient. The mismanagement on the side of the state included accusations of corruption, wasteful politicians, incompetent politicians, inefficiently run programmes, as well as personal and political bias in terms of how money is spent. Those who embraced a calculative solidarity perspective stressed the importance of a needs assessment before allowing others to benefit from taxes, but also that the policies themselves had to be smart enough and ensure economic viability in the long run. For instance: 'You are not helping that person to actually do something for themselves [...] you are not helping these people to actually work themselves out of that poverty' (speaker 2, PRI1). Given that efficiency was delivered on, most were open to paying more in taxes.

The calculative solidarity was also embedded in discussions on redistributive perspectives on the taxation system, whereby those with more resources help support those with less: 'Everyone pays tax, [those who] have more money they should pay more tax' (speaker F, PUB1). At times this was coupled with a discussion on whether or not the taxation regime at present delivered on this redistribution, or if the rich were getting away with not paying enough, and whether the research participants themselves were paying more than their fair share.

The calculative solidarity perspective was also related to discussions about what was seen as fair; whether or not the exchange with benefits is fair, or if

who pays into the system is fair, or if individual taxpayers are charged in a fair manner etc. Some comments illustrate: 'I have to go deeper in my pocket and bring out that money. While somebody else is doing it on my expense' (female 2, PUB9). There was often a sense that they were paying twice, both on their income tax, but then again when they were purchasing goods (through VAT), or because they paid taxes and then still had to pay for certain services from the state: 'We are fine paying but they should just not make us pay double' (female 2, PRI2). Some also expressed that the taxes they were charged with did not factor in the other financial responsibilities in their life, and felt as if they were asked to help more than others with fewer dependents for instance. One person noted: 'Why can't they ask about how many family members you are supporting and those kinds of stuff so it becomes more efficient to each and every citizen?' (speaker 3, PRI1). Stressing the non-affective perspective of calculative solidarity, one man noted when commenting on the exchange between taxes and benefits: 'So if you are robbing me, it's not something that truly came from my heart' (male 4, PUB8).

Conclusion

Taxation provides a context where solidarity becomes visible and explicit, but it is also an area that produces and shapes solidarity through its practice. In this article we have scrutinised how solidarity is imagined in relation to taxation, by developing a two-dimensional framework that differentiates between generalised and personal solidarity (group boundaries), as well as between calculative and affective solidarity (motivating logic). Using focus groups we have accessed taxpayers' reasoning and motivations around tax payment and what kind of solidarity is coupled with their willingness to be taxed. The solidarity framework makes clear that the boundaries of the community need to be spelled out as do the underlying logic that informs the exchange between citizens. Through nuancing our understanding of what kind of solidarity is at stake, a deeper understanding of tax motivations, and how taxpayers reason around tax compliance can be gained here and elsewhere.

We have focused on the participants' imaginings around the political landscape and the fiscal exchange in Namibia, along with their dissatisfactions with the current taxation regime. Our study examines why taxpayers are *motivated* to pay and how they *reason* around tax compliance, rather than tax compliance itself. Considering solidarity underscores that the fiscal contract involves more than the state-citizen relationship, it encompasses the imagined community as a whole, i.e. the collective of other citizens. But crucially it is a graded relationship. We argue that the relationship with others should not be approached as a black box, rather we need tools to decipher these variations, how close, how removed, and what logic underbuilds the exchange in these relationships.

Our conversations with Namibian taxpayers provide insights on how solidarity is understood, to whom solidarity is extended, and what it includes, but also the importance of theorising further around solidarity. Expressions of personal and generalised solidarity were present in all sectors, as was

calculative and affective solidarity. However, a generalised (or thin) and calculative solidarity was the main emphasis across the groups. Calculative solidarity raises demands on the state in terms of communicating whether the system delivers on this equation or not. Calculative solidarity requires more transparency, both in terms of how money is spent, but also in terms of who is taxed. For those motivated by this kind of solidarity a sense of efficiency in the taxation system needs to be demonstrated, otherwise the taxation regime will not be perceived as legitimate. However, if the state can deliver on this, this can propel the relationship between the state and the citizen towards further and more productive engagement and a stronger fiscal contract. The stress on calculative solidarity also increases the chances for this to produce political mobilisation. This kind of solidarity requires the most of the state, both in terms of who it should deliver its services to, but also in terms of how such spending should be justified, and thus citizens are likely to act if they see the state failing in this respect.

That generalised solidarity is stressed, means that state-building (and nation-building) has been successful, and the larger imagined community of 'Namibians' is a motivating factor for many. People are willing to help even those with whom they have no direct relationship. Combined with a calculative solidarity, we suggest this reflects some impatience with the progress and speed of state-building and the extension of the welfare state. While many were happy with what they got back in relation to their grandparents' generation, and perhaps even their parents, the pressure on the state to also deliver services that meet the expectations of the current generation and their children is increasing in Namibia. An imagined political community, which is central to state- and nation-building, may not be a precondition for generalised solidarity. Public policies and the public debate also help shape ideas around taxation spending, which in turn shapes ideas around who we are as a political community.

Our study suggests that how the tax exchange is imagined matters for how the relationship with the state is understood. Our study reflects findings from across the developing world showing that service delivery is not the sole determinant of willingness to pay taxes; tax willingness is not solely based on an exchange with the state but dependent on how solidarity is imagined with other citizens. We also recognise that solidarity too is not enough to fully understand tax compliance. However, we argue that solidarity is central to theorising around the broader notion of interconnectedness that is part of the fiscal link between citizens and the state. Future research should interrogate the concept of solidarity further and how it links to understandings of obligations and contractual relations. Our solidarity framework helps us see how we can dig down into the emic understandings around taxation, to disentangle the reasonings and motivations, and through that also make the landscape of what citizens consider as relevant more apparent. Overall, this article has moved the theorisation around solidarity forward, and shown its usefulness for exploring taxation practices.

Notes

1. Income tax provides a small part of state revenues in developing countries, whereas VAT typically is more important (Bird & Zolt 2011: 1691). However, in Namibia, personal income tax and VAT make up a large share of tax revenues (40% and 32% respectively) (Söderström & Wangel 2023: 288).
2. The revenue in Namibia consists of individual income tax, mining company tax, non-mining company tax, Value Added Tax (VAT), revenues from taxation on international trade through the South African Customs Union (SACU) and other tax revenues (levies) (Ministry of Finance 2020: 18).
3. When the interviews were conducted there was no semi-autonomous revenue authority, but months after the data collection was completed a new tax agency was about to begin its operations (March 2019). See the Namibia Revenue Agency's (NamRA) website: <https://www.namra.org.na/> for more details.
4. PUB6 refers to the focus group number, see Table 1.

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Appendix

Interview Guide

Main Questions

- (1) Could you describe how taxes work in Namibia? If you were to describe the tax system in Namibia to someone, how would you explain it?
 - (2) The act of paying taxes – look at tax return forms [tax returns, VAT forms, tax cards handed out]. What comes to mind when you see these?
 - (3) If you wanted your taxes to change, what would you do about it?
 - (4) Why do you pay taxes?
 - (5) Are there things that the state should be spending more tax money on? Are there things the state should be spending less on?
 - (6) How are you affected by taxes? Do taxes play a big role in your life?
 - (7) What has been your experience with the Namibian tax authority?
 - (8) How does it work with services, like water, electricity, sewage, garbage?
 - (9) Is there anything else you want to tell me about taxes in Namibia that we have not talked about?
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These interview questions largely structured all focus groups, with varying follow-up questions.

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