World Journal of Advanced Research and Reviews
eISSN: 2581-9615 CODEN (USA): WJARAI
Cross Ref DOI: 10.30574/wjarr
Journal homepage: https://wjarr.com/

(Review Article)

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Taxation as a total social fact in Benin: An anthropological reading of the relations between state, society and solidarity

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World Journal of Advanced Research and Reviews, 2026, 31(01), 1907–1916

Publication history: Received on 17 June 2026; revised on 23 July 2026; accepted on 25 July 2026

Article DOI: https://doi.org/10.30574/wjarr.2026.31.1.1973

Abstract

In Benin, taxation is often framed through a technical lens focused on revenue mobilization and fiscal performance, overlooking social, moral, and symbolic dimensions. Based on long-term qualitative fieldwork (January 2024–September 2025) across urban, rural, and peri-urban sites in southern, central, and northern Benin, this article offers an anthropological analysis of taxation as a Maussian total social fact, engaging economic, legal, political, and cultural logics. Findings show that tax obligations are assessed through moral economies of contribution, where family, community, and religious solidarities - perceived as more visible and socially effective- compete with state taxation. This competition undermines consent, fuels perceptions of illegitimacy, and reactivates memories of colonial coercion, particularly when redistribution remains opaque. The study highlights territorial fractures and generational and gendered differentiations, revealing situated forms of negotiation and contestation. It argues that fiscal legitimacy is produced through visible public goods, procedural justice, credible accountability, and articulation between state redistribution and local solidarities, key conditions for recomposing the social contract in postcolonial Benin.

Keywords: Taxation; Total Social Fact; Moral Economies; Legitimacy; Solidarity; Fiscal Anthropology

1. Introduction

In public discourse and tax reforms in Benin, taxation is generally perceived as a technical instrument for resource mobilization and budgetary performance. This managerial approach, focused on legal compliance and administrative efficiency, tends to obscure the social, moral, and symbolic dimensions that structure ordinary tax practices. However, in contemporary African societies, and particularly in Benin, taxation cannot be reduced to a simple financial transaction. It constitutes a total social fact in the Maussian sense, simultaneously engaging economic, legal, political, and cultural logics.

Research in fiscal anthropology has shown that consent to taxation rests on mechanisms of reciprocity and social recognition (Guyer, 1992; Fjeldstad & Moore, 2008). In contexts where family, community, and religious solidarity play a structuring role, state taxation is evaluated based on its capacity to generate tangible social benefits. When this condition is not met, it is perceived as an illegitimate constraint, reinforcing distrust of the state. The colonial legacy,

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marked by coercive and predatory taxation (Mamdani, 1996), accentuates this perception and contributes to making taxation a privileged space for observing the tensions between institutional legitimacy and social expectations.

This study examines how social norms and systems of solidarity shape tax perceptions and practices in Benin, hypothesizing that tax compliance depends on the social visibility of its effects and is challenged by local forms of solidarity deemed more legitimate. Meanwhile, territorial and historical divides between urban and rural areas, as well as between colonial and postcolonial legacies, produce significant differentiations that reveal the persistent tensions within the legitimacy of the fiscal state.

To address this issue and support these hypotheses, the study employs a long-term qualitative survey conducted between January 2024 and September 2025 in representative sites in southern, central, and northern Benin. This survey combines semi-structured interviews, direct observation, ethnographic notebooks, and document analysis to compare social and territorial dynamics with historical legacies and to highlight the differentiated logics of consent, resistance, and legitimation of taxation. The methodological approach combines semi-structured interviews, direct observation, ethnographic notebooks, and document analysis, employing a triangulation strategy to strengthen the robustness of the results and limit bias. The analysis is based on a thematic and comparative approach, linking social representations, fiscal practices, and historical legacies.

The architecture of this article, which aims to highlight the social and political dynamics that structure fiscal legitimacy, unfolds in four complementary movements: the first part sets out the theoretical framework of taxation as a total social fact and the contributions of fiscal anthropology; the second presents the methodology and survey sites, emphasizing the diversity of profiles and socio-spatial contexts; the third analyzes the social representations of taxation and the moral logics that guide fiscal behaviour; and the fourth discusses the results in terms of fiscal legitimacy, territorial fractures, and the recomposition of the social contract between the state and society.

2. Theoretical framework: taxation as a total social fact and contributions from fiscal anthropology

2.1. Total social fact according to mauss and institutionalized collective obligation

The notion of the total social fact, formulated by Marcel Mauss in his *Essay on the Gift* (1925/2012), refers to social practices that simultaneously mobilize several fundamental dimensions of collective life, including the economic, legal, religious, symbolic, and political spheres. Through the analysis of the gift, Mauss shows that exchanges cannot be reduced to simple utilitarian transactions, since they are structured by obligations to give, receive, and reciprocate, which produce social bonds, recognition, and cohesion within communities. This framework provides a fruitful analytical basis for understanding taxation. Taxation can be conceived as an institutionalized form of collective obligation, embedded in a normative system that transcends strict economic rationality. The act of paying taxes is not limited to a financial transfer to the state; it involves expectations of recognition, justice, and reciprocity, and contributes to the construction or challenge of political legitimacy. In this sense, taxation is fully integrated into the logic of the total social fact, as a mechanism through which relations between the state and society are established and negotiated.

2.2. Tax anthropology, reciprocity, recognition and redistribution

Research in tax anthropology has shown that consent to taxation cannot be explained solely by legal constraints or cost-benefit analyses. It rests primarily on social logics of reciprocity, recognition, and redistribution, as highlighted by Guyer (1992) and Fjeldstad and Moore (2008). From this perspective, taxes are evaluated by taxpayers based on their capacity to generate tangible collective benefits and to participate in redistribution circuits deemed equitable. In societies where informal mechanisms of family, community, or religious solidarity play a structuring role in social regulation and protection against risks, state taxation competes with these forms of contribution. These local forms of solidarity, based on proximity and mutual acquaintance, offer immediately visible and socially valued returns, reinforcing the symbolic capital of contributors. Conversely, when public redistribution remains opaque or weakly embodied in concrete achievements, taxes tend to be perceived as a constraint devoid of social benefit, which undermines their acceptability. In this context, taxation appears as a central element of the moral economies of contribution, within which actors weigh different obligations according to criteria of perceived justice, social efficiency, and recognition. Paying taxes thus becomes a socially situated choice, revealing the conditions under which the state does or does not succeed in meeting collective expectations of redistribution and protection.

2.3. Colonial Legacies, Governmentality, and Contestation

In postcolonial contexts, tax representations and practices remain deeply marked by the historical legacy of colonial taxation, largely associated with coercion, exploitation, and dispossession, as Mamdani (1996) has shown. Colonial taxation, perceived as an instrument of domination and control over populations, has had a lasting impact on the relationship between the state and taxpayers, leaving traces in social memory and contemporary justifications. This historical context gives taxation a particularly salient political dimension. Far from being a simple financial instrument, it becomes a privileged space for observing the tensions between institutional legitimacy and social expectations.

Through practices of payment, negotiation, and circumvention, inherited power relations are reenacted, as are contemporary forms of governmentality in the Foucauldian sense, where the state seeks to produce conforming behaviors while confronting everyday resistance. From this perspective, taxation appears simultaneously as a governmental mechanism and as a site of contestation. It crystallizes citizen aspirations that are often out of step with, or even in opposition to, state-sanctioned methods of legitimation, thus revealing the persistent fractures that run through postcolonial states. Analyzing taxation as a total social fact therefore allows us to grasp it not only as an economic issue, but also as a central site of political negotiation, social recognition, and the redefinition of the contract between the state and society.

3. Methodology and survey sites: diversity of profiles and socio-spatial configurations

The research is based on a long-term qualitative survey conducted between January 2024 and September 2025 in a selection of localities representative of southern, central, and northern Benin. The objective was to understand the social representations of taxation and the moral logics that guide tax behavior, by comparing the dynamics observed in urban areas, characterized by a strong institutional presence and more formalized administrative practices, with those observed in rural/peri-urban areas, where community logics, local solidarity, and informal redistribution practices prevail.

3.1. Target Population

The survey included a total sample of 232 individuals, selected to reflect the diversity of actors involved in local tax dynamics. This population comprises both taxpayers and institutional agents, allowing for a cross-sectional approach to everyday practices and administrative logics.

Among those interviewed, 74 young people aged 18 to 30 (32%) were interviewed, primarily from the informal sector, crafts, and agriculture. Their social position, marked by economic insecurity and uncertain job prospects, sheds light on the specific forms of resistance or adaptation to taxation. The 102 adults aged 31 to 50 (44%) include traders, civil servants, entrepreneurs, and municipal employees. They represent the category most directly involved in daily tax interactions, whether in markets, administrative offices, or formal economic channels. Finally, 56 seniors over 51 (24%), farmers, former civil servants, and established traders, provide a historical and critical perspective, informed by the memory of colonial and postcolonial tax practices, as well as by their experience of state transformations.

The gendered dimension of the sample is also significant: 128 women (55%) and 104 men (45%) participated in the study. Women, predominantly traders in urban and peri-urban markets, but also farmers in rural areas, occupy a central place in the local economy and are at the forefront of negotiations with tax collectors. Men, artisans, entrepreneurs, civil servants, and tax officials, are more involved in institutional interactions and regulatory processes.

From a socio-professional perspective, the distribution of respondents reveals a diversity of categories. Traders constitute the largest group with 68 individuals (29%), present in both the urban markets of Porto-Novo, Bohicon, Covè, and Parakou, and the rural markets of Djidja, Zakpota, and Savè. They are followed by farmers, numbering 58 (25%), primarily from the rural communes of Tchaourou, Ouessè, Lalo, Toucountouna, Gogounou, and Adja-Ouèrè, illustrating the importance of the agricultural sector in these areas. Artisans and entrepreneurs represent 42 respondents (18%) and operate mainly in urban and peri-urban areas, where they contribute to the local economy. In addition, there are 36 civil servants and municipal employees (16%), interviewed in administrative cities such as Porto-Novo, Lokossa, Natitingou, Cotonou, and Kandi. Finally, 28 informal sector workers (12%), primarily young vendors, transporters, and those engaged in small-scale trades, are concentrated in bus stations and peri-urban areas of Dangbo, Pobè, and Savè, reflecting the significant presence of the informal economy in these areas. The sample also includes 12 tax administration officials and municipal representatives (5%), whose role is crucial for understanding the implementation processes, practical constraints, and room for negotiation in tax collection.

Thus, the target population reflects both the everyday practices of taxpayers and the institutional dynamics of tax officials, while also highlighting differences related to gender, age, and social status. This framework allows us to understand taxation as a space of power relations, negotiation, and recognition, where tensions between the state and society are reenacted.

3.2. Territories and socio-spatial configurations of the survey

The selection of survey sites follows a comparative approach aimed at understanding tax practices and perceptions in contrasting socio-spatial contexts. It is based on an analytical distinction between urban areas on the one hand and rural and peri-urban areas on the other, in order to grasp the effects of the territorialization of tax action on the relationship between the state and taxpayers. The selected urban areas—Porto-Novo, Bohicon, Covè, Lokossa, Parakou, Natitingou, and Kandi—are characterized by high population density, a concentration of administrative and commercial activities, and a more pronounced institutional presence. These cities provide ideal settings for observing taxation in its most formalized forms, framed by relatively stable administrative mechanisms and more routine interactions between tax officials and taxpayers.

Conversely, rural and peri-urban areas, including Djidja, Zakpota, Tchaourou, Savè, Ouessè, Lalo, Toucountouna, Gogounou, Pobè, Adja-Ouèrè, and Dangbo, offer situations where the state's presence appears more diffuse and intermittent. In these areas, tax collection is more closely tied to local relationships characterized by negotiation, mutual acquaintance, and adaptation to local constraints. These contexts allow for the analysis of the practical modalities of taxation where community dynamics, local solidarity, and informal arrangements play a structuring role. This spatial distribution of the research area allows for a systematic comparison of perceptions, practices, and forms of tax legitimation between urban and rural areas. It highlights the territorial divisions that run through the Beninese tax system and underscores how proximity to or distance from the state influences the social and political recognition of the tax obligation.

The survey sites can be interpreted as an analytical map structured around three major territorial areas: southern, central, and northern Benin. This allows for an understanding of regional variations in tax practices and relationships with the state. Southern Benin, including Porto-Novo, Lokossa, Bohicon, Covè, Dangbo, Pobè, Adja-Ouèrè, Djidja, and Zakpota, is characterized by a high population density, a long history of administrative presence, and intense commercial and religious activity. In these areas, taxation is embedded in an environment marked by the coexistence of a relatively visible administration and dense networks of family, community, and religious solidarity. Tax practices are often negotiated at the intersection of these different registers of legitimacy. Central Benin, through sites such as Savè, Ouessè, Tchaourou, and Lalo, constitutes a transitional zone where the state's presence appears more discontinuous. These territories, predominantly agro-pastoral and sparsely urbanized, offer a prime location for observing pragmatic adjustments to tax collection, based on personal networks and the interplay between state regulations and community norms. Finally, northern Benin, encompassing Parakou, Natitingou, Kandi, Gogounou, and Toucountouna, is distinguished by greater institutional distance and a more dispersed population. In these contexts, state taxation is often perceived as distant and intermittent, while mechanisms of lineage, community, and religious solidarity play a central role in redistribution and social regulation. The legitimacy of taxation is closely linked to the state's ability to operate within these local systems of reciprocity.

Taken together, these sites outline a differentiated geography of taxation in Benin, revealing that tax practices and perceptions vary according to the degree of proximity to the state, the visibility of public action, and the strength of local solidarity networks. This analytical map thus underscores the deeply territorial nature of tax relationships and highlights the social and political logics that structure consent to or resistance to taxation.

3.3. Data collection techniques

Data collection relied on a multimodal qualitative approach, designed to combine discursive, observational, and documentary sources in order to capture the complexity of tax relationships in diverse socio-spatial contexts. At the heart of this approach, semi-structured interviews constituted the primary entry point into the respondents' worlds of meaning. Conducted with taxpayers and tax officials, these interviews gathered perceptions, experiences, and strategies regarding tax obligations, with a focus on diversifying social profiles and geographical areas of residence. The interviews emphasized active listening and thematic prompting to elicit the moral considerations, practical justifications, and daily tensions that shape behaviour. This approach was reinforced by institutional exchanges with municipal officials and tax administration agents, providing insight into organizational rationales, implementation constraints, and the scope for negotiation in tax collection. The interplay between these two registers—ordinary and institutional—enabled a nuanced understanding of the discrepancies and points of friction between social expectations and administrative imperatives.

The observational component played a central role in the research, grounding the analysis in the concrete practices of taxation in real-world situations. Direct observations were conducted in markets, bus stations, agricultural areas, and tax offices, with particular attention paid to interactions involving payment, negotiation, and tax avoidance. This immersion allowed for the documentation of relational dynamics, repertoires of action, and informal arrangements that often go unreported. Field notes and ethnographic observations accompanied the entire investigation, providing a systematic record of contexts, social atmospheres, and micro-practices of resistance or legitimation. They served as a basis for ongoing methodological reflection, essential for situating the observer, identifying positional biases, and ensuring interpretive coherence.

The documentary component complemented the empirical material, providing the historical and normative framework necessary for contextualizing the observed practices. Consulting legal and regulatory texts, tax reports, and colonial and postcolonial archives allowed the findings to be situated within the long-term context of transformations of the state, tax collection mechanisms, and regimes of legitimacy. This contextualization illuminated the continuities and discontinuities between formal taxation and local regulations, while also clarifying the justifications employed by various actors.

The entire methodology was designed around a principle of triangulation of sources and perspectives, in order to strengthen the robustness of the results and limit biases related to social desirability, participant selection, or interpretive effects. The convergence of interview data, on-site observations, and documentary evidence enabled thematic saturation regarding the reasons for consenting to, resisting, and negotiating taxation, while preserving sensitivity to the territorial, generational, and gendered variations that permeate the Beninese tax system. This methodological framework thus provides a solid empirical foundation for a socio-anthropological analysis of tax representations and practices, attentive to the territorialization of public action and local moral economies.

3.4. Timeframe and follow-up

The research unfolded over an extended period, allowing for the integration of exploration, in-depth analysis, and data consolidation. Between January and December 2024, an exploratory phase was conducted, dedicated to identifying survey sites, establishing contact with local stakeholders, and carrying out initial interviews and observations. This stage enabled the testing of methodological tools, the identification of the most salient tax dynamics, and the development of an initial understanding of the socio-spatial contexts.

From January to June 2025, the research entered an in-depth phase. Interviews were conducted more frequently, and observations were repeated, in order to track the evolution of tax practices over time and to capture seasonal or contextual variations. This intermediate timeframe allowed for a more sustained immersion in the field, making it possible to document the logics of negotiation, daily adjustments, and forms of resistance or consent to taxation.

Finally, between July and September 2025, the research underwent a consolidation phase. The collected data were subjected to cross-validation, employing triangulation between interviews, observations, and documentary sources. This stage was dedicated to preparing the final analysis, ensuring that the empirical results were articulated with theoretical frameworks and highlighting the regularities, contrasts, and tensions that permeate the Beninese tax system.

3.5. Analytical methods

The analysis of the collected data relied on a thematic and inductive approach, based on the qualitative coding of interviews and observations. This categorization process allowed for the emergence of discursive and practical regularities, identifying recurring patterns of consent, resistance, and negotiation surrounding taxation. The inductive logic fostered an open reading of the data, attentive to the meanings produced by the actors themselves and to the diversity of registers used to justify or contest the tax obligation.

Inter-site comparison constituted a second essential methodological approach. It allowed for a parallel comparison of data from urban areas with that collected in rural and peri-urban spaces, in order to grasp the contrasts and convergences in tax perceptions and practices. This comparative approach revealed the territorial divisions that run through the Beninese tax system and highlighted the influence of institutional proximity to or distance from the state on the legitimacy of taxation.

Finally, the entire analysis was conducted from a socio-anthropological perspective, articulating social representations, tax practices, and historical legacies. This approach made it possible to link contemporary behaviours to colonial and postcolonial memories, showing how past experiences continue to shape current perceptions of taxation. It also shed light on how community dynamics and local solidarity intersect with state mechanisms, producing hybrid forms of regulation and legitimation.

3.6. Methodological limitations and biases of the study

The survey faced several limitations that influenced the density and nature of the data collected. These included difficult access to certain rural sites due to logistical constraints related to the state of infrastructure and the geographical dispersion of populations, which reduced the frequency of observations and introduced a bias toward more accessible areas.

Taxpayers' mistrust of the interviewers also constituted a significant limitation. Some respondents feared that their statements would be passed on to the tax authorities, which restricted the spontaneity of their responses and led to socially calibrated answers. This necessitated triangulation with direct observations and field notes to restore data consistency. Local political contexts have also weighed on the availability of tax officials and municipal officials, with periods of tension or institutional restructuring limiting access to administrative actors and reinforcing dependence on taxpayer discourse, sometimes to the detriment of a balanced vision between ordinary and institutional actors.

Finally, the timeframe of the study, although spanning nearly two years, remains limited in light of the structural changes in public policy and the lasting transformations of tax practices. This prevents the observation of certain long-term processes, such as the impact of tax reforms or the cumulative effects of decentralization policies, thus focusing the analysis on short- and medium-term dynamics.

Like any qualitative study, this work is not immune to certain methodological biases, including social desirability bias, mitigated by data triangulation combining interviews and direct observations; participant selection bias, limited by a systematic diversification of profiles and sites, including shopkeepers, farmers, civil servants, artisans, young people in the informal sector, as well as tax and municipal officials; and finally, interpretation bias, inherent in any socio-anthropological approach, reduced by cross-validation through discussions with other researchers and critical reviews, allowing for more nuanced conclusions and strengthening the robustness of the results.

4. Social representations of taxation and moral logics of consent

4.1. Hierarchy of obligations and competition between family, community and religious contributions

The survey results show that taxation is rarely perceived as an abstract contribution to the common good. For a majority of respondents, it is compared to social obligations deemed more immediate and legitimate, such as support for the extended family, community contributions, or religious contributions. These forms of solidarity produce visible effects and strengthen individuals' social capital, unlike state taxation, which is often perceived as opaque and detached from everyday realities. A shopkeeper in Porto-Novo summarizes this hierarchy as follows: “When I give for funerals or for the church, I see the immediate effect. People recognize me; they know I've contributed. But with taxes, you never know where they go.” This testimony illustrates how local social obligations directly compete with tax obligations, favouring those forms of legitimacy that ensure recognition and community integration.

4.2. Visibility of returns, perceived justice and evaluation of tax state

Many respondents emphasize that taxes are evaluated based on their capacity to generate tangible social benefits. In rural areas, this perception is even more pronounced. A farmer from Tchaourou explains: “Here, when you pay taxes, you don’t see any roads, no clinics. So people prefer to contribute to a rotating savings and credit association (tontine) or help a sick neighbour. That, at least, is useful.” This moral hierarchy of obligations leads individuals to choose between different forms of contribution, sometimes relegating taxes to a secondary role. Non-payment, therefore, is not always a deliberate act of fraud, but rather a socially rationalized choice. A market vendor in Covè put it this way: “It’s not that I refuse to pay. But if I have to choose between giving to the state or helping my sister pay her children’s school fees, I choose my sister.” In urban areas, some respondents expressed a more nuanced perception, linked to an expectation of modernization. A civil servant in Lokossa stated: “Taxes are necessary, but the state needs to show what it’s doing with them. When we see schools built or roads maintained, we accept them more readily.” These remarks demonstrate that fiscal legitimacy depends on the visibility of returns and the perceived fairness of redistribution.

4.3. Territorial, generational and gendered variations

The collected accounts reveal significant variations according to territorial context, generation, and gender. In rural areas, taxation is more often perceived as an imposed burden negotiated within communities, frequently experienced as a power struggle with the state. In urban areas, it tends to be associated with a logic of modernization and an expectation of visible public services. Young people in the informal sector express particular distrust, linked to economic insecurity and a sense of injustice. A transporter from Pobè states: “We young people work hard every day. But when we pay, we get nothing in return. We feel like taxes are just to line the pockets of the wealthy." Women, predominantly traders in urban markets and farmers in rural areas, are at the forefront of negotiations with tax collectors and often express tension between their tax obligations and their family responsibilities. These variations show that perceptions of taxation are not homogeneous, but rather marked by territorial, generational, and gendered divisions that directly influence tax behaviour.

4.4. Taxation as a space for moral and political negotiation

All of these discourses highlight the embeddedness of taxation in a value system where family, community, and religious solidarity constitute a central register for legitimizing social obligations. They reveal a structural tension between the institutional legitimacy of the state and the social visibility of its actions, a tension that shapes taxpayers' tax behaviour. Taxation thus appears as a space for moral and political negotiation, within which individuals choose between different forms of contribution based on their social position, generational trajectory, and territorial location. This dynamic demonstrates that tax practices cannot be understood independently of the logics of reciprocity and recognition that structure Beninese societies. Taxation thus becomes an arena where power relations between the state and society are reenacted, revealing the territorial and social divisions that run through the fiscal sphere, but also the conditions under which the state can hope to strengthen its legitimacy by aligning itself with local moral economies of contribution.

5. State taxation, social solidarity and informal redistribution regimes

5.1. Structural competition between public redistribution and local solidarity

In the Beninese context, state taxation operates within a field of practices where it finds itself in structural competition with informal redistribution mechanisms deeply rooted in ordinary social relations. These mechanisms, based on kinship, community, local associations, or religious institutions, constitute socially legitimized solidarity regimes. They are characterized by their proximity, responsiveness, and the immediate visibility of their redistributive effects. Conversely, state taxation is frequently perceived as distant, opaque, and poorly embodied in concrete achievements, which limits its ability to establish itself as a morally self-evident obligation. This structural competition does not simply reflect an opposition between formal and informal, but reveals a persistent tension between two regimes of legitimacy: one institutional and abstract, the other communal and embodied.

5.2. Plurality of normative frameworks and moral economies of contribution

The coexistence of heterogeneous redistributive systems highlights the existence of a plurality of normative frameworks from which actors assess the fairness, efficiency, and legitimacy of levies. Community solidarity does not simply compensate for perceived state failures; it constitutes autonomous spaces for the production of social bonds and recognition, where strong expectations of reciprocity and collective responsibility are expressed. Within this framework, taxation struggles to integrate into a shared moral economy, as it remains marked by its historical grounding in practices of constraint and coercion inherited from the colonial period. The weakness of contemporary mechanisms for accountability and visible redistribution exacerbates this difficulty, undermining the construction of a social contract based on taxation. Far from being a mere legal obligation, tax payment is evaluated through criteria of perceived justice and social effectiveness, which explains the preference given to local contributions, which are immediately visible and socially valued.

5.3. Social conditions of consent: recognition, reciprocity and visible redistribution

The trade-offs observed between paying taxes and participating in local solidarity initiatives reveal deeply rationalized social logics. They show that consent to taxation rests less on legal constraint than on the State's capacity to operate within local systems of reciprocity, recognition, and redistribution. When taxes do not generate tangible benefits or are not accompanied by sufficient social visibility, they tend to be relegated to the background, behind community obligations deemed more legitimate. This dynamic highlight the social conditions that make tax consent possible, which depend on the State's ability to transform mandatory levies into recognized and appropriate civic contributions. From this perspective, taxation appears as a key indicator of the contemporary transformations of the relationship between the state and society in postcolonial Benin, crystallizing the tensions between institutional legitimacy and social expectations, but also opening the possibility of redefining the social contract through a better articulation between public redistribution and local solidarity.

6. Discussion: rethinking tax legitimacy, territorial divides and the recomposition of social contract

6.1. Why technical reforms produce limited effects

Considering taxation as a total social fact leads to shifting the analysis from purely administrative efficiency to the social and political conditions of consent. Tax reforms conceived primarily as technical adjustments, such as modernizing procedures, strengthening collection, or broadening the tax base, frequently produce limited, even ambivalent, effects when they fail to take into account the moral and relational frameworks within which the tax obligation is embedded. Taxation is not simply a matter of compliance; it involves representations of justice, expectations of recognition, and concrete experiences of the state.

Research in fiscal anthropology shows that the effectiveness of technical mechanisms largely depends on their integration into local moral economies. Guyer (1992) emphasized that consent to taxation rests on logics of visible reciprocity and redistribution, and not solely on legal constraint. Fjeldstad and Moore (2008) stress that fiscal legitimacy in contemporary African states is contingent upon the state's ability to demonstrate the social use of levies. When reforms are limited to procedural innovations, without being linked to expectations of justice and recognition, they tend to reinforce the perception of a predatory tax rather than consolidate a social contract.

In the case of Benin, this tension is exacerbated by the colonial legacy, where taxation was associated with coercion and exploitation (Mamdani, 1996). Long-standing memories of colonial coercion continue to shape contemporary perceptions, such that technical reforms, even when they improve administrative efficiency, are insufficient to transform taxation into a legitimate civic contribution. Taxation remains evaluated through criteria of perceived justice and tangible redistribution, which explains the persistent preference for informal, family-based, or community-based solidarity systems that offer immediate and socially valued returns.

Thus, technical reforms produce limited effects because they ignore the relational dimension of taxation. Taxation, as a total social phenomenon, cannot be understood solely as a financing instrument. It constitutes a space for political and moral negotiation, where power relations between the state and society are reenacted. Rethinking fiscal legitimacy therefore requires integrating the contributions of fiscal anthropology and recognizing that the sustainability of reforms depends on their ability to articulate public redistribution and local solidarity mechanisms, to make collective benefits visible, and to establish credible accountability mechanisms.

6.2. Fiscal legitimacy as a relationship between visibility, procedural justice and accountability

In the Beninese context, fiscal legitimacy is constructed at the intersection of several moral economies of contribution. On the one hand, taxation rests on an institutional framework that posits the universality of civic duty and the abstraction of the common good. On the other hand, family, community, and religious obligations are embedded in systems of reciprocity and visibility where contribution immediately generates social cohesion, protection, and recognition. Taxpayers' choices between these categories are neither irrational resistance nor a rejection of the state as such; they reflect a situated assessment of what makes social sense, what effectively protects, and what deserves to be recognized as just. Fiscal legitimacy cannot be understood as an intrinsic attribute of the state, but rather as a relationship continually tested in everyday interactions. It hinges on the state's capacity to make the use of tax revenue transparent, to produce tangible public goods, and to establish credible forms of accountability. Where these conditions are lacking, taxation is likely to be reclassified as predatory levying, not only because of the low returns, but also in light of the long-standing memory of colonial coercion and postcolonial experiences of unequal redistribution.

6.3. Territorial divides and social differentiations: urban vs. rural, generations, gender

Tax collection becomes both a space of governance and a space of contestation, where power relations, asymmetries of recognition, and citizen expectations—often at odds with state methods of legitimation—are reenacted. Territorial divides are particularly salient. In urban areas, taxes are more associated with a logic of modernization and an expectation of visible public services, while in rural areas they are perceived as an imposed burden, negotiated within communities and experienced as a power struggle with the state. Generational differences accentuate these contrasts. Young people in the informal sector express distrust linked to precariousness and a sense of injustice, while adults and seniors draw more heavily on the memory of colonial and postcolonial tax practices to justify their position. Finally, the gender dimension reveals that women, particularly traders and farmers, are at the forefront of negotiations with tax collectors, placing them at the heart of the tensions between tax obligations and family responsibilities.

6.4. Towards a socially appropriable tax system: linking public redistribution and local solidarity schemes

Rethinking tax legitimacy means recognizing that taxation is not merely a financing instrument, but a mechanism for the political relationship between the state and society. A sustainably accepted tax system requires less an intensification of coercion than a reconfiguration of mediation processes, making collective benefits visible, linking public redistribution to local solidarity schemes, and building mechanisms of procedural fairness capable of reducing perceptions of injustice. The central challenge lies not only in increasing tax revenue, but in transforming taxation into a socially appropriable contribution, grounded in shared expectations of reciprocity, social justice, and civic recognition.

6.5. Comparative anthropology of taxation: dynamics of legitimation between Africa and the West

From a comparative perspective, it appears that fiscal legitimacy is not constructed uniformly across contexts. In Africa, and particularly in Benin, it is rooted in moral economies where contributions are evaluated based on reciprocity, social visibility, and community protection. Taxes are perceived as legitimate when they are part of solidarity networks and generate tangible benefits for citizens. Conversely, in Western countries, fiscal legitimacy relies more on formal institutions, trust in the rule of law, and institutionalized accountability mechanisms. Taxpayers their associate taxes with the provision of visible public goods and the abstract concept of the common good, which gives taxation a universal civic dimension. This comparison highlights a fundamental divergence. In Africa, taxation is inextricably linked to social relations and local systems of solidarity, whereas in the West it is more institutionalized and legally regulated. However, in both contexts, taxation remains a relational mechanism that fosters trust and recognition among citizens. Where collective benefits are visible and procedures are perceived as fair, fiscal legitimacy is strengthened. Where these conditions are lacking, it erodes, and taxation can be reclassified as an unfair or predatory levy.

7. Conclusion

The analysis of taxation as a total social fact in Benin highlights that taxation cannot be reduced to a simple technical mechanism for mobilizing public resources or to a matter of administrative compliance. It actually involves multiple dimensions—economic, political, social, moral, and symbolic—that profoundly structure the everyday behaviour of taxpayers and collective representations of the state. The results show that the obligation to pay taxes is constantly evaluated according to criteria of justice, reciprocity, and recognition, in comparison with other forms of contribution deemed more legitimate and effective, such as family, community, or religious solidarity. This hierarchy of obligations reveals that consent to taxation is not solely based on economic rationality or legal compliance, but on a situated social logic, where taxes are accepted or contested according to their capacity to generate tangible and visible benefits for citizens.

In this context, fiscal legitimacy appears as a fragile construct, continually put to the test. Where the state fails to make the use of contributions transparent, to produce tangible public goods, or to establish credible accountability mechanisms, taxation tends to be redefined as an unfair or predatory levy. This perception is reinforced by the long-standing memory of colonial taxation, associated with coercion and exploitation, as well as by postcolonial experiences of persistent inequalities in redistribution. Taxation then becomes a space of governmentality as much as a space of contestation, where power relations, asymmetries of recognition, and citizen expectations—often at odds with the state's methods of legitimation—are reenacted.

Rethinking fiscal legitimacy therefore requires recognizing that taxation is not merely a financing instrument, but a relational and political mechanism between the state and society. A sustainably accepted tax system cannot be based on an intensification of coercion, but on a reconfiguration of mediation processes. This implies making collective benefits visible, linking public redistribution to local solidarity mechanisms, and building procedural fairness mechanisms capable of reducing perceptions of injustice. The central challenge, therefore, lies not only in increasing tax revenue, but in transforming taxation into a socially appropriable contribution, grounded in shared expectations of social justice, reciprocity, and civic recognition.

Beyond the case of Benin, this reflection opens up broader comparative perspectives. In many African countries, taxation is inseparable from local moral economies and community solidarity systems, while in Western countries it relies more on formal institutions and trust in the rule of law. This divergence underscores the importance of adapting tax policies to specific cultural and social contexts, integrating local logics of legitimation and taking historical legacies into account. Such an approach allows for a renewal of debates on tax justice and the social contract, placing the anthropological and relational dimension of taxation at the heart of the analysis.

This study, contributing to the field of fiscal anthropology in Africa, offers a situated perspective on the legitimacy of taxation in a contemporary African state. It highlights the social, cultural, and political dynamics that structure tax practices, opens avenues for rethinking public policies in dialogue with international experiences from a perspective of social justice and strengthening the civic contract, and enriches scholarly debates in anthropology, social sciences, African studies, and public governance. By emphasizing the need to articulate institutional frameworks and local moral economies, it invites interdisciplinary reflection on taxation as a political and social relationship, rather than simply as a technical instrument.

Compliance with ethical standards

Acknowledgments

The authors are deeply grateful to all respondents who participated in this study.

Disclosure of conflict of interest

All the authors acknowledge that there is no conflict of interest. They all agree with what is written in this article. In accordance with the requirements of transparency and scientific integrity, we, the authors of this study, declare that we have no conflict of interest, whether financial, commercial or otherwise, that could influence the results or interpretations of our research on initiation rites in Benin, thus guaranteeing the independence and objectivity of our work and ensuring the credibility of our conclusions

Funding

This research received no financial support.

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