

## Review

# Influence of Social Tax on Elections in Nigeria's Fourth Republic

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**ABSTRACT:** Some of the major reasons Nigeria's democratic experience has been convulsive over the years include challenges associated with the conduct of credible elections. Beyond the major factors influencing voting behaviour, such as social class, mass media, gender, age, and party manifestos, vote-buying and other forms of voter inducement have reduced Nigerian elections to a cash and carry exercise, which is antithetical to democratic ethos and principles. Several Nigerians now exercise their franchise on the basis of how much monetary and material incentive they receive or hope to receive through an informal arrangement called tax. Efforts to address these and other similar challenges have resulted in some attempts to rearrange both the institutions and rules guiding the conduct of elections in the country. However, extant laws on the amount of money or other assets an individual may donate to a political party and limitation on election expenses as stipulated in the Electoral Act 2010 do not address the culture of give and take which has become a major factor in the Nigerian electoral system. A qualitative exploratory approach is utilized to look at the influence of social tax on voting behaviour, and its possible influence on democratic sustenance within the framework of the 1999 constitution, and the 2010 Electoral Act in the country. The paper concludes that the attempt to regulate electoral spending and consolidate democracy in Nigeria cannot be successfully handled through provisions of the laws without some form of emancipative cultural change. Sustained political education and promotion of policies and programmes that can improve citizens welfare are recommended towards improving electoral behaviour, and democratic sustenance in Nigeria.

**Keywords:** Democratic Sustenance, Election, Social Tax Nigeria's Fourth Republic

## INTRODUCTION

Elections are what may be called the festival of democracy, in which it announces, celebrates, and enacts itself (Fried, 2018: 333-340). This opening quotation emphasizes the importance of elections in every democratic system, and any reasonable prognosis of the chance of survival of a nascent democracy. The relationship between elections and democratic governance has blossomed over the years, to the extent that some writers now define democracy almost entirely in terms of elections (Huntington, 1997). Although, because democracy and elections are not always analogous or dependent on one another, this is an extreme comparison that tends to exaggerate the role of elections in a democratic system. More importantly, Hitler was elevated to supreme and dictatorial authority in Germany as a result of the 1933 election, which

threatened the very essence of human existence. Nevertheless, the role of elections in a democratic system cannot be ignored. Contributions of elections to democratic governance are very fundamental. For example, it remains the most credible method of selecting representatives in indirect democracies; enables voters to hold leaders accountable for their deeds in office; assists in providing alternatives to the electorates. As a competitive process, elections also serve as forums for the discussion of public issues and facilitate the expression of public opinion; reinforces the stability and legitimacy of the political community, serves a self-actualizing purpose for the individuals who are able to exercise franchise.

The focus of this paper is to discuss the phenomenon of social tax influences electoral behaviour in Nigeria and

by extension, threatens democratic sustenance in Nigeria's Fourth Republic. Several democratic governments in many countries of the world have relapsed into authoritarianism at different point in time for different reasons (Diamond, 1996; Huntington, 1997; Oguniye, 2003; Ojo, 2003; V-Dem Annual Democracy Report, 2018). The collapse of previous republics in Nigeria cannot be separated from challenges with her elections. The general elections of 1965, 1979, 1983, among others, in Nigeria generated so much heat, and became contentious to the extent that almost every close observer blamed the poor conduct of such elections for the collapse of previous democratic regimes in the country.

Several factors such as unwavering ethnic tension, electoral violence, electoral malpractices of different shades, institutional weakness etc. have been reported as some of the Achilles heel of electoral system in Nigeria over the years. However, over-monetization of Nigeria's electoral space has perhaps, emerged as the greatest threat to the conduct of free and fair elections under the current democratic dispensation. Although, the 1999 Constitution, and Electoral Act 2000, as amended, sought to regulate the financial life of political actors by setting a financial benchmark for individuals, and political parties, but revenue transfers social security, social expenditure referred to as social tax, usually from the rich member of a family or community to the less privileged especially among kinsmen, which is sometimes converted into political, and electoral capital are never regulated in Nigeria. It is against this background that the paper examines the 'Influence of Social Tax on Elections in Nigeria's Fourth Republic'.

### **Theoretical framework**

Several theories, for example, group theory, behavioural theory, mandate theory etc. have been relied upon for the analysis of elections, and other political activities. However, for the sake of this study, two theories: rational choice theory and neopatrimonial theory are combined to give explanations to the influence of the phenomenon of social tax on elections in Nigeria. The basic foundation of rational choice theory is that aggregate social behaviour results from the behaviour of individual actors, each of whom is making their individual decisions. The theory is therefore, in the words of McGann (2016), relevant for explaining both individual and collective choice in electoral contest. Rational choice theory starts with the idea that individuals have preferences and choose according to those.

The theory of neopatrimonialism, on the other hand, originates from patrimonial system which is a form of traditional domination. According to Weber, patrimonial system develops from the typical patriarchy (the rule of the father within the family) in a patriarchal society.

The neo-patrimonial political system is however different from the patriarchal system because it has a specialized officialdom. This involves creation of specialized roles for implementation of policies and decisions. In sum, it has a taint of officialdom. This is a mixed form of domination that brings together both modern and traditional practices and value system.

According to Medard (1979:68), neopatrimonialism is a personal rule, the confusion between public and private spaces, and lack of distinction between office and officeholder, are marked behind discourses, judicial norms and institutions that nourish the illusion of a legal-bureaucratic logic. A neo-patrimonial leader is devoid of legitimizing ideology, he owes his ability to remain in power to his capacity for transforming his monopolistic control over the state into a source of opportunities for family, friends and clients. Applying the rational choice, and neopatrimonial theories to the study: 'Social Tax and Elections in Nigeria's Fourth Republic' is premised on their relevance in explaining a special type of relationship between leaders and followers, particularly through voting and other election related activities in Nigeria. African societies are largely believed to be a reservoir of moral obligations. For example, family, and communal ties in these societies place certain obligations on individuals with financial muscle either to individuals or a community at large or both. This has over the years developed into a system of exchange of different forms of resources that has extended from personal into official realm. As noted by Nhembe (2001:46-7), reciprocity governed relations in Africa covers diverse areas of interactions including that of a craftsman and his/her apprentice, a parent and child, a man and a woman, a young and an old person, a younger and older brother, a nephew and an uncle, a niece and an aunt, a lender and a donor, a protégé and a patron. Meanwhile, the reciprocity governed relations of the primordial Nigerian society have mutated into a patron-client relationship that influences elections and its outcomes in Nigeria. Deep-pocketed individuals with record of generosity oftentimes convert same into electoral asset. As such, electoral victory sometimes becomes a function of how much social tax is paid to individuals and communities. Therefore, rather than the factors of social class, mass media, gender, age, and party manifesto etc., influencing electoral decisions, electorates in both rural and urban Nigeria are blinded by rationality of survival, and therefore supports candidates who offer the best promise of social tax which is the major benefit of a patron-client relations. Social tax is paid to individuals, and or communities through various means for example, gifts in cash, payment of children's school fees, contributions for burial, employment opportunities, donations for community projects etc.

### **Social tax and elections; the nexus**

The word tax is commonly associated with a compulsory

financial charge or some other type of levy imposed on a taxpayer by a governmental agency in order to finance government expenditures. Evasion, resistance or other manipulations to the payment of tax is considered punishable by law across the world. Historically, the payment of tax was done through stocks and or sometimes in kind.

However, taxes are paid in cash or such other arrangement in which an organization undertakes a project on behalf of the government. Social tax on the other hand, represents series of voluntary transfers of resources (financial and material) as a form of support for personal, and or community need among members of the same family, lineage, community, and tribe. The extents to which these transfers travel depend on the size of the pocket of the patron.

Payment of social tax, as exemplified by late Chief M. K. O. Abiola, may extend beyond one's family, lineage, or even ethnic group. In fact, it may cross national borders. According to an unconfirmed source, the Late Chief contributed financially to the construction of 63 secondary schools, 121 mosques and churches, 41 libraries, and 21 water projects in 24 Nigerian states, and was the grand patron of 149 societies or associations. He also supported the Southern African Liberation movements from the 1970s, and he sponsored the campaign to win reparations for slavery and colonialism in Africa and the diaspora. At the time of his death, he was reported to have over 150 chieftaincy titles from across different part of the country.

Aside from Chief Abiola, and others who took social 'taxing' to the level of philanthropism, several other individuals at various degree constitute a form of sanctuary to their families and immediate communities through the payment of social tax. According to Nbembe, (2001), not to pay social tax in a community one belongs to amounts to splitting and threatening the chance of growth and development of such communities and its people, and such individual who refuses to pay run the risk of 'social death'. Payment of social tax rewarded through different methods in the society. For example, it confers a sort of social capital on the payer in the society; it brings a network of friends with a special place reserved for him in their interpersonal relationship, it solidifies his sense of identity, he is trusted, and receives cooperation more easily.

Benefits of high social capital include but not limited to chieftaincy titles; it extends to the modern democratic realm. Social capital is sometimes converted into political and electoral capital since the payment of social tax also involves a form of reciprocity. Indeed, the network of friends and societal recognition sometimes hand aspirants an electoral victory before the election proper (*Bo Tie Dibo O ti Wole*). At the time of the 1993 Presidential elections, for example, it was almost impossible to defeat Chief M. K. O. Abiola the candidate of the defunct Social Democratic Party by any other

candidate based on his antecedents.

### **Political party financing, social tax and elections in Nigeria's Fourth Republic**

Nigeria's Fourth Republic represents the fourth major attempt to transform the country into a modern democratic political system in which most powerful decision makers are selected through fair, honest, periodic elections, among other penumbra of democratic governance. Previous efforts have collapsed for several reasons of which inability to conduct free and fair elections is legendary. It is on the basis of the foregoing that the country has taken some steps to rejig both the institutions responsible for the conduct of elections as well as the rules guiding their operations in the country especially as it affects the influence of money on political activities.

Attempt to regulate political party financing through the Nigerian 1999 Constitution, and Electoral Act 2010 represent one of the clear examples of the efforts to curb the influence of money and related incentives in electoral contests. Issues relating to finances of political parties, and, reports on finances are covered are covered in section 225, and 226 of the 1999 Constitution respectively. These Sections empowers the electoral body in Nigeria; Independent National Electoral Commission (INEC) to examine and study all income and expenditures of political parties, and punish the offenders.

Similarly, the 2010 Electoral Act provides some sections for political party financing. For example, Monitoring and auditing of political parties is contained in section 88, and provides for offences in relation to finances of political party and their sanctions. Section 89 provides for period to be covered by annual reports of political parties' expenditure. Also, section 90 sets maximum limit for contributions to parties and individuals, and section 92 provides a legal framework for election expenses of political parties. Section 93 provides for disclosure of donations and expenses of political parties periodically. Further, the spending limits for various offices are according to the electoral act provided in (Table 1).

However, none of these provisions directly limit a subtle political financing through the payment of social tax in the society (Table 1). Under the current democratic dispensation, for example, prior to the first coming of former Governor Ayodele Fayose, he distributed millions of liters of kerosene across the nooks and crannies of Ekiti State, even before the Independent Electoral Commission lifted ban on political campaign. Similarly, the belly politics of the late strongman of Ibadan politics, Chief Lamidi Adedibu cannot also be disconnected from political gimmicks. In the North Central State of Kwara, a ruling dynasty has been created through the prolonged

**Table 1:** Spending limits for electoral positions.

	<b>Spending Limit</b>
Presidential Candidate	N1 Billion
Governorship Candidate	N200 Million
Senatorial Candidate	N40 Million
Member Federal House of Representatives	N20 Million
State House of Assembly Members	N10 Million
LG Chairmanship Candidate	N10 Million
LG Councillorship Elections	N1,000,000

Source: Federal Republic of Nigeria, Electoral Act 2010 as Amended

and constant payment of social tax by a popular family in that state. The reciprocal effects of social tax go beyond electoral advantage. It is deployed by individuals who are deep-pocketed for different purposes. In some cases, wealthy individuals pay social tax to remain a godfather in politics, and or become highly influential in other areas of social relations. Meanwhile, unlike the case of ideal type of philanthropy, social tax is more often than not, paid with the expectation of mutuality, for example massive votes during elections, chieftaincy titles etc. However, where the expectation of a patron is not met, he stops every transfer of resources to the recipients. In an extreme case, items donated may be retrieved like in a case of a former Senate Leader who allegedly retrieved an electric transformer donated to the Sabo area in Ibadan after he lost the 2015 gubernatorial election in the said area (Daily Trust, April 24, 2019).

### **Social tax and democratic sustenance**

Importance of culture and tradition to democratic sustenance has received many scholarly works. For example, Fukuyama (1995) opines that for democracy to be sustained, four levels of change are required. These include: Ideology, Institution, Civil Society, and Culture. For him, culture represents the deepest level, and it encompasses phenomena such as family structure, religion, moral values, ethnic consciousness, civic-ness, and particularistic historical traditions. Drawing from Fukuyama's position, the phenomenon of social tax is a form of patron-client relations in which resources rooted in a pattern of kinship cooperation in Africa. This promotes patron-client arrangement with its attendant danger for democracy. Although, several works have discussed the phenomenon of patrimonialism, and neopatrimonialism in contemporary African politics, and there are arguments against, and its support in different measures (See: Bratton and van de Walle, 1997; Cromwell and Chintedza, 2005; Julian, 2002; Eisenstadt, 1973). However, the growing influence of 'monitics' constitute impediments to free and fair elections, and by extension, democratic consolidation in Nigeria. Social tax as a system of patronage makes it possible for rich individuals to supplant the state and its apparatus as

agents of social and welfare development. Furthermore, payments of social tax as a precondition for recognition and societal support does not give opportunity to individuals who have not amassed wealth to compete favorably in elections, rather, it promotes circulation of elites in positions of authority. Similarly, since the patrons who offer social tax in the societies are also rational actors, returns on their investments in multiple folds are inevitable. This promotes corruption in high places and, compromises the hope of real socio-economic development.

### **Conclusion**

Social tax as a system of support and evidence of kinship cooperation has been a major pillar of livelihood among kinsmen in Africa over the years as explained by the theory of neopatrimonialism. However, the major driving force behind this form of relationship is poverty and socio-economic inequality. Meanwhile, this system of exchange endangers democratic governance in the sense that it shapes peoples voting pattern in a way that favors candidates with a history of regular payment of social tax, rather than focusing on ideological issues such as race, gender, religion, and party manifestos. Social tax, rather than serving as a means of helping people out of poverty and insignia of inequalities, plunges people into a vicious cycle of poverty, which according to Huntington (1997) endangers democracy. A typical payer of social tax is a rational actor who covertly or otherwise, recoups his investment in multiple folds. The paper therefore, recommends emancipative cultural changes through political education, and promotion of policies and programmes that can improve citizens welfare to the point that they will not require good Samaritans before fulfilling basic necessities of life. This will compliment legal provisions on electoral financing towards consolidating democratic governance in Nigeria's Fourth Republic.

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