Innovations

Citizen welfare: the effect of revenue on the Nigeria economy

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Abstract
Citizen welfare synonymous with state welfare provides stability and comfort in a country's social-economic index. This study used Nigerian citizens' economic and social factors as its foundation to analyse the impact of tax income on Nigerians. Secondary Data was sourced from relevant sources. Total tax revenue TAX is the independent variable. At the same time, citizen welfare is proxied by consumer prices (CON) and Unemployment (EMP) for economic welfare and health (HEA) and Education (EDU) for social welfare. In addition, there is a substantial correlation between tax income.The result demonstrates a significant correlation between tax revenue and the unemployment rate (0.000) and between tax revenue and government spending on education (0.00). In addition, there is a substantial correlation between tax and government spending on health (GSH) in Nigeria, with a significant rate of 0.012 and a significant association between tax and inflation (CPI).The study suggests the Nigerian government invest more in the economic and social wellbeing of its residents because improved citizen welfare directly affects taxes, which has a direct impact on the development
Keywords*:1.Citizens Welfare, 2.Social Welfare, 3.Economic Welfare, 4.Education, 5.Unemployment, 6.Health*

1.0 Introduction

Citizen's welfare refers to the government's role in the economic and social wellbeing that promotes or ensures improved quality of life. This is synonymous with state welfare by providing stability and comfort in a country's social-economic index.Both citizens and government have duties and obligations they must perform around the economy and social being (Kitchin, Cardullo, & Di Feliciantonio, 2019)[i]. Over the years, the government of Nigeria has developed programmes, policies, rules, and regulations to guide Nigerians' activities and increase their citizens' economy and social wellbeing. In Nigeria, the Federal Ministry of Women Affairs and Social Development is saddled with providing and promoting social well–being and economic empowerment or development for households, especially women and children(Akpala, 2021)[ii].

Social thriving–being and economic development hinges on tax collection, which would be a measure of significant development priority if adequately harnessed(Raheem, Isah, & Adedeji, 2018)[iii].Tax collection is critical to funding human capital initiatives. Tax collection success or failure has far-reaching repercussions for the developing world. Nigeria is one of Africa's most substantial economies and has predominantly based its revenues on the oil and gas industry since the late 1960s. .

Nigeria, an African nation in the third world, is acknowledged as the center of poverty. Nigeria's mixed and growing economy has strong manufacturing, finance, service, communications, and technology sectors. Nigeria has made some socioeconomic improvement in recent years, with its capability building ranking 150th out of 157 nations in the World Bank's Human Capital Development Index 2020.

The government's primary sources of revenue are oil and non-oil earnings. Non-oil revenues include corporate income tax, Customs and excise charges, value-added tax, and personal income tax. In contrast, oil revenue has earnings from crude oil sales, petroleum profit tax, rentals, and royalties. Nigeriahad the highest tax-to-GDP ratio of 9.6% in 2011 (Oladipo & Bamidele, 2021 [iv]), While the lowest tax-to-GDP of 5.3 percent in 2016 was recorded. The tax-to-GDP ratio of 6.0 percent in 2019 was 10.7 percentage points lower than the average of the 30 African countries in Revenue Statistics in Africa 2021 (16.6 percent). The dwindling revenues from oil and non-oil sources could be attributed to the lack of economic, financial, and social protection, which ultimately exposes Nigeria's populationto significant welfare losses. The consumption of goods and services, health delivery system, education, and employment opportunities is directly linked to Nigeria's citizen welfare status (Ndema, 2022[v]).Hence, the main objective of this study is to ascertain the effect of tax revenue on citizens' welfare in Nigeria. Specifically, the study investigates the relationship between government revenue and citizens' consumption, employment, health and education.

2.0 Literature Review

The consumption of goods and services, health delivery system, education, and employment opportunities are used as measures of citizen's welfare because they measure both the economic and social welfare of citizens, according toMaisyarah&Sofyardi (2018)[vi]; Serletis& Xu (2021)[vii]; Stewart (2021)[viii]; Von Heimburg& Ness, (2021)[ix]Ortikniyozovich, (2021)[x]Huang, & Yang, (2021)[xi]Giustozzi, &Gangl, (2021).[xii] These variables are also measures of social protection. According to Lain&Vishwanath (2021)[xiii],The lack of social security in Nigeria exposes its population to significant welfare losses.

The main source of funding for the government is taxation. Tax revenue includes money collected from income and profit taxes, state aid, fees for products and services, payroll taxes, levies on the acquisition and sale of property, and other levies. Total tax revenue as a percentage of GDP measures how much of a nation's output is taken in by the government.It could be regarded as one sign that the government has control over the resources of the economy. The FIRS collects Petroleum Profits Tax (PPT), Companies Income Tax (CIT), Value Added Tax (VAT), Personal Income Tax (PIT), Withholding Tax (WHT), Tertiary Education Tax (EDT), Capital Gains Tax (CGT), National Information Technology Development Levy (NITDL), Stamp Duties (SD), and Pre-operation Levy (POL) and many more

Over the years, citizens' welfare has been measured using the gross domestic product (GDP) due to the economic component of interest. The Gross Domestic Product (GDP) has long been criticised as a poor gauge of social welfare. Although GDP directly impacts economic growth, its impact on social wellbeing is controversial. The Human Development Index (HDI) or wellbeing indicators are used as a robust measure of citizens' welfare because they consider economic and social welfare, citizens' welfare, and the country's welfare. They are metrics for measuring economic progress and wellbeing. The Human Development Index looks at three key economic indicators: life expectancy, education, and income levels. Education, health, employment and unemployment rates, and gender equality are among the most important social indicators of development used by organisations like the World Bank and the United Nations to determine how 'developed' a country is.

There is substantial evidence that taxes result in a deadweight loss or burden on society's members (Vedder, &Gallaway 1999[xiv]; Galvin, Chi, Brady, Hippert, Rubido, Daly, &Michaelides; 2020[xv]: Dharmapala, 2018[xvi]). Tax reductions thus alleviate this burden and increase economic wellbeing. In comparison, the exact quantity of this additional burden varies depending on the time, place, and type of taxation.Akinyede and Elumah (2017[xvii]) study on economic policy and economic stability in Nigeria concluded that government policies on tax revenue contribute positively to economic stability. When there is economic stability, it also translates to economic growth.

Economic shocks place a financial burden on school districts and limit their ability to deliver public education. A growing body of research looks at how budgetary reserves can help school districts avoid having to decrease spending. In the context of the United States, this article offers proof that Kentucky school districts depleted their financial reserves and reduced spending in response to revenue declines (Jones, Reitano, &Buerger, 2022)[xviii]. In addition, school districts depleted their financial reserves to control fixed-cost non-instructional spending. The data compiled in this study provides proof that school districts strategically deal with financial constraints.

Raj, &Sahed (2020)[xix] The article analyses India's education spending situation and addresses the role of education in economic growth. Education is widely acknowledged as the most significant contributing component to creating human capital is education. Data on education spending from the years 2001 to 2014 were used in the paper. The pattern makes it quite evident that spending rises with India's economic expansion. The analysis clearly shows a substantial relationship between economic growth and educational attainment. The study concludes that India's public education spending is growing slower than its GDP.

An inverse U-shaped association exists between oil revenue as a percentage of GDP and all institutions and a direct relationship between tax revenue as a percentage of GDP. The OLG Model and SURE technique were used to estimate the impact of institutions on lifetime welfare. Some institutions had a favourable impact on lifelong interest, while others had a negative effect or no impact. According to scenarios to replace oil with tax revenue, reduced oil revenues in the state budget will be deposited in the National Development Fund and replaced by higher wage taxes.(Jafari, Sameti, Rajabi, & Ghobadi, 2022)[xx].

Omodero and Dandago in (2019)[xxi] exploredTax Revenue and Public Service Delivery: Evidence from Nigeria. According to the data, tax money has a favourable and considerable impact on education and health care services. They concluded that the government should use all tax revenue sources available and use them to maintain the country's health care system and offer enough education, including skill acquisition and entrepreneurial development programs, for residents.

An econometric analysis of the impact of taxes on social services by Adegbite, Abdussamad and Ariyo-Edu (2022) determined how tax revenues support educational services. Data from the 1981 to 2020 FIRS and CBN statistical bulletins were gathered. They concluded that taxes sparked the growth of educational services and vice versa.This demonstrated a two-way causal relationship between taxes and social services. Additionally, taxes in Nigeria have a beneficial, considerable impact on education services throughout the long and short terms. The government's substantial tax revenue helped provide better EDUT and educational services. In Nigeria, taxes on petroleum profits, corporate income, value-added tax, customs duties, and excise duties all have good long-term effects on social services.

Chigbu& Eze (2012)[xxii] uses data from the Federal Inland Revenue Service and the Central Bank of Nigeria (CBN) Statistical Bulletin to evaluate the relationship between economic development and taxation in Nigeria from 1970 to 2009. According to the findings of the econometric analysis, taxes is a tool of fiscal policy that has an impact on economic growth and is a primary driver of economic growth in Nigeria. In Summary, taxation is a crucial fiscal policy tool that supports any nation's economic progress. Practical suggestions to enhance tax revenue production would help Nigeria's economic growth.

According to Yaro&Adeiza (2021),[xxiii] the relationship between taxation and economic growth in Nigeria was examined. The study determined how the tax authority collects taxes and how they are used to advance the economy. The results demonstrate that the Federal Inland Revenue Service's (FIRS) efficient management improves its revenue. It also demonstrates how the system's efficient management and control helped monitor and accurately assess revenue for economic expansion (Kaka, 2020). It indicates a significant positive association between the growth of the Nigerian economy and non-oil income profit tax. The Federal government is actively working to lateralise policy in the Nigerian economy.

Dibia. & Onwuchekwa. (2019[xxiv]);Nwanakwere, (2019)[xxv]. examined the relationship between taxation and the economic growth of Nigeria. Dibia. & Onwuchekwa. (2019) findings indicate that petroleum profit tax (PPT) and company income tax (CIT) show a positive and significant effect on the Real Gross Domestic Product (RGDP) in Nigeria. Mustapha, Olalekan, Damilola, Ayobami, & Ngozi (2022)[xxvi]establishesthat PPT and VAT strongly influenced infrastructural development in the health care sector in the country. The study, therefore, recommends effective and efficient collection of these taxes and political will to transparently spend this revenue towards boasting the health care development in Nigeria.(Michael, Aliyu, &Grema, 2019[xxvii]). The effect of tax revenue in Nigeria focuseson the Nigerian economy using GDP and GNI as a proxy for measurement of the development and growth of Nigerians and the Nigerian economy in the study.

3.0 Methodology

The study utilised secondary data from world development indicators to evaluate the effect of tax revenue on citizens' welfare from the year (1981 to 2019) 38 years. Data was sourced from CBN bulletton, the Nigerian beaurue of Statistics (NBS) and the World Bank databank.Multivariate regression analysiswas adopted as the econometric technique to modify numerous variables to test a hypothesis. Total tax revenue TAX is the independent variable, while citizen welfare is proxied by consumer prices (CON) and Unemployment (EMP) for economic welfare and health (HEA) and Education (EDU) for social welfare. Multivariate testing aims to determine which combination of variations performs the best out of all the possibilities. The Granger causality test is a statistical hypothesis test used to see if one time series may be used to foretell another.

3.2. Model Specification

The relation between Federally Collected Revenue and citizen's welfare and social welfare variables can be presented as follows for testing the working hypotheses

The relationship model can be defined in an expanded form, as seen below.

$CPI_t = \beta_o + \beta_i FGR_{t-i} + u_t$

$UER_t = \beta_o + \beta_i FGR_{t-i} + u_t$

$GSH_t = \beta_o + \beta_i FGR_{t-i} + u_t$

$GSE_t = \beta_o + \beta_i FGR_{t-i} + u_t$

$CPI_t + EMP_t + GSH_t + EDU_t = \beta_o + \beta_i FGR_{t-i} + u_t$

Where:

FGR = Federally Collected Revenue

CPI = Inflation, consumer prices (annual %)

UER = Unemployment, total (% of total labor force) (modeled ILO estimate)

GSH = Current health expenditure (% of GDP)

GSE = LOG education expenditure (current US$) in Nigeria

$\beta_{i,j,k,m,n}$ =Co-efficients (for t = 1, …w)

β_o = Constant

u = stochastic error term of the model

4.0 Results and Interpretation

Table 4:1 Summary of multivariate regression analysis

Source	Dependent Variable	R Squared	Mean Square	F	Sig.
FGR	GSE	0.823	788600.391	158.419	0.000
	UER	0.858	2206.237	204.615	0.000
	GSH	0.781	302342.045	121.527	0.000
	CPI	0.171	1868.782	7.016	0.012

Source: SPSS 23 (2022)

Interpretation

From the analysis, the R square between GSE and FGR suggests that 82.3% variations in FGR is explained by the independent variable GSE. The remaining 17.7% variations is determined by variables outside the model. Also, the coefficient of determination of 0.858 indicates that 85.8% of variations in FGR is explained by unemployment variable. The remaining 14.2% is explained by variables outside the stated model.

The coefficient of determination value (R square value) of 0.781 between Health (GSH) and FGR implies that 78.1% of variations in FGR is explained by GSH while the remaining 20.9% variation is explained by variables outside the given model. The R square value of 0.171 suggest that 17.1% variations in FGR is explained by inflation rate, while the remaining 92.9% variations in FGR is determined by variables outside the model.

Based on the F values in the models, it shows that the relationship between all the independent variables and the dependent variable (FGR) is statistically significant at 5% significance level ($P < 0.05$).

Discussion

Edwin[xxviii] (2019) 's study concentrated on the effect of revenue collection on social service development in local government agencies in Tanzania (Dodoma City). The specific objectives of this study were to: determine the impact of local government authority's income collection on enhancing health services. The study's quantitative approach concentrated on assessing the causal relationships between data in terms of numerical characteristics, including income earned and real spending used to improve water, health, and educational services. The results demonstrated that while revenue collections continue to rise, real social service spending as a percentage of total expenditure fluctuates depending on how much is spent on water, health, and education services. It was

discovered that dependent factors, including real spending on water, health, and education, accounted for 75.3% of the variation in local government revenue in the population.
Yun&Yusoff (2018)[xxix] examine the elements that influenced Malaysia's public education spending over 35 years, from 1982 to 2016. Using time-series data, the autoregressive distributed lag (ARDL) Bound Testing approach, and the error correction model (ECM) technique will be utilised to model the determinants impacting educational spending. Yun&Yusoff (2018) determined The real gross domestic product growth rate (GDP), unemployment rate (UNEM), inflation rate (INF), and working-age population to be the long-term determinants of public education spending (POP2). Results indicated a long-term unfavourable relationship between economic growth and spending on public education. Changes in education spending were sensitive to changes in the real gross domestic product growth rate, unemployment rate, population of individuals under the age of 15, and population of people over the age of 64, all at the first differential, according to the short-run analysis conducted using ECM. This study also implies that policymakers should consider societal expectations and economic conditions when deciding on future allocations.
The results showed that tax policy significantly impacts unemployment in Nigeria(Yelwa, Babalola&Olaniyi, 2019[xxx]). Specifically, Company income tax, Personal income tax and Customs and excise duty have an inverse relationship with unemployment in Nigeria, while Value added tax showed a positive relationship. Ezejiofor& Ezekwesili (2022)[xxxi]This study determined the effect of Tax Revenue on the Unemployment Rate of Nigeria. This implies that the increase in tax revenue automatically leads to an increase in the unemployment rate

According to empirical findings byNchege, Ebikabowei, Idika, & Nwosu (2019)[xxxii], Tax income and wage employment had a positive and significant impact on real GDP. Still, inflation had a negative and negligible impact on real GDP. Furthermore, tax revenue should be invested in programs that create employment possibilities for individuals, particularly youngsters. The findings of the study by Anichebe & Aca (2019) [xxxiii] revealed that tax policy in Nigeria had a considerable long-term impact on unemployment. The corporate income tax, personal income tax, and customs and excise duty correlate with unemployment. However, value-added tax has a positive link. In Europe, increases in labour taxes are passed onto higher actual earnings when powerful and decentralised trade unions set wages. The two consequences are, first, it diminishes labour demand, resulting in joblessness. Second, as firms substitute capital for labour, the marginal output of revenue falls, reducing the incentive to spend and grow over time (Daveri&Tabellini, 2000)[xxxiv].

5.0 Summary

In Summary,the government is saddled with providing and promoting social wellbeing and economic empowerment or development for households, especially women and children. Citizen or state welfare offers stability and comfort in a country's social-economic index. Both citizens and government have duties and obligations they must perform around the economy and social being.This study used Nigerian citizens' economic and social factors as its foundation to analyse the impact of tax income on Nigerians.
Secondary data was sourced from relevant sources. Multivariate testing aims to determine which combination of variations performs the best out of all the possibilities. The Granger causality test is a statistical hypothesis test used to see if one time series may be used to foretell another time series. Total tax revenue TAX is the independent variable. At the same time, citizen welfare is proxied by consumer prices (CON) and Unemployment (EMP) for economic welfare and health (HEA) and Education (EDU) for social welfare.
The outcome above demonstrates a significant correlation between tax revenue and the unemployment rate; and government spending on education (0.00). In addition, there is a substantial correlation between tax income and government spending on health (GSH) in Nigeria, with a significant rate of 0.012 and a significant association between tax and inflation (CPI).
The study recommends that the Nigerian government spend more on its citizens' economic and social wellbeing as the positive welfare of citizens directly taxes, which will directly impact development.

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