Contents

1 Including control coefficients **2**

A Varying included cohorts **12**

A.1 +/- 5 cohorts 12

A.2 All cohorts 17

B Excluding birth years **22**

B.1 -Reform year 22

B.2 -Heaped ages 27

C Modifying control variables **32**

C.1 District-level 32

C.2 Individual-level 37

D Changing control districts **42**

D.1 Urban areas in 1967 42

D.2 Unrestricted set of control districts 47

E Varying fixed effects and clustering **52**

E.1 2012 district FEs 52

E.2 District-cohort clustering 57

1 Including control coefficients

Table 1: Effect of reform on registration (Table 1)

	(1)	(2)	(3)	(4)	(5)	(6)
Reform (β^{FS})	0.06***	0.05***	0.04***	0.05***	0.05***	0.03**
	(0.01)	(0.00)	(0.01)	(0.01)	(0.01)	(0.01)
$Reform_{t+1}$				0.02	0.02	0.02
				(0.01)	(0.01)	(0.01)
$Reform_{t+2}$				-0.01	-0.01	-0.01
				(0.02)	(0.02)	(0.02)
$Reform_{t+3}$				-0.00	-0.00	-0.01
				(0.01)	(0.01)	(0.01)
$Reform_{t+4}$				-0.01	-0.01	-0.01
				(0.01)	(0.01)	(0.01)
$Reform_{t+5}$				0.00	0.00	-0.00
				(0.01)	(0.01)	(0.01)
Male	0.02***	0.02***	0.02***	0.02***	0.02***	0.02***
	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Time trends	None	Region	District	None	Region	District
F-statistic	29.8	140.7	12.9	17.4	24.1	6.9
Outcome mean	0.13	0.13	0.13	0.13	0.13	0.13
Observations	193648	193648	193648	193648	193648	193648

DV: respondent has a birth certificate. Sample restricted to cohorts born within ten years of reform in treated or control districts.
Specifications estimated using OLS including district of birth and year of birth fixed effects and control for gender. Exposure to reform is an indicator for being born after reform in a treated district. Standard errors clustered at the district of birth-level in parentheses. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table 2: Effects on access to the state (Table 2)

	I. Education			II. Social security		
	Pri.	Sec.	Uni.	HI	Priv.	State
	(1)	(2)	(3)	(4)	(5)	(6)
Male	0.13***	0.05***	0.01***	-0.01***	0.00***	-0.01***
	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Registered (β^{OLS})	0.11***	0.34***	0.10***	0.11***	0.12***	0.11***
	(0.01)	(0.01)	(0.00)	(0.01)	(0.00)	(0.01)
Male	0.14***	0.04***	0.01***	-0.01***	0.00*	-0.01***
	(0.01)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
	[0.00]	[0.00]	[0.00]	[0.00]	[0.05]	[0.00]
$\widehat{\text{Registered}}$ (β^{IV})	0.08	0.72***	0.17**	0.21	0.15*	0.18**
	(0.35)	(0.13)	(0.06)	(0.13)	(0.07)	(0.08)
	[0.83]	[0.00]	[0.01]	[0.17]	[0.07]	[0.04]
DV Mean	0.80	0.15	0.03	0.09	0.05	0.04
FS F-statistic	29.8	29.8	29.8	29.8	29.8	29.8
ρ(Wealth, DV)	0.12	0.42	0.29	0.17	0.33	0.26
Observations	193648	193648	193648	193648	193648	193648

DVs are all indicators. (1) has any primary education; (2) has any secondary education; (3) has any university education; (4) in a household accessing National Health Insurance Fund; (5) in a household accessing private pension; (6) in a household accessing state pension. Sample restricted to cohorts born within ten years of reform in treated or control districts.
β^{OLS} estimated using Equation (1); β^{IV} estimated using Equation (3). All specifications include district of birth and year of birth fixed effects and control for gender. Standard errors clustered at the district of birth-level in parentheses; bootstrapped p-values in square brackets.
* p < 0.1, ** p < 0.05, *** p < 0.01.

Table 3: Effects on exposure to taxation (Table 3)

	All	Fees	Local	Central
	(1)	(2)	(3)	(4)
Male	0.03**	-0.00	0.03***	-0.00
	(0.01)	(0.01)	(0.01)	(0.01)
Registered (β^{OLS})	0.18***	-0.00	0.05**	0.18***
	(0.03)	(0.02)	(0.02)	(0.04)
Male	0.01	-0.02	0.03	-0.02
	(0.03)	(0.02)	(0.02)	(0.03)
	[0.82]	[0.25]	[0.12]	[0.38]
$\widehat{\text{Registered}}$ (β^{IV})	0.47*	0.20	0.02	0.45*
	(0.28)	(0.22)	(0.21)	(0.28)
	[0.10]	[0.62]	[0.91]	[0.08]
DV Mean	0.19	0.05	0.05	0.13
FS F-statistic	17.5	17.5	17.5	17.5
ρ(Wealth, DV)	0.36	0.04	0.28	0.42
Observations	1571	1571	1571	1571

DVs are all indicators. (1) in a household which has paid any tax in the last year; (2) in a household which paid fees in the last year; (3) in a household which paid council rates in the last year; (4) in a household which paid taxes to the central government in the last year. Sample restricted to cohorts born within ten years of reform in treated or control districts.
β^{OLS} estimated using Equation (1); β^{IV} estimated using Equation (3). All specifications include district of birth and year of birth fixed effects and control for gender. Standard errors clustered at the district of birth-level in parentheses; bootstrapped p-values in square brackets. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table 4: Heterogeneity in compliance with reforms (Table 4)

		I. Taxation				II. Local public goods		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Reform	0.060***	0.053***	0.054***	0.054***	0.056***	0.062***	0.051***	0.059***
	(0.011)	(0.006)	(0.005)	(0.007)	(0.006)	(0.018)	(0.005)	(0.012)
Reform × Share paying tax		-0.011**			-0.013***			
		(0.005)			(0.003)			
Reform × Tax per capita			-0.028*		-0.022**			
			(0.015)		(0.009)			
Reform × GDP per capita		-0.037**	-0.007	-0.011	-0.034***	-0.024	-0.015*	-0.022
		(0.016)	(0.015)	(0.015)	(0.009)	(0.022)	(0.008)	(0.014)
Reform × Population density		0.044***	0.049***	0.028*	0.062***	0.038*	0.030***	0.036**
		(0.015)	(0.016)	(0.015)	(0.008)	(0.020)	(0.009)	(0.014)
Male	0.025***	0.025***	0.025***	0.025***	0.025***	0.025***	0.025***	0.025***
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
Reform × $(\tau^{\text{Max}} - \tau^{\text{Min}})$				-0.008**	-0.002			
				(0.004)	(0.003)			
Reform × Primary schools						0.022		0.020
						(0.028)		(0.020)
Reform × Secondary school							0.016***	0.016***
							(0.004)	(0.004)
Outcome mean	0.13	0.13	0.13	0.14	0.14	0.13	0.13	0.13
Observations	193648	193648	193648	160588	160588	193648	193648	193648

DV: respondent has a birth certificate. Panel I examines heterogeneity using local measures of taxation; Panel II using local measures of public goods. Sample restricted to cohorts born within ten years of reform in treated or control districts. District-level measures of tax levels from Jensen and Mkama (1968); tax incidence from Lee (1965); local public goods from administrative data. Regressions control for interaction of *Reform* with standardized district income per capita and population density. All specifications estimated using OLS including district of birth and year of birth fixed effects and control for gender. SEs clustered at the district of birth-level in parentheses. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table 5: First stage (robustness) (Table A4)

	+/- 5 cohorts			All cohorts		
A. Varying included cohorts	(1)	(2)	(3)	(4)	(5)	(6)
Reform	0.05***	0.05***	0.06***	0.15***	0.15***	0.05**
	(0.01)	(0.01)	(0.02)	(0.03)	(0.01)	(0.02)
Male	0.02***	0.02***	0.02***	0.01***	0.01***	0.01***
	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Time trends	None	Region	District	None	Region	District
Outcome mean	0.12	0.12	0.12	0.20	0.20	0.20
Observations	102836	102836	102836	1327672	1327672	1327672
	-Reform year			**-Heaped ages**		
B. Excluding birth years	(1)	(2)	(3)	(4)	(5)	(6)
Reform	0.06***	0.05***	0.03**	0.06***	0.05***	0.04***
	(0.01)	(0.00)	(0.01)	(0.01)	(0.00)	(0.01)
Male	0.03***	0.03***	0.03***	0.03***	0.03***	0.03***
	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Time trends	None	Region	District	None	Region	District
Outcome mean	0.13	0.13	0.13	0.13	0.13	0.13
Observations	187300	187300	187300	170292	170292	170292
	District-level			**Individual-level**		
C. Control variables	(1)	(2)	(3)	(4)	(5)	(6)
Reform	0.06***	0.06***	0.05***	0.05***	0.05***	0.04***
	(0.00)	(0.00)	(0.01)	(0.01)	(0.00)	(0.01)
Male	0.02***	0.02***	0.02***	0.02***	0.02***	0.02***
	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Tanzanian citizen				-0.04***	-0.05***	-0.05***
				(0.00)	(0.00)	(0.00)
Father alive				0.03***	0.02***	0.02***
				(0.00)	(0.00)	(0.00)
Mother alive				0.01***	0.01***	0.01***
				(0.00)	(0.00)	(0.00)
Time trends	None	Region	District	None	Region	District
Outcome mean	0.13	0.13	0.13	0.13	0.13	0.13
Observations	193648	193648	193648	193648	193648	193648
	Urban			**Unrestricted**		
D. Changing control districts	(1)	(2)	(3)	(4)	(5)	(6)
Reform	0.05***	0.05***	0.03**	0.06***	0.06***	0.04***
	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)
Male	0.04***	0.04***	0.04***	0.02***	0.02***	0.02***
	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Time trends	None	Region	District	None	Region	District
Outcome mean	0.13	0.13	0.13	0.08	0.08	0.08
Observations	118829	118829	118829	619982	619982	619982
	2012 district FEs			**District-cohort clustering**		
E. Varying estimation	(1)	(2)	(3)	(4)	(5)	(6)
Reform	0.06***	0.05***	0.04***	0.06***	0.05***	0.04***
	(0.01)	(0.00)	(0.01)	(0.01)	(0.00)	(0.01)
Male	0.02***	0.02***	0.02***	0.02***	0.02***	0.02***
	(0.00)	(0.00)	(0.00)	(0.01)	(0.01)	(0.01)
Time trends	None	Region	District	None	Region	District
Outcome mean	0.13	0.13	0.13	0.13	0.13	0.13
Observations	193648	193648	193648	193648	193648	193648
	+/- 10 cohorts			**All cohorts**		
F. National Panel Survey dataset	(1)	(2)	(3)	(4)	(5)	(6)
Reform (β^{FS})	0.13***	0.10***	0.14**	0.17***	0.17***	0.14***
	(0.03)	(0.03)	(0.05)	(0.03)	(0.02)	(0.04)
Male	0.09***	0.09***	0.09***	-0.01***	-0.01***	-0.01***
	(0.01)	(0.01)	(0.01)	(0.00)	(0.00)	(0.00)
Time trends	None	Region	District	None	Region	District
Outcome mean	0.15	0.15	0.15	0.25	0.25	0.25
Observations	1571	1571	1571	11692	11692	11692

DV: respondent has a birth certificate. Panel A: sample restricted to cohorts born within 5 year of reform, or no restriction. Panel B: excluding individuals born in reform year, or those who report their age rounded to five years. Panel C: interacting vector of district-level controls with post-reform year indicator, or linearly adding

Table 6: First stage (Alternative estimation) (Table A6)

A. Regression discontinuity	(1)	(2)	(3)	(4)	(5)	(6)
Born after reform	0.08***	0.05***	0.04***	0.03**	0.01	0.00
	(0.03)	(0.02)	(0.01)	(0.01)	(0.01)	(0.01)
Male	-0.02***	0.04***	0.04***	0.04***	0.05***	0.03***
	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Bandwidth	2	5	10	15	20	30
Outcome mean	0.20	0.21	0.23	0.25	0.28	0.35
Observations	10827	22689	44124	72740	106205	190696
B. Household fixed effects	(1)	(2)	(3)	(4)	(5)	(6)
Reform	0.04**	0.04***	0.04***	0.06***	0.07***	0.10***
	(0.02)	(0.01)	(0.01)	(0.02)	(0.02)	(0.03)
Male	0.03*	0.01***	0.00	0.01***	0.01***	0.01***
	(0.02)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Bandwidth	2	5	10	15	20	30
Outcome mean	0.12	0.12	0.12	0.13	0.14	0.19
Observations	5419	25417	78027	155313	252715	543094

Outcome variable is whether respondent has a birth certificate. Data source is 2012 national census. Panel A: estimated using a local linear regression in the set of treated districts. Coefficient represents the change in registration probability among cohorts just after, versus just before, the reform. Panel B: Equation (1) estimated using household-level fixed effects.

* p < 0.1, ** p < 0.05, *** p < 0.01. Standard errors clustered at the district of birth-level in parentheses.

Table 7: Effects on literacy (Table A8)

	Any (1)	Kisw. (2)	Eng. (3)
Male	0.14***	0.14***	0.07***
	(0.00)	(0.00)	(0.00)
Registered (β^{OLS})	0.12***	0.11***	0.35***
	(0.02)	(0.02)	(0.01)
Male	0.14***	0.14***	0.07***
	(0.01)	(0.01)	(0.00)
	[0.00]	[0.00]	[0.00]
$\widehat{\text{Registered}}$ (β^{IV})	0.04	0.06	0.58***
	(0.31)	(0.31)	(0.13)
	[0.90]	[0.87]	[0.00]
DV Mean	0.79	0.79	0.16
FS F-statistic	29.8	29.8	29.8
ρ(Wealth, DV)	0.13	0.13	0.41
Observations	193648	193648	193648

DVs are all indicators. (1) individual is literate in any language; (2) individual is literate in Kiswahili; (3) individual is literate in English.

β^{OLS} estimated using Equation (1); β^{IV} estimated using Equation (3). All specifications include district of birth and year of birth fixed effects and control for gender. Standard errors clustered at the district of birth-level in parentheses; bootstrapped p-values in square brackets. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table 8: Effects on access to social security (Table A9)

			Private		State			
	Any	HI	NSSF	PPF	PSPF	GEPF	LAPF	Other
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Male	-0.00***	-0.01***	0.00***	0.00***	-0.01***	0.00***	-0.00***	0.00***
	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Registered (β^{OLS})	0.23***	0.11***	0.09***	0.03***	0.09***	0.01***	0.02***	0.01***
	(0.02)	(0.01)	(0.00)	(0.00)	(0.01)	(0.00)	(0.00)	(0.00)
Male	-0.01	-0.01***	0.00	0.00***	-0.01***	0.00	-0.00**	0.00**
	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
	[0.11]	[0.00]	[0.76]	[0.01]	[0.00]	[0.19]	[0.03]	[0.02]
$\widehat{\text{Registered}}$ (β^{IV})	0.33*	0.21	0.18***	-0.04	0.12*	0.03**	0.03	0.01
	(0.18)	(0.13)	(0.05)	(0.04)	(0.06)	(0.01)	(0.02)	(0.03)
	[0.10]	[0.17]	[0.00]	[0.36]	[0.08]	[0.03]	[0.12]	[0.61]
DV Mean	0.16	0.09	0.04	0.01	0.03	0.00	0.01	0.02
FS F-statistic	29.8	29.8	29.8	29.8	29.8	29.8	29.8	29.8
ρ(Wealth, DV)	0.32	0.17	0.28	0.19	0.23	0.07	0.12	0.02
Observations	193648	193648	193648	193648	193648	193648	193648	193648

DVs are all indicators. (1) individual in a household with access to any social security fund; (2) individual in a household with access to National Health Insurance Fund (NHIF); (3) individual in a household with access to National Social Security Fund (NSSF); (4) individual in a household with access to Parastatal Pension Fund (PPF); (5) individual in a household with access to Public Service Pension Fund (PSPF); (6) individual in a household with access to Government Employees Provident Fund (GEPF); (7) individual in a household with access to Local Authorities Pension Fund (LAPF); (8) individual in a household with access to any other social security fund.

β^{OLS} estimated using Equation (1); β^{IV} estimated using Equation (3). All specifications include district of birth and year of birth fixed effects and control for gender. Standard errors clustered at the district of birth-level in parentheses; bootstrapped p-values in square brackets. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table 9: Effects on exposure to taxation (all cohorts) (Table A10)

	All	Fees	Local	Central
	(1)	(2)	(3)	(4)
Male	0.01**	0.02***	0.00**	-0.01***
	(0.00)	(0.00)	(0.00)	(0.00)
Registered (β^{OLS})	0.12***	0.00	0.03***	0.12***
	(0.02)	(0.01)	(0.01)	(0.01)
Male	0.01***	0.02***	0.00**	-0.01***
	(0.00)	(0.00)	(0.00)	(0.00)
	[0.00]	[0.00]	[0.04]	[0.00]
$\widehat{\text{Registered}}$ (β^{IV})	0.36**	0.10	0.12	0.32**
	(0.14)	(0.10)	(0.10)	(0.16)
	[0.02]	[0.50]	[0.30]	[0.04]
DV Mean	0.18	0.05	0.04	0.11
FS F-statistic	43.6	43.6	43.6	43.6
ρ(Wealth, DV)	0.29	0.03	0.23	0.33
Observations	11692	11692	11692	11692

DVs are all indicators. (1) individual in a household which has paid any tax in the last year; (2) individual in a household which has paid any fees to the government in the last year; (3) individual in a household which has paid local taxes in the last year; (4) individual in a household which has paid taxes to the central government in the last year. Sample restricted to all adults born in either treated or control districts. β^{OLS} estimated using Equation (1); β^{IV} estimated using Equation (3). All specifications include district of birth and year of birth fixed effects and control for gender. Standard errors clustered at the district of birth-level in parentheses; bootstrapped p-values in square brackets. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table 10: Comparison of registration reform effects (Table A11)

	Pooled	'66	'80s	'09
	(1)	(2)	(3)	(4)
Reform	0.16***	0.06***	-0.01***	0.01***
	(0.01)	(0.01)	(0.01)	(0.00)
Reform × '80s	-0.17***			
	(0.02)			
Reform × '09	-0.17***			
	(0.02)			
Male	0.01***	0.02***	0.02***	0.01*
	(0.00)	(0.00)	(0.00)	(0.00)
Outcome mean	0.13	0.08	0.15	0.14
Observations	4188733	619982	1673553	1788643

Table estimates the effects of the '66 reform, '80s reforms, and '09 reform on registration as discussed in Appendix A.2. Column (1) estimates using the complete census sample and tests for differences between the effects of later reforms compared to '66. Columns (2) to (4) separately estimate effects of each reform, restricting each sample to cohorts born close to reform year. All specifications are estimated using OLS and include district of birth and year of birth fixed effects. * p < 0.1, ** p < 0.05, *** p < 0.01. Standard errors clustered at the district of birth-level in parentheses.

Supplementary analyses

A Varying included cohorts

A.1 +/- 5 cohorts

Table A.1.1: Effect of reform on registration (+/- 5 cohorts)

	(1)	(2)	(3)	(4)	(5)	(6)
Reform	0.05***	0.05***	0.06***	0.04***	0.04***	0.05***
	(0.01)	(0.01)	(0.02)	(0.01)	(0.01)	(0.02)
$Reform_{t+1}$				0.02	0.02	0.02
				(0.02)	(0.01)	(0.01)
$Reform_{t+2}$				-0.01	-0.01	-0.01
				(0.02)	(0.02)	(0.02)
$Reform_{t+3}$				-0.00	-0.00	-0.00
				(0.01)	(0.01)	(0.01)
$Reform_{t+4}$				-0.01	-0.01	-0.01
				(0.01)	(0.01)	(0.01)
$Reform_{t+5}$				0.00	0.00	0.00
				(.)	(.)	(.)
Time trends	None	Region	District	None	Region	District
F-statistic	26.2	39.5	11.3	11.7	12.1	8.3
Outcome mean	0.12	0.12	0.12	0.12	0.12	0.12
Observations	102836	102836	102836	102836	102836	102836

DV: respondent has a birth certificate. Sample restricted to cohorts born within ten years of reform in treated or control districts.
Specifications estimated using OLS including district of birth and year of birth fixed effects and control for gender. Exposure to reform is an indicator for being born after reform in a treated district. Standard errors clustered at the district of birth-level in parentheses. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table A.1.2: Effects on access to the state (+/- 5 cohorts)

	I. Education			II. Social security		
	Pri. (1)	Sec. (2)	Uni. (3)	HI (4)	Priv. (5)	State (6)
Registered (β^{OLS})	0.11***	0.33***	0.09***	0.12***	0.12***	0.11***
	(0.02)	(0.01)	(0.00)	(0.02)	(0.01)	(0.01)
$\widehat{\text{Registered}}$ (β^{IV})	0.04	0.68***	0.15**	0.16	0.12	0.14
	(0.38)	(0.18)	(0.07)	(0.10)	(0.07)	(0.09)
	[0.93]	[0.00]	[0.03]	[0.18]	[0.12]	[0.12]
DV Mean	0.79	0.14	0.03	0.09	0.05	0.04
FS F-statistic	26.2	26.2	26.2	26.2	26.2	26.2
ρ(Wealth, DV)	0.12	0.40	0.28	0.18	0.33	0.25
Observations	102836	102836	102836	102836	102836	102836

DVs are all indicators. (1) has any primary education; (2) has any secondary education; (3) has any university education; (4) in a household accessing National Health Insurance Fund; (5) in a household accessing private pension; (6) in a household accessing state pension. Sample restricted to cohorts born within ten years of reform in treated or control districts.

β^{OLS} estimated using Equation (1); β^{IV} estimated using Equation (3). All specifications include district of birth and year of birth fixed effects and control for gender. Standard errors clustered at the district of birth-level in parentheses; bootstrapped p-values in square brackets.
* p < 0.1, ** p < 0.05, *** p < 0.01.

Table A.1.3: Effects on exposure to taxation (+/- 5 cohorts)

	All	Fees	Local	Central
	(1)	(2)	(3)	(4)
Registered (β^{OLS})	0.19***	-0.01	0.02	0.19***
	(0.05)	(0.01)	(0.03)	(0.05)
$\widehat{\text{Registered}}$ (β^{IV})	0.53	-0.05	-0.19	0.74
	(0.67)	(0.44)	(0.51)	(0.74)
	[0.32]	[0.92]	[0.80]	[0.18]
DV Mean	0.17	0.04	0.04	0.12
FS F-statistic	4.4	4.4	4.4	4.4
ρ(Wealth, DV)	0.37	0.05	0.20	0.43
Observations	779	779	779	779

DVs are all indicators. (1) in a household which has paid any tax in the last year; (2) in a household which paid fees in the last year; (3) in a household which paid local taxes in the last year; (4) in a household which paid taxes to the central government in the last year. Sample restricted to cohorts born within ten years of reform in treated or control districts.
β^{OLS} estimated using Equation (1); β^{IV} estimated using Equation (3). All specifications include district of birth and year of birth fixed effects and control for gender. Standard errors clustered at the district of birth-level in parentheses; bootstrapped p-values in square brackets. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table A.1.4: Heterogeneity in compliance with reforms (+/- 5 cohorts)

		I. Taxation				II. Local public goods		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Reform	0.052***	0.048***	0.049***	0.049***	0.052***	0.055***	0.046***	0.053***
	(0.010)	(0.008)	(0.005)	(0.007)	(0.006)	(0.018)	(0.005)	(0.012)
Reform × Share paying tax		-0.017**			-0.016***			
		(0.008)			(0.005)			
Reform × Tax per capita			-0.048**		-0.037***			
			(0.021)		(0.013)			
Reform × $(\tau^{\text{Max}} - \tau^{\text{Min}})$				-0.016***	-0.007			
				(0.005)	(0.005)			
Reform × Primary schools						0.018		0.018
						(0.025)		(0.018)
Reform × Secondary school							0.016***	0.016***
							(0.004)	(0.005)
Outcome mean	0.12	0.12	0.12	0.13	0.13	0.12	0.12	0.12
Observations	102836	102836	102836	84987	84987	102836	102836	102836

DV: respondent has a birth certificate. Panel I examines heterogeneity using local measures of taxation; Panel II using local measures of public goods. Sample restricted to cohorts born within ten years of reform in treated or control districts. District-level measures of tax levels from Jensen and Mkama (1968); tax incidence from Lee (1965); local public goods from administrative data. Regressions control for interaction of *Reform* with standardized district income per capita and population density. All specifications estimated using OLS including district of birth and year of birth fixed effects and control for gender. SEs clustered at the district of birth-level in parentheses. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table A.1.5: Complier characteristics (+/- 5 cohorts)

Variable	Sample mean (1)	Complier mean (2)	Ratio (3)
Male	0.46	0.09	0.19
Parent has primary education	0.49	0.51	1.04
Parent has secondary education	0.04	0.07	1.86
Parent has university education	0.01	0.01	1.38

Table computes covariate means for baseline NPS sample (column 1) and compliers (column 2). Column (3) is column (2) divided by column (1).

A.2 All cohorts

Table A.2.1: Effect of reform on registration (All cohorts)

	(1)	(2)	(3)	(4)	(5)	(6)
Reform	0.06***	0.05***	0.04***	0.05***	0.05***	0.03**
	(0.01)	(0.00)	(0.01)	(0.01)	(0.01)	(0.01)
$Reform_{t+1}$				0.02	0.02	0.02
				(0.01)	(0.01)	(0.01)
$Reform_{t+2}$				-0.01	-0.01	-0.01
				(0.02)	(0.02)	(0.02)
$Reform_{t+3}$				-0.00	-0.00	-0.01
				(0.01)	(0.01)	(0.01)
$Reform_{t+4}$				-0.01	-0.01	-0.01
				(0.01)	(0.01)	(0.01)
$Reform_{t+5}$				0.00	0.00	-0.00
				(0.01)	(0.01)	(0.01)
Time trends	None	Region	District	None	Region	District
F-statistic	29.8	140.7	12.9	17.4	24.1	6.9
Outcome mean	0.13	0.13	0.13	0.13	0.13	0.13
Observations	193648	193648	193648	193648	193648	193648

DV: respondent has a birth certificate. Sample restricted to cohorts born within ten years of reform in treated or control districts.
Specifications estimated using OLS including district of birth and year of birth fixed effects and control for gender. Exposure to reform is an indicator for being born after reform in a treated district. Standard errors clustered at the district of birth-level in parentheses. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table A.2.2: Effects on access to the state (All cohorts)

	I. Education			II. Social security		
	Pri. (1)	Sec. (2)	Uni. (3)	HI (4)	Priv. (5)	State (6)
Registered (β^{OLS})	0.11***	0.34***	0.10***	0.11***	0.12***	0.11***
	(0.01)	(0.01)	(0.00)	(0.01)	(0.00)	(0.01)
$\widehat{\text{Registered}}$ (β^{IV})	0.08	0.72***	0.17**	0.21	0.15*	0.18**
	(0.35)	(0.13)	(0.06)	(0.13)	(0.07)	(0.08)
	[0.83]	[0.00]	[0.01]	[0.17]	[0.07]	[0.04]
DV Mean	0.80	0.15	0.03	0.09	0.05	0.04
FS F-statistic	29.8	29.8	29.8	29.8	29.8	29.8
ρ(Wealth, DV)	0.12	0.42	0.29	0.17	0.33	0.26
Observations	193648	193648	193648	193648	193648	193648

DVs are all indicators. (1) has any primary education; (2) has any secondary education; (3) has any university education; (4) in a household accessing National Health Insurance Fund; (5) in a household accessing private pension; (6) in a household accessing state pension. Sample restricted to cohorts born within ten years of reform in treated or control districts.

β^{OLS} estimated using Equation (1); β^{IV} estimated using Equation (3). All specifications include district of birth and year of birth fixed effects and control for gender. Standard errors clustered at the district of birth-level in parentheses; bootstrapped p-values in square brackets.
* p < 0.1, ** p < 0.05, *** p < 0.01.

Table A.2.3: Effects on exposure to taxation (All cohorts)

	All	Fees	Local	Central
	(1)	(2)	(3)	(4)
Registered (β^{OLS})	0.12***	0.00	0.03***	0.12***
	(0.02)	(0.01)	(0.01)	(0.01)
$\widehat{\text{Registered}}$ (β^{IV})	0.36**	0.10	0.12	0.32**
	(0.14)	(0.10)	(0.10)	(0.16)
	[0.02]	[0.50]	[0.30]	[0.04]
DV Mean	0.18	0.05	0.04	0.11
FS F-statistic	43.6	43.6	43.6	43.6
ρ(Wealth, DV)	0.29	0.03	0.23	0.33
Observations	11692	11692	11692	11692

DVs are all indicators. (1) in a household which has paid any tax in the last year; (2) in a household which paid fees in the last year; (3) in a household which paid local taxes in the last year; (4) in a household which paid taxes to the central government in the last year. Sample restricted to cohorts born within ten years of reform in treated or control districts.
β^{OLS} estimated using Equation (1); β^{IV} estimated using Equation (3). All specifications include district of birth and year of birth fixed effects and control for gender. Standard errors clustered at the district of birth-level in parentheses; bootstrapped p-values in square brackets. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table A.2.4: Heterogeneity in compliance with reforms (All cohorts)

		I. Taxation				II. Local public goods		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Reform	0.060***	0.053***	0.054***	0.054***	0.056***	0.062***	0.051***	0.059***
	(0.011)	(0.006)	(0.005)	(0.007)	(0.006)	(0.018)	(0.005)	(0.012)
Reform × Share paying tax		-0.011**			-0.013***			
		(0.005)			(0.003)			
Reform × Tax per capita			-0.028*		-0.022**			
			(0.015)		(0.009)			
Reform × $(\tau^{\text{Max}} - \tau^{\text{Min}})$				-0.008**	-0.002			
				(0.004)	(0.003)			
Reform × Primary schools						0.022		0.020
						(0.028)		(0.020)
Reform × Secondary school							0.016***	0.016***
							(0.004)	(0.004)
Outcome mean	0.13	0.13	0.13	0.14	0.14	0.13	0.13	0.13
Observations	193648	193648	193648	160588	160588	193648	193648	193648

DV: respondent has a birth certificate. Panel I examines heterogeneity using local measures of taxation; Panel II using local measures of public goods. Sample restricted to cohorts born within ten years of reform in treated or control districts. District-level measures of tax levels from Jensen and Mkama (1968); tax incidence from Lee (1965); local public goods from administrative data. Regressions control for interaction of *Reform* with standardized district income per capita and population density. All specifications estimated using OLS including district of birth and year of birth fixed effects and control for gender. SEs clustered at the district of birth-level in parentheses. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table A.2.5: Complier characteristics (All cohorts)

Variable	Sample mean (1)	Complier mean (2)	Ratio (3)
Male	0.48	0.17	0.36
Parent has primary education	0.76	1.08	1.42
Parent has secondary education	0.11	0.20	1.79
Parent has university education	0.02	0.04	2.23

Table computes covariate means for baseline NPS sample (column 1) and compliers (column 2). Column (3) is column (2) divided by column (1).

B Excluding birth years

B.1 -Reform year

Table B.1.1: Effect of reform on registration (-Reform year)

	(1)	(2)	(3)	(4)	(5)	(6)
Reform	0.06***	0.05***	0.03**	0.05***	0.05***	0.02
	(0.01)	(0.00)	(0.01)	(0.01)	(0.01)	(0.01)
$Reform_{t+1}$				0.02	0.02	0.01
				(0.01)	(0.01)	(0.01)
$Reform_{t+2}$				-0.01	-0.01	-0.01
				(0.02)	(0.02)	(0.02)
$Reform_{t+3}$				-0.00	-0.00	-0.01
				(0.01)	(0.01)	(0.01)
$Reform_{t+4}$				-0.01	-0.01	-0.01
				(0.01)	(0.01)	(0.01)
$Reform_{t+5}$				0.00	0.00	-0.01
				(0.01)	(0.01)	(0.01)
Time trends	None	Region	District	None	Region	District
F-statistic	27.9	160.7	7.5	16.7	23.8	2.8
Outcome mean	0.13	0.13	0.13	0.13	0.13	0.13
Observations	187300	187300	187300	187300	187300	187300

DV: respondent has a birth certificate. Sample restricted to cohorts born within ten years of reform in treated or control districts.
Specifications estimated using OLS including district of birth and year of birth fixed effects and control for gender. Exposure to reform is an indicator for being born after reform in a treated district. Standard errors clustered at the district of birth-level in parentheses. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table B.1.2: Effects on access to the state (-Reform year)

	I. Education			II. Social security		
	Pri. (1)	Sec. (2)	Uni. (3)	HI (4)	Priv. (5)	State (6)
Registered (β^{OLS})	0.11***	0.34***	0.10***	0.11***	0.12***	0.11***
	(0.01)	(0.01)	(0.00)	(0.01)	(0.00)	(0.01)
$\widehat{\text{Registered}}$ (β^{IV})	0.09	0.72***	0.17**	0.20	0.14*	0.18**
	(0.36)	(0.13)	(0.06)	(0.14)	(0.07)	(0.08)
	[0.82]	[0.00]	[0.01]	[0.20]	[0.09]	[0.04]
DV Mean	0.80	0.15	0.03	0.09	0.05	0.04
FS F-statistic	27.9	27.9	27.9	27.9	27.9	27.9
ρ(Wealth, DV)	0.12	0.42	0.29	0.17	0.33	0.26
Observations	187300	187300	187300	187300	187300	187300

DVs are all indicators. (1) has any primary education; (2) has any secondary education; (3) has any university education; (4) in a household accessing National Health Insurance Fund; (5) in a household accessing private pension; (6) in a household accessing state pension. Sample restricted to cohorts born within ten years of reform in treated or control districts.
β^{OLS} estimated using Equation (1); β^{IV} estimated using Equation (3). All specifications include district of birth and year of birth fixed effects and control for gender. Standard errors clustered at the district of birth-level in parentheses; bootstrapped p-values in square brackets.
* p < 0.1, ** p < 0.05, *** p < 0.01.

Table B.1.3: Effects on exposure to taxation (-Reform year)

	All	Fees	Local	Central
	(1)	(2)	(3)	(4)
Registered (β^{OLS})	0.17***	-0.00	0.05**	0.17***
	(0.03)	(0.02)	(0.02)	(0.04)
$\widehat{\text{Registered}}$ (β^{IV})	0.55*	0.23	0.03	0.52*
	(0.30)	(0.24)	(0.21)	(0.30)
	[0.07]	[0.61]	[0.90]	[0.05]
DV Mean	0.19	0.05	0.05	0.14
FS F-statistic	19.1	19.1	19.1	19.1
ρ(Wealth, DV)	0.37	0.05	0.29	0.43
Observations	1507	1507	1507	1507

DVs are all indicators. (1) in a household which has paid any tax in the last year; (2) in a household which paid fees in the last year; (3) in a household which paid local taxes in the last year; (4) in a household which paid taxes to the central government in the last year. Sample restricted to cohorts born within ten years of reform in treated or control districts.
β^{OLS} estimated using Equation (1); β^{IV} estimated using Equation (3). All specifications include district of birth and year of birth fixed effects and control for gender. Standard errors clustered at the district of birth-level in parentheses; bootstrapped p-values in square brackets. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table B.1.4: Heterogeneity in compliance with reforms (-Reform year)

		I. Taxation				II. Local public goods		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Reform	0.058***	0.052***	0.052***	0.052***	0.054***	0.060***	0.049***	0.057***
	(0.011)	(0.006)	(0.006)	(0.007)	(0.006)	(0.017)	(0.006)	(0.012)
Reform × Share paying tax		-0.011***			-0.013***			
		(0.004)			(0.003)			
Reform × Tax per capita			-0.023		-0.018*			
			(0.014)		(0.010)			
Reform × $(\tau^{\text{Max}} - \tau^{\text{Min}})$				-0.007**	-0.001			
				(0.003)	(0.003)			
Reform × Primary schools						0.021		0.019
						(0.027)		(0.020)
Reform × Secondary school							0.015***	0.015***
							(0.004)	(0.004)
Outcome mean	0.13	0.13	0.13	0.14	0.14	0.13	0.13	0.13
Observations	187300	187300	187300	155168	155168	187300	187300	187300

DV: respondent has a birth certificate. Panel I examines heterogeneity using local measures of taxation; Panel II using local measures of public goods. Sample restricted to cohorts born within ten years of reform in treated or control districts. District-level measures of tax levels from Jensen and Mkama (1968); tax incidence from Lee (1965); local public goods from administrative data. Regressions control for interaction of *Reform* with standardized district income per capita and population density. All specifications estimated using OLS including district of birth and year of birth fixed effects and control for gender. SEs clustered at the district of birth-level in parentheses. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table B.1.5: Complier characteristics (-Reform year)

Variable	Sample mean (1)	Complier mean (2)	Ratio (3)
Male	0.47	0.52	1.10
Parent has primary education	0.52	0.64	1.24
Parent has secondary education	0.05	0.11	2.13
Parent has university education	0.01	0.05	3.53

Table computes covariate means for baseline NPS sample (column 1) and compliers (column 2). Column (3) is column (2) divided by column (1).

B.2 -Heaped ages

Table B.2.1: Effect of reform on registration (-Heaped ages)

	(1)	(2)	(3)	(4)	(5)	(6)
Reform	0.06***	0.05***	0.04***	0.05***	0.05***	0.03**
	(0.01)	(0.00)	(0.01)	(0.01)	(0.01)	(0.01)
$Reform_{t+1}$				0.02	0.02	0.01
				(0.01)	(0.01)	(0.01)
$Reform_{t+2}$				-0.01	-0.01	-0.01
				(0.02)	(0.02)	(0.02)
$Reform_{t+3}$				-0.01	-0.01	-0.02*
				(0.01)	(0.01)	(0.01)
$Reform_{t+4}$				0.00	0.00	0.00
				(.)	(.)	(.)
$Reform_{t+5}$				0.01	0.01	-0.00
				(0.01)	(0.01)	(0.01)
Time trends	None	Region	District	None	Region	District
F-statistic	28.3	126.2	8.1	16.6	22.4	4.7
Outcome mean	0.13	0.13	0.13	0.13	0.13	0.13
Observations	170292	170292	170292	170292	170292	170292

DV: respondent has a birth certificate. Sample restricted to cohorts born within ten years of reform in treated or control districts.
Specifications estimated using OLS including district of birth and year of birth fixed effects and control for gender. Exposure to reform is an indicator for being born after reform in a treated district. Standard errors clustered at the district of birth-level in parentheses. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table B.2.2: Effects on access to the state (-Heaped ages)

	I. Education			II. Social security		
	Pri. (1)	Sec. (2)	Uni. (3)	HI (4)	Priv. (5)	State (6)
Registered (β^{OLS})	0.11***	0.34***	0.10***	0.11***	0.11***	0.11***
	(0.01)	(0.01)	(0.00)	(0.01)	(0.00)	(0.01)
$\widehat{\text{Registered}}$ (β^{IV})	0.09	0.72***	0.18**	0.23	0.13	0.20**
	(0.35)	(0.12)	(0.06)	(0.13)	(0.07)	(0.09)
	[0.81]	[0.00]	[0.01]	[0.12]	[0.12]	[0.03]
DV Mean	0.80	0.15	0.03	0.09	0.05	0.04
FS F-statistic	28.3	28.3	28.3	28.3	28.3	28.3
ρ(Wealth, DV)	0.12	0.41	0.29	0.17	0.33	0.25
Observations	170292	170292	170292	170292	170292	170292

DVs are all indicators. (1) has any primary education; (2) has any secondary education; (3) has any university education; (4) in a household accessing National Health Insurance Fund; (5) in a household accessing private pension; (6) in a household accessing state pension. Sample restricted to cohorts born within ten years of reform in treated or control districts.
β^{OLS} estimated using Equation (1); β^{IV} estimated using Equation (3). All specifications include district of birth and year of birth fixed effects and control for gender. Standard errors clustered at the district of birth-level in parentheses; bootstrapped p-values in square brackets.
* p < 0.1, ** p < 0.05, *** p < 0.01.

Table B.2.3: Effects on exposure to taxation (-Heaped ages)

	All	Fees	Local	Central
	(1)	(2)	(3)	(4)
Registered (β^{OLS})	0.14***	0.00	0.03	0.15***
	(0.03)	(0.02)	(0.03)	(0.04)
$\widehat{\text{Registered}}$ (β^{IV})	0.42	0.16	-0.09	0.50
	(0.40)	(0.26)	(0.25)	(0.40)
	[0.27]	[0.77]	[0.73]	[0.17]
DV Mean	0.20	0.05	0.05	0.14
FS F-statistic	14.8	14.8	14.8	14.8
ρ(Wealth, DV)	0.38	0.04	0.30	0.45
Observations	1248	1248	1248	1248

DVs are all indicators. (1) in a household which has paid any tax in the last year; (2) in a household which paid fees in the last year; (3) in a household which paid local taxes in the last year; (4) in a household which paid taxes to the central government in the last year. Sample restricted to cohorts born within ten years of reform in treated or control districts.
β^{OLS} estimated using Equation (1); β^{IV} estimated using Equation (3). All specifications include district of birth and year of birth fixed effects and control for gender. Standard errors clustered at the district of birth-level in parentheses; bootstrapped p-values in square brackets. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table B.2.4: Heterogeneity in compliance with reforms (-Heaped ages)

		I. Taxation				II. Local public goods		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Reform	0.060***	0.053***	0.053***	0.053***	0.055***	0.062***	0.050***	0.059***
	(0.011)	(0.007)	(0.005)	(0.006)	(0.006)	(0.019)	(0.005)	(0.013)
Reform × Share paying tax		-0.007			-0.009***			
		(0.005)			(0.003)			
Reform × Tax per capita			-0.035***		-0.028***			
			(0.013)		(0.008)			
Reform × $(\tau^{\text{Max}} - \tau^{\text{Min}})$				-0.009**	-0.003			
				(0.003)	(0.003)			
Reform × Primary schools						0.022		0.020
						(0.029)		(0.021)
Reform × Secondary school							0.016***	0.016***
							(0.004)	(0.004)
Outcome mean	0.13	0.13	0.13	0.14	0.14	0.13	0.13	0.13
Observations	170292	170292	170292	141039	141039	170292	170292	170292

DV: respondent has a birth certificate. Panel I examines heterogeneity using local measures of taxation; Panel II using local measures of public goods. Sample restricted to cohorts born within ten years of reform in treated or control districts. District-level measures of tax levels from Jensen and Mkama (1968); tax incidence from Lee (1965); local public goods from administrative data. Regressions control for interaction of *Reform* with standardized district income per capita and population density. All specifications estimated using OLS including district of birth and year of birth fixed effects and control for gender. SEs clustered at the district of birth-level in parentheses. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table B.2.5: Complier characteristics (-Heaped ages)

Variable	Sample mean (1)	Complier mean (2)	Ratio (3)
Male	0.48	0.60	1.26
Parent has primary education	0.52	0.59	1.13
Parent has secondary education	0.05	0.12	2.25
Parent has university education	0.01	0.06	3.99

Table computes covariate means for baseline NPS sample (column 1) and compliers (column 2). Column (3) is column (2) divided by column (1).

C Modifying control variables

C.1 District-level

Table C.1.1: Effect of reform on registration (District-level)

	(1)	(2)	(3)	(4)	(5)	(6)
Reform	0.06***	0.06***	0.05***	0.05***	0.05***	0.04***
	(0.00)	(0.00)	(0.01)	(0.01)	(0.01)	(0.01)
$Reform_{t+1}$				0.02	0.02	0.01
				(0.01)	(0.01)	(0.01)
$Reform_{t+2}$				-0.00	-0.01	-0.01
				(0.02)	(0.02)	(0.02)
$Reform_{t+3}$				-0.00	-0.00	-0.01
				(0.01)	(0.01)	(0.01)
$Reform_{t+4}$				-0.01	-0.01	-0.01
				(0.01)	(0.01)	(0.01)
$Reform_{t+5}$				0.00	0.00	-0.01
				(0.01)	(0.01)	(0.01)
Time trends	None	Region	District	None	Region	District
F-statistic	156.5	589.2	55.6	32.7	43.8	24.4
Outcome mean	0.13	0.13	0.13	0.13	0.13	0.13
Observations	193648	193648	193648	193648	193648	193648

DV: respondent has a birth certificate. Sample restricted to cohorts born within ten years of reform in treated or control districts.
Specifications estimated using OLS including district of birth and year of birth fixed effects and control for gender. Exposure to reform is an indicator for being born after reform in a treated district. Standard errors clustered at the district of birth-level in parentheses. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table C.1.2: Effects on access to the state (District-level)

	I. Education			II. Social security		
	Pri. (1)	Sec. (2)	Uni. (3)	HI (4)	Priv. (5)	State (6)
Registered (β^{OLS})	0.11***	0.34***	0.10***	0.11***	0.12***	0.11***
	(0.01)	(0.01)	(0.00)	(0.01)	(0.00)	(0.01)
$\widehat{\text{Registered}}$ (β^{IV})	-0.08	0.75***	0.15	0.12	0.15*	0.14
	(0.37)	(0.08)	(0.06)	(0.13)	(0.06)	(0.08)
	[0.86]	[0.00]	[0.12]	[0.57]	[0.10]	[0.22]
DV Mean	0.80	0.15	0.03	0.09	0.05	0.04
FS F-statistic	156.5	156.5	156.5	156.5	156.5	156.5
ρ(Wealth, DV)	0.12	0.42	0.29	0.17	0.33	0.26
Observations	193648	193648	193648	193648	193648	193648

DVs are all indicators. (1) has any primary education; (2) has any secondary education; (3) has any university education; (4) in a household accessing National Health Insurance Fund; (5) in a household accessing private pension; (6) in a household accessing state pension. Sample restricted to cohorts born within ten years of reform in treated or control districts.
β^{OLS} estimated using Equation (1); β^{IV} estimated using Equation (3). All specifications include district of birth and year of birth fixed effects and control for gender. Standard errors clustered at the district of birth-level in parentheses; bootstrapped p-values in square brackets.
* p < 0.1, ** p < 0.05, *** p < 0.01.

Table C.1.3: Effects on exposure to taxation (District-level)

	All	Fees	Local	Central
	(1)	(2)	(3)	(4)
Registered (β^{OLS})	0.18***	-0.00	0.05**	0.18***
	(0.03)	(0.02)	(0.02)	(0.04)
$\widehat{\text{Registered}}$ (β^{IV})	0.59	0.13	0.29*	0.79
	(0.14)	(0.06)	(0.05)	(0.14)
	[0.17]	[0.30]	[0.07]	[0.19]
DV Mean	0.20	0.04	0.05	0.14
FS F-statistic	12.8	12.8	12.8	12.8
ρ(Wealth, DV)	0.36	0.04	0.28	0.42
Observations	1571	1571	1571	1571

DVs are all indicators. (1) in a household which has paid any tax in the last year; (2) in a household which paid fees in the last year; (3) in a household which paid local taxes in the last year; (4) in a household which paid taxes to the central government in the last year. Sample restricted to cohorts born within ten years of reform in treated or control districts.
β^{OLS} estimated using Equation (1); β^{IV} estimated using Equation (3). All specifications include district of birth and year of birth fixed effects and control for gender. Standard errors clustered at the district of birth-level in parentheses; bootstrapped p-values in square brackets. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table C.1.4: Heterogeneity in compliance with reforms (District-level)

		I. Taxation				II. Local public goods		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Reform	0.055***	0.056***	0.056***	0.052***	0.053***	0.092***	0.051***	0.084***
	(0.006)	(0.005)	(0.005)	(0.006)	(0.005)	(0.029)	(0.006)	(0.026)
Reform × Share paying tax		-0.006			-0.014**			
		(0.005)			(0.006)			
Reform × Tax per capita			-0.023***		-0.029			
			(0.007)		(0.020)			
Reform × $(\tau^{\text{Max}} - \tau^{\text{Min}})$				0.006	-0.011			
				(0.007)	(0.010)			
Reform × Primary schools						0.065		0.059
						(0.050)		(0.045)
Reform × Secondary school							0.015***	0.012***
							(0.005)	(0.004)
Outcome mean	0.13	0.13	0.13	0.14	0.14	0.13	0.13	0.13
Observations	193648	193648	193648	160588	160588	193648	193648	193648

DV: respondent has a birth certificate. Panel I examines heterogeneity using local measures of taxation; Panel II using local measures of public goods. Sample restricted to cohorts born within ten years of reform in treated or control districts. District-level measures of tax levels from Jensen and Mkama (1968); tax incidence from Lee (1965); local public goods from administrative data. Regressions control for interaction of *Reform* with standardized district income per capita and population density. All specifications estimated using OLS including district of birth and year of birth fixed effects and control for gender. SEs clustered at the district of birth-level in parentheses. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table C.1.5: Complier characteristics (District-level)

Variable	Sample mean (1)	Complier mean (2)	Ratio (3)
Male	0.47	0.19	0.40
Parent has primary education	0.52	0.21	0.40
Parent has secondary education	0.05	0.04	0.80
Parent has university education	0.01	0.02	1.35

Table computes covariate means for baseline NPS sample (column 1) and compliers (column 2). Column (3) is column (2) divided by column (1).

C.2 Individual-level

Table C.2.1: Effect of reform on registration (Individual-level)

	(1)	(2)	(3)	(4)	(5)	(6)
Reform	0.05***	0.04***	0.04***	0.05***	0.04***	0.03**
	(0.01)	(0.00)	(0.01)	(0.01)	(0.01)	(0.01)
$Reform_{t+1}$				0.01	0.01	0.01
				(0.01)	(0.01)	(0.01)
$Reform_{t+2}$				-0.00	-0.00	-0.00
				(0.02)	(0.01)	(0.01)
$Reform_{t+3}$				-0.00	-0.00	-0.00
				(0.01)	(0.01)	(0.01)
$Reform_{t+4}$				-0.01	-0.01	-0.01
				(0.01)	(0.01)	(0.01)
$Reform_{t+5}$				0.00	-0.00	-0.01
				(0.01)	(0.01)	(0.01)
Time trends	None	Region	District	None	Region	District
F-statistic	30.9	121.5	11.2	15.7	20.7	6.4
Outcome mean	0.13	0.13	0.13	0.13	0.13	0.13
Observations	193648	193648	193648	193648	193648	193648

DV: respondent has a birth certificate. Sample restricted to cohorts born within ten years of reform in treated or control districts.
Specifications estimated using OLS including district of birth and year of birth fixed effects and control for gender. Exposure to reform is an indicator for being born after reform in a treated district. Standard errors clustered at the district of birth-level in parentheses. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table C.2.2: Effects on access to the state (Individual-level)

	I. Education			II. Social security		
	Pri.	Sec.	Uni.	HI	Priv.	State
	(1)	(2)	(3)	(4)	(5)	(6)
Registered (β^{OLS})	0.10***	0.33***	0.10***	0.11***	0.11***	0.11***
	(0.01)	(0.01)	(0.00)	(0.01)	(0.00)	(0.01)
$\widehat{\text{Registered}}$ (β^{IV})	0.12	0.71***	0.14*	0.17	0.14	0.16
	(0.38)	(0.16)	(0.07)	(0.14)	(0.08)	(0.09)
	[0.77]	[0.00]	[0.08]	[0.32]	[0.11]	[0.11]
DV Mean	0.80	0.15	0.03	0.09	0.05	0.04
FS F-statistic	30.9	30.9	30.9	30.9	30.9	30.9
ρ(Wealth, DV)	0.12	0.41	0.29	0.18	0.32	0.26
Observations	193648	193648	193648	193648	193648	193648

DVs are all indicators. (1) has any primary education; (2) has any secondary education; (3) has any university education; (4) in a household accessing National Health Insurance Fund; (5) in a household accessing private pension; (6) in a household accessing state pension. Sample restricted to cohorts born within ten years of reform in treated or control districts.
β^{OLS} estimated using Equation (1); β^{IV} estimated using Equation (3). All specifications include district of birth and year of birth fixed effects and control for gender. Standard errors clustered at the district of birth-level in parentheses; bootstrapped p-values in square brackets.
* p < 0.1, ** p < 0.05, *** p < 0.01.

Table C.2.3: Effects on exposure to taxation (Individual-level)

	All	Fees	Local	Central
	(1)	(2)	(3)	(4)
Registered (β^{OLS})	0.18***	-0.00	0.05**	0.18***
	(0.03)	(0.02)	(0.02)	(0.04)
$\widehat{\text{Registered}}$ (β^{IV})	0.47*	0.20	0.02	0.45*
	(0.28)	(0.22)	(0.21)	(0.28)
	[0.10]	[0.62]	[0.91]	[0.08]
DV Mean	0.19	0.05	0.05	0.13
FS F-statistic	17.5	17.5	17.5	17.5
ρ(Wealth, DV)	0.36	0.04	0.28	0.42
Observations	1571	1571	1571	1571

DVs are all indicators. (1) in a household which has paid any tax in the last year; (2) in a household which paid fees in the last year; (3) in a household which paid local taxes in the last year; (4) in a household which paid taxes to the central government in the last year. Sample restricted to cohorts born within ten years of reform in treated or control districts.
β^{OLS} estimated using Equation (1); β^{IV} estimated using Equation (3). All specifications include district of birth and year of birth fixed effects and control for gender. Standard errors clustered at the district of birth-level in parentheses; bootstrapped p-values in square brackets. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table C.2.4: Heterogeneity in compliance with reforms (Individual-level)

		I. Taxation				II. Local public goods		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Reform	0.050***	0.045***	0.045***	0.045***	0.047***	0.047***	0.043***	0.046***
	(0.009)	(0.005)	(0.004)	(0.006)	(0.005)	(0.007)	(0.004)	(0.004)
Reform × Share paying tax		-0.010**			-0.013***			
		(0.004)			(0.003)			
Reform × Tax per capita			-0.021		-0.022*			
			(0.013)		(0.011)			
Reform × $(\tau^{\text{Max}} - \tau^{\text{Min}})$				-0.005	0.002			
				(0.004)	(0.003)			
Reform × Primary schools						0.007		0.007*
						(0.008)		(0.004)
Reform × Secondary school							0.010***	0.010***
							(0.003)	(0.002)
Outcome mean	0.13	0.13	0.13	0.14	0.14	0.13	0.13	0.13
Observations	193648	193648	193648	160588	160588	193648	193648	193648

DV: respondent has a birth certificate. Panel I examines heterogeneity using local measures of taxation; Panel II using local measures of public goods. Sample restricted to cohorts born within ten years of reform in treated or control districts. District-level measures of tax levels from Jensen and Mkama (1968); tax incidence from Lee (1965); local public goods from administrative data. Regressions control for interaction of *Reform* with standardized district income per capita and population density. All specifications estimated using OLS including district of birth and year of birth fixed effects and control for gender. SEs clustered at the district of birth-level in parentheses. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table C.2.5: Complier characteristics (Individual-level)

Variable	Sample mean (1)	Complier mean (2)	Ratio (3)
Male	0.47	0.45	0.96
Parent has primary education	0.52	0.63	1.22
Parent has secondary education	0.05	0.11	2.10
Parent has university education	0.01	0.05	3.47

Table computes covariate means for baseline NPS sample (column 1) and compliers (column 2). Column (3) is column (2) divided by column (1).

D Changing control districts

D.1 Urban areas in 1967

Table D.1.1: Effect of reform on registration (Urban areas in 1967)

	(1)	(2)	(3)	(4)	(5)	(6)
Reform	0.05***	0.05***	0.03**	0.05***	0.05***	0.03**
	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)
$Reform_{t+1}$				0.00	0.00	-0.00
				(0.02)	(0.01)	(0.01)
$Reform_{t+2}$				-0.00	-0.00	-0.00
				(0.02)	(0.02)	(0.02)
$Reform_{t+3}$				0.00	0.00	-0.00
				(0.01)	(0.01)	(0.01)
$Reform_{t+4}$				-0.01	-0.01	-0.01
				(0.01)	(0.01)	(0.01)
$Reform_{t+5}$				0.01	0.00	-0.00
				(0.01)	(0.01)	(0.01)
Time trends	None	Region	District	None	Region	District
F-statistic	26.2	48.3	7.1	14.9	17.1	5.0
Outcome mean	0.13	0.13	0.13	0.13	0.13	0.13
Observations	118829	118829	118829	118829	118829	118829

DV: respondent has a birth certificate. Sample restricted to cohorts born within ten years of reform in treated or control districts.
Specifications estimated using OLS including district of birth and year of birth fixed effects and control for gender. Exposure to reform is an indicator for being born after reform in a treated district. Standard errors clustered at the district of birth-level in parentheses. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table D.1.2: Effects on access to the state (Urban areas in 1967)

	I. Education			II. Social security		
	Pri. (1)	Sec. (2)	Uni. (3)	HI (4)	Priv. (5)	State (6)
Registered (β^{OLS})	0.12***	0.36***	0.10***	0.12***	0.12***	0.11***
	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)
$\widehat{\text{Registered}}$ (β^{IV})	-0.51	0.79***	0.15**	0.09	0.04	0.12
	(0.32)	(0.16)	(0.06)	(0.09)	(0.07)	(0.07)
	[0.12]	[0.00]	[0.01]	[0.35]	[0.57]	[0.12]
DV Mean	0.81	0.15	0.03	0.09	0.06	0.05
FS F-statistic	26.2	26.2	26.2	26.2	26.2	26.2
ρ(Wealth, DV)	0.13	0.41	0.28	0.18	0.33	0.25
Observations	118829	118829	118829	118829	118829	118829

DVs are all indicators. (1) has any primary education; (2) has any secondary education; (3) has any university education; (4) in a household accessing National Health Insurance Fund; (5) in a household accessing private pension; (6) in a household accessing state pension. Sample restricted to cohorts born within ten years of reform in treated or control districts.
β^{OLS} estimated using Equation (1); β^{IV} estimated using Equation (3). All specifications include district of birth and year of birth fixed effects and control for gender. Standard errors clustered at the district of birth-level in parentheses; bootstrapped p-values in square brackets.
* p < 0.1, ** p < 0.05, *** p < 0.01.

Table D.1.3: Effects on exposure to taxation (Urban areas in 1967)

	All	Fees	Local	Central
	(1)	(2)	(3)	(4)
Registered (β^{OLS})	0.15***	0.01	0.08***	0.13***
	(0.03)	(0.02)	(0.02)	(0.03)
$\widehat{\text{Registered}}$ (β^{IV})	0.15	-0.01	0.00	0.26
	(0.27)	(0.24)	(0.18)	(0.24)
	[0.58]	[0.96]	[0.99]	[0.25]
DV Mean	0.20	0.04	0.05	0.15
FS F-statistic	23.2	23.2	23.2	23.2
ρ(Wealth, DV)	0.35	0.04	0.32	0.40
Observations	953	953	953	953

DVs are all indicators. (1) in a household which has paid any tax in the last year; (2) in a household which paid fees in the last year; (3) in a household which paid local taxes in the last year; (4) in a household which paid taxes to the central government in the last year. Sample restricted to cohorts born within ten years of reform in treated or control districts.
β^{OLS} estimated using Equation (1); β^{IV} estimated using Equation (3). All specifications include district of birth and year of birth fixed effects and control for gender. Standard errors clustered at the district of birth-level in parentheses; bootstrapped p-values in square brackets. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table D.1.4: Heterogeneity in compliance with reforms (Urban areas in 1967)

		I. Taxation				II. Local public goods		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Reform	0.051***	0.045***	0.054***	0.049***	0.049***	0.067**	0.045***	0.060***
	(0.010)	(0.007)	(0.004)	(0.006)	(0.004)	(0.027)	(0.004)	(0.019)
Reform × Share paying tax		-0.019**			-0.022***			
		(0.007)			(0.004)			
Reform × Tax per capita			-0.033*		-0.026**			
			(0.018)		(0.011)			
Reform × $(\tau^{\text{Max}} - \tau^{\text{Min}})$				-0.009**	-0.001			
				(0.004)	(0.004)			
Reform × Primary schools						0.026		0.022
						(0.030)		(0.023)
Reform × Secondary school							0.012***	0.012**
							(0.003)	(0.005)
Outcome mean	0.13	0.13	0.13	0.15	0.15	0.13	0.13	0.13
Observations	118829	118829	118829	81017	81017	118829	118829	118829

DV: respondent has a birth certificate. Panel I examines heterogeneity using local measures of taxation; Panel II using local measures of public goods. Sample restricted to cohorts born within ten years of reform in treated or control districts. District-level measures of tax levels from Jensen and Mkama (1968); tax incidence from Lee (1965); local public goods from administrative data. Regressions control for interaction of *Reform* with standardized district income per capita and population density. All specifications estimated using OLS including district of birth and year of birth fixed effects and control for gender. SEs clustered at the district of birth-level in parentheses. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table D.1.5: Complier characteristics (Urban areas in 1967)

Variable	Sample mean (1)	Complier mean (2)	Ratio (3)
Male	0.47	0.52	1.09
Parent has primary education	0.51	0.57	1.10
Parent has secondary education	0.05	0.11	2.03
Parent has university education	0.01	0.05	3.48

Table computes covariate means for baseline NPS sample (column 1) and compliers (column 2). Column (3) is column (2) divided by column (1).

D.2 Unrestricted set of control districts

Table D.2.1: Effect of reform on registration (Unrestricted)

	(1)	(2)	(3)	(4)	(5)	(6)
Reform	0.06***	0.06***	0.04***	0.05***	0.05***	0.03**
	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)
$Reform_{t+1}$				0.01	0.01	0.01
				(0.01)	(0.01)	(0.01)
$Reform_{t+2}$				-0.01	-0.00	-0.01
				(0.02)	(0.01)	(0.01)
$Reform_{t+3}$				-0.00	-0.00	-0.00
				(0.01)	(0.01)	(0.01)
$Reform_{t+4}$				-0.01	-0.01	-0.01
				(0.01)	(0.01)	(0.01)
$Reform_{t+5}$				0.01	0.01	-0.00
				(0.01)	(0.01)	(0.01)
Time trends	None	Region	District	None	Region	District
F-statistic	34.8	99.7	10.6	18.2	23.9	5.9
Outcome mean	0.08	0.08	0.08	0.08	0.08	0.08
Observations	619982	619982	619982	619982	619982	619982

DV: respondent has a birth certificate. Sample restricted to cohorts born within ten years of reform in treated or control districts.
Specifications estimated using OLS including district of birth and year of birth fixed effects and control for gender. Exposure to reform is an indicator for being born after reform in a treated district. Standard errors clustered at the district of birth-level in parentheses. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table D.2.2: Effects on access to the state (Unrestricted)

	I. Education			II. Social security		
	Pri. (1)	Sec. (2)	Uni. (3)	HI (4)	Priv. (5)	State (6)
Registered (β^{OLS})	0.15***	0.35***	0.10***	0.14***	0.11***	0.14***
	(0.01)	(0.01)	(0.00)	(0.01)	(0.00)	(0.01)
$\widehat{\text{Registered}}$ (β^{IV})	-0.35	0.72***	0.15**	0.13*	0.09	0.13*
	(0.22)	(0.11)	(0.05)	(0.06)	(0.06)	(0.06)
	[0.11]	[0.00]	[0.01]	[0.08]	[0.17]	[0.05]
DV Mean	0.75	0.11	0.02	0.08	0.04	0.04
FS F-statistic	34.8	34.8	34.8	34.8	34.8	34.8
ρ(Wealth, DV)	0.17	0.41	0.27	0.21	0.32	0.30
Observations	619982	619982	619982	619982	619982	619982

DVs are all indicators. (1) has any primary education; (2) has any secondary education; (3) has any university education; (4) in a household accessing National Health Insurance Fund; (5) in a household accessing private pension; (6) in a household accessing state pension. Sample restricted to cohorts born within ten years of reform in treated or control districts.
β^{OLS} estimated using Equation (1); β^{IV} estimated using Equation (3). All specifications include district of birth and year of birth fixed effects and control for gender. Standard errors clustered at the district of birth-level in parentheses; bootstrapped p-values in square brackets.
* p < 0.1, ** p < 0.05, *** p < 0.01.

Table D.2.3: Effects on exposure to taxation (Unrestricted)

	All	Fees	Local	Central
	(1)	(2)	(3)	(4)
Registered (β^{OLS})	0.16***	-0.01	0.06***	0.15***
	(0.02)	(0.01)	(0.02)	(0.02)
$\widehat{\text{Registered}}$ (β^{IV})	0.36	0.25	0.04	0.25
	(0.26)	(0.23)	(0.21)	(0.27)
	[0.21]	[0.59]	[0.84]	[0.34]
DV Mean	0.16	0.05	0.04	0.10
FS F-statistic	24.0	24.0	24.0	24.0
ρ(Wealth, DV)	0.37	0.03	0.23	0.43
Observations	4542	4542	4542	4542

DVs are all indicators. (1) in a household which has paid any tax in the last year; (2) in a household which paid fees in the last year; (3) in a household which paid local taxes in the last year; (4) in a household which paid taxes to the central government in the last year. Sample restricted to cohorts born within ten years of reform in treated or control districts.
β^{OLS} estimated using Equation (1); β^{IV} estimated using Equation (3). All specifications include district of birth and year of birth fixed effects and control for gender. Standard errors clustered at the district of birth-level in parentheses; bootstrapped p-values in square brackets. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table D.2.4: Heterogeneity in compliance with reforms (Unrestricted)

		I. Taxation				II. Local public goods		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Reform	0.060***	0.048***	0.052***	0.053***	0.051***	0.062***	0.043***	0.054***
	(0.010)	(0.006)	(0.004)	(0.005)	(0.004)	(0.021)	(0.004)	(0.014)
Reform × Share paying tax		-0.013**			-0.015***			
		(0.005)			(0.003)			
Reform × Tax per capita			-0.016*		-0.013**			
			(0.009)		(0.005)			
Reform × $(\tau^{\text{Max}} - \tau^{\text{Min}})$				-0.009**	-0.002			
				(0.004)	(0.003)			
Reform × Primary schools						0.024		0.022
						(0.031)		(0.022)
Reform × Secondary school							0.013***	0.013***
							(0.003)	(0.003)
Outcome mean	0.08	0.08	0.08	0.09	0.09	0.08	0.08	0.08
Observations	619982	619982	619982	496889	496889	619982	619982	619982

DV: respondent has a birth certificate. Panel I examines heterogeneity using local measures of taxation; Panel II using local measures of public goods. Sample restricted to cohorts born within ten years of reform in treated or control districts. District-level measures of tax levels from Jensen and Mkama (1968); tax incidence from Lee (1965); local public goods from administrative data. Regressions control for interaction of *Reform* with standardized district income per capita and population density. All specifications estimated using OLS including district of birth and year of birth fixed effects and control for gender. SEs clustered at the district of birth-level in parentheses. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table D.2.5: Complier characteristics (Unrestricted)

Variable	Sample mean (1)	Complier mean (2)	Ratio (3)
Male	0.47	0.57	1.20
Parent has primary education	0.51	0.62	1.20
Parent has secondary education	0.05	0.12	2.26
Parent has university education	0.01	0.05	3.90

Table computes covariate means for baseline NPS sample (column 1) and compliers (column 2). Column (3) is column (2) divided by column (1).

E Varying fixed effects and clustering

E.1 2012 district FEs

Table E.1.1: Effect of reform on registration (2012 district FEs)

	(1)	(2)	(3)	(4)	(5)	(6)
Reform	0.06***	0.05***	0.04***	0.06***	0.05***	0.04**
	(0.01)	(0.00)	(0.01)	(0.01)	(0.01)	(0.01)
$Reform_{t+1}$				0.02	0.01	0.01
				(0.01)	(0.01)	(0.01)
$Reform_{t+2}$				-0.01	-0.01	-0.01
				(0.01)	(0.01)	(0.01)
$Reform_{t+3}$				-0.01	-0.01	-0.01
				(0.01)	(0.01)	(0.01)
$Reform_{t+4}$				-0.01	-0.01	-0.01
				(0.01)	(0.01)	(0.01)
$Reform_{t+5}$				0.00	0.00	-0.01
				(0.01)	(0.01)	(0.01)
Time trends	None	Region	District	None	Region	District
F-statistic	45.7	158.3	14.7	17.0	21.5	6.8
Outcome mean	0.13	0.13	0.13	0.13	0.13	0.13
Observations	193648	193648	193648	193648	193648	193648

DV: respondent has a birth certificate. Sample restricted to cohorts born within ten years of reform in treated or control districts.
Specifications estimated using OLS including district of birth and year of birth fixed effects and control for gender. Exposure to reform is an indicator for being born after reform in a treated district. Standard errors clustered at the district of birth-level in parentheses. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table E.1.2: Effects on access to the state (2012 district FEs)

	I. Education			II. Social security		
	Pri. (1)	Sec. (2)	Uni. (3)	HI (4)	Priv. (5)	State (6)
Registered (β^{OLS})	0.11***	0.33***	0.10***	0.12***	0.11***	0.11***
	(0.01)	(0.01)	(0.00)	(0.01)	(0.00)	(0.01)
$\widehat{\text{Registered}}$ (β^{IV})	0.07	0.72***	0.17***	0.19**	0.14**	0.17**
	(0.27)	(0.10)	(0.05)	(0.09)	(0.06)	(0.07)
	[0.79]	[0.00]	[0.00]	[0.04]	[0.04]	[0.01]
DV Mean	0.80	0.15	0.03	0.09	0.05	0.04
FS F-statistic	45.7	45.7	45.7	45.7	45.7	45.7
ρ(Wealth, DV)	0.12	0.41	0.29	0.18	0.32	0.26
Observations	193648	193648	193648	193648	193648	193648

DVs are all indicators. (1) has any primary education; (2) has any secondary education; (3) has any university education; (4) in a household accessing National Health Insurance Fund; (5) in a household accessing private pension; (6) in a household accessing state pension. Sample restricted to cohorts born within ten years of reform in treated or control districts.

β^{OLS} estimated using Equation (1); β^{IV} estimated using Equation (3). All specifications include district of birth and year of birth fixed effects and control for gender. Standard errors clustered at the district of birth-level in parentheses; bootstrapped p-values in square brackets.
* p < 0.1, ** p < 0.05, *** p < 0.01.

Table E.1.3: Effects on exposure to taxation (2012 district FEs)

	All	Fees	Local	Central
	(1)	(2)	(3)	(4)
Registered (β^{OLS})	0.17***	-0.01	0.05**	0.17***
	(0.04)	(0.01)	(0.02)	(0.05)
$\widehat{\text{Registered}}$ (β^{IV})	0.48	0.22	0.04	0.51
	(0.37)	(0.23)	(0.25)	(0.38)
	[0.18]	[0.39]	[0.88]	[0.16]
DV Mean	0.19	0.05	0.05	0.13
FS F-statistic	11.3	11.3	11.3	11.3
ρ(Wealth, DV)	0.36	0.04	0.28	0.42
Observations	1570	1570	1570	1570

DVs are all indicators. (1) in a household which has paid any tax in the last year; (2) in a household which paid fees in the last year; (3) in a household which paid local taxes in the last year; (4) in a household which paid taxes to the central government in the last year. Sample restricted to cohorts born within ten years of reform in treated or control districts.
β^{OLS} estimated using Equation (1); β^{IV} estimated using Equation (3). All specifications include district of birth and year of birth fixed effects and control for gender. Standard errors clustered at the district of birth-level in parentheses; bootstrapped p-values in square brackets. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table E.1.4: Heterogeneity in compliance with reforms (2012 district FEs)

		I. Taxation				II. Local public goods		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Reform	0.060***	0.053***	0.054***	0.054***	0.056***	0.054***	0.051***	0.052***
	(0.009)	(0.005)	(0.005)	(0.006)	(0.005)	(0.008)	(0.004)	(0.004)
Reform × Share paying tax		-0.012**			-0.014***			
		(0.004)			(0.003)			
Reform × Tax per capita			-0.027*		-0.022**			
			(0.015)		(0.009)			
Reform × $(\tau^{\text{Max}} - \tau^{\text{Min}})$				-0.008**	-0.001			
				(0.004)	(0.003)			
Reform × Primary schools						0.002		0.002
						(0.011)		(0.005)
Reform × Secondary school							0.013***	0.013***
							(0.004)	(0.004)
Outcome mean	0.13	0.13	0.13	0.14	0.14	0.13	0.13	0.13
Observations	193648	193648	193648	160588	160588	193648	193648	193648

DV: respondent has a birth certificate. Panel I examines heterogeneity using local measures of taxation; Panel II using local measures of public goods. Sample restricted to cohorts born within ten years of reform in treated or control districts. District-level measures of tax levels from Jensen and Mkama (1968); tax incidence from Lee (1965); local public goods from administrative data. Regressions control for interaction of *Reform* with standardized district income per capita and population density. All specifications estimated using OLS including district of birth and year of birth fixed effects and control for gender. SEs clustered at the district of birth-level in parentheses. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table E.1.5: Complier characteristics (2012 district FEs)

Variable	Sample mean (1)	Complier mean (2)	Ratio (3)
Male	0.47	0.56	1.19
Parent has primary education	0.51	0.55	1.07
Parent has secondary education	0.05	0.11	2.10
Parent has university education	0.01	0.05	3.35

Table computes covariate means for baseline NPS sample (column 1) and compliers (column 2). Column (3) is column (2) divided by column (1).

E.2 District-cohort clustering

Table E.2.1: Effect of reform on registration (District-cohort clustering)

	(1)	(2)	(3)	(4)	(5)	(6)
Reform	0.06***	0.05***	0.04***	0.05***	0.05***	0.03***
	(0.01)	(0.00)	(0.01)	(0.01)	(0.01)	(0.01)
$Reform_{t+1}$				0.02	0.02	0.02
				(0.02)	(0.01)	(0.01)
$Reform_{t+2}$				-0.01	-0.01	-0.01
				(0.02)	(0.01)	(0.01)
$Reform_{t+3}$				-0.00	-0.00	-0.01
				(0.01)	(0.01)	(0.01)
$Reform_{t+4}$				-0.01	-0.01	-0.01
				(0.01)	(0.01)	(0.01)
$Reform_{t+5}$				0.00	0.00	-0.00
				(0.01)	(0.01)	(0.01)
Time trends	None	Region	District	None	Region	District
F-statistic	108.9	124.0	19.0	25.7	26.7	9.4
Outcome mean	0.13	0.13	0.13	0.13	0.13	0.13
Observations	193648	193648	193648	193648	193648	193648

DV: respondent has a birth certificate. Sample restricted to cohorts born within ten years of reform in treated or control districts.
Specifications estimated using OLS including district of birth and year of birth fixed effects and control for gender. Exposure to reform is an indicator for being born after reform in a treated district. Standard errors clustered at the district of birth-level in parentheses. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table E.2.2: Effects on access to the state (District-cohort clustering)

	I. Education			II. Social security		
	Pri.	Sec.	Uni.	HI	Priv.	State
	(1)	(2)	(3)	(4)	(5)	(6)
Registered (β^{OLS})	0.11***	0.34***	0.10***	0.11***	0.12***	0.11***
	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
$\widehat{\text{Registered}}$ (β^{IV})	0.08	0.72***	0.17***	0.21***	0.15***	0.18***
	(0.16)	(0.08)	(0.04)	(0.06)	(0.05)	(0.04)
	[0.66]	[0.00]	[0.00]	[0.00]	[0.01]	[0.00]
DV Mean	0.80	0.15	0.03	0.09	0.05	0.04
FS F-statistic	108.9	108.9	108.9	108.9	108.9	108.9
ρ(Wealth, DV)	0.12	0.42	0.29	0.17	0.33	0.26
Observations	193648	193648	193648	193648	193648	193648

DVs are all indicators. (1) has any primary education; (2) has any secondary education; (3) has any university education; (4) in a household accessing National Health Insurance Fund; (5) in a household accessing private pension; (6) in a household accessing state pension. Sample restricted to cohorts born within ten years of reform in treated or control districts.
β^{OLS} estimated using Equation (1); β^{IV} estimated using Equation (3). All specifications include district of birth and year of birth fixed effects and control for gender. Standard errors clustered at the district of birth-level in parentheses; bootstrapped p-values in square brackets.
* p < 0.1, ** p < 0.05, *** p < 0.01.

Table E.2.3: Effects on exposure to taxation (District-cohort clustering)

	All	Fees	Local	Central
	(1)	(2)	(3)	(4)
Registered (β^{OLS})	0.18***	-0.00	0.05***	0.18***
	(0.04)	(0.01)	(0.02)	(0.04)
$\widehat{\text{Registered}}$ (β^{IV})	0.47	0.20	0.02	0.45
	(0.34)	(0.18)	(0.21)	(0.31)
	[0.15]	[0.24]	[0.92]	[0.12]
DV Mean	0.19	0.05	0.05	0.13
FS F-statistic	10.8	10.8	10.8	10.8
ρ(Wealth, DV)	0.36	0.04	0.28	0.42
Observations	1571	1571	1571	1571

DVs are all indicators. (1) in a household which has paid any tax in the last year; (2) in a household which paid fees in the last year; (3) in a household which paid local taxes in the last year; (4) in a household which paid taxes to the central government in the last year. Sample restricted to cohorts born within ten years of reform in treated or control districts.
β^{OLS} estimated using Equation (1); β^{IV} estimated using Equation (3). All specifications include district of birth and year of birth fixed effects and control for gender. Standard errors clustered at the district of birth-level in parentheses; bootstrapped p-values in square brackets. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table E.2.4: Heterogeneity in compliance with reforms (District-cohort clustering)

		I. Taxation				II. Local public goods		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Reform	0.060***	0.053***	0.054***	0.054***	0.056***	0.062***	0.051***	0.059***
	(0.006)	(0.005)	(0.005)	(0.006)	(0.006)	(0.007)	(0.005)	(0.006)
Reform × Share paying tax		-0.011			-0.013*			
		(0.007)			(0.008)			
Reform × Tax per capita			-0.028**		-0.022			
			(0.013)		(0.014)			
Reform × $(\tau^{\text{Max}} - \tau^{\text{Min}})$				-0.008	-0.002			
				(0.005)	(0.006)			
Reform × Primary schools						0.022**		0.020**
						(0.010)		(0.008)
Reform × Secondary school							0.016***	0.016***
							(0.004)	(0.004)
Outcome mean	0.13	0.13	0.13	0.14	0.14	0.13	0.13	0.13
Observations	193648	193648	193648	160588	160588	193648	193648	193648

DV: respondent has a birth certificate. Panel I examines heterogeneity using local measures of taxation; Panel II using local measures of public goods. Sample restricted to cohorts born within ten years of reform in treated or control districts. District-level measures of tax levels from Jensen and Mkama (1968); tax incidence from Lee (1965); local public goods from administrative data. Regressions control for interaction of *Reform* with standardized district income per capita and population density. All specifications estimated using OLS including district of birth and year of birth fixed effects and control for gender. SEs clustered at the district of birth-level in parentheses. * p < 0.1, ** p < 0.05, *** p < 0.01.

Table E.2.5: Complier characteristics (District-cohort clustering)

Variable	Sample mean (1)	Complier mean (2)	Ratio (3)
Male	0.47	0.52	1.10
Parent has primary education	0.51	0.58	1.13
Parent has secondary education	0.05	0.11	2.06
Parent has university education	0.01	0.05	3.53

Table computes covariate means for baseline NPS sample (column 1) and compliers (column 2). Column (3) is column (2) divided by column (1).