Does the Islamic State Have a “Social Contract”? Evidence from Iraq and Syria

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Working Paper
No. 9 2016

Yale
Abstract

This paper attempts to make three contributions to the rebel governance literature through an in-depth case study of the Islamic State. First, I identify the key elements of the social contract that the Islamic State claims to be offering to its “citizens” in Iraq and Syria, as described in its official documents and communications. Second, I present evidence that the Islamic State’s legal system is the primary arena in which this social contract is constructed and enforced. Third, I argue that civilian cooperation with the terms of the Islamic State’s social contract is closely related to the perceived legitimacy of its institutions. In areas where the Islamic State attempts to impose taxes or conscription without having previously established an apparatus for the delivery of essential services and a legal framework to legitimize its rule, civilians are more likely to resist its policies. The paper draws on primary source documents, interviews with 88 Syrians and Iraqis who have lived in Islamic State-controlled areas, and Twitter data.
About the author

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Acknowledgements

I thank Ellen Lust for commissioning this working paper and for her thoughtful suggestions on earlier drafts. I am also very grateful for the excellent editorial assistance of Jane Steinberg, Maria Thorson and Benjamin Akinyemi. Finally, I am most indebted to the 88 Syrians and Iraqis who have spoken with me over the past year about their experiences living in areas governed by the Islamic State. Without their trust and generosity, my work would be impossible.

Disclaimer

The findings, interpretations, and conclusions expressed in this paper are entirely those of the authors and do not necessarily represent the views of the Program on Governance and Local Development.
1. Introduction

When the Islamic State captures a new area, its first priority is to win the trust and cooperation of civilians, who are a valuable source of information, labor, and material resources that are necessary for territorial expansion and state-building. In order to do so, the Islamic State offers civilians a kind of “social contract” that provides three main categories of benefits: (1) justice and accountability, (2) protection, and (3) services. Access to these benefits is conditional on compliance with the two fundamental obligations of “citizenship” in the caliphate: (1) exclusive allegiance to the Islamic State and (2) support for its state-building project through either tax payments or military service.

This paper, based on interviews, primary-source documents from Iraq and Syria, and Twitter data, attempts to make three contributions to the rebel governance literature through an in-depth case study of the Islamic State. First, I identify the key elements of the social contract that the Islamic State claims to be offering to its “citizens” in Iraq and Syria, as described in its official documents and communications. Second, I present evidence that the Islamic State’s legal system is the primary arena in which this social contract is constructed and enforced. Third, I argue that civilian cooperation with the terms of the Islamic State’s social contract is closely related to the perceived legitimacy of its institutions. In areas where the Islamic State attempts to impose taxes or conscription without having previously established an apparatus for the delivery of essential services and a legal framework to legitimize its rule, civilians are more likely to resist its policies.

1a. Data and Methodology

This paper draws on three main sources of data: (1) evidence from interviews with 88 Syrians and Iraqis from Islamic State–controlled areas conducted during fieldwork in southeastern Turkey and Iraqi Kurdistan; (2) an original database on Islamic State governance that integrates primary-source documents and independent media reports; and (3) Twitter data describing the activities of Islamic State institutions in Iraq and Syria and attitudes toward those institutions.

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1 I use the term “citizens” to refer to the Islamic State’s subjects (“ri’aya,” in Arabic). Although the Islamic State rejects Western concepts of citizenship and nationalism due to (among other objections) their reliance on man-made laws and borders (as opposed to God’s law), many of the Islamic State’s practices—including the issuance of caliphate-wide birth certificates and ID cards—suggest its intent to construct a universal citizenship-like identity for members of its political community that is compatible with divine sovereignty.
Seventy-one individuals were interviewed in the Turkish cities of Antakya, Gaziantep, Reyhanlı, and Şanlıurfa over three research trips in July 2015, November 2015, and March 2016. Seven others were interviewed at an IDP camp in Iraqi Kurdistan’s Dohuk Governorate during a research trip in January 2016. The interviewees have had a variety of different experiences with the Islamic State: all of them have lived in or traveled through Islamic State-controlled areas; 32 have paid taxes to the Islamic State; 21 have used an Islamic State court; seven have been arrested or imprisoned by the Islamic State; 19 have a relative who joined the Islamic State; and 11 provided some kind of service to Islamic State members—examples include a doctor who provided medical care for injured fighters and a graphic designer who created a logo for the Islamic State. Thirteen of the interviewees fought against the Islamic State with either the Free Syrian Army (FSA) or another armed group. Twelve are former Islamic State fighters who have deserted or defected to rival armed groups. Additionally, I conducted online or phone interviews (for security reasons) with six self-identified Islamic State supporters and combatants who are currently living or fighting in Syria and Iraq (Appendix A).

This paper also draws on an original database of primary source documents describing the governance activities and institutions of the Islamic State. The hundreds of documents in the database include court decisions, *fatāwā* (legal opinions) issued by the Islamic State, tax receipts, price lists for commodities and utilities, and official policy statements. These documents were obtained from a range of sources including independent media reports, human rights organizations, Twitter and other social media platforms, numerous Islamic State-affiliated websites, document-sharing websites such as justpaste.it, and the Iraqis and Syrians who were interviewed for this paper. In cases where I was uncertain about the authenticity of a document, I consulted other analysts as well as my interviewees. All documents cited in this paper are authentic to the best of my knowledge.

Finally, I collected Twitter data for two major cities controlled by the Islamic State, Raqqa and Mosul, by using the Twitter API to search for tweets including Arabic keywords associated with five different variables: (1) courts, (2) taxation, (3) conscription, (4) resistance, and (5) services. Lists of the keywords used to collect data on each variable are included in Appendix B. I use this

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2 Research for this article was conducted under Yale Institutional Review Board (IRB) protocol 1506016040. I conducted my own interviews primarily in Arabic over the course of four research trips to southeastern Turkey and Iraqi Kurdistan between July 2015 and March 2016. All interviewees are identified by pseudonyms to protect their safety.

3 I did not search for English tweets because the vast majority of Twitter users in Islamic State-controlled areas tweet exclusively in Arabic.
data to count “mentions” of the five variables over time, using mentions as a proxy variable for the activity level of a particular variable (for example, taxation) at a given time and place.

2. The Social Contract of the Islamic State

For the purposes of this paper, I define a “social contract” as a relationship of reciprocal duties between a ruling authority and the population that it governs, in which the former provides protection and public goods in exchange for allegiance and cooperation. Although the term “social contract” is most often associated with Western liberalism, social contracts can be found in a variety of regime types: democracies, dictatorships, and, of particular relevance to this paper, quasi-states and insurgent groups that engage in governance. In this section, I argue that social contracts can be established not only by states but also by non-state actors, including the Islamic State.

Theories of social contract formation were developed with nation states in mind, and there is considerable disagreement as to whether or not the self-proclaimed caliphate can properly be called a state at all, given its incomplete territorial control over areas that are still being violently contested, and its repudiation of the borders and international institutions upon which the modern state system relies. Despite the uncertain conceptual status of the Islamic State, I argue that whatever terminology we choose to describe this entity—whether it be a state, an insurgent group, or some hybrid of both—is immaterial to the arguments advanced in this paper, because “statehood” is not a necessary condition for the formation of a social contract.

The political science literature on rebel governance has found that numerous insurgent groups across a variety of historical and regional contexts—including the FARC in Colombia and the Taliban in Afghanistan—have established social contracts with civilians based on reciprocal obligations. Theories of social-contract formation that were inspired by European nation-

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4 I use “activity” to refer to the day-to-day functions of various institutions. For example, court-related activities would include verdicts, the opening of a new court building, and a public announcement requesting that citizens report to their local courts to register their property holdings. I exclude from the data all Twitter mentions of institutions that do not concern the day-to-day activities of those institutions. For example, a Tweet about an airstrike targeting a court would be excluded.


building experiences can inform the study of non-state actors with state-like aspirations to govern people and territory.

2a. Evidence of a Social Contract

The Islamic State purports to be creating a system of accountable governance that emulates the model of the original seventh-century caliphate. Although the content of the laws and policies implemented by the Islamic State is drawn (selectively) from Islamic sources, the overall structure of this social contract—in which people trade their loyalty for protection and other benefits—is not inherently Islamic and has been found in a variety of historical and cultural contexts, including the seventeenth-century English common-law doctrine of “reciprocal allegiance and protection.”

According to William Blackstone’s interpretation of this doctrine, citizens are obligated to “contribute … to the subsistence and peace of the society” by paying taxes, aiding in the enforcement of its laws, and defending the community against rebellion or invasion, in exchange for the state’s protection of their physical security, property, and basic rights. Despite the Islamic State’s pretensions to religiously based governance, the basic structure of its social contract—an exchange of allegiance for protection—could just as easily be found in a secular regime.

The Islamic State claims that its system of governance is based on reciprocal obligations between the caliph and the people, whom the Islamic State refers to as an-Nāṣ (“the people”) and less frequently as riʿāya (“subjects,” or literally, “the flock”). I interpret this relationship as a form of social contract. Evidence of reciprocal obligations can be found in so-called “documents of the city” (wathāʿiq al-madīnah), which are inspired by a constitution-like text allegedly drafted by the Prophet himself to govern the city of Medina in the year 622. Documents bearing this title have been issued by the Islamic State in the Syrian city of Raqqā, the Iraqi cities of Mosul, Tikrit,

8 Ibid.
10 Historians have reconstructed the Charter of Medina, sometimes translated as the Constitution of Medina, from secondary accounts, one of which has disaggregated the text into 47 articles. The Islamic State’s version bears little resemblance to the original, despite sharing the same title. Emon, Anver. “Reflections on the Constitution of Medina.” *UCLA Journal of Islamic and Near Eastern Law* 1, no. 1 (Fall/Winter 2001–02): 103–133.
and Hit, and the Libyan city of Sirte. Ranging in length from 13 to 16 articles, these texts enumerate the obligations of the Islamic State to its citizens and vice versa. In January 2016, the official publications office of the Islamic State issued an electronic version of the document addressed to residents of the caliphate. The preamble explicitly describes the document as a “contract” (‘aqd) that “defines the shari‘a principles and Islamic regulations by which the shepherd and the flock are bound.” Table 1, below, contains translations of key excerpts of this digital document. Table 2 illustrates the consistency between the digital document and the paper documents that had been distributed previously in the cities of Raqqa, Mosul, Hit, and Sirte. While the number of provisions and their sequence vary slightly between the documents, they share common themes: (1) the right to justice and due process of (Islamic) law; (2) the right to security of persons and property; (3) a duty to fulfill obligations required by Islam, including abstention from alcohol and drugs; (4) a duty of exclusive allegiance and loyalty to the Islamic State; and (5) entitlement to public goods and services provided by the Islamic State.

Table 1. Excerpts from the Islamic State’s “Document of the City”

<table>
<thead>
<tr>
<th>Document of the City (Wathiqat al-Madinah)</th>
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<tbody>
<tr>
<td>Art. 1</td>
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<tr>
<td>Art. 2</td>
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<tr>
<td>Art. 3</td>
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<tr>
<td>Art. 4</td>
</tr>
</tbody>
</table>

13 Islamic State. “Wathiqat al-Madinah.” Issued in Salah ad-Din governorate, Iraq. https://www.mnbr.info/vb/showthread.php?p=259662. The source for this document, a jihadist website called Manbar, referred to a ten-article document issued in the province of Salah ad-Din in June 2014, although the complete text could not be found online. The document was most likely issued in the city of Tikrit, which was captured by Islamic State forces at that time.


Art. 5 “Trafficking and dealing alcohol or drugs, or smoking, or other taboos, are prohibited.”

Art. 6 “Mosques are the houses of God. … We urge all Muslims to build them and pray.”

Art. 7 “Beware of employment with the apostate government and the tawāqūt.17 … He who repents of sin is not guilty of sin. To the apostates of the army and police and the rest of the unbelieving apparatus, we say that the door of repentance is open to anyone who wants it, and we have designated specific places to receive those wishing to repent subject to conditions. … For those who insist on remaining apostate, there is no alternative but death.”

Art. 8 “Councils and associations and banners [bearing the names of other groups] are unacceptable.”

Art. 9 “God commands that you join the society [the Islamic State] and renounce factions and strife. … Division is one of the traps of the devil.”

Art. 10 “Our opinion regarding … polytheistic and pagan shrines is that of the Prophet [who prohibited them].”

Art. 11 “To the virtuous and dignified women. … Dress decently and in loose tunics and robes. … Do not leave the house except out of necessity.”

Art. 12 “[God commands that we] establish Islamic governance and … release the people from the shackles of rotten positive laws.”

Art. 13 “We listen to the council of the small and the great and the free and the slave, and there is no difference among us between red and black, and we judge ourselves before others.”

Table 2. Key Provisions of “Documents of the City” Issued in Iraq, Libya, and Syria

<table>
<thead>
<tr>
<th>Location</th>
<th>Rights and Duties of Citizens</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Right to justice and due process of law</td>
</tr>
<tr>
<td>Mosul, Iraq</td>
<td>Art. 1, Art. 2, Art. 3, Art. 8, Art. 16</td>
</tr>
<tr>
<td>Sirte, Libya</td>
<td>Art. 1, Art. 2, Art. 12, Art. 13</td>
</tr>
</tbody>
</table>

17 *Tawāqūt* (plural of *tāghūt*) is a derogatory term used by the Islamic State and other Salafi-jihadist groups to denote idolatrous groups and usually refers to governments that rely on positive law (as opposed to divine law).
<table>
<thead>
<tr>
<th>Location</th>
<th>Duties of the Islamic State to Its Citizens</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Duty to provide justice and due process of law</td>
</tr>
<tr>
<td>Hit, Iraq</td>
<td>Art. 1, Art. 2, Art. 3, Art. 7, Art. 13, Art. 14</td>
</tr>
<tr>
<td>Mosul, Iraq</td>
<td>Art. 1, Art. 2, Art. 3, Art. 8, Art. 16</td>
</tr>
<tr>
<td>Sirte, Libya</td>
<td>Art. 1, Art. 2, Art. 12, Art. 13</td>
</tr>
<tr>
<td>Raqqa, Syria</td>
<td>Art. 1, Art. 2, Art. 3, Art. 7, Art. 13, Art. 14</td>
</tr>
</tbody>
</table>

2b. Structure of the Social Contract

I interpret the “documents of the city” as evidence of the Islamic State’s intent to establish a social contract. Based on an analysis of these texts, I identify three main categories of benefits to which citizens of the Islamic State are entitled: (1) justice and accountability, (2) protection, and (3) services. In exchange for these benefits, citizens of the Islamic State are obligated to fulfill two primary duties: (1) exclusive allegiance to the Islamic State and (2) support for its state-building project, either through military service or tax payments.

The Islamic State’s social contract is two-dimensional, regulating both (1) the vertical relationship between the government and its citizens and (2) horizontal relationships among individual citizens. Along the vertical dimension, the Islamic State monitors the compliance of its citizens with the duties specified in the social contract and punishes those who fail to fulfill their obligations. At the same time, the Islamic State is required to provide justice, protection, and services for its citizens. In the event that agents of the Islamic State violate the terms of the social contract—for example, by engaging in corruption or other abuses of power—citizens have the right to file legal complaints against them.

The horizontal dimension of the social contract regulates relationships among citizens by enforcing norms of equality, reciprocity, and cooperation. A recurring theme in the Islamic State’s propaganda is the right to fair treatment—at least for its Muslim male citizens—regardless of economic status, tribal affiliation, or other characteristics that might serve as a basis for favoritism. As one document states, “The people are as equal as the teeth of a comb. There is no

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18 In describing the social contract as two-dimensional, I draw on Hannah Arendt’s distinction between a horizontal contract that binds citizens of a state to one another and a vertical contract between the people and their government. Arendt, Hannah. *Crises of the Republic: Lying in Politics; Civil Disobedience; On Violence; Thoughts on Politics; and Revolution* New York: Houghton Mifflin Harcourt, 1972. 85-87.
difference between the rich and the poor and the strong and the weak.”

Another text highlights the supposed neutrality of the Islamic State’s law-enforcement apparatus: “[The police] are to be selected from among God-fearing men who show no favoritism, such that he who has committed a hadd⁰⁰ crime will receive the full punishment without any mitigation.”

The Islamic State claims that this doctrine of fair treatment applies not only to civilians but also to its own members. An official textbook states that civilian bureaucrats and military personnel are to be appointed on a strictly meritocratic basis. Those responsible for hiring decisions are forbidden from giving preferential treatment to friends or relatives, and from “disadvantaging the most qualified candidate out of enmity or ill will toward him.”

Another way in which the social contract regulates horizontal relationships among citizens is by creating a legal framework for the resolution of private disputes. A document describing the activities of the Islamic State’s police department in Raqqa claims, “The holder of a right has redress, and the grievance of an injured party will be answered.” Although the rights of women are severely restricted in the Islamic State—for example, women cannot travel outside of their homes unless accompanied by a male guardian known as a mahram—they still have the right to bring grievances to the court system. According to a 37-page report issued by the Islamic State’s female police force, “A woman can go to the court and present her grievance with complete freedom, and she will find that [the judge] listens to her and guarantees her right without bargaining or bribes.”

As these examples illustrate, the Islamic State’s social contract regulates both horizontal relationships among citizens and the vertical relationship between citizens and the state.

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⁰⁰ hadd punishment is one that is mandated by God and specifically defined in the Quran.
⁰³ Ibid., 37.
⁰⁴ Interview with Basma Gaziantep, November, 2015.
The social contract of the Islamic State is authoritarian and asymmetric, but it is a social contract nonetheless. Although the political rights and freedoms guaranteed to subjects of the Islamic State are extremely limited, they are explicitly defined in law-like documents and are legally enforceable in courts. Before proceeding to a discussion of the rights and benefits to which citizens of the Islamic State are entitled, I first make clear the limitations of these rights.

Ordinary citizens do not have an opportunity to choose their leaders, although the current caliph, Abu Bakr al-Baghdadi, was technically elected by an elite “shūrā council” (which voted 9 to 2 in his favor). Muslims are required to practice the Islamic State’s version of Islam, which treats all members of non-Sunni sects (along with any Sunnis who aid its enemies) as apostates. Non-Muslim adherents of other Abrahamic religions known collectively in Islamic legal terminology as abl al-dhimma—primarily Christians, but also Jews, in theory—are entitled to protection and very limited freedom of worship, but only in exchange for their payment of a special tax known as the jizya and their adherence to various other rules stipulated by the jizya contract, including bans on the following: construction or repair of houses of worship, possession of firearms, engaging in religious rituals outside of churches, or giving sanctuary to spies or other individuals wanted by the Islamic State. The package of benefits and privileges offered to Christians is different and more limited than that offered to Muslims, but Christians are nonetheless entitled to protection as minority citizens of the caliphate.

Although Christians who consent to the terms of the jizya contract are entitled to protection and limited rights, the Islamic State claims that it has the legal authority to enslave or kill certain classes of non-Muslim minorities who—in the absence of conversion—are considered too deviant to be integrated into its social contract. Unlike Christians, adherents of certain non-Abrahamic faiths such as the Yazidis (whom the Islamic State regards as “original” unbelievers, as opposed to those who were initially Muslim and only later apostasized) may be enslaved or killed unless they convert to Islam.

As these numerous restrictions on political rights, civil society, and religious freedom make clear, the Islamic State’s social contract is authoritarian and asymmetric. Although citizens whose rights are violated by members of the Islamic State have the right to file complaints in courts, the Islamic State is the ultimate adjudicator of all grievances and wields the authority to make final and binding decisions without the opportunity for appeal—as is the case in any state with a supreme court of last resort. Furthermore, the Islamic State applies different standards to its non-Muslim subjects, including Christians and slaves. Christians enjoy fewer rights and privileges than Muslims, and female slaves have virtually no rights, except for a few regulations, including prohibitions on the torture of slaves and rules against separating mothers from their children, meant to protect them from excessive abuse.\(^{30}\) Despite these obvious limitations, I argue that the Islamic State’s system of governance is nonetheless based on a social contract, however undemocratic the terms of that contract may be. In the following sections, I discuss the three main categories of benefits to which citizens of the Islamic State are entitled: (1) justice and accountability, (2) protection, and (3) services.

**Justice and Accountability**

The social contract of the Islamic State purports to establish a relationship between its government and the people that is based on accountability and Islamic justice, according to which the caliph himself can be removed if he fails to fulfill his obligations. Al-Baghdadi himself suggested in his first official speech as caliph that a leader’s failure to govern according to shari’a is grounds for impeachment: “If [the caliph] orders the people to fear Allah and he is just, then he is rewarded. And if he orders anything else, then he will be held accountable for that.”\(^{31}\)

Official statements of the Islamic State promise to protect and enforce the rights of its citizens. For example, Article 3 of the previously cited Raqqa document states, “God guarantees to the r’aya [citizens] their rights. He who is wronged will be given justice against the violator of his right.”\(^{32}\) A central claim of the Islamic State is that its leaders and officials are not above the law. Another document from Raqqa states, “The Islamic State is just and there is no distinction between a soldier and a Muslim [civilian]. In the shari’a courts, all are held accountable and no

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one has immunity, just as the Prophet would have cut off the hand of Fatima [his youngest daughter] if she had committed a theft."33

The Islamic State’s leaders recognize that the legitimacy of the caliphate depends on its ability to police the behavior of its own officials. Official propaganda explicitly advises leaders of the organization to refrain from using violence unless they have a legal basis for doing so. An article from the Islamic State’s official magazine entitled “Advice for Leaders of the Islamic State” states, “Beware of shedding blood unjustly. … [B]y Allah, no case is reported to us involving the bloodshed of an innocent person from Ahlus-Sunnah [Sunni Muslims] that isn’t backed up by clear evidence of what he did to deserve his blood being shed.”34 These examples indicate that a core component of the Islamic State’s social contract is a commitment to principles of justice and accountability.

Protection

The second key aspect of the Islamic State’s social contract is a commitment to the protection of private property and public safety. According to Article 3 of the Raqqa document, “The people in the shadow of our rule are secure and safe.” Article 4 specifies additional protections for private property: “No one is permitted to reach out his hand to loot or steal … [and anyone who does] will be brought before the shari’a judiciary. … Whoever steals private property in the form of money, furniture, or goods from a private place and is found guilty without a doubt will have his hand cut off.”35

As discussed in the previous section, the right to protection is not limited to Muslims but also extends to Christians and, in theory, members of other protected minority (dhimmi) groups. A photograph taken in Islamic-State controlled Mosul appears to show one of the group’s fighters standing guard outside of one of the city’s churches, presumably to protect worshippers who had paid the jizya tax.36

33 Islamic State, Raqqa Province. “What a Traveler to Raqqa Sees. April 24, 2014. https://web.archive.org/web/20160819221628/http://www.muslm.org/vb/showthread.php?531783-%D9%85%D8%A7%D8%B0%D8%A7-%D9%8A%D8%B1-%D9%89-%D8%B2%D8%A7%D8%A6%D8%B1-%D9%85%D8%AF%D9%8A%D9%86%D8%A9-%D8%A7%D9%84%D8%B1%D9%82%D8%A9-.


36 Photograph posted on Twitter by @abdoshado50 with the caption, “A church under the protection of soldiers of the Islamic State. … After [Christians] paid the jizya [tax].” October 27, 2014. https://web.archive.org/web/20160825131549/https/twitter.com/abdoshado50/status/526960761340690432.
fled when the Islamic State took control, those who chose to stay behind and accept the terms of the jizyah contract were not harmed—although the main church in Raqqa has been converted into an office for Islamic outreach and proselytism (known as da’wah). This evidence is consistent with the Islamic State’s claim that all of its citizens—including minorities who comply with the terms of the social contract—are entitled to protection.

Services

A third benefit that the Islamic State offers to citizens is the provision of essential services and public goods, including electricity, infrastructure, sanitation, and health care. The Islamic State claims that it is bound by a divine obligation to allocate resources in ways conducive to the welfare of its citizens. As Article 3 of the Raqqa document states, “Funds will be spent in the maslaha [public interest] of the Muslims.” Another document emphasizes the importance of “consistent monetary revenues whose value remains stable at all times and places” in order to satisfy the material needs of the people.

When the Islamic State captures new territory, it places a high priority on restoring basic services and providing humanitarian relief in order to ingratiate itself with civilians. For example, the group often takes control of bread factories in order to distribute free food, as was the case in Palmyra. Elsewhere, the Islamic State has opened publicly funded orphanages. Additionally, the Islamic State uses property and land as incentives for recruitment and retention of new members. As one of its propaganda articles advertised to potential recruits, “Do not worry about money or accommodations for yourself and your family. There are plenty of homes and resources to cover you and your family.” One Islamic State supporter expressed appreciation for these welfare measures on Twitter: “The [Islamic] State marries its youth and guarantees them

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housing.”

As these examples suggest, the provision of essential services and other welfare-promoting measures is an important component of the Islamic State’s social contract.

2d. Citizenship Obligations

In exchange for the benefits and privileges described in the previous section, the Islamic State’s social contract imposes two primary obligations on its citizens: (1) a duty of exclusive allegiance to the Islamic State and (2) a duty to support its state-building project through either tax payments or military service.

Exclusive Allegiance

The Islamic State, like any insurgent group, is seeking power in a situation of “competitive sovereignty,” which I define as the presence of more than one actor aspiring to a monopoly on legitimate violence over the same territorial area. In a civil-war environment where civilians face a choice between multiple competing authorities vying for their cooperation and support, the goal of the Islamic State is to marginalize its rivals. Accordingly, one of the first moves that the Islamic State made after expanding into Syria in 2013 was to establish courts that demanded exclusive jurisdiction—the authority to decide all legal disputes and cases—in areas where competing armed groups, including other Salafi jihadists, were operating their own judiciaries.

In addition to asserting a monopoly on legal authority, the Islamic State’s social contract also requires the exclusive allegiance of its citizens to the caliph. The Islamic State’s doctrine of statecraft emphasizes the obligation of bay’a, officially defined as “a pledge of obedience in which the pledger delegates to his leader the authority to oversee his affairs and the affairs of society.”

Under the group’s authoritarian social contract, there is no right to rebellion against an unjust caliph. Additionally, there can be only one caliph at a time: “It is impermissible to appoint more

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44 I have adapted this concept of “competitive sovereignty” from Charles Tilly’s term “multiple sovereignty.” Tilly, Charles. “Does Modernization Breed Revolution?” *Comparative Politics*, Vol. 5., No. 3, 1973: 439. Tilly writes, “A revolution begins when a government previously under the control of a single sovereign polity becomes the object of effective, competing, mutually exclusive claims on the part of two or more distinct polities.”
47 However, there is not only a right but an obligation to resist the rule of unbelieving regimes. Ibid., 31–32.
than one imam at a time … in order to preserve the unity of the Islamic umma [society] and avoid factionalism.”

Concern for suppressing the dangers of factionalism is a consistent theme in official texts of the Islamic State. As a condition of the social contract, citizens are prohibited from participating in groups or associations other than the Islamic State. Article 8 of the Raqqa document states, “Councils and associations and banners [bearing the names of other groups] are unacceptable.” Article 9 continues, “God commands that you join [the Islamic State] and renounce factions and strife. … Division is one of the traps of the devil.”

The Islamic State’s concern for securing the allegiance of civilians (and transforming those civilians into loyal citizens) is apparent in propaganda photographs that depict collective bay’ā-swearing ceremonies in public squares. Whether this is a genuine display of loyalty or a staged act of propaganda, it is clear that the Islamic State wishes to be perceived as a legitimate authority with a popular mandate to govern.

Support

The second main citizenship obligation imposed by the Islamic State’s social contract is a duty to support its state-building project, either through military service or tax payments. The Islamic State makes clear that the preferred vocation for citizens is jihad; peaceful alternatives such as farming, which supposedly “distracts from jihad,” are disfavored. As casualties and defections increase, the Islamic State has reportedly begun to forcibly conscript civilians in some areas of Iraq and Syria. Propaganda advises Muslims to earn a living “by performing jihad and then taking from the agriculture of his kafir [unbelieving] enemies, not by dedicating his life to agriculture like his enemies do.” However, in recognition of the economic necessity of nonmilitary activities, the Islamic State has developed rules to justify other forms of productive labor. Foremost among these is the requirement that fighters who “abandon jihad and work to

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48 Ibid., 28.
50 Islamic State, “Public Bay’ā to the Commander of the Faithful, Caliph Abu Bakr al-Baghdadi.” March 3, 2015.
51 The Islamic State rejects the term “tax” and instead describes its extractive policies as zakāt (a mandatory charitable contribution stipulated by the Quran). I nonetheless use the term “tax” in this paper, because I consider zakāt to be the functional equivalent of a tax on capital assets.
improve their wealth and land” pay taxes that will further the fight. Taxation is thus a justification for otherwise impermissible livelihoods.

Accordingly, the Islamic State requires all free Muslim citizens to pay a charitable tax amounting to 2.5 percent of income and capital assets, known as Ẓakāt, which is one of the Five Pillars of Islam and a policy that is explicitly described in the Quran. In a video explaining the institution of Ẓakāt, the Islamic State identifies eight areas of public spending for which Ẓakāt funds may be allocated, including: the poor who live in “absolute poverty,” proselytizing and outreach to potential converts, freeing Muslim slaves or liberating Muslim prisoners captured by non-Muslims, and supporting the mujahideen and jihad.

In addition to citing the necessity of taxation for financing jihad and other aspects of state-building, the Islamic State also justifies its tax policies on redistributive grounds. “In our state, the Islamic State, there are no poor and no needy because Ẓakāt is taken from the rich and given to the poor,” said one supporter on Twitter. Another stated, “In the village of Hamima in al-Badiya [province] the Islamic State is taking Ẓakāt from the rich of the village and giving it to the poor amid the joy of the villagers over the performance of a divine obligation.” Although the Islamic State’s tax policies are frequently described as onerous and extortive, at least some Islamic State supporters seem to accept taxation as a legitimate requirement of their social contract.

Although combatants appear to be exempt from Ẓakāt, they are subject to a tax on “spoils of war.” Following the Quran, the Islamic State requires that 20 percent of these spoils (a quantity known as kharāj) be allocated to its public treasury (known as the bayt al-māh). This may include moveable property (such as slaves, weapons, antiquities), usually referred to as ghanīma, as well as immovable property (land and buildings), usually referred to as fay’, which is captured by

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57 Tweet by @AhadFO. July 9, 2014. https://s3.postimg.org/a88cn06qr/Screen_Shot_2016_08_20_at_12_41_51_PM.png.
combatants in the course of military operations or abandoned by retreating enemies. Former and current Islamic State fighters confirmed in interviews that these taxes are enforced.

A third type of tax collected by the Islamic State is *khāraj*, a tax that is imposed on all landowners. Since the Quran contains no references to *khāraj*, which was a later innovation, the taxation of land is an area of policymaking in which the Islamic State exercises considerable discretion. Similar taxes are imposed on retail space. A Syrian merchant who owns a store in an Islamic State–controlled city explained that shopkeepers are taxed at different rates depending on the number of doors on their store—a heuristic that the Islamic State uses to estimate the size of the business.

In its communications to its citizens, the Islamic State makes clear that compliance with its tax policies is a nonnegotiable obligation. An official Islamic State textbook states that tax evasion is an unlawful act of rebellion and, by implication, a breach of the social contract: “If a group of people refuses to pay [zakāt], this group will be fought the same way Abu Bakr al-Siddiq … fought those who refused to pay zakāt because they are considered rebels.” In order to promote tax compliance, the Islamic State disseminates instructional videos and brochures that describe the procedures for calculating taxable assets in minute detail. One video lists the exact amount owed on different quantities of livestock. For example, a person who owns between fourteen and fifteen camels must pay two female sheep as zakāt. These tutorials reflect an attempt by the Islamic State to publicize the terms of its social contract and promote norms of compliance.

### 3. The Judicial Construction of the Social Contract

As discussed in the previous sections, the social contract of the Islamic State provides three main categories of benefits: (1) justice and accountability, (2) protection, and (3) services. Access to these benefits is conditional on fulfillment of the two main obligations of citizenship in the caliphate: (1) exclusive allegiance to the Islamic State and (2) support for its state-building project

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60 Ibid.
61 Interviews with Abu Ammar, Şanlıurfa, March 2016, and Abu Ali, Online, February 2016.
62 Interview with Yahya, Gaziantep, November 2015.
through either tax payments or military service. Evidence from Iraq and Syria indicates that the Islamic State’s legal system facilitates the construction of a social contract by enforcing the obligations of the government to its citizens and vice versa. In the following sections, I discuss the role of the judiciary in regulating two aspects of the social contract that are of particular importance for the Islamic State’s state-building objectives. First, legal institutions routinely punish Islamic State officials and combatants when they violate the terms of the social contract by engaging in corruption, unlawful violence, or other abuses of power. Second, the legal system is the primary arena in which the citizenship obligation of tax compliance and military service are legitimized and enforced.

3a. Courts and Accountability

The Islamic State uses courts to police its own compliance with the principles of accountability and justice that its social contract claims to uphold. The Islamic State has executed dozens of its own officials and combatants for a variety of crimes, including embezzlement of public funds, espionage, and trafficking contraband products such as cigarettes. One document from the Iraqi city of Tikrit—issued when the Islamic State still controlled it—indicates that a military commander was sentenced to 99 lashes for raping a child. In Raqqa, an Islamic State police officer was fired by court order after he hit a nurse in a local hospital for making his ill wife sit in the waiting room for too long. Although the Islamic State’s rules are harsh, many civilians believe that it does consistently punish its own members for violations. A Syrian who traveled through Islamic State–controlled region of Jazeera in Iraq reported, “In al-Bukamal, most of the people that ISIS have imprisoned are ISIS members themselves. The ISIS regime does not hesitate to punish its own members when they break the law.”

One interpretation of these cases is that the Islamic State is genuinely committed to protecting civilians from harm by its own members. But another equally plausible interpretation is that the Islamic State selectively punishes its own members only when necessary to appease public demands for accountability. Interviews with Syrians from Islamic State–controlled areas provide more support for the latter. A Free Syrian Army fighter from Deir Ezzor said that the Islamic State generally only punishes its own members for misconduct against civilians when the incident

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66 Interview with Khaled, Şanlıurfa, November, 2015.
has provoked sufficient outcry to become a reputational liability. In many cases, the Islamic State simply transfers misbehaving fighters or civilian officials to other provinces in lieu of punishment. A shopkeeper from Deir Ezzor echoed the same sentiment. He cited a particular case in which an Islamic State fighter repeatedly stole from civilians with seeming impunity. Only later, when the Islamic State began to suspect the man of spying for the regime, did they finally crack down by executing him. Evidence suggests that the Islamic State tends to tolerate low-level indiscipline and misconduct until it rises to the level of a public scandal and therefore necessitates punishment in order to satisfy demands for accountability. Nonetheless, many civilians perceive the Islamic State as relatively more committed to accountability than the Iraqi or Syrian governments.

The Islamic State’s purported commitment to accountability resonates powerfully in a region of predatory and illegitimate regimes. The group is exploiting the economic and moral corruption of its competitors—not only the current governments of Iraq and Syria but also rival armed groups, such as the such as the Free Syrian Army—in an attempt to portray itself as a provider of good governance and rule of law. Syrians and Iraqis interviewed by the author frequently cite corruption as a factor in the rapid growth of the Islamic State. As one Syrian from Aleppo said, “Before the Islamic State, it was impossible to get through the day without paying five different bribes. The people were tired of corruption, and the Islamic State offered them a solution.” Additionally, the former mayor of Mosul, Atheel al-Nujaifi, and Iraq’s most influential Shi’ite cleric, Grand Ayatollah Ali Sistani, have both publicly cited corruption as an important factor in the rise of the Islamic State. Anticorruption measures, in addition to enhancing the perceived legitimacy of the Islamic State, have the additional benefit of reducing the costs of governance by identifying dishonest employees who exploit public institutions for private gain.

Analysis of Twitter data yields suggests that the high level of corruption in Iraq and Syria is one of the factors contributing to local support for the Islamic State. As one Twitter user in Najaf, Iraq, recently stated, “The problem in Iraq is that the people are becoming distrustful of their government because of corruption and the theft of public funds, and this is causing Daesh to

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68 Interview with Adnan, Şanlıurfa, March 2016.
69 Interview with Hamoud, Şanlıurfa, March 2016.
70 Interview with Omar, Şanlıurfa, November 2015.
grow stronger.”

Another suggested that corruption among more moderate rebel groups is fueling defections to the Islamic State: “Those who leave Jabhat al-Nusra and the independent brigades to pledge allegiance to Daesh tell stories of corruption, nepotism, and administrative mismanagement inside the groups that they defected from.”

In this context, it has been relatively easy for the Islamic State to claim that its institutions are comparatively less corrupt than those of the Iraqi and Syrian governments. An illustrative tweet written by an Islamic State supporter states, “Look at the comparison between the Islamic State and the state of corruption.” The text accompanies two photographs comparing the clean streets of Islamic State–controlled Mosul with flooding—symbolic of decay and disorder—in Baghdad. Another Islamic State supporter on Twitter stated, “Here there is justice, here there is the rule of God. Here, there is fair governance without wasfa or bribery.” As these examples indicate, the Islamic State appeals to potential recruits by representing itself as more trustworthy and accountable than the available alternatives.

3c. Courts and Military Service

As discussed in Part I of this paper, the social contract of the Islamic State requires that its citizens provide support for its state-building project either through military service or tax payments. Legal institutions—particularly courts and police departments—function as important facilitators of military recruiting and conscription. For example, in the Syrian cities of Deir ez-Zor and Raqqa, where the Islamic State has reportedly introduced mandatory conscription, men above the age of 14 have been ordered to register their names with their local police department. As further evidence of the role of legal institutions in military recruiting and conscription, enemy combatants who defect to the Islamic State are required to “repent” and swear bay'a [allegiance] at their local Islamic court.

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75 Tweet by @abohagur1102. October 29, 2015. https://s3.postimg.io/crp0a7s5x/Untitled.jpg.
76 Tweet by @khaledd3k. December 27, 2013. https://s4.postimg.org/569r8e7y5/Screen_Shot_2016_08_20_at_12_58_32_PM.png.
One recruiting tactic of the Islamic State is to grant legal amnesty to individuals wanted by rival factions, including convicted criminals, in exchange for pledging allegiance and joining its military. A Syrian who previously served as a judge for a more moderate Islamist rebel group at a time when the Islamic State was gaining power in his region said, “If someone didn’t like the decision in his case, he could easily take the decision to the Islamic State’s court and have it annulled in exchange for bay’a. The Islamic State is strong enough to provide protection to people wanted by other factions, and this leads some people to join.” Based on evidence from Iraq and Syria, courts appear to play a key role in both voluntary military recruiting and mandatory conscription, suggesting the importance of legal institutions for social-contract formation and enforcement.

3d. Courts and Taxation

Courts and judges are directly involved in the administration and collection of taxes in the Islamic State. For example, photographs of tax receipts indicate that payments are certified in court buildings. Courts have issued ultimatums requiring that Christians either convert to Islam or pay the jizya tax. Additionally, courts in Iraq have issued orders requiring Islamic State combatants to surrender one-fifth of their war spoils to the public treasury, as required by Islamic law. As a Twitter user in Mosul reported, “The Islamic State court in Mosul issued a statement calling all fighters to deliver one-fifth (khums) of war booty to the court, for allocation to the public treasury.” The shari’a council in Raqqa (which is responsible for the supervision of the judiciary) has issued orders requiring farmers to donate a portion of their harvest as zakāt. These examples suggest that courts and judges are directly involved in administering and legitimizing the tax policies that are critical to financing the Islamic State’s governance and military operations.

80 Interview with Ahmed, Gaziantep, July 2015.
83 Tweet by @khaldwen, “The Islamic Court in Ninewa province issues an announcement calling for all who have acquired war booty to surrender one fifth to the treasury.” Tweet, June 17, 2015. https://web.archive.org/web/20160322192506/https://twitter.com/khaldwen/status/61115246881511833.
84 Tweet by @Abu_tawa111. June 17, 2015. https://s3.postimg.org/hjsw8eupw/Screen_Shot_2016_08_20_at_1_04_15_PM.png.
Courts are also responsible for the punishment of tax evasion and fraud. According to official propaganda, refusal to pay zakāt is considered a form of apostasy and therefore punishable by death.\(^86\) Citizens who evade taxes, miss deadlines for payment, or underreport their assets are punished with heavy fines (sometimes double the amount of taxes due) and sometimes prison sentences.\(^87\) The Islamic State also punishes those caught stealing or embezzling zakāt funds from the public treasury. In one case in Raqqa, a man was publicly whipped, forced to wear a placard describing his crime, and required to pay a fine of 500,000 Syrian pounds (approximately $2,329) for theft of zakāt revenues.\(^88\)

The Islamic State is particularly motivated to punish officials who engage in corruption or tax fraud because of its concern for legitimizing financial policies that are vulnerable to allegations of banditry. A potential problem for the Islamic State is that in the absence of a legal justificatory framework, taxation is observationally equivalent to extortion. To preempt accusations of banditry, the Islamic State has used its legal institutions to legitimize and justify tax policies that might otherwise resemble organized crime. As one of its official textbooks states, “Tax collectors must be honest with the leader and must not hide any of the money that they collect because it is a trusteeship.”\(^89\) By criminalizing corruption, the legal institutions of the Islamic State play an important role in legitimizing and enforcing its tax policies.

4. Legitimacy and Compliance

I conclude this paper with a discussion of the relationship between legitimacy, social-contract formation, and compliance. The legal system of the Islamic State is conducive to social-contract formation only to the extent that this system is perceived as legitimate and worthy of obedience. When civilians regard courts as illegitimate, they have fewer incentives to abide by the terms of the social contract offered, because an illegitimate legal system is expected to administer sanctions and violence arbitrarily, regardless of compliance with the rules of the system. When civilians expect that they will be punished even if they follow all the rules, they are more likely to regard the extractive obligations imposed on them by the insurgent group (such as taxation and

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\(^87\) Interviews with Fares and Yayha in Gaziantep, July 2015, and Samer and Firas in Şanlıurfa, November 2015.


conscription) as unfair. When civilians perceive the Islamic State’s demands as unfair, they will be more likely to resist its policies. Resistance may take any of the following forms, among others: (1) tax or draft evasion; (2) peaceful protests or other public demonstrations; (3) armed resistance against the Islamic State; or (4) emigration out of the caliphate—the ultimate rejection of its social contract. All of these behaviors have been observed, to varying degrees, in areas where the legitimacy of the Islamic State’s governance has been called into question. But resistance appears to be greater in some areas than in others. For example, the Iraqi city of Mosul has seen many more public protests against the Islamic State than the Syrian city of Raqqa.

What explains variation in the extent of compliance with or resistance against Islamic State policies? In the following section, I present preliminary evidence to suggest that one source of variation may be differences in the sequencing and timing of institution-building between different areas governed by the Islamic State. There are many ways to classify the different types of institutions that the Islamic State uses to govern its citizens, but the simplest typology divides them into two broad categories: (1) service-providing institutions and (2) extractive institutions. Service-providing institutions include courts, police, health care, sanitation, and infrastructure. Extractive institutions include taxation and conscription. The important distinction is that the first category provides material benefits to civilians and the second category extracts resources or labor from them.

Preliminary data on Islamic State governance in Iraq and Syria suggests that the sequence in which service-providing and extractive institutions are introduced affects the perceived legitimacy of those institutions, and therefore affects the willingness of civilians to cooperate and provide support. Civilians are more likely to comply with extractive policies such as taxation and conscription in areas where service-providing institutions (including courts and basic municipal services) are already well established. I hypothesize that the positive effect of the service-first sequence can be explained by the important role that service-providing institutions play in the formation of a social contract based on reciprocal duties between the Islamic State and its citizens. Not all institutions are equal, and the sequence in which different types of institutions are introduced appears to shape civilian perceptions of the new regime’s legitimacy.

To examine this hypothesis, I collected Twitter data on Islamic State governance in two major cities controlled by the group, Raqqa and Mosul, over a 26-month period. I chose to compare these two cities because they are both Sunni-majority cities and are considered “capitals” of the
Islamic State in Syria and Iraq, respectively. However, the cities differ in their populations (Raqqa has approximately 220,000 residents and Mosul has over 1.5 million) and in other characteristics including the presence of democratic electoral politics and a relatively stronger civil society in Mosul. The comparison presented in this working paper is only exploratory. In future work, I will control for demographic and socioeconomic differences between the two cities.

Data was collected by using the Twitter API to search for tweets containing Arabic keywords associated with five different variables: (1) courts, (2) taxation, (3) conscription, (4) resistance, and (5) services. Lists of the keywords used to collect data on each variable are included in Appendix B. I use this data to count “mentions” of the five variables over time, using mentions as a proxy variable for the activity level of a particular variable (for example, taxation) at a given time and place.

The graphs below illustrate variation in Twitter mentions of different types of institutions over time in the cities of Raqqa and Mosul. For each city, I collected data from the month in which the Islamic State first established territorial control until the end of November 2015. I use Twitter mentions per month as a proxy variable for the activity level of a particular institution (such as taxation) at a given time and place. I do not claim that this data is a perfect representation of the activity of Islamic State institutions over time, however, it does capture fairly accurately the “start date”—which is the main variable of interest for my argument concerning the sequence and timing of institution-building—of various institutions.

The two graphs suggest important differences between patterns of state-building in Raqqa and Mosul. In Raqqa, the establishment of service-providing institutions, including courts and basic municipal services, preceded the later imposition of extractive institutions (taxation and conscription) by a substantial margin. Civilian resistance to the Islamic State in Raqqa has been

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90 I did not search for English tweets because the vast majority of Twitter users in Islamic State-controlled areas tweet exclusively in Arabic.

91 I use “activity” to refer to the day-to-day functions of various institutions. For example, court-related activities would include verdicts, the opening of a new court building, and a public announcement requesting that citizens report to their local courts to register their property holdings. I exclude from the data all Twitter mentions of institutions that do not concern the day-to-day activities of those institutions. For example, a Tweet about an airstrike targeting a court would be excluded.

92 I use “activity” to refer to the day-to-day functions of various institutions. For example, court-related activities would include verdicts, the opening of a new court building, and a public announcement requesting that citizens report to their local courts to register their property holdings. I exclude from the data all Twitter mentions of institutions that do not concern the day-to-day activities of those institutions. For example, a Tweet about an airstrike targeting a court would be excluded.
extremely limited. A qualitative analysis of the few instances of resistance indicates that almost all acts of opposition in Raqqa have been peaceful or covert.

**Figure 12. Twitter Mentions of Islamic State Institutions over Time (Raqqa)**

![Graph showing Twitter Mentions of Islamic State Institutions over Time (Raqqa)](image)

**Figure 13. Twitter Mentions of Islamic State Institutions over Time (Mosul)**

![Graph showing Twitter Mentions of Islamic State Institutions over Time (Mosul)](image)
In comparison with Raqqā, the pattern of state-building in Mosul looks very different. Taxation was introduced as soon as the Islamic State captured the city. Conscription was introduced much more quickly in Mosul (after four months of control) than in Raqqā, where the first reports of conscription came after ten months of control. There is evidence that levels of civilian resistance to the Islamic State are much higher in Mosul than in Raqqā, and importantly, the intensity of resistance increases over time.

In-depth qualitative interpretation of the above-mentioned Twitter data, as well as of Iraqi newspapers, indicates that the Islamic State has faced significant armed resistance from civilians in Mosul, including public demonstrations and assassination attempts. Only days after issuing a *wathiqat al-madinah* in Mosul on June 13, 2014, the Islamic State abruptly withdrew the document. Residents attributed the decision to “the incompatibility of the document with Mosul life and the fact that it had been issued in such a hurry.”

In January 2015, the Islamic State suddenly closed one of its courts in Mosul with no explanation, amid reports of growing local opposition to its harsh judgments. One local council member complained that the court “had executed more than 20 young Muslim men without proving their guilt, based only on lies and denunciations.” A few weeks later, the headquarters of the Islamic State’s judiciary in Mosul was burned down by members of the Free Officers Movement, a resistance group led by former Baathist officers.

This evidence suggests that when an insurgent group such as the Islamic State rapidly imposes extractive policies such as taxation and conscription before it has had time to establish a social contract, civilians are more likely to resist these policies. However, in areas where the pattern of state-building is more gradual, starting with the establishment of legal and service-providing

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institutions that facilitate social-contract formation, civilians are more likely to accept the subsequent imposition of extractive policies as a legitimate obligation that accompanies the benefits of citizenship in the caliphate.96 It is possible that something other than sequencing explains the observed variation of levels of resistance between Raqqa and Mosul. Possible alternative explanations that should be tested in future research include differences in leadership between the two cities, the strength of civil society, and the presence of preexisting associations, such as labor unions, that might facilitate organized opposition to the Islamic State.

4. Conclusion

This paper attempts to contribute to our understanding of rebel governance through an in-depth case study of the Islamic State. First, I identified the key elements of the social contract that the Islamic State claims to be offering to its “citizens” in Iraq and Syria, as described in its official documents and communications. Second, I presented evidence that the Islamic State’s legal system is the primary arena in which this social contract is constructed and enforced. Third, I argued that civilian cooperation with the terms of the Islamic State’s social contract is closely related to the perceived legitimacy of its institutions. In areas where the Islamic State attempts to impose taxes or conscription without having previously established an apparatus for the delivery of essential services and a legal framework to legitimize its rule, civilians are more likely to resist its policies.

External observers often find it hard to believe that any civilian living in fear of death by decapitation or stoning could regard such a system as legitimate. It has been suggested that

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96 Interestingly, these findings are consistent with research by Tom Tyler and Jeffrey Fagan in the American context indicating that people are more willing to cooperate with police and other state authorities when they have personally experienced fair treatment or procedural justice in their interactions with the legal system. Tyler, Tom, and Jeffrey Fagan. “Legitimacy and Cooperation: Why Do People Help the Police Fight Crime in Their Communities?” Ohio State Journal of Criminal Law, vol. 6 (2008): 231.
civilians cooperate with the Islamic State only out of fear, coercion, or a sense of “helplessness.”\textsuperscript{97} However, scholars of civil war have long noted that civilians continue to exercise agency even under conditions of extraordinary violence and oppression.\textsuperscript{98} Evidence from Iraq and Syria indicates that a significant number of civilians are voluntarily cooperating with the Islamic State’s policies—for example, by paying taxes. Although civilian cooperation with the Islamic State is to some extent driven by fear and coercion, I argue that an equally important explanation is the perceived legitimacy of the Islamic State’s governance—either based on personal experience with its rule, or by comparison with equally bad or even less desirable alternatives: a repressive dictatorship in Syria, sectarian politics Iraq, or rule by rival armed groups, such as the Free Syrian Army, that have been plagued by allegations of corruption and ineptitude.\textsuperscript{99}

In a civil-war environment where all of the options available to civilians are bad, the social contract offered by the Islamic State needs to be perceived as only marginally better than that of its competitors in order to be perceived as the lesser evil. As the Islamic State seeks to evolve from an insurgent group into a sovereign state that is concerned not only with the production of violence, but also with governance and lawmaking, the success or failure of its ambitious state-building project will depend on the durability and legitimacy of the social contract that it is attempting to construct.


Appendix

Appendix A. Descriptive Statistics of Interview Data

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<td>Lived in or traveled through an IS-controlled area</td>
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<tr>
<td>Paid taxes to IS</td>
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<td>Used an IS court</td>
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<td>Have a relative who joined IS</td>
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<td>Provided services to IS members (ex. medical care, engineering)</td>
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<td>8%</td>
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*At time of exposure to IS governance
## Appendix B. Twitter Data Search Terms

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<td>إترنت</td>
<td>telephone</td>
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References


Islamic State, Raqqa Province. “What a Traveler to Raqqa Sees.” April 24, 2014. https://web.archive.org/web/20160819221628/http://www.muslm.org/vb/showthread.php?531783-%D9%85%D8%A7%D8%B0%D8%A7-%D9%8A%D8%B1%D9%89-%D8%B2%D8%A7%D8%A6%D8%B1-%D9%85%D8%AF%D9%8A%D9%86%D8%A9-%D8%A7%D9%84%D8%B1%D9%82%D8%A9-).


