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Trust in Government and Its Determinants: An Empirical Study of Public Acceptability for Carbon Tax in Malaysia

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Abstract: Trust in government is a significant factor influencing the public acceptability of environmental tax. Without trust, implementing and sustaining a new tax policy is challenging due to public resistance. However, gaining trust from the public is even more challenging in developing countries where corruption is a common issue. Despite the risk of policy rejection, many developing countries, including Malaysia, are adopting the carbon tax as a policy to reduce carbon emissions. This has raised the question of the impact of trust in the government on public acceptability for carbon tax implementation in Malaysia. Another critical concern is identifying the predictors of trust in government, to which researchers have given less attention. Three main features of good governance—accountability, integrity, and competence—were examined as the predictors of trust in government. A nationwide survey in Malaysia was conducted using an online questionnaire, and 566 respondents completed the survey. The data were analysed using the Structural Equation Model (SEM) via Amos. The results show that trust in the government is influenced by the government's accountability, integrity, and competence. In contrast with many past studies, trust in the government does not influence Malaysian acceptance behaviour. Instead, only the government's accountability influences the acceptance of carbon tax implementation among the public. The public is concerned about the government's spending; hence, the government must be transparent in its spending and redistributing the tax revenue to the public must be the top priority to gain public trust in implementing a carbon tax policy.

Keywords: trust in government; trust; carbon tax; Malaysia; public acceptability; carbon pricing; accountability; integrity; competence; environmental tax



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1. Introduction

Public support is essential for a successful, long-lasting, and effective environmental tax. Without support from businesses and individuals, the policy will likely encounter significant challenges throughout implementation, and might not persist long enough to produce the desired effects on the economy, the environment, or the budget [1]. Governments all over the world have struggled to approve and execute environmental taxes owing to public opposition [2]. On numerous occasions, the public has rejected environmental tax proposals, such as in Australia, Washington State, Switzerland, France, and Canada [3].

One of the critical factors influencing public support for environmental taxes is trust in government [4]. Studies found that public support increases monotonically with increased trust, and vice versa [5–7]. Although increasing the polluting cost may be an effective deterrent, people are suspicious about why governments are keen to introduce carbon taxes [8,9]. They are concerned that governments are using environmental issues to justify raising new taxes [10]. The public also has negative emotions toward carbon taxes, regardless of whether the policy has been implemented [11].

The OECD [12] reported that trust in government is eroding in several Organization for Economic Cooperation Development (OECD) nations, with only 51% of individuals trusting their government. People are often opposed to the importance and efficiency of new tax policies in resolving economic difficulties. Correspondingly, the elements that influence public acceptance of environmental taxes have been the attention of researchers. Muhammad et al. [4] conducted a systematic literature review of 60 empirical studies on public acceptance of environmental tax and concluded that people are more supportive when they have high trust in the government. However, the majority of the studies were conducted in developed countries; only five studies examined public acceptance in developing countries: Turkey [13–15], China [16], and India [17].

Gaining public trust is even more challenging in developing countries where corruption is a common issue. Despite the risk of policy rejection, many developing countries, including Malaysia, are adopting the carbon tax as a policy to reduce carbon emissions. The Malaysian Prime Minister has assertively announced a carbon tax in the 12th Malaysian Plan (2021–2025). In the near future, the government will tax the carbon content of fossil-fuel supply, forcing prices for energy such as electricity and petrol to increase. The policy aims to change people's consumption behaviour, thus addressing the central problem of climate change and global warming issues.

Public trust in the Malaysian government decreased when a new Prime Minister was appointed less than two years after the 14th general election in 2018 [18]. The public felt betrayed because some politicians changed political parties and joined forces to form a new government [19]. Furthermore, as the nation is attempting to recover from the COVID-19 economic recession, there are concerns about the government's ability to properly implement the carbon tax with minimal impact on the people's purchasing power.

This study examines trust in the government and its influence on public acceptability of carbon tax implementation in Malaysia. Rather than focusing solely on general trust, which many environmental tax public acceptance studies have done, this study also examined the effect of three specific predictors of trust in government—accountability, integrity, and competence. These predictors are central elements of good governance and are always a concern for the public.

2. Literature Review

2.1. Trust in Government

Trust is a function of the relationship between the government and the public, where the public expectations align with beliefs on uncertainties about the environment [20]. It is an important component of social capital for governments, since institutional trust will influence whether or not a government initiative is supported or rejected [21]. Trust in government can be regarded as an individual's belief and willingness to accept the risk because of the optimistic expectation that they have towards the significant governing institutions that will act on behalf of the society, such as parliament, politicians, political parties, and the legal system as a whole [22].

People in developing countries often lack trust in the government due to poorly functioning institutions. Poor-performing institutions in developing countries are associated with corruption and undermine the population's well-being [23]. Furthermore, the political structure of the government is generally weak, with poor checks-and-balances, and people have skepticism about legislature and judiciary decisions. Available statistics for developing economies also indicate that corruption is generally higher in countries with energy assets [24].

Studies show that trust in government is positively linked to supporting climate taxes [25–27]. Persons with low political trust are more likely to feel that the government's idea of imposing taxes to address climate change will fail and, hence, are less inclined to support it [22,28]. To increase public support for a carbon tax, the United Nations [29] emphasised the importance of political trust. Even though researchers have acknowledged three main elements of good governance—accountability, integrity, and competence—

which influence trust in government, there is a lack of empirical evidence in the context of climate policies.

2.2. Accountability

Public accountability is where a political officeholder renders accounts of their stewardship to the electorates or citizens due to their representation of the public interest [30]. It is the willingness of an individual and institution to be available for scrutiny in respect of office-holding and actions carried out. Modugu et al. [31] stated that, if governments are considered accountable, many people will voluntarily pay their taxes, thus reducing the need for coercion. However, if governments are perceived as unaccountable, any demand (for example, new or increased taxes) is retaliated against with protests and violence.

The extensive literature looking at the consequences of increases in government revenues in developing countries is disappointing in this respect: it typically finds that they have little impact on public health, education, or social infrastructure and are often wasted or diverted [32–34]. Following this, people generally show little trust in the capacities of governments to put the revenues to good use [35].

Studies found a positive relationship between government accountability with public trust in the government [36–38]. Public confidence in the government increases if they believe it spends national revenue collection appropriately [39]. In tax compliance, Sobhkhiz et al. [40] found that the government's accountability indirectly influenced taxpayers' voluntary compliance. In regard to climate taxes, the government's accountability influenced trust in the government in managing environmental tax revenue [38,39]. People living in countries with low levels of quality of government and less trust in authorities and political institutions are less likely to support higher climate taxes because they expect that tax revenues will be wasted or stolen due to corruption or even believe that the tax system has been designed with loopholes allowing for tax evasion or unfair tax loadings [41].

2.3. Integrity

Government integrity is the public perception that the institution acts in a way that shows concern, care, fairness, and honesty toward the public and acts in their best interest without being overly influenced by special interest groups [42]. This component is an essential element that creates a relationship of trust between the public and the government [43]. While citizens expect political parties and representative institutions to be partisan, and thus partial, institutions that provide services and uphold the rules and laws fairly, efficiently, and impartially implement democratically enacted policies [44].

Previous researchers found integrity to be a factor that influenced trust in the government [45–47]. When the public believes that the government acts in their best interest, they have more trust in the government. Faizal et al. [48] showed that the tax authority in Malaysia would earn trust, cooperation, and more compliant taxpayers if they treated taxpayers nicely and fairly in performing tax procedures. In the case of environmental tax, Kitt et al. [42] found that integrity is a predictor of trust in government and public support for carbon pricing policies.

2.4. Competence

Trust can only exist when a person or institution is competent in what it is obliged to do. The public expects the government not only to be committed to its fiduciary responsibilities but should also to fulfil them competently [20]. Competence can also be described as credibility or expertise that the institution has to create social trust [49]. Farr [50] points out that expertise is one of the main components of credibility, which also consists of two sub-components: technical and practical competence. In a tax compliance study, taxpayers will have a favourable view of the tax administration when they perceive tax administrators as benevolent and competent [51]. This positive image of tax administrators will result in them trusting tax administrators and cooperating voluntarily.

Kitt et al. [42] found that trust in the national government, particularly in its competence to address climate change, is strongly associated with support for carbon pricing policies. The public considered not the actors themselves but the government's competence and the sufficiency of regulations as essential factors in their judgments [52]. Following Kitt et al. [42], this study refers to competency as the public perception that the government is doing a good job, is skillful, and has the necessary skilled people to deal with climate change.

2.5. Public Acceptance

Researchers have examined economic, social, and psychological factors which influence public acceptance of carbon taxes. Umit & Schaffer [7] analysed the 2016 European Social Survey from 23 countries and found that people generally disagree with the policy. This finding is supported by Long et al. [28], Rhodes et al. [53], and Rhodes et al. [54]—people have the least support for a carbon tax over other types of climate policies, for example, zero emissions electricity, vehicle emissions standards, and subsidies. In France, more than 70 percent of respondents rejected a carbon tax [55].

Conversely, some researchers found that the public generally supports a carbon tax. A qualitative research approach by Lo et al. [56] found that, even though the respondents highlight the issue of accountability, they collectively support the notion of a carbon tax. Using an experimental study, Alberini et al. [57] concluded that people are generally willing to pay a carbon tax. Their findings are consistent with Greenstone's [58] report, where 57 percent of Americans would support a carbon policy, whether it be a tax or cap-and-trade. More recently, Dolšák et al. [59] found that overall support for carbon taxes ranges from 47.4 to 61.4 percent across different methods of distributing tax revenues. The support came from low- and high-income respondents and all political supporters. Results from the experimental studies suggest that there is evidence that the public has generally supported a carbon tax regardless of their political party affiliation and the policy contents.

In developing countries, Adaman et al. [13] found that Turkish willingness to contribute to carbon emission reductions is significantly hampered when they lack trust in the government. Zhang et al. [11] showed that the people in China naturally have negative perceptions of a carbon tax, and their negative sentiments worsen when they have low trust in the government. In Malaysia, the residents of Klang Valley were willing to pay a carbon tax and this willingness was significantly influenced by demographic factors, including gender, age, income, and education [60]. To date, no published study has examined the influence of trust in government toward public acceptability for carbon tax implementation in Malaysia nor evaluated the three predictors of trust in government—accountability, integrity, and competence—in developing countries. Therefore, this study intends to fill in the research gaps.

3. Research Framework and Methodology

Based on a theoretical and empirical literature study, this study proposed the following research framework and hypotheses (Figure 1):

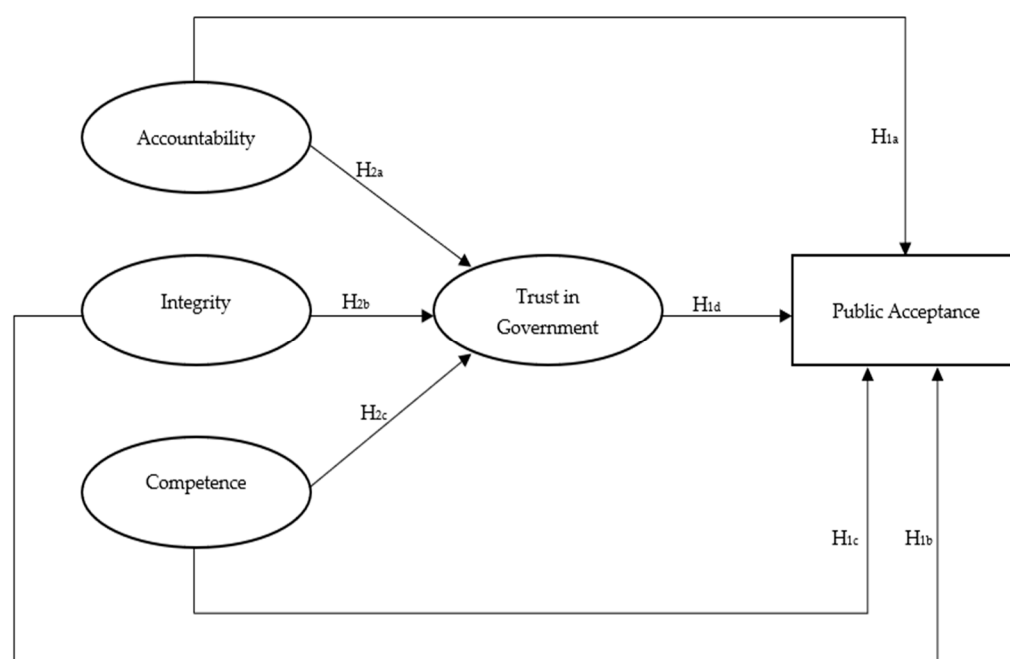


Figure 1. Research framework and hypotheses.

Hypothesis 1a (H1a). Government accountability has a positive relationship with public acceptance.

Hypothesis 1b (H1b). Government integrity has a positive relationship with public acceptance.

Hypothesis 1c (H1c). Government competency has a positive relationship with public acceptance.

Hypothesis 1d (H1d). Trust in government has a positive relationship with public acceptance.

Hypothesis 2a (H2a). Government accountability has a positive relationship with trust in government.

Hypothesis 2b (H2b). Government integrity has a positive relationship with trust in government.

Hypothesis 2c (H2c). Government competency has a positive relationship with trust in government.

This study also ascertained the mediating effect of trust in government upon the three predictors. The following hypotheses were established:

Hypothesis 3a (H3a). Trust in government mediates the relationship between government accountability and public acceptance.

Hypothesis 3b (H3b). Trust in government mediates the relationship between government integrity and public acceptance.

Hypothesis 3c (H3c). Trust in government mediates the relationship between government competency and public acceptance.

This study applied a quantitative approach using a Google Form questionnaire. By using a quantitative research methodology, the findings can be generalised among Malaysian citizens. Many studies on public acceptance of carbon tax [9,22] have adopted the same quantitative approaches that indicate the appropriateness of using the methodology in this

study. Moreover, the need for this study to test the hypotheses makes the methodology the best approach.

The questionnaire was adapted from previous studies on trust in government and environmental taxes by Davidovic & Harring [61], Fairbrother et al. [22], Lo et al. ([56], and Jagers et al. [62]. The component for predictors of trust in government was adapted from Kitt et al. [42], Kallbekken & Sælen [39], and Poortinga & Pidgeon [20]. Questions were modified according to the Malaysian situation and prepared in Malay. The questionnaire consists of statements to measure each variable. Appendix A shows the statements in which respondents' perceptions were measured using a 5-point Likert scale (1 refers to strongly distrust, and 5 refers to strongly trust) to determine the statement's level of agreement/support/confidence.

The form was distributed through communication applications such as WhatsApp, Facebook Messenger, and Telegram, while, on social media, it was distributed through Facebook and Instagram. Several enumerators were employed to distribute the questionnaire to all 14 states in Malaysia. After two months of data collection, 566 respondents completed the survey. The data were analysed using Structural Equation Modelling (SEM) via Amos, version 24. SEM is recognised as the best method for simultaneously executing regression equations.

Pre-analysis tests on normality, non-response bias, and common method bias were conducted to ensure the robustness of the findings. The results of the tests show that the data set met all requirements for further analysis. Then, confirmatory factor analysis (CFA) was carried out to verify the proposed model, eliminate problematic items, and reduce the discrepancy between the estimated and observed matrices. The optimal variables for SEM were obtained by this analysis [63] and the maximum likelihood method was used to estimate the parameters.

4. Results

4.1. Demographic Background

The majority of the respondents were between 21–39 years old (66.6%), had a bachelor's degree (47.9%), had full-time employment (49.6%), received a monthly gross income less than RM1200 per month (39.6%), were female (71.2%), were Malay (87.6%), and lived in Negeri Sembilan (18.2%).

4.2. Measurement Model

The first step was to analyse the measurement model. For a good model fit, the root means squared error (RMSEA) should be less than 0.08, the Tucker-Lewis index (TLI) should be greater than 0.9, the comparative fit index (CFI) should be greater than 0.9, the Chi-square normalised by degrees of freedom (2/df) should be less than three, the goodness of fit index (GFI) should be greater than 0.9, and the adjusted goodness of fit index (AGFI) should be greater than 0.8 [64]. The analysis revealed that RMSEA was 0.046, TLI was 0.918, CFI was 0.986, 2/df was 2.177, GFI was 0.959, and AGFI was 0.938, indicating a good model fit.

The next step was to evaluate convergent validity, which measures how well various items measuring the same concept agree with one another. According to Hair et al. [64], convergent validity should be evaluated using the loadings, average variance extracted (AVE), and composite reliability (CR). To attain convergent validity, they recommended loadings > 0.5, AVE > 0.5, and CR > 0.7. Figure 2 displays the analyses' findings, while Table 1 displays the measurement model. Convergent validity was established by the results, which showed that all model loadings exceeded 0.6, the AVE was above 0.5, and the composite reliabilities exceeded 0.7.

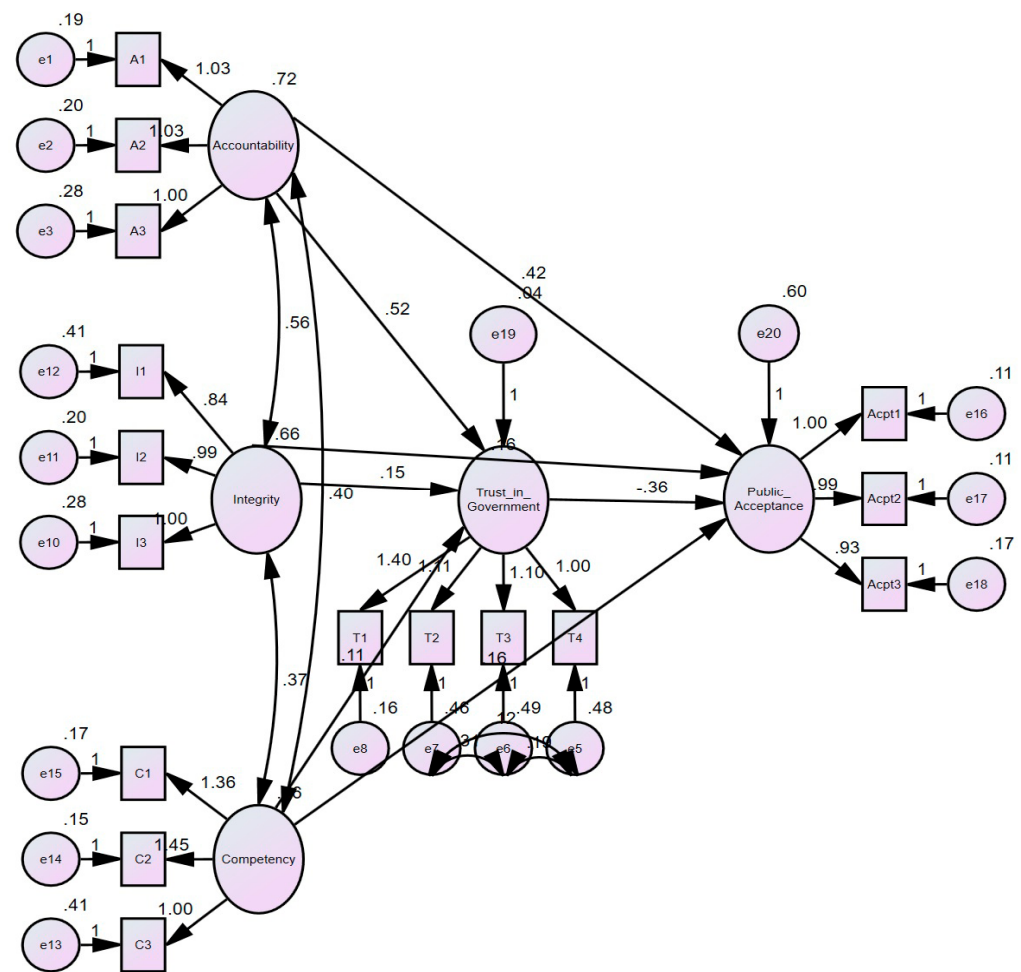


Figure 2. Results of analysis.

Table 1. Measurement model.

Construct	Item	Loadings	AVE	CR
Accountability (Account)	A1	0.897	0.773	0.911
	A2	0.896		
	A3	0.843		
Integrity (Int)	I1	0.727	0.664	0.855
	I2	0.874		
	I3	0.836		
Competency (Comp)	C1	0.890	0.698	0.872
	C2	0.914		
	C3	0.683		
Trust in government (TG)	PT1	0.911	0.575	0.842
	PT2	0.718		
	PT3	0.705		
	PT4	0.675		
Public acceptance (PA)	PA1	0.929	0.84	0.94
	PA2	0.931		
	PA3	0.889		

Notes: I4 and T5 were deleted due to low loadings. AVE = average variance extracted, CR = composite reliability.

4.3. Structural Model

The structural model shows that the government's accountability has a positive and significant relationship with public acceptance ($\beta = 0.423$, $p < 0.05$). The government's integrity and competency have a positive relationship but do not significantly influence public acceptance. Public trust has a negative and insignificant relationship with public acceptance ($\beta = -0.364$, $p = 0.247$). In line with the hypotheses, accountability ($\beta = 0.525$, $p < 0.001$), integrity ($\beta = 0.146$, $p < 0.001$), and competency ($\beta = 0.109$, $p < 0.05$) were positively related to trust in government. Thus, H2a, H2b, and H2c are supported. Table 2 shows the results of the direct effects analysis.

Table 2. Results of the Direct Effects Analysis.

Hypothesis	Relationship	β	SE	CR	p	Supported
H1a	TG→PA	−0.364	0.314	−1.158	0.247	Not supported
H1b	Account→PA	0.423	0.204	2.073	0.038 *	Supported
H1c	Int→PA	0.161	0.121	1.330	0.183	Not supported
H1d	Comp→PA	0.165	0.106	1.550	0.121	Not supported
H2a	Account→TG	0.525	0.51	10.302	0.001 **	Supported
H2b	Int→TG	0.146	0.043	3.419	0.001 **	Supported
H2c	Comp→TG	0.109	0.052	2.112	0.035 *	Supported

β = beta value, SE = standard error, CR = composite reliability, p = p -value. * significant at 95% confidence level, ** significant at 99% confidence level.

Then, the analysis was continued by assessing the mediating role of trust in government between accountability, integrity, and competency in public acceptance. The Preacher & Hayes [65,66] bootstrapping method was used to analyse the mediating effect. The results show that public trust does not indirectly impact integrity and competency in public acceptance except for accountability. Although public trust indirectly affects accountability and acceptance, the result is insignificant. Table 3 shows the standardized indirect effects and the upper and lower bounds for the bootstrapping analysis.

Table 3. Results of the Indirect Effect Analysis.

Hypothesis	Relationship	β	LB	UB	Supported
H3a	Account→TG→PA	−0.191	−0.872	0.158	Not supported
H3b	Int→TG→PA	−0.053	−0.254	0.037	Not supported
H3c	Comp→TG→PA	−0.04	−0.265	0.024	Not supported

Note: A straddle zero between lower and upper bound values indicates a non-significant indirect effect between trust in government and the other factors. LB = Lower bound, UP = Lower bound.

5. Discussion

Except for the government's accountability, the other three variables (trust in government, integrity, and competence) did not influence the public acceptance of carbon tax implementation. Malaysia's public acceptance of the carbon tax is influenced by how the government manages the revenue collected. This finding is aligned with previous studies, which stated that the value of accountability would increase public acceptance to trust or distrust the government in acceptance of the new carbon tax policy [38,45]. People are concerned with the government's ability to spend national revenue wisely and improve public welfare and facilities, and are concerned whether it will be misused.

Consistent with other studies, accountability, integrity, and competence are positive and significantly influence trust in government. People have more confidence in the government when they think it is performing towards their country's benefit [45–47]. Accordingly, if governments are perceived as accountable, people will be less skeptical towards new policies and believe that the revenue collected will be used for the country's economic and

social developments. Furthermore, the public saw the government's competency and the adequacy of rules as important determinants in trusting the government [52].

There are a couple of plausible explanations for the non-significant results between trust, integrity, and competence with public acceptance. First, the data collection was conducted a few months after a new Prime Minister, Dato Seri Ismail Yaacob, was elected. He is the third Prime Minister within four years after the 18th Malaysia General Election in 2018. The public may feel tired of the political issues and think any politician or political parties that rule the country will not influence their acceptability behaviour. Second, this is a pre-implementation study of the public acceptability of a carbon tax. Although they have been informed about the increase in energy prices as the impact of the carbon tax, the public does not have real experience of how the government might manage the price increase.

6. Policy and Future Research Recommendations

This study examines public trust in the government with regard to carbon tax implementation acceptance in Malaysia. Rather than focusing only on trust in government, which many environmental studies have done, this study examined three predictors of trust in government—accountability, integrity, and competency—on public acceptability. This study also assessed the indirect effect of trust in government, between the three factors, on public acceptance.

Besides contributing to the carbon tax literature, this study also provides the government with insights into the public acceptance of the carbon tax implementation. The government's mission to reduce carbon emissions through a carbon tax can be achieved with public trust in the government's accountability. The central government needs to ensure that taxpayers' money is used judiciously in executing infrastructural projects and providing public goods [67]. Studies show that redistributing the revenue to the public could increase public acceptance of a carbon tax [55,68,69] because people appreciate the government's support to reduce their economic burden. Furthermore, as people in developing countries acquire more post-materialist values with increased economic development, there will be a need for high levels of quality of government [26].

If implementing a carbon tax in the future seems impossible due to political instability and public rejection, the Malaysian government should consider other environmental policies, particularly the command-and-control approach. For instance, discontinuing the construction of new fossil fuel power plants, banning the purchase of petrol and diesel cars for government and government-linked companies, and mandating the installation of solar panels in government offices. In addition, the government should encourage corporate players by providing more tax incentives to decarbonize operational emissions and invest in new technologies. Another practical but controversial approach is to eliminate fossil fuels and energy subsidies, which are destructive and harmful to the environment. Based on the experiences of Indonesia and Iran, subsidies must be phased out consistently and systematically to obtain the right energy price [70]. Any consequences of subsidy reform, particularly to vulnerable populations and companies' international competitiveness, must be thoroughly analysed. The affected parties must be provided with long-term and comprehensive reform programs.

As one of the pioneer empirical studies on carbon tax in Malaysia, this study has some limitations. First, this study only focused on four variables to evaluate the acceptance of a carbon tax. Future research should look at other factors, including public attitude, willingness to pay, and demographic. Second, it adopts a quantitative research methodology which cannot explain respondents' thoughts, opinions, and beliefs towards carbon tax implementation. Researchers could explore how Malaysians react when the carbon price is implemented. Lastly, this study only targeted individual responses; the corporate sectors may have different acceptance behaviour. In the future, studies should examine companies' readiness and response towards carbon tax implementation.

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editing, I.M., S.A.H. and M.M.H. All authors have read and agreed to the published version of the manuscript.

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Appendix A

Statements in Questionnaire

Accountability

In general, do you trust the government in spending national revenue collection?

How much do you trust the government spend the revenue wisely?

How much do you trust the government spend the revenue in improving public welfare?

Integrity

The government intends to act in the best interest of the public.

The government intends to act fairly.

The government is open and honest with the public, even if it is not in their favour.

The government avoids being overly influenced by interest groups.

Competence

The government is doing a good job with regard to climate change.

The government is competent enough to deal with climate change.

The government has the necessary skilled people to carry out its job with regard to climate change.

Trust in government

In general, to what extent do you trust the government?

How much do you personally trust politicians?

How much do you personally trust political parties?

How much do you personally trust the parliament?

Do you trust the government that made the decision to introduce the carbon tax?

Public acceptance

Do you support this government's decision to implement a carbon tax?

To what extent are you supporting the implementation of carbon tax policy?

Are you willing to accept this government's decision to implement a carbon tax?

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