



Strategies To Increase Public Acceptance Of Carbon Tax Policy In Indonesia Using Participatory And Educative Approaches

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ABSTRACT

Climate change is a major threat to the global ecosystem and economy. One of the policies promoted to reduce greenhouse gas (GHG) emissions that are the main drivers of climate change is the carbon tax policy. However, the implementation of carbon tax in Indonesia is not simple and faces many challenges, including low public acceptance of the policy. The method used in compiling this article is a literature study approach to understand the concept, theory, and findings of previous research related to the implementation of carbon tax and the factors that influence the level of public acceptance. The results of the study indicate that if the Carbon Tax is to be accepted by the public, the Government must provide an opportunity for its citizens to provide opinions, build trust, and draft policies fairly and transparently. This needs to be done so that the Carbon Tax is not merely viewed as a fiscal instrument, but also as a form of shared commitment to a more sustainable future.

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1. INTRODUCTION

Climate change has become one of the most crucial issues of the 21st century, with impacts that extend globally and are felt by many countries, including Indonesia. As an archipelago with diverse ecosystems, Indonesia faces high vulnerability to climate change, especially in terms of sea level rise, changes in rainfall patterns, and increased frequency of extreme weather [1]. This vulnerability not only threatens biodiversity, but also affects social and economic aspects, especially for coastal and inland communities whose lives are highly dependent on nature. Therefore, it is important for Indonesia to take mitigation actions to reduce the impact of climate change while adapting to changes that have already occurred. One policy that is being promoted to reduce greenhouse gas (GHG) emissions, the main driver of climate change, is the carbon tax policy.

A carbon tax is a policy that aims to provide financial incentives to reduce GHG emissions and encourage the transition to clean and environmentally friendly energy use. The tax is levied on every tonne of carbon emissions generated from the use of fossil fuels. Through the implementation of a carbon tax, the government hopes that the industrial sector and society will be wiser in the use of fossil

energy, and even begin to switch to renewable energy that is more environmentally friendly [2]. This policy is part of Indonesia's commitment to achieving the emission reduction targets set out in the Paris Agreement, as well as supporting the achievement of the Sustainable Development Agenda (SDGs).

However, implementing a carbon tax in Indonesia is not simple and faces many challenges, including low public acceptance of the policy. Such challenges are understandable, given that implementing a carbon tax directly has the potential to increase the cost of production and consumption of certain goods, especially those that rely heavily on fossil energy. This price increase may trigger public resistance, especially if the policy is perceived as an additional burden. In addition, these policies are often not fully understood by the public, increasing the risk of resistance and barriers to implementation [3]. Thus, there is a need for an appropriate strategy to ensure that the public not only understands the importance of carbon tax, but is also actively involved in supporting this policy.

Based on previous research, public acceptance of a carbon tax is highly dependent on the extent to which the public understands the purpose and benefits of the policy. When people do not understand the rationale behind a carbon tax policy, they are likely to oppose or feel an excessive burden, which in turn weakens support for the policy itself. Therefore, an educative and participatory approach is a necessary strategy to bridge the understanding gap. Public education can be done through various channels, such as media campaigns that provide information on the benefits of carbon tax in protecting the environment and its impact on long-term life. In addition, a participatory approach, which involves the community in the decision-making process, is essential to create a sense of ownership and shared responsibility in dealing with climate change issues [4].

This research has high urgency, not only in terms of technical understanding of public revenue, but also in formulating policies that are inclusive and accepted by the community. With an educative and participatory approach, it is hoped that the public will realise that a carbon tax is not a burden, but an important step towards environmental sustainability. Public support is crucial to the success of this policy as climate change is a shared problem that requires collective action. If Indonesia manages to effectively implement the carbon tax policy, it will be a significant step in achieving national emission reduction targets and contributing to global efforts to tackle climate change. Through better understanding and support from the public, Indonesia has the potential to set an example for other developing countries in integrating effective economic policies with environmental sustainability.

2. METHOD

This research uses the literature study method, which is an approach that involves collecting and analysing various relevant literature sources, such as journal articles, books, research reports, and policy documents related to climate change, carbon tax, and social theories underlying public acceptance of environmental policies. The literature study method was chosen to understand the concepts, theories, and previous research findings related to carbon tax implementation and the factors that influence the level of public acceptance of the policy [5].

Through this method, various social theories such as Public Participation Theory, Social Learning Theory, Transtheoretical Model (TTM) of Behaviour Change, and Diffusion of Innovation Theory are analysed to gain a comprehensive framework of understanding in developing effective communication and education strategies. In addition, the literature study includes an analysis of empirical findings related to the challenges and opportunities in implementing carbon tax policies, both in Indonesia and in other countries.

In practice, the stages of this research include searching and selecting relevant literature, reviewing each literature to obtain information on factors that influence public acceptance, and synthesising the findings to formulate recommendations that support a more inclusive and acceptable carbon tax policy. This literature study not only provides a strong theoretical foundation, but also provides in-depth insights into best practices and challenges in carbon tax implementation in various

contexts.

2.1 Conceptual Framework

In improving public acceptance of this policy, various theories from social science can help in designing effective communication and engagement strategies, including:

1. Theories of Public Participation

One of them is Sherry Arnstein's theory of public participation, which describes the levels of public involvement in decision-making through the 'Ladder of Citizen Participation' model. This theory emphasises the importance of community empowerment in designing and implementing public policies [6]. By directly involving the public in the carbon tax policy-making process, the government can increase public ownership and commitment, which can reduce resistance. Through active participation, the public can express their concerns and expectations regarding this policy, which allows the government to better tailor the policy to the needs of the public so that the level of acceptance of the carbon tax policy increases.

2. Behaviour Change Theory

Theories of Behaviour Change, particularly Prochaska and DiClemente's Transteoretical Model (TTM), offer insights into the stages of behaviour change in accepting new policies. The model divides behaviour change into five stages: pre-contemplation, contemplation, preparation, action and maintenance. In the context of carbon tax policy, this approach can be used to design education programmes tailored to these stages. For example, at the pre-contemplation stage, the education programme could focus on raising public awareness about the negative impacts of carbon emissions on the environment. At the action stage, people can be given practical information on how they can support this policy, either through reducing their use of fossil energy or actively participating in activities that support the reduction of carbon emissions.

3. Innovation Diffusion Theory

Another relevant theory is Everett Rogers' Diffusion of Innovations Theory, which describes how innovations or new policies are adopted by society. According to this theory, society consists of five categories of adopters: innovators, early receivers, early majority, late majority, and laggards. In carbon tax policy, it is important for the government to recognise and engage 'early adopters' who can serve as agents of change. By engaging individuals or groups who are ready to embrace change, they can help spread information and influence public opinion, ultimately accelerating policy adoption in society. With an effective communication strategy and emphasis on long-term benefits, it is expected that the majority of the public will adopt the carbon tax policy more quickly.

3. RESULTS AND DISCUSSION

3.1 Carbon Tax Concept and Urgency in Indonesia

A carbon tax is a tax imposed on carbon dioxide (CO₂) emissions resulting from the combustion of fossil fuels, with the aim of encouraging the reduction of greenhouse gas (GHG) emissions and the shift to cleaner energy sources. In Indonesia, a carbon tax is expected to be a tool to achieve the emission reduction targets set in the Nationally Determined Contributions (NDC) under the Paris Agreement [7]. The carbon tax in Indonesia is regulated in the Harmonised Taxation Law (UU HPP) passed in 2021. In this law, the government stipulates that a carbon tax will be imposed on high-emitting sectors, particularly in the energy and transport sectors. This concept is in line with global trends that show that many countries have implemented carbon taxes as part of climate change mitigation strategies [8].

The urgency of implementing a carbon tax in Indonesia lies in several important factors. First, Indonesia is one of the countries with the highest GHG emissions, mainly due to deforestation and fossil

energy use. According to a report from the Ministry of Environment and Forestry, Indonesia's GHG emissions reached 2,763 million tonnes CO₂e in 2019, with the energy sector accounting for around 40% of the total emissions [9]. A carbon tax is expected to reduce emissions by incentivising a switch to renewable energy. Second, a carbon tax has the potential to be a significant source of state revenue, with potential receipts estimated at IDR 23.651 trillion in 2025 [10]. This revenue can be used to fund sustainability and climate change mitigation projects. Third, a carbon tax could encourage innovation and investment in cleaner technologies, with research showing that countries that implement a carbon tax tend to experience increased investment in renewable energy and low-carbon technologies [11]. Fourth, implementing a carbon tax would demonstrate Indonesia's commitment to international agreements and help improve the country's reputation in international eyes, as well as attract sustainability-focused foreign investment [12].

However, implementing a carbon tax in Indonesia faces a number of challenges. One of them is resistance from the industrial sector, especially those dependent on fossil energy, which may resist a carbon tax because it could increase operational costs and threaten competitiveness (Widianingsih et al., 2023)[13]. In addition, there are concerns about social justice, where a carbon tax may burden low-income earners, making it important for the government to design policies that consider social justice aspects and provide compensation for the most affected groups [14]. Other challenges include infrastructure and law enforcement limitations that may hinder the effectiveness of carbon tax implementation, especially in terms of measuring and monitoring emissions.

3.2 Public Participation in Carbon Tax Policy

Public participation in carbon tax policy in Indonesia is an important aspect that needs to be considered to ensure the successful implementation of this policy. Carbon tax, which is designed to reduce greenhouse gas emissions, not only relies on government regulation, but also requires public support and involvement. In this context, public participation can increase transparency, accountability, and legitimacy of the policy [15].

The importance of public participation can be seen from several aspects. First, public participation can increase public awareness and understanding of the carbon tax. One of the main challenges in implementing a carbon tax is the lack of public understanding of the importance of this policy. Research shows that effective communication regarding climate change and carbon tax is crucial to increase public awareness [15]. Public involvement in the policy formulation process can help explain the benefits of carbon tax and how it can contribute to environmental sustainability. Second, public participation can promote policy acceptability. When people are involved in the decision-making process, they tend to feel ownership of the policy and are more likely to support it. A study shows that policies formulated by involving the community are more likely to be accepted because they reflect the needs and aspirations of the community [16]. Third, public participation can reduce resistance to carbon tax policies. Resistance to carbon taxes often arises from public incomprehension and dissatisfaction. By engaging the public in open dialogue and consultation, the government can identify people's concerns and formulate more inclusive solutions [10]. For example, through discussion forums or surveys, the government can gather input from the public on how best to implement a carbon tax without burdening vulnerable groups.

However, public participation in carbon tax policy in Indonesia faces several challenges. One of them is the lack of information on carbon tax and its impacts. Research shows that a lack of education and socialisation about the policy can hinder active public participation [15]. Therefore, the government needs to increase educational efforts to explain the purpose and benefits of carbon tax. In addition, limited access to participation forums is often a barrier, especially for communities in remote areas. Research shows that inequalities in access to information and participation can result in underrepresentation of community voices in decision-making processes [17]. Another challenge is the

political and economic interests that sometimes stand in the way of effective public participation. When carbon tax policy is perceived as a threat to certain business interests, resistance from the industrial sector can reduce the space for public participation [10].

To increase public participation in carbon tax policy, several strategies can be implemented. First, the government needs to implement a comprehensive education programme to improve public understanding of the carbon tax and its impact on the environment and economy. This can be done through seminars, workshops, and media campaigns [15]. Second, organise open discussion forums where the public can express their opinions and inputs on the carbon tax policy. This will help create a dialogue between the government and the public, as well as increase transparency [16]. Third, it is important to involve the public on an ongoing basis in the process of evaluating and revising the carbon tax policy. This will ensure that the policy remains relevant to the needs of the community and can adapt to changing conditions [10].

3.3 The Role of Education and Social Understanding in Increasing Carbon Tax Policy Revenue

Education and social understanding play an important role in increasing revenue from carbon tax policy in Indonesia. Carbon taxes are designed to reduce carbon emissions by incentivising companies and individuals to reduce their carbon footprint. However, the effectiveness of this tax largely depends on the level of public understanding and compliance with existing tax regulations.

Firstly, an understanding of the carbon tax and its impact on the environment is essential. Research shows that a good understanding of the carbon tax can improve taxpayer compliance. For example, research by Irianto and Tyasari shows that tax understanding has a positive effect on taxpayer compliance [18]. In addition, Maghfirani et al. highlighted the challenges faced in the implementation of carbon tax, including a lack of understanding among the public [10]. Therefore, effective socialisation of the carbon tax and its benefits is necessary to increase awareness and compliance.

Second, formal education also contributes to tax understanding. Sugiantara found that tax understanding significantly influences tax compliance among BUMDes, although the level of education and tax socialisation did not have a significant partial effect [19]. This suggests that education can improve understanding of tax obligations, which in turn can improve compliance. Research by Zakia et al. also shows that understanding tax regulations affects taxpayer compliance [20]. Thus, improving education in taxation can be an effective strategy to increase revenue from carbon taxes.

Third, challenges in carbon tax administration must also be addressed. Research by Sutartib identified various challenges in the implementation of carbon tax, including the lack of adequate infrastructure and administrative systems [21]. Therefore, efforts should be made to improve the tax administration system and provide training to tax officers to improve their understanding of carbon taxes. This will help in better implementation and improve taxpayer compliance.

Fourth, government support and community participation are also crucial. Agustina and Hartono emphasise that good fiscal policy must be supported by all parties, including the community and the private sector [22]. Public participation in the decision-making process related to carbon tax can increase the sense of ownership and compliance with the policy. By involving the public in the socialisation and education of the carbon tax, it is hoped that a greater awareness of its importance in addressing climate change will be created.

Increasing revenue from carbon tax policies requires a comprehensive approach that includes education, social understanding, and support from various parties. By increasing public understanding of the carbon tax and its impact, as well as improving the tax administration system, it is expected that taxpayer compliance will increase, which in turn will increase state revenue from carbon tax.

3.4 Social Factors Affecting Public Acceptance of Carbon Tax Policy

Public acceptance of carbon tax policy in Indonesia is influenced by various social factors including public understanding, trust in the government, and the socio-economic impact of the policy. The research shows that these factors are interrelated and contribute significantly to public acceptance of the carbon tax.

First, public understanding of the carbon tax and its benefits is crucial. Research by Pamungkas and Haptari shows that effective socialization of the carbon tax can help people understand the purpose and benefits of the policy, thereby increasing public support [7]. Without adequate understanding, the public is likely to be skeptical of carbon tax policies, which may result in resistance and low compliance.

Second, public trust in the government also plays an important role in carbon tax revenue. Tjoanto and Tambunan note that transparency and accountability in the management of carbon tax revenues can increase public trust [11]. When people feel that the government is using tax revenue for beneficial purposes, such as emissions reduction and sustainable development, they are more likely to support such policies. Conversely, if there is a perception that the government is not transparent or misuses funds, public acceptance of the carbon tax will decrease.

Third, the socio-economic impact of carbon tax also affects public acceptance. Research by Wahyudi shows that if the carbon tax is perceived as burdensome to the public, especially low-income groups, then support for this policy will decrease [23]. Therefore, it is important for the government to design a carbon tax policy that considers socioeconomic impacts, including providing incentives or compensation for the most affected groups.

Fourth, public participation in the carbon tax decision-making process can also increase revenue. Research by Maghfirani et al. shows that involving the public in discussions and consultations on carbon tax policies can increase ownership and support for the policy [10]. When people feel that their voices are heard and considered, they are more likely to accept the proposed policy.

3.5 Recommendations for Participatory and Educative Strategies to Increase Public Acceptance of Carbon Taxes

Carbon taxes have become an important strategy in addressing climate change, but their acceptance by the public remains a major obstacle to their widespread implementation. To increase public acceptance, a participatory and educative approach is needed that focuses on trust building, effective communication, and tax revenue recycling mechanisms. Trust in government institutions is a key factor affecting carbon tax revenue. Research shows that when people believe that the government can manage tax revenues transparently and effectively, support for this policy increases. Research by Muhammad et al. in Malaysia emphasises the importance of public trust in the use of carbon tax revenues, especially in relation to how the tax revenues will be used[24]. Similarly, Jagers et al. found that perceived fairness in the use of revenue can increase public support through transparent communication[25].

An effective communication strategy is also crucial to address public misconceptions about carbon taxes. Kim's study in South Korea showed that the design of the tax and information on its benefits, such as a universal dividend to help low- and middle-income households, can significantly influence public opinion[26]. In addition, Köppl and Schratzenstaller highlight that public acceptance increases when they understand the environmental benefits of carbon taxes and their use for green initiatives[27]. Add that carbon taxes that are portrayed as a way to finance environmental projects tend to be more accepted as they emphasise their positive impact on sustainability. Therefore, it is important for governments and advocacy groups to provide clear, easy-to-understand messages that include information on the direct and indirect benefits of carbon taxes.

Carbon tax revenue recycling mechanisms are also an important strategy to increase public acceptance. Research shows that allocating tax revenues to visible environmental projects or specific

social benefits can increase a sense of fairness and reduce resistance to these taxes. Baranzini et al. (2014) found that public support for carbon taxes increases when people can see tangible benefits from their contributions, such as directly impactful environmental projects[28]. Other studies also confirm that setting specific goals for tax revenues not only increases revenue but also increases public awareness of climate change issues. This approach can transform carbon taxes from a perceived burden to a shared investment in a sustainable future.

In addition, participatory approaches that involve communities in the decision-making process can increase carbon tax revenues. When people are given the opportunity to voice their opinions and engage in discussions about climate policy, they are likely to feel more responsible for the implementation of the tax. Carattini et al. argue that public engagement in carbon tax design and implementation can reduce resistance while improving overall policy effectiveness[29]. This approach not only builds support, but also ensures that the resulting policy is aligned with public priorities and concerns. Public participation can be done through various means, such as public meetings, discussion groups, and online platforms to provide feedback. Such initiatives help policymakers to address specific concerns and tailor policies to the local context, which in turn increases the effectiveness of the policies.

Thus, overcoming public resistance to carbon taxes is not an insurmountable challenge. Through building trust in government institutions, implementing transparent and fair revenue recycling mechanisms, effective communication, and participatory approaches, governments can increase public acceptance of carbon taxes as an important policy tool. These strategies ensure that carbon taxes are not only viewed as a fiscal measure, but also as a shared commitment to a sustainable future. As the threat of climate change continues to grow to global ecosystems and economies, building public support for carbon taxes remains a crucial step towards a greener, more resilient world.

4. CONCLUSION

Climate change is a global issue, impacting Indonesia, a country with diverse ecosystems. The country faces high vulnerability to climate change, threatening biodiversity and affecting social and economic aspects. To mitigate this, Indonesia is promoting a carbon tax policy to reduce greenhouse gas emissions and encourage the transition to clean energy use. The tax is levied on every tonne of carbon emissions generated from fossil fuel use. Implementing a carbon tax in Indonesia faces challenges, including low public acceptance due to potential price increases and lack of understanding. To bridge the understanding gap, an educative and participatory approach is necessary. Public education can be done through media campaigns and involving the community in decision-making processes. A participatory approach creates a sense of ownership and shared responsibility in dealing with climate change issues. This research is crucial for formulating inclusive and accepted policies, as public support is crucial to the success of the carbon tax policy.

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