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Conceptualizing Legitimacy, Measuring Legitimizing Beliefs

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Legitimacy is a concept meant to capture the beliefs that bolster willing obedience. The authors model legitimacy as a sense of obligation or willingness to obey authorities (value-based legitimacy) that then translates into actual compliance with governmental regulations and laws (behavioral legitimacy). The focus is on the factors that elicit this sense of obligation and willingness to comply in a way that supports rational-legal authority. The framework posits that legitimacy has two antecedent conditions: trustworthiness of government and procedural justice. Using African survey data, the authors model the relationship between the existence of a relatively effective, fair, and trustworthy government and beliefs that government deserves deference to its rules. The authors find considerable evidence of a link between the extent of the trustworthiness of government and procedural justice and citizens' willingness to defer to the police, courts, and tax department in a wide range of African societies.

Keywords: *legitimacy; compliance; procedural justice*

Legitimacy derives from the beliefs citizens hold about the normative appropriateness of government structures, officials, and processes. Of central importance is the belief that rules and regulations are entitled to be obeyed by virtue of who made the decision or how it was made (Tyler, 2006). When members of the polity believe that government is legitimate, they are more likely to defer to political authorities and uphold laws. Legitimacy denotes popular acceptance of government officials' right to govern.

A major effect of legitimacy is an increased likelihood of compliance with governmental rules and regulations (Levi & Sacks, 2007). A government perceived as

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legitimate can expect widespread public cooperation for such voluntary acts as voting, volunteer military service, and participation in community problem solving as well as quasi-voluntary compliance with taxes and enlistment (Levi, 1988, 1997; Levi & Sacks, 2007). Legitimacy may make people more willing to defer to the law and to the decisions of legal authorities such as the police and the courts (Tyler, 1990). Without legitimacy, people may be less likely to support government programs that redistribute economic resources (Hetherington, 2005). Legitimacy shapes citizens' reactions to government policies (Weatherford, 1992) and provides government with grounds for eliciting citizen support other than appeals to immediate self-interest. Legitimacy can increase citizen support of war efforts (Leff, 1991; Levi, 1997) and compliance with health regulations during an epidemic (Lieberman, 2007).

Although it is possible to rule using only coercive power, legitimate power makes governing easier and more effective (Tyler, 2006). When a new government comes into being, a key factor shaping its success is the degree to which it can establish legitimacy among its citizens (Gibson, 2004). Without legitimacy, governments have to expend more resources on monitoring and enforcement to induce sacrifice and compliance. Governments that base their rule primarily on coercion expend enormous resources to create a credible system of surveillance through which to monitor public behavior, reward desired behavior, and punish rule violators. The existence of legitimacy reduces the transaction costs of governing by reducing reliance on coercion and monitoring.

Legitimacy does not signify that power will be used to promote the good of the nation or of humanity. Rather, it implies only that the populace acquiesces to the exercise of governmental power. "Every authority system tries to cultivate a belief in its legitimacy" (Zelditch & Walker, 2003, p. 217). Governments can and often do call on the population to elicit support for problematic and morally dubious practices and laws. History abounds with such instances.

Legitimacy is a concept meant to capture the beliefs that bolster willing obedience. It derives from a sense of obligation that induces voluntary deference to the directives of authorities and rules precisely because they are believed legitimate (Hopcroft, 1999; Hurd, 1999; Kelman & Hamilton, 1989; Tyler, 2006). According to Weber (1968), legitimacy facilitates the exercise of domination, a particular form of power—based in neither incentives nor sanctions—that enables authorities to shape behavior. A legitimate ruler or government elicits willing deference and obedience by justifying its exercise of authority through arguments the populace accepts as normatively appropriate (Tyler, 2006) and reasonable (Swaine, 2006). Psychologists French and Raven (1959) referred to legitimacy as social influence induced by feelings of "should," "ought to," or "has a right to," namely, by appeals to an "internalized norm or value" (p. 16).

Our focus is on the factors that elicit this sense of obligation and willingness to comply in a way that supports the development and maintenance of rational-legal authority. We are concerned with the relationship between popular support for and compliance with the efforts of authorities to build good governments, that is:

those that are (1) representative and accountable to the population they are meant to serve, and (2) effective—that is, capable of protecting the population from violence, ensuring security of property rights, and supplying other public goods that the populace needs and desires. (Levi, 2006, p. 5)

Our emphasis in this article is on the effectiveness of government, the second aspect of good government. While we suspect that democratization also has a positive impact on legitimating beliefs, *ceteris paribus*, we are not measuring its impact in this article.

We model legitimacy as a sense of obligation or willingness to obey authorities (value-based legitimacy) that then translates into actual compliance with governmental regulations and laws (behavioral legitimacy). Our conceptual model posits that value-based legitimacy has two antecedent conditions: trustworthiness of government and procedural justice. Government trustworthiness has three components: leadership motivations, administrative competence, and government performance (see Figure 1). Judgments concerning the administrative competence and performance of government and the motivations of leaders influence the extent to which citizens have trust and confidence in the government, which then has a direct effect on value-based legitimacy. Judgments about procedural justice have an independent effect on value-based legitimacy. It is possible that perceptions of violations of procedural justice distort or even swamp positive assessments of government trustworthiness. We begin to explore that possibility here and will continue to do so in future articles.

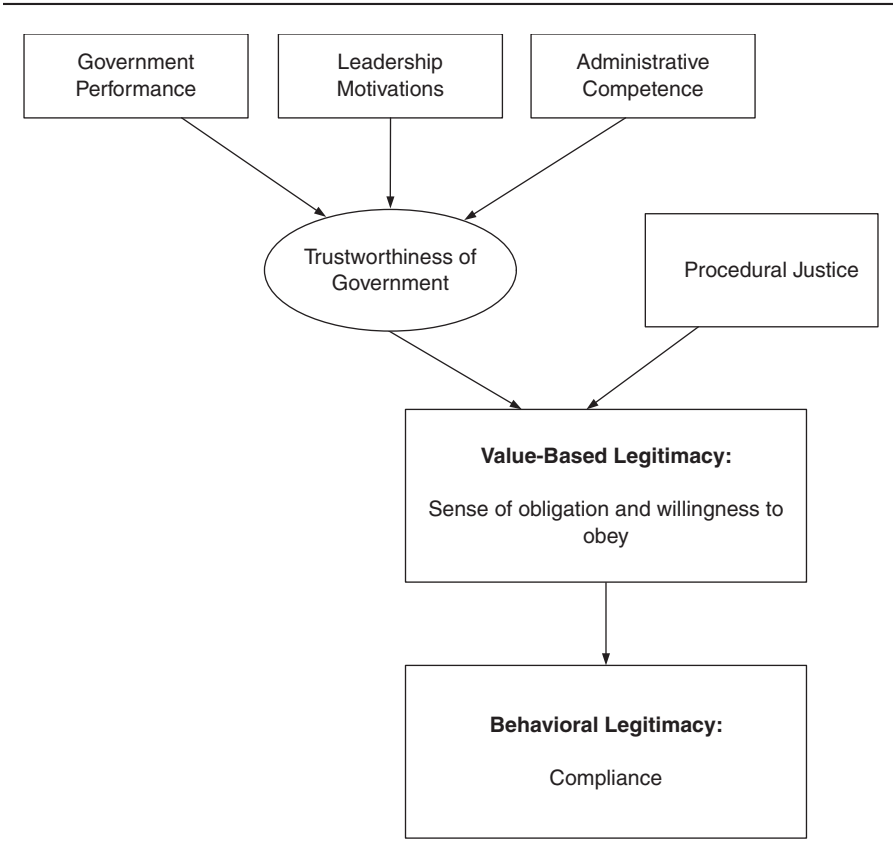
Determinants of Legitimizing Beliefs

Trustworthy Government

Having trust and confidence in government is distinct from crediting it with procedural justice and fairness—although there may be a reciprocal relationship. The belief that government is trustworthy reflects the judgment that the authorities are motivated to deliver on their promises and do what is right for the people they serve, seeking policies that truly benefit their societies.

A trust evaluation depends on assessments of the intentions of the governors, the quality of government performance, and its administrative competence (Cook, Hardin, & Levi, 2005; Levi, 1988, 1997; Rothstein, 2005). Government leaders who credibly commit to serve the welfare of the whole population improve their capacity to elicit confidence in the government they manage. Governments that provide services and protections that bolster citizen welfare or are demonstrably developing the capacity to do so should be more likely to elicit the willing deference of citizens than ineffective and poorly performing governments, *ceteris paribus*. To the extent citizens perceive government agencies as producing the goods and services expected of government, the likelihood of obeying rules should increase. Compliance rates should further rise to the extent citizens judge government as administratively competent to

Figure 1
Conceptual Model



deliver on their promises, solve problems, control corruption, and generally enforce laws by punishing those—be it citizens or government officials—who break them.

Leadership Motivations

Some leaders are able to persuade citizens they are trustworthy by force of character, charisma, or reference to their personal traits, histories, and identities. Citizen assessments of trustworthiness based only on such factors may contribute to legitimating beliefs, but the beliefs would not be rooted in the rational-legal process that we wish to investigate and build. Sources of leadership trustworthiness more consistent with our model are those that make leaders credible in their commitments. These are generally institutional, namely, constraints on behavior enforced by laws

and power external to the leader. Democracy, once actually in force, produces limits on leadership behavior and means for punishing (by not reelecting) those who prove untrustworthy. Control of budgets by parliaments and other such devices can also make it difficult, if not impossible, for the leader or ruler to violate key commitments (North & Weingast, 1989; Root, 1989). In addition, there are ways leaders can signal their type: by submitting to limits on their power (Alt, 2002; Ferejohn, 1999) or by making sacrifices that demonstrate their willingness to put their money where their mouth is (Hermalin, 1998).

Government Performance

One possible basis for legitimating beliefs is the provision of public goods the population requires to ensure at least a minimal level of social welfare, such as drinkable water, roads, post offices, electricity, piped water, and sanitation. In an earlier article, Sacks and Levi (2008) demonstrated how government provision of infrastructure, administrative capacity, and law and order facilitate citizen attainment of food security, their indicator of social welfare. More specifically, they found that those citizens who enjoy high levels of food security are those who live in neighborhoods with electricity grids, roads, and little crime and those more likely to have access to primary school, identity cards, and household services from governments.

We would expect to observe a willingness to defer to governmental authority among those citizens who perceive that government is upholding its fiscal contract with constituents with serious efforts to deliver infrastructure and services. Evidence from developing countries points to a link between deteriorating or inadequate government performance and noncompliance with laws or regulations and even resistance movements (Bernstein & Lü, 2003; Fjeldstad & Semboja, 2000; Guyer, 1992; O'Brien, 2002).

Administrative Competence

When citizens are confident that government has the competence to produce promised services, they are more likely to give deference to government authority. A government's administrative competence has two attributes: honesty and the capacity to implement rules and regulations. Large potential rewards for citizens willing to bribe tax officials, the police, or judges to reduce their own burdens is particularly likely to exist where there is a low probability of the detection and punishment of corruption (Chand & Moene, 1999; Fjeldstad, 2005; Kiser & Baker, 1994; Prud'homme, 1992; Taliercio, 2004). Low salaries among government agents can create incentives to accept bribes and prey upon citizens rather than serve them (Bates, 2001, 2008; Kaldor, 1962-1963).

Honesty. High levels of corruption can undermine citizen perceptions of government honesty and consequently, government competence. Patronage or other factors

that undermine the meritocratic selection of government agents may erode citizen confidence, particularly if the officeholders are poor at their jobs or if the effect is to reduce agents' incentives to implement the law among certain segments of the population. When corruption takes the form of government agents pocketing revenues meant for the public coffers, the undermining of public confidence may be particularly severe (Brewer, 1988; Seligson, 2002).

The reasons for corruption include simple venality but also social structural factors requiring reform if good government is to be built. In many postsocialist and postcolonial countries, it is common to find government agents embedded in networks of traditional social relations and expected to fulfill reciprocal obligations to members of their extended kin. The importance of such ties may be growing rather than withering away as countries try to democratize in a context of economic instability and uncertainty (Rose-Ackerman, 1998). The loss of reputation from failing to adhere to such obligations can be severe (de Saradan, 1999). Increased salaries for civil servants and government officials may correspond to increased social obligations, which may compel tax officers to take even more bribes as compensation for the higher expenses (Fjeldstad, 2005).

Corruption undermines citizens' willingness to comply with the law. Citizens living in countries with systemic corruption will continue to ask themselves why they should pay taxes if the tax collectors steal their funds. The first income tax in Britain came about only once citizens were convinced that the taxes would actually end up in the public coffers and not in private pockets (Brewer, 1988; Levi, 1988). Evidence from Central and Eastern European and East Asian countries points to a vicious cycle, where widespread noncompliance and government corruption create self-reinforcing patterns of behavior despite people's distaste for corruption (Manion, 2004; Rose-Ackerman, 2001).

Enforcement and monitoring of regulations and laws. The confidence of citizens in government competence is likely to improve with a demonstrated capacity to monitor and enforce regulations in a consistent and equitable manner. Individuals with an expectation that tax regulations, court decisions, and other laws will be enforced are more likely to comply. Fear of detection may play a role in the calculation to comply, but even more important is the belief that the noncompliers will be caught and punished (Levi, 1988; Scholz, 1998). One explanation for why Chile yields higher levels of tax compliance than its neighbor, Argentina, points to Chile's relatively strong and autonomous tax administration that is capable of deterring tax evaders (Bergman, 2003).

Procedural Justice

When governments exercise their authority through procedures that people perceive as fair, they are more likely to be seen as legitimate and as deserving of deference

(Tyler, 2001a). This sense of fairness relies upon the beliefs that government officials follow a set of fair procedures and that they do so in a predictable and trustworthy fashion. When governments apply laws unevenly or target certain groups, disobedience is likely to increase (Levi, 1997; Tyler, 1990). The relationship between people's assessment of procedural justice and their perceptions of legitimacy are found to be widespread and robust across legal, political, and managerial settings (Tyler, 2006).

People are more willing to defer to the decisions of legal authorities when the decisions are perceived as being made fairly (Paternoster, Brame, Bachman, & Sherman, 1997; Sunshine & Tyler, 2003; Tyler & Huo, 2002). Conversely, when authorities engage in unfair procedures such as racial profiling, they lose public support (Tyler & Wakslak, 2004). Similarly, political authorities and institutions lose legitimacy when they do not adhere to procedurally fair norms (Clawson & Kegler, 2001; Farnsworth, 2003; Gangl, 2003; Murphy, 2004; Theiss-Morse, 2002). For example, when the economist A. R. J. Turgot submitted to Louis XVI a plan for reforming the administration of the rural districts in 1775, he worried that the prevailing inequality in the burdens of taxation had made taxpayers so distrustful of each other and the government that they would reject his reform agenda (Tocqueville, 1983).

Examples abound of the influence of unfair government procedures that provoke disobedience, evasion, and even resistance to legal government demands. The extraction of the development levy in Tanzania and the graduated tax in Uganda led to widespread tax evasion and resistance. In both of these cases, the masses perceive the taxes to be grossly unjust (Fjeldstad & Rakner, 2003). In Australia in the 1970s, workers whose estimated taxes were withheld from their pay protested a system that permitted easy tax evasion by the well off (Levi, 1988).

One factor that influences whether government procedures are perceived as fair is the extent to which citizens can influence policy. Those whose voices are not heard or opinions not cultivated in the establishment of the tax system may feel that they are paying tribute rather than taxes. The result may be the perception of what Hechter (2009) labeled *alien rule*. "No taxation without representation" has played a role throughout history, not just American history (Levi, 1999). The underrepresentation of a group in the legislature or the assignment of permanent minority status may reduce the group members' sense of ownership, increase their sense of injustice and partiality in the determination of policy, and dampen their obedience to authority.

In addition, studies of procedural justice suggest that citizens are influenced by whether they view the procedures of government as being generally consistent with the principles of the rule of law (Tyler, 2007). One aspect of the rule of law is that government procedures are neutral, transparent, and rule based. The other is that they are respectful both of citizens as people and of their rights as members of the political community. These aspects of procedure are widely found to be important in reactions to legal and political authority (Tyler, 2006), both in the United States and in societies around the world (Ohnesorge, 2007).

Data and Method

Using African survey data, we model the relationship between the existence of a relatively effective, fair, and trustworthy government and beliefs that government deserves deference to its rules and regulations. Africa is an especially good place to examine these issues because of the large amount of variation both within and across African countries in the extent to which governments are relatively effective, fair, and trustworthy. This project relies on the third round of Afrobarometer data that survey Africans' views towards democracy, economics, and civil society with random, stratified, nationally representative samples.¹ In 2005, trained enumerators conducted face-to-face interviews in local languages with 23,151 respondents across 18 countries.² The margin of sampling error is ± 3 percentage points at a 95% confidence level where the country sample size was approximately 1,200 and ± 2.2 percentage points where the country sample size was approximately 2,400. The sample is designed as a representative cross-section of all citizens of voting age in a given country.

The data set used for this article has a multilevel structure; individuals are nested within primary sampling units (PSUs), which are in turn nested within countries. The PSUs are the smallest, well-defined geographic units for which reliable population data are available and they tend to be socially homogenous, thereby producing highly clustered data. In most countries, these will be Census Enumeration Areas (Afrobarometer, 2005). Ignoring the multilevel structure of our data can generate a number of statistical problems (Guo & Zhao, 2000; Snijders & Bosker, 1999). We discussed some of these problems and the advantages of using multilevel modeling in an earlier work (Levi & Sacks, 2007). Thus, taking into account the multilevel nature of our data, we estimate a three-level model with random intercepts for PSUs and countries.

Dependent Variables

We model three separate dependent variables that capture citizens' legitimating beliefs in terms of their willingness to obey the police, courts, and the tax department. These three items tap value-based legitimacy: the sense of obligation or willingness to obey. We do not have data on actual behavioral compliance with the courts, police, and tax department, namely, on behavioral legitimacy. If there is no demonstrated link between attributes of an effective and fair government and the willingness to comply, then our argument fails. Specifically, our dependent variables are whether respondents agree with the statements: "The tax department always has the right to make people pay taxes," "the courts always have the right to make decisions people abide by," and "the police always have the right to make people obey the law." Respondents' answers were originally coded as *strongly disagree*, *disagree*, *neither disagree nor agree*, *agree*, *strongly agree*, *don't know*, and *refused to answer*. We dichotomized this variable from a 5-point scale because we do not

believe there is a substantive difference between the various categories. We are only interested in the comparison of people who accept government's authority to impose the law and regulations versus those who express some ambiguity about this right and those who reject this right.

Explanatory Variables

We include measures of the antecedents of value-based legitimacy: trustworthy government and procedural justice.

Trustworthy Government

The combination of well-intentioned or, better yet, constrained government leadership, quality government performance, and administrative competence equals a trustworthy government. The first factor cannot be measured with the Afrobarometer data; indicators are institutional arrangements and behaviors to be discovered through more qualitative research.³ However, we do have indicators for the other two elements of trustworthy government.

Government performance. We include a dummy variable indicating whether a respondent or a household member ever went without sufficient food in the year preceding the survey. This captures the extent to which citizens believe their government is meeting its end of the fiscal contract. A disinclination to pay taxes or to abide by court's decisions on the part of the hungry may reflect poverty and an inability to pay or to adhere to a court's decision. However, we have good reason to suspect that it also contributes to citizens' assessments of government performance.⁴

Administrative competence. Citizen perception of the honesty of tax officials, police, and judges is likely to affect an individual's willingness to grant government the right to make and impose laws and regulations. We include measures of whether citizens believe that a large portion of tax administrators, police, and judges are corrupt. Willingness to comply with authorities is also related to the government's ability to effectively detect and punish crimes and tax evaders. Although an imperfect measure of states' deterrent capacity, Afrobarometer includes survey questions on perceptions of government enforcement and monitoring capacities. One set of questions probes respondents on whether they believe that the state will enforce the law if a citizen does not pay taxes or commits a serious crime. Another set of questions asks respondents about the likelihood that government authorities would enforce the law if a top government official committed a serious crime or did not pay taxes.

Procedural Justice

To examine whether a link exists between citizens' perception of government fairness and their acceptance of government's authority, we include variables indicating

whether respondents believe the government treats citizens fairly and whether they believe the government treats members of their own ethnic group fairly.

Control Variables

We control for standard sociodemographic variables that can affect citizens' acceptance of government's right to make people pay taxes. A question probing respondents their household income was not included in the third round of Afrobarometer surveys. Asking respondents to quantify their income can be problematic in the context of developing economies, where individuals are often embedded in barter or commodity exchange rather than market economies. There are reasonably good proxies however, including whether respondents own a television, radio, car, and bike and other demographic factors that affect household resources: health, age, employment, and urban or rural residence.

We also control for standard country-level indicators for 2004: logged GDP per capita, logged aid per capita, logged population size, and Freedom House's measures of civil liberties and political rights. Because none of these country-level indicators are significant at the $p < .05$ level, we left these results out to conserve space.

Results

Tables 1, 2, and 3 report on results from our models estimating the direct effects of explanatory variables on respondents' acceptance of the authority of the tax department, courts, and police.⁵ Because of the difficulties of directly interpreting multilevel logistic parameters, we focus our discussion on the point estimates of the first differences and the confidence intervals surrounding them (see Table 4).⁶ We calculate the first differences of accepting government's right to make people pay taxes, the police's right to make people obey the law, and the court's right to make and impose decisions conditional on chosen values for our variables of explanatory interest while holding other variables at their means. By varying the levels of perceptions of government performance, administrative competence, and procedural justice, we gain a more realistic picture of the beliefs citizens are likely to hold across sub-Saharan Africa.

We first estimate the predicted probability the average respondent will accept the authority of the tax department, courts, and police and the uncertainty surrounding it by holding all variables at their means. The average respondent, we find, has a predicted probability of 74% of accepting the tax department's authority, a probability of 82% of accepting the police's authority, and a probability of 78% of accepting the court's authority.

As we expected, citizens' perceptions of their government's trustworthiness correlate with their acceptance of government authority. Our indicator of government performance, whether a respondent and household members went without sufficient

Table 1
Multilevel Logistic Regression on Tax Department's
Right to Make People Pay Taxes (N = 23,909)

	Estimate	Standard Error
Sociodemographic variables		
(Intercept)	-.009	.131
Age	.000	.001
Rural	-.019	.037
Female	-.083**	.029
Physical health: missed work once or twice	-.074*	.034
Physical health: missed work many times	-.081	.043
Physical health: missed work always	-.037	.079
Physical health: don't know	-.047	.199
Employed	.000	.033
Own a television	.124**	.039
Own a car	.163**	.058
Own a bike	.043	.036
Own a radio	.110**	.036
Trustworthiness of government		
Government performance		
Never gone without food	.146***	.032
Administrative competence		
Enforcement of taxes: yes	.327***	.049
Enforcement of taxes: don't know	-.352***	.103
Enforcement of taxes top officials: yes	.238***	.032
Enforcement of taxes top officials: don't know	-.285***	.079
Corruption among tax administration: no	.223***	.049
Corruption among tax administration: don't know	-.385***	.039
Procedural justice		
Treatment of own ethnic group: fair	.274***	.035
Treatment of own ethnic group: N/A	.062	.094
Treatment of own ethnic group: don't know	-.004	.061
Treatment of citizens: fair	.283***	.038
Treatment of citizens: don't know	-.487***	.053
Random Effects		
Variance Components		
Level 2: PSUs (N = 2,497)	.185	.430
Level 3: countries (N = 17)	.263	.513

* $p < .05$. ** $p < .01$. *** $p < .001$.

food in the year preceding the survey, is significant at $p < .001$ for our regressions on acceptance of the tax department's and court's authority. Enjoying food security translates into an average 1.98 percentage point increase in the probability that a respondent will accept the authority of the courts, tax department, and police.⁷

Citizens' assessment of administrative competence is positively related to their acceptance of the authority of the tax department, courts, and police. There are two dimensions of administrative competence, its honesty and the extent to which it can

Table 2
Multilevel Logistic Regression on Police's Right
to Make People Obey the Law (N = 23,909)

	Estimate	Standard Error
<i>Sociodemographic variables</i>		
(Intercept)	.372**	.116
Age	.002*	.001
Rural	.028	.039
Female	-.095**	.031
Physical health: missed work once or twice	-.033	.036
Physical health: missed work many times	-.081	.046
Physical health: missed work always	-.123	.084
Physical health: don't know	-.108	.203
Employed	-.076*	.035
Own a television	-.061	.041
Own a car	.020	.060
Own a bike	-.002	.038
Own a radio	.021	.040
<i>Trustworthiness of government</i>		
Government performance		
Never gone without food	.043	.034
<i>Administrative competence</i>		
Enforcement of crimes: yes	.476***	.054
Enforcement of crimes: don't know	-.229	.120
Enforcement of crimes top officials: yes	.283***	.033
Enforcement of crimes top officials: don't know	.028	.085
Corruption among police: no	.155**	.059
Corruption among police: don't know	-.203***	.052
<i>Procedural justice</i>		
Treatment of own ethnic group: fair	.211***	.037
Treatment of own ethnic group: N/A	-.104	.094
Treatment of own ethnic group: don't know	.012	.064
Treatment of citizens: fair	.347***	.042
Treatment of citizens: don't know	-.415***	.054
Random Effects		
Variance Components		
Level 2: PSUs (N = 2,497)	.183	.428
Level 3: countries (N = 17)	.397	.630

* $p < .05$. ** $p < .01$. *** $p < .001$.

monitor and enforce laws and regulations among citizens and elites. A perception that the government is competent, as opposed to believing that the government is corrupt and unlikely to enforce its regulations and laws, translates into an average 17.33 percentage point increase in the probability that a respondent will accept the court's, tax department's, and police's authority, respectively.⁸

Table 3
Multilevel Logistic Regression on Court's Right
to Make Decisions People Abide by (N = 23,909)

	Estimate	Standard Error
<i>Sociodemographic variables</i>		
(Intercept)	.285*	.113
Age	.002	.001
Rural	.004	.038
Physical health: missed work once or twice	-.066*	.031
Physical health: missed work many times	-.041	.036
Physical health: missed work always	-.083	.044
Physical health: don't know	-.046	.083
Female	-.101	.202
Employed	.015	.035
Own a television	-.040	.041
Own a car	-.026	.060
Own a bike	.090*	.038
Own a radio	-.012	.039
<i>Trustworthiness of government</i>		
Government performance		
Never gone without food	.134***	.033
<i>Administrative competence</i>		
Enforcement of crimes: yes	.452***	.054
Enforcement of crimes: don't know	-.235*	.119
Enforcement of crimes top officials: yes	.200***	.033
Enforcement of crimes top officials: don't know	-.129	.083
Corruption among judges: no	.477***	.049
Corruption among judges: don't know	-.118**	.043
<i>Procedural justice</i>		
Treatment of own ethnic group: fair	.149***	.037
Treatment of own ethnic group: N/A	.104	.098
Treatment of own ethnic group: don't know	-.188**	.062
Treatment of citizens: fair	.219***	.041
Treatment of citizens: don't know	-.560***	.053
Random Effects		
Variance Components		
Level 2: PSUs (N = 2,497)	.094	.307
Level 3: countries (N = 17)	.235	.485

* $p < .05$. ** $p < .01$. *** $p < .001$.

In support of our hypothesis, we also find considerable evidence of a link between procedural justice and deference to government authority. We model two indicators of procedural justice: whether a respondent perceives that the government treats members of his or her ethnic group fairly and whether a respondent believes that the government treats citizens fairly. All of our indicators of procedural justice are

Table 4
First Differences of Willingness to Accept Government Authority

	Minimum to Maximum (%)	95% Confidence Interval	
		Lower Bound	Upper Bound
<i>Tax department</i>			
Government performance	2.90	1.70	4.10
Administrative competency	16.00	13.00	19.00
Procedural justice	11.00	8.60	13.00
<i>Police</i>			
Government performance	0.64	-0.35	1.60
Administrative competency	16.00	13.00	19.00
Procedural justice	7.90	6.20	9.60
<i>Courts</i>			
Government performance	2.40	1.20	3.60
Administrative competency	20.00	17.00	24.00
Procedural justice	6.20	4.50	8.00
Average for tax department, courts, and police			
Government performance	1.98		
Administrative competence	17.33		
Procedural justice	8.37		

significant at the $p < .01$ level in each of the three regression models. A belief that the government is procedurally fair corresponds to an average 5.84 percentage point increase in the probability that a citizen will defer to the authority of the tax department, police, and courts.⁹

In summary, we find considerable evidence of a link between the extent of the trustworthiness of government (as measured by government performance and administrative competence) and procedural justice and citizens' willingness to defer to the police, courts, and tax department in a wide range of developing societies in Africa. Our analysis suggests that the more trustworthy and fair the government, the more likely its population will develop legitimating beliefs that lead them to accept government's right to make people obey its laws and regulations. Of the factors measured, the most important is administrative competence (17.33%), followed by procedural justice (8.37%) and then performance (1.98%). We did not find any evidence that country-level indicators, including GDP (per capita), civil liberties, and political rights, explain variation in citizens' acceptance of government authority. Our future analyses will use structural equation multilevel modeling to test whether government performance and administrative competence affect citizen trust and confidence in government, which in turn should affect their acceptance of government authority, the purported claim of our conceptual model.

Qualitative Evidence

To cross-check whether our statistical findings are consistent with what is actually happening within communities across developing and transitional countries, we now turn to cases from Africa, China, Latin America, and the United States that point to the relationship between effective government, popular beliefs, and acceptance of government authority.

Africa

One interesting example of collective resistance against government extractive demands comes from Nairobi, where the Karen-Langata Association sued the Nairobi City Council. Motivating the lawsuit was the City Council's failure to supply the Karen-Langata Association with budgetary records detailing how their tax revenue was being spent. Nairobi's residents complained that garbage is not collected, roads have deteriorated, water supplies are unreliable, and sewage pipes frequently burst and remain unattended. Residents of the wealthy Karen-Langata suburb demanded accountability for the Ksh803 million (\$13.3 million) in annual service charges the Nairobi City Council collects from ratepayers.¹⁰ In a landmark decision, the High Court forced Nairobi City Council to set up a joint fund with the suburb of Karen-Langata and levy rates against its residents only through that fund (Mburu, 1998; "Rates Ruling Pressures Kenya's Councils," 1998).

China

In China, a wave of tax resistance in the form of riots, demonstrations, the destruction of government buildings, and the placement of roadblocks occurred between 1980 and 1990 as a reaction to taxes and to brutal tax collection methods. The state records 14,176 instances of tax resistance between 1987 and 1991, including 1,916 attacks on tax collection agencies and 12,671 assaults on tax collectors. A combination of inadequate fiscal transfers from the center, low taxation revenue, and performance pressure on local officials led subnational government officials to resort to collecting illegal fees and levies to compensate for shortfalls in administrative services and project costs. One of the most widely publicized incidents of collective action took place in Renshou County, Sichuan Province, in 1993. Despite repeated warnings from central officials, Renshou officials persisted in collecting road construction levies and other illegal fees (Bernstein & Lü, 2003). Between January and June 2003, up to 15,000 villages from two townships in Renshou participated in an anti-tax rebellion (Paler, 2005b). Nearby villages were sending in inspection teams to Renshou to learn from the rioters' experiences (O'Brien & Li, 1995). The incident ended when central authorities sent in the People's Armed Police to arrest the leaders.

By advancing their anti-tax demands through legal channels and framing their demands in the language espoused by the regime, peasants made their demands hard for authorities to ignore (O'Brien, 1996; O'Brien & Li, 1995). In response to this wave of collective resistance, the State Administration of Taxation began to crack down on tax evasion by high-income earners and reform its tax system in accord with what the masses perceive to be fair. Rural residents can turn to the Administrative Litigation Law (ALL), which enables villagers to sue officials who beat them up or who tear down their homes without going through legal channels (O'Brien, 1996). Since this law was implemented in 1989, hundreds of thousands of rural residents have used the ALL to challenge acts by local and county and various bureaus (O'Brien & Li, 2004). In an effort to reign in "off-budget" fees and levies, in 2000, central authorities also approved the replacement of illegal off-budget fees with formal taxes (Paler, 2005a).

United States

Studies of legal authority in the United States consistently find that members of minority communities are strikingly less likely to indicate that the police and courts are legitimate authorities. These studies suggest both that minorities express lower levels of value-based legitimacy and that they are less likely to be found to be obeying the law and deferring to the decisions of legal authorities (behavioral legitimacy). Research into the antecedents of the legitimacy of the police and the courts consider factors similar to those we have already outlined. One factor that shapes legitimacy is the performance of those authorities, whether they are viewed as administratively competent and able to effectively enforce the law (Sunshine & Tyler, 2003; Tyler, 2001a, 2001b). However, the two primary factors shaping legitimacy are judgments of the procedural justice of police and courts and trust and confidence in those authorities (Tyler & Huo, 2002). Procedural justice and trust are found to be related but to have distinct influences on both value-based and behavioral legitimacy. Interestingly, while White and minority citizens differ in the legitimacy they accord to the law and to legal authorities, the role of different factors in shaping legitimacy is similar among both groups. The two key factors are procedural justice and trust, with additional effects of indices of performance and competence.

Latin America

Latin American governments have turned to innovative methods to try and alter citizens' beliefs about taxes and their actual practices. Mexico, the world's 10th largest economy, collects revenue about as effectively as Sri Lanka and Kyrgyz Republic, according to World Bank data on tax revenues as a percent of GDP for 2000 (World Bank 2009). The country's exploding underground economy is alarming for tax authorities. About half of Mexico's workforce is estimated to be working in the

underground economy and the Mexican government collects little in employment, business, income, sales, or other taxes from this sector. Mexico turned to innovative ideas to crack down on tax evasion. Faced by rampant tax evasion fueled by off-the-books cash transactions, the Mexican government is sponsoring the fiscal equivalent of “Let’s Make a Deal,” “Vas o No Vas,” as a way to entice citizens to use credit cards rather than cash. The TV shows offers consumers the chance to win extravagant prizes—the top prize is \$272,000—in exchange for using their bank cards to make routine purchases.¹¹ Other Latin American countries including Chile and Costa Rica have followed Mexico’s lead and staged so-called fiscal lotteries in which citizens who send in official sales documents to the government are eligible for a cash drawing (Dickerson, 2006; Gustafson, 2006).

In a country where tax evasion is estimated at 50% and where there is “little to no tax culture,” Argentina has begun to implement education programs to teach youth and their parents alike the importance of paying taxes. Theater, puppets, educational games, entertainment centers, and competitions are all part of Argentina’s efforts to alter citizens’ beliefs about taxes. As one expert said,

The aim is to create a new culture in which children will understand why taxes are paid and what the money is spent on, so that they understand that public things aren’t free things that don’t belong to anybody, but that they belong to everybody, and maintaining them must be part of a collective effort.

Unless Argentina eliminates corruption within the tax administration, the potential impact of its education efforts will be limited. The education program’s coordinator, Andrea Vilardebo, commented that “The children tell us what they hear at home, for instance that tax collectors ‘are all a bunch of thieves’” (Valente, 2005). Similar programs exist in Brazil, Ecuador, Mexico, and Colombia (Valente, 2005).

Conclusion

Countries involved in a transition to democracy provide a natural laboratory for studying how to create and maintain both value-based and behavioral legitimacy. Recent research on South Africa and the post-Soviet world (Dickerson, 2006; Gustafson, 2006) are largely consistent with our findings here. What we add to this literature is a conceptual model that integrates and provides a way to measure the institutional features of government, its performance and administrative competence, and its commitment to procedural justice. Only then, we claim, will government be able to promote the kind of trust and confidence in its agencies that induces legitimating beliefs and actual compliance. This is as true for long-established democracies as for new ones. We find that citizens everywhere are capable of determining whether government is meeting its obligations to them, and they are likely

to withdraw their deference and compliance if it is not. Government failure to attend to the factors that create value-based legitimacy produces can produce, as it is now in the United States, a decline in confidence in government and its operations. Power based on legal-rational legitimacy remains the sine qua non of the rule of law.

Notes

1. Our data only capture attitudes at one point of time. We would need longitudinal data to determine whether improvements in government effectiveness and fairness correspond to a wider acceptance of government's right to make people pay taxes.

2. We excluded Zimbabwe from our sample because of concerns with data quality. Fieldwork was conducted by national research institutions affiliated with the Afrobarometer project. Samples were designed using a common multistage, stratified, area-cluster approach. Random selection methods were used at each stage, with probability proportional to population size where appropriate. Sampling frames were constructed in the first stages from the most up-to-date census figures or projections available, and thereafter from census maps, systematic walk patterns, and project-generated lists of household members.

The Afrobarometer is a joint enterprise of Michigan State University, the Institute for Democracy in South Africa, and the Centre for Democracy and Development (Ghana). For more on the Afrobarometer, see www.afrobarometer.org.

3. We are in the process of trying to develop a measure of leadership motivations. To our knowledge, no such indicator exists. A few of the World Bank Governance Indicators capture some dimensions of leadership motivation but not the concept itself. Given that leadership can exist at several different levels, measuring leadership motivations is complicated.

4. Sacks and Levi (2008) found that where government is effective in terms of the provision of infrastructure, law and order, and bureaucratic competence and honesty, individuals are more likely to enjoy high levels of food security. We control for individual sociodemographic factors, as well as GDP per capita, foreign aid per capita, and precipitation levels.

5. In a more recent article, we include in our analyses an additional indicator of procedural justice: the extent to which citizens believe the government is respecting citizens' rights (Levi, Tyler, & Sacks, in press). We constructed an index from questions that ask respondents whether they believe the following things are worse or better now than they were a few years ago or about the same: freedom to say what you think, freedom to join any political organization you want, freedom to choose who to vote for without feeling pressured, and the ability of ordinary people to influence what government does.

6. In each case, we repeated the first differences algorithm 10,000 times to approximate a 95% confidence interval around the probability of accepting the tax department's, court's, and the police's authority.

7. Enjoying food security corresponds to a percentage point increase of 2.9, 0.64, and 2.4 in the acceptance of tax department's, police's, and courts' authority, respectively.

8. A positive assessment of administrative competence corresponds to a percentage point increase of 16, 16, and 20 in the probability of accepting the authority of the tax department, police, and courts, respectively.

9. A belief that the government is procedurally fair corresponds to a percentage point increase of 11, 7.9, and 6.20 in the probability of accepting the authority of the tax department, police, and courts, respectively.

10. Part XVII of the Local Government Act, local authorities are required to keep proper accounts showing daily transactions to ensure that no monies are applied to purposes for which they are not intended ("Rates Ruling Pressures Kenya's Councils," 1998).

11. Unlike many cash transactions, credit card purchases leave a paper trail that helps authorities track down those who are not paying sales taxes and who may be understating their incomes. Credit card

purchases also provide a quick injection of sales tax revenue to the treasury. For reasons no one in Mexico's revenue service is willing to explain, the cash prizes awarded on the show are tax free.

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