



## Zakat as a Tax Reduction in the Framework of Realizing Indonesia as a Welfare State

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### Abstract

Indonesia, as a country with the largest Muslim population, has significant potential in integrating zakat as a complementary social welfare instrument to national tax policy. This article aims to disclose the implementation of zakat as a tax deduction in leading Indonesia to be a welfare state. This study uses a normative legal approach with a conceptual method to explore the potential for integrating zakat as an income tax deduction, in order to achieving a more equitable and inclusive distribution of welfare. The data used is secondary data in the form of documents, both those included in the category of primary legal materials such as regulations or secondary legal materials such as books and journals. The main findings of the study indicate that the concept of a welfare state in general seeks to realize public welfare through equitable distribution and public policies based on the principle of benefit for all citizens. and recognizing zakat as an income tax deduction can improve social justice for Muslims and strengthen national fiscal independence through direct optimization of welfare distribution. This approach is expected to not only increase active community participation in state policies, but also accelerate poverty alleviation and reduce the country's dependence on external financing. Thus, this study offers a synergistic model between zakat and taxes that has the potential to create a sustainable and inclusive welfare system for all levels of society.

**Keywords:** Zakat, Tax Deduction, Welfare State.

### Abstrak

Indonesia sebagai negara dengan penduduk muslim terbesar memiliki potensi yang signifikan dalam mengintegrasikan zakat sebagai instrumen pelengkap kesejahteraan sosial terhadap kebijakan perpajakan nasional. Artikel ini bertujuan untuk mengungkapkan implementasi zakat sebagai pengurang pajak dalam mendorong Indonesia sebagai negara kesejahteraan. Penelitian ini menggunakan pendekatan hukum normatif dengan metode konseptual untuk mengeksplorasi potensi integrasi zakat sebagai pengurang pajak penghasilan, dalam rangka mencapai distribusi kesejahteraan yang lebih adil dan inklusif. Data yang digunakan adalah data sekunder berupa dokumen, baik yang termasuk dalam kategori bahan

*hukum primer seperti peraturan maupun bahan hukum sekunder seperti buku dan jurnal. Temuan utama penelitian menunjukkan bahwa Konsep negara kesejahteraan secara umum berupaya mewujudkan kesejahteraan masyarakat melalui distribusi yang adil dan kebijakan publik yang berdasarkan pada asas manfaat bagi seluruh warga negara. dan pengakuan zakat sebagai pengurang pajak penghasilan dapat meningkatkan keadilan sosial bagi umat Islam dan memperkuat kemandirian fiskal nasional melalui optimalisasi distribusi kesejahteraan secara langsung. Pendekatan ini diharapkan tidak hanya dapat meningkatkan partisipasi aktif masyarakat dalam kebijakan negara, tetapi juga dapat mempercepat penanggulangan kemiskinan dan mengurangi ketergantungan negara terhadap pembiayaan eksternal. Dengan demikian, penelitian ini menawarkan model sinergis antara zakat dan pajak yang berpotensi menciptakan sistem kesejahteraan yang berkelanjutan dan inklusif bagi semua lapisan masyarakat.*

**Kata Kunci:** Zakat, Pengurang Pajak, Welfare State

## INTRODUCTION

As a country with the largest Muslim population in the world, Indonesia has great potential to implement the zakat system as part of public policy. Zakat, one of the pillars of Islam, is not only a religious obligation for Muslims but also functions as a social instrument to distribute wealth and support the welfare of the poor. In this regard, zakat has similarities with taxes in that its purpose is to support social welfare. However, the conventional taxation system that has been in effect so far does not fully accommodate the concept of zakat, especially in terms of utilizing zakat as a tax deduction, which should be a unifier between religious obligations and state obligations for Muslims.<sup>1</sup>

In normative terms, Indonesia has demonstrated its commitment as a welfare state that aims to provide protection and welfare to all its citizens, as stated in the constitution. The 1945 Constitution, especially Article 34, states that the state plays a role in caring for the poor and neglected children, as well as ensuring a decent life for every citizen. In this effort, taxation becomes an important instrument in realizing a welfare state because tax is the main source of funding for development programs and public services.<sup>2</sup>

However, in reality, the implementation of the welfare state in Indonesia still faces many challenges. Social inequality and poverty are still unresolved problems, and the distribution of wealth is not yet fully equal.<sup>3</sup> The tax policies implemented so far tend to focus on the development of infrastructure and public facilities, but have not been effective enough in directly touching the welfare of poor community groups in depth.<sup>4</sup> Meanwhile, zakat, which has great potential in balancing economic distribution, is still less than optimal in its implementation. In practice,

<sup>1</sup> Iskandar Iskandar, "Zakat Sebagai Pengurang Kewajiban Pembayaran Pajak : Adilkah Bagi Umat Islam ?," *Ius Civile: Refleksi Penegakan Hukum Dan Keadilan* 3, no. 1 (December 4, 2019), <https://doi.org/10.35308/jic.v3i1.1434>.

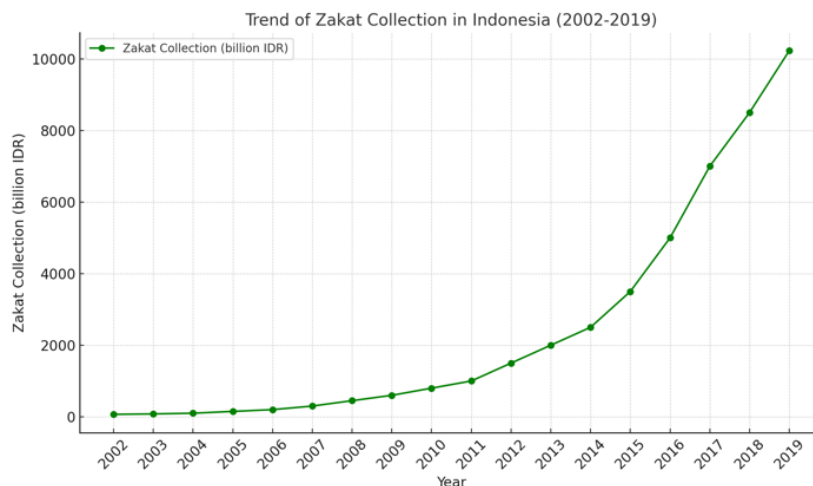
<sup>2</sup> Khudzaifah Dimiyati et al., "Indonesia as a Legal Welfare State: A Prophetic-Transcendental Basis," *Heliyon* 7, no. 8 (August 2021): e07865, <https://doi.org/10.1016/j.heliyon.2021.e07865>.

<sup>3</sup> E. ELVIANDRI, "QUO VADIS NEGARA KESEJAHTERAAN: MENEGUHKAN IDEOLOGI WELFARE STATE NEGARA HUKUM KESEJAHTERAAN INDONESIA," *Mimbar Hukum - Fakultas Hukum Universitas Gadjah Mada* 31, no. 2 (June 3, 2019): 252, <https://doi.org/10.22146/jmh.32986>; Marilang Marilang, "Ideologi Welfare State Konstitusi: Hak Menguasai Negara Atas Barang Tambang," *Jurnal Konstitusi* 9, no. 2 (May 20, 2016): 259, <https://doi.org/10.31078/jk922>.

<sup>4</sup> Arif Sofiyon Berlianto and Taun, "IMPLEMENTASI HUKUM PAJAK DAN PEMUNGUTAN PAJAK BAGI KESEJAHTERAAN SOSIAL RAKYAT INDONESIA," *The Juris* 6, no. 2 (December 13, 2022): 415–20, <https://doi.org/10.56301/juris.v6i2.610>.

the zakat and tax systems in Indonesia run separately and often do not complement each other. This causes Muslims in Indonesia to experience a double burden, namely paying zakat as part of a religious obligation, and taxes as a state obligation, even though both have the same goal of supporting community welfare.<sup>5</sup>

Zakat collection in Indonesia shows a significant increasing trend from year to year. For example, in 2002, the total collection of Zakat, Infak, and Sedekah (ZIS) reached IDR 68 billion, and this amount jumped to IDR 10.23 trillion in 2019. The average annual growth of zakat collection is 34.33%, far exceeding the average national economic growth of 5.3% in the same period. However, the proportion of zakat to GDP is still low, only around 0.06% in 2019, indicating that there is still a large potential that has not been maximally exploited.<sup>6</sup>



Trend of zakat collection in Indonesia<sup>7</sup>

The graph above shows the growth trend of zakat collection in Indonesia from 2002 to 2019. This data reflects a significant increase, in line with the increasing public awareness of the importance of zakat as a social instrument. This graph is also relevant to support the zakat policy as a tax deduction, which can motivate wider community participation.

This study is interesting because it analyzes how the integration of zakat as a deductible component of income tax. In this way, zakat is not only seen as a separate religious commandment but also as part of a public policy instrument to support social welfare. This approach is not only relevant in terms of social justice for Muslims, but also from the perspective of the financial sustainability of the state in realizing a welfare state. The potential of zakat as an additional source of funds to support the poor can reduce the gap that has occurred in the implementation of welfare policies in Indonesia.

The novelty of this research lies in the effort to unite religious obligations and state obligations through a fair tax policy approach for Muslims. This allows for the creation of a more integrative mechanism, where zakat can be part of a tax system that directly contributes to the realization of a welfare state. In addition, this research offers a new perspective in reviewing

<sup>5</sup> Arum Pratiwi Kusumawati and Nur Sayidah, “Penerapan Kebijakan Pembayaran Zakat Sebagai Pengurang Pajak (Studi Di SD Islam Maryam Surabaya),” *JCA (Jurnal Cendekia Akuntansi)* 5, no. 1 (June 21, 2024): 1, <https://doi.org/10.32503/akuntansi.v5i1.5182>.

<sup>6</sup> Farhatun Nisa, Agus Puji Priyono, and Anggraeni Dwijayanti, “Peran Zakat Dalam Kebijakan Pengurangan Pajak: Evaluasi Implementasi Dan Tantangan Di Lembaga Amil Zakat,” *Jurnal Penelitian Inovatif* 4, no. 3 (August 22, 2024): 1787–96, <https://doi.org/10.54082/jupin.680>; Badan Amil Zakat Nasional, “Laporan Pengelolaan Zakat Nasional” (Jakarta, 2023).

<sup>7</sup> Nasional, “Laporan Pengelolaan Zakat Nasional.”

zakat and taxes as two complementary things, which have often been viewed as separate obligations without any policy alignment. This integrative approach is expected to encourage community participation in supporting state policies, while simultaneously increasing compliance with zakat and tax payments, so that the impact can be broader and more effective in alleviating poverty.

With this background, this study is expected to provide a significant contribution in the development of zakat and tax policies that are more holistic and relevant to the needs of Indonesian society today. This study not only opens up opportunities for the development of new regulations that are more friendly to Muslims, but also has the potential to present innovative solutions to support the realization of Indonesia as an inclusive and fair welfare state for all its citizens.

## RESEARCH METHODS

This research is doctrinal research, or also commonly called normative legal research, which examines a problem based on existing legal norms, namely by examining theories, principles, legal concepts, and related laws and regulations, both in positive law and Islamic law.<sup>8</sup> The approach used is a conceptual approach, namely an approach in legal research that provides an analytical perspective on solving problems in legal research seen from the aspects of the legal concepts that underlie it.<sup>9</sup> The research data comes from secondary data, including primary legal materials such as laws, the Qur'an, and Hadith; secondary legal materials in the form of publications and legal journals. Data were collected through literature studies, and analyzed qualitatively by analyzing and describing the problems based on systematic legal concepts, both Islamic law and positive law applicable in Indonesia, especially those related to the welfare state.

## ANALYSIS AND DISCUSSION

### The Conceptual Compatibility between the Welfare State and Maqashid Sharia

The welfare state emerged in the 19th and early 20th centuries when it was widely said that the state was too passive in all matters and only took care of public affairs related to foreign activities such as war. So that in the end the state was only considered a night watchman or nightwatcher state. Running in line with the liberal economy that was in effect at that time, where everyone had to take care of their own economy so that from the individuals who advanced, the state would automatically advance and develop.<sup>10</sup>

After the new concept of the welfare state began to mushroom, a change in views on citizenship and the function and role of the state was created. Starting from social transformation which was initially only a new social security organization that focused on public services for citizens in general, then this organization began to be directed at the welfare of workers and their families. Shortly after this social security began to become part of the government and policies on social security began to be coordinated with national government policies to improve welfare standards in a country.<sup>11</sup>

The welfare state is different from poor law, the law that regulates unemployment and poverty. Poor law forms charitable organizations to help the unemployed and poor people but

<sup>8</sup> Khudzaifah Dimiyati and Kelik Wardiono, "Metode Penelitian Hukum," *Surakarta: Fakultas Hukum Universitas Muhammadiyah Surakarta*, 2004.

<sup>9</sup> Jonaedi Efendi and Johnny Ibrahim, *Metode Penelitian Hukum Normatif Dan Empiris* (Depok: Prenada Media, 2018).

<sup>10</sup> Rusnan Rusnan, "Welfare State Concept of Rule of Law in Related To Freiss Ermerssen," *Jurnal IUS Kajian Hukum Dan Keadilan* 2, no. 1 (2014): 1–10, <https://doi.org/https://doi.org/10.12345/ius.v2i4.153>.

<sup>11</sup> ASA BRIGGS, "The Welfare State in Historical Perspective," *European Journal of Sociology* 2, no. 2 (October 26, 1961): 221–58, <http://www.jstor.org/stable/23987939>.

behind that there is no effort to change the situation just to help so that no matter how much assistance is given, the community is still impoverished by a work system that does not pay enough or a casual daily work system.<sup>12</sup> What the welfare state does is change the government's mindset to make welfare a unity in the public policy that is taken so that the community is not only helped with free food assistance but also legal regulations that bridge the community's needs to work to improve their lives. Ultimately, with the existence of laws that facilitate the community, it will be easier for the community to improve their standard of living. The welfare state is also not just about protecting the poor but prioritizing the needs of citizens as a whole regardless of class.

The concept of a welfare state means a state of prosperity, namely a state in which all material and non-material needs are met, which makes people happy because their basic needs such as nutritious food, shelter and income can be met, and when people are protected from things that can endanger their lives.

In addition, there are social services available which include five forms, namely: education, housing, social security, personal social services and health services which can be easily accessed by people from all walks of life.

Social benefits are also not only specifically for the poor, unemployed, disabled and incapable but for everyone who wants to protect their lives from anything that threatens their survival. Social security can be in the form of health insurance, work accident insurance, death insurance and so on. Because it is believed that welfare is the right of every citizen.

This welfare state is also a long-term process that involves all levels of society and institutions to improve the quality of life in a planned manner by providing good and adequate social benefits and social services.<sup>13</sup>

Indonesia is a legal state that adheres to the welfare state which can be found in the Law and legal regulations. Where the state has an absolute obligation to help citizens achieve welfare and social justice. The concept of the welfare state helps people from suffering in the form of poverty, unemployment, health and others.<sup>14</sup>

The existence of supporting materials for the welfare state, in practice, institutions in government are required to participate in implementing policies that are in accordance with the principle of justice, by providing equal treatment for members of society in order to create national stability. In addition, the concept of welfare must also be able to create balance in the social economic sector and fairness in the distribution of benefits. In this case, the meaning of justice is not a stand-alone principle but also involves coordination, stability and efficiency of all sectors of community life.<sup>15</sup>

The government in a welfare state country is required to play an active and dynamic role because the community's need for welfare changes with the times and covers various aspects of life. Every regulation made by the government must include rules that continue to strive for welfare, both in terms of service and direct assistance to the community.

Various regulations and laws are made to facilitate the needs of society for welfare by guaranteeing the rights of society to a decent life. Decent in economy, social life, human rights

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<sup>12</sup> David Garland, *The Welfare State: A Very Short Introduction*, Very Short Introductions (Oxford University Press, 2016). Hal 39-40

<sup>13</sup> Suharto Edi, "Peta Dan Dinamika Welfare State Di Beberapa Negara : Pelajaran Apa Yang Bisa Dipetik Untuk Membangun Indonesia?" (Yogyakarta: Universitas Gajah Mada, 2006).

<sup>14</sup> Venatius Hadiyono, "Indonesia Dalam Menjawab Konsep Negara Welfare State Dan Tatangannya," *JURNAL HUKUM, POLITIK DAN KEKUASAAN* 1, no. 1 (August 13, 2020): 23, <https://doi.org/10.24167/jhp.v1i1.2672>.

<sup>15</sup> Fadhilah, "Refleksi Terhadap Makna Keadilan Sebagai Fairness Menurut John Rawls Dalam Perspektif Keindonesiaan," *KYBERNAN Jurnal Ilmiah Ilmu Pemerintahan* 3, no. 1 (2012): 26.

and education.<sup>16</sup> The state also tries to improve the national economy by seeking as much income as possible to build facilities for the general public. Philosophically and legally, the state has promised to strive for a prosperous life for the community, such as guarantees for the poor and abandoned children to be cared for by the state as stated in the 1945 Constitution Article 34.

Because Indonesia is also a country of law, the rules made must continuously have a philosophy of benefit in it because the Welfare state is closely related to the benefits for the entire community. Prospering the community means how the state makes rules that can be useful and utilized by its people in prospering themselves, not harming or hindering the community in achieving that welfare. So that good law is a law that is able to provide many benefits for the community.

Benefit, the opposite of loss. Loss means something that brings futility and does not provide any benefit. So everything related to loss will not bring happiness to those who experience it. Including policies if they do not provide benefits, then the policy is not in accordance with the concept of a welfare state adopted by Indonesia.

For example, taxes are based on a law that creates tax regulations so that all tax activities are legal and appropriate because they have a basis. And the law and all regulations are made by the government that governs a country where the government in carrying out its duties must be in accordance with the goals of the country. If the goal of the country is the welfare of its people and providing benefits, then the country is an adherent of the welfare state.

From the perspective of Islamic law, there is a concept that is in line with the welfare state. The concept is *maqashid sharia*. *Maqashidsharia* is an idea that states that all laws revealed or prescribed by Allah have the aim of achieving a certain goal.<sup>17</sup>

*Maqashid sharia* is included in the study of *ushul fiqh* or can also be categorized into the philosophy of Islamic law which has actually existed since the era of classical ulama science. However, over time in the contemporary era, discussions about *maqashid sharia* have become increasingly popular with ulama. It has even existed since the time of the Prophet Muhammad SAW. However, at that time it did not explicitly mention the concept of *maqashid sharia* but it had been explained regarding the origin of a law and what its purpose was.<sup>18</sup>

After the Prophet died, various problems emerged that had never happened before, because the changes in the era and the dynamics of life were something that could not be avoided. So that previously all legal problems could be asked directly to him, now no longer. So the companions began to examine the *maqashid sharia*. so that all new actions could be punished according to sharia law so as not to disrupt the development of life and social interaction in society and remain in accordance with the path of sharia that is respected by the Islamic religion.

The concept of *maqashid sharia* is very useful in taking law on a phenomenon or an event experienced by individuals, groups or countries. From social to economic aspects in society. And also prevent the wrong mindset about *maqashid sharia* so that the application of *maqashid sharia* is appropriate and easy to apply in everyday life.<sup>19</sup>

In its application, it should be noted that *maqashid sharia* is not only to achieve certain goals of Islamic law but behind it is also how to prevent harm. So the law in it has laws that allow

<sup>16</sup> Wasis Susetio, "Konsep Welfare State Dalam Amandemen UUD 1945: Implementasinya Dalam Peraturan Perundang-Undangan (Beberapa Tinjauan Dari Putusan MKRI)," *Lex Jurmalica* 4, no. 2 (2007): 56–69, <https://doi.org/https://doi.org/10.47007/lj.v4i2.259>.

<sup>17</sup> Ainol Yaqin, "Yūsuf Al-Qardāwī's Istinbāt Method and Its Implementation in the Moderation of Islamic Law," *Al-Ahkam* 31, no. 1 (April 29, 2021): 109–40, <https://doi.org/10.21580/ahkam.2021.31.1.7075>.

<sup>18</sup> Izzuddin Abdussalam, *Qawaid Al-Ahkam Li Masalih Al-Anam*, Juz I (Kairo: Maktabah al-Kulliyat al-Azhariyah, 1994); Abu Ishak Al-Syatibi, *Al-Muwafaqat Fi Ushul Al-Syari'ah* (Mesir: Dar Al-Fikri Al-Arabi, 1958).

<sup>19</sup> Elviandari Elviandari et al., "The Formulation of Welfare State: The Perspective of Maqāshid Al-Sharī'ah," *Indonesian Journal of Islam and Muslim Societies* 8, no. 1 (July 2018): 117, <https://doi.org/10.18326/ijims.v8i1.117-146>.

and there are also laws that prohibit so that the goals of maqashid sharia can be achieved in order to achieve the greatest benefit.<sup>20</sup>

One of the objectives of maqashid sharia is to maintain religion. Maintaining and protecting religion is the duty of every believer, including guarantees of ease in carrying out religious commands wherever a person is. In addition, things that will damage religion must also be avoided and prevented so that humans can practice their religion perfectly.<sup>21</sup>

In addition, there is also a purpose to maintain wealth. Wealth is a tool for humans to be able to live their lives and beliefs freely. It is very important to understand that wealth in religion must be used for good. Not only that, wealth that is obtained must also go through good and correct paths according to religion.<sup>22</sup>

Zakat is based on Islamic law/sharia revealed by Allah to mankind. After the Prophet as the spreader of Allah's revelation passed away, new things about zakat that have not been regulated in Islamic law are regulated by studying the maqashid sharia for determining the law on an event or something that does not yet have a law. And all laws in Islam that aim for the welfare of mankind are in accordance with the concept of maqashid sharia.

### **Implementation of Zakat as a Tax Deduction in Realizing a Welfare State**

Zakat is an obligation that must be carried out by Muslims. Zakat is an act of spending part of one's wealth with the intention of Allah SWT. The Islam of someone who does not pay zakat is not perfect, because Zakat is included in the pillars of Islam and the pillars of Islam are a mandatory foundation to prove the faith of a Muslim. For those who are unable to pay zakat, there is no coercion in it, even those who are unable to pay zakat will be given zakat.<sup>23</sup>

The relationship between zakat and humans is closely related to who gives the zakat order. Zakat is not just a relationship between humans in the form of helping each other, but is related to worship in obeying the commands of Allah SWT. Where every command given by Allah does not need to be questioned about its function and purpose because Allah is All-Knowing of everything that happens.<sup>24</sup> However, it is clear that in the midst of society zakat becomes a helper to bridge the gap between the rich and the poor.<sup>25</sup>

Indonesia as the largest Muslim majority country, must immediately provide facilities for Muslims to practice their beliefs, not to mention the implementation of religious commands is a basic right in Human Rights that must be fulfilled, facilitated without any difficulties and obstacles. Indonesia as a country of law, in making its regulations must also be aware of the importance

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<sup>20</sup> Syaifuddin Zuhdi, "Transcendental Justice Law: The Relation of Law and Justice," *Journal of Transcendental Law* 3, no. 1 (October 14, 2021): 30–49, <https://doi.org/10.23917/jtl.v3i1.15196>.

<sup>21</sup> Inama Anusantari, "KONSEP KEMASLAHATAN MAQĀSHĪD SYARĪAH IBNU 'ASHUR TERHADAP PERMASALAHAN DI ERA MILENIAL: Polemik Kebijakan Lockdown Dan PSBB Pemerintah Indonesia Dalam Menangani Pandemi Covid-19," *Al-Maslahah: Jurnal Ilmu Syariah* 17, no. 2 (December 2021): 189–213, <https://doi.org/10.24260/al-maslahah.v17i2.1936>.

<sup>22</sup> Mukti Tabrani, "Maqāshid Revitalization in Global Era: Istidlāl Study from Text to Context," *AL-IHKAM: Jurnal Hukum & Pranata Sosial* 13, no. 2 (December 2018): 310–33, <https://doi.org/10.19105/al-lhkam.v13i2.1814>.

<sup>23</sup> Darvina Darvina, Safrudin Halimy Kamaluddin, and Muhammad Ridho Nur, "Zakat and Taxes in Islamic Overview: In Terms of Benefit," *Kawanua International Journal of Multicultural Studies* 1, no. 2 (December 31, 2020): 66–73, <https://doi.org/10.30984/kijms.v1i2.5>.

<sup>24</sup> Muhammad Abdullah and Abdul Quddus Suhaib, "The Impact of Zakat on Social Life of Muslim Society," *Pakistan Journal of Islamic Research* 8 (2011): 85–91.

<sup>25</sup> Sadam Hussain Kakar, Muhammad Hasbi Zaenal, and Fitri Yani Jalil, "Islamic Social Welfare and the Role of Zakat and Islamic Charity in the Family-Resilience: The Theoretical Review," in *6th Indonesian Conference of Zakat (ICONZ)*, 2022, 1–17.

of implementing worship for its adherents.<sup>26</sup> So that the rules made can bridge the needs of society for religion and law. In addition, if the state or government wants to gain sympathy from the people who are predominantly Muslim to support its policies, then it must be able to decorate its government with attributes that can be accepted and understood by its people.

In the development of the country, it is known that it requires a lot of funds, so tax regulations are made so that the country gets income to ensure the running of the government and the country itself. Taxes are also used as widely as possible for the welfare of the people. However, unlike zakat, taxes are rules that are forced on all people regardless of economic ability. Every citizen is required to pay taxes. Poor or rich. So sometimes taxes are very burdensome for some people who have below average economic abilities.<sup>27</sup>

Muslims as adherents of a religion and also as citizens who must obey religion and the ruler, are ultimately burdened with two payment obligations, namely paying zakat as obedience to Allah and paying taxes as obedience to the government. These two burdens actually have the same function, namely aiming for the welfare of society. Zakat is distributed to the poor and needy, taxes are also used to finance social facilities to help society.<sup>28</sup>

This double payment obligation is very unfair when compared to adherents of other religions whose religious teachings do not require them to pay zakat. So they only need to pay their tax obligations. In fact, both payments have the same purpose, namely benefit or welfare.

There is a clear legal basis for the state to care for the poor and neglected, in zakat also has the same basis, namely people who are able and have more must help others who are in need. So, with these two same goals it will be fairer if the double payments made by Muslims can be arranged in such a way as to create justice for Muslims and also create welfare for those in need, besides the state will also get credit from this because it is gradually able to directly touch poverty in society. So that welfare in the state can be realized. In accordance with the mandate of the Constitution.<sup>29</sup>

So far, zakat and tax payments have been separated by regulations and institutions that regulate them. Taxes are regulated by the Directorate General of Taxes which is directly responsible to the Minister of Finance whose duties include formulating policies, implementing technical policies, tax administration and so on related to taxes. Then the results of the tax are distributed by the state to each region to help improve the standard of living of the community.

On the other hand, zakat is under the control of a different institution, namely BAZNAS (Badan Amil Zakat Nasional/National Zakat Amil Agency), which is a non-structural government institution, independent and directly responsible to the President through the Minister of Religion. Its task is to manage national zakat such as collecting, distributing and utilizing zakat.<sup>30</sup>

Taxes in general have been able to gradually carry out the development function in the country. Unfortunately, the tax funds only reach the construction of facilities without ever directly touching its duties in the form of caring for the poor and neglected children on the other hand, zakat does not touch development but rather its direct distribution to the poor and *mustahiq* in need.

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<sup>26</sup> Mohammad Nizarul Alim, "Utilization and Accounting of Zakat for Productive Purposes in Indonesia: A Review," *Procedia - Social and Behavioral Sciences* 211 (November 2015): 232–36, <https://doi.org/10.1016/j.sbspro.2015.11.028>.

<sup>27</sup> Abu Rokhmad, "Institutions and Contributions to Islamic Law in Indonesia's Legal System," *Walisongo Law Review (Walrev)* 3, no. 1 (June 23, 2021): 21–44, <https://doi.org/10.21580/walrev.2021.3.1.7282>.

<sup>28</sup> Farah Aida Ahmad Nazri, Rashidah Abd Rahman, and Normah Omar, "Zakat and Poverty Alleviation: Roles of Zakat Institutions in Malaysia," *International Journal of Arts and Commerce* 1, no. 7 (2012): 61–72.

<sup>29</sup> Muhammad Firdaus et al., *Economic Estimation and Determinations of Zakat Potential in Indonesia*, 2012.

<sup>30</sup> Kakar, Zaenal, and Jalil, "Islamic Social Welfare and the Role of Zakat and Islamic Charity in the Family-Resilience: The Theoretical Review."



If observed carefully, taxes and zakat have a complementary relationship. Even the tasks of both can encompass the tasks of the government based on the Constitution. Taxes that have not been able to become a state tool as an implementer of the mandate of the Constitution are greatly helped by the existence of zakat as a companion in carrying out tasks that have not been covered by taxes.

Unlike taxes, although the majority in Indonesia are Muslim, the income from zakat collection is not as large as taxes. This is due to the differences in the nature of the two institutions. Where tax institutions have the power and sanctions to force someone to pay taxes while zakat institutions do not have such power. In fact, the potential for national zakat revenue should be very large.<sup>31</sup> This happens due to various factors, one of which is the zakat collection institution which only acts as an intermediary of choice for people who want to pay zakat. If zakat payments can be centralized in certain institutions with certain rules, zakat revenue will also increase. With the increase in zakat revenue, the zakat target will also be wider because there is a large budget to be distributed. With the increase in revenue, the distribution of zakat carried out by Baznas will also increase.

Another factor is the general knowledge of Muslims about zakat haul, zakat *nisab* and zakat objects. The most widely known is only zakat fitrah, whereas in everyday life there is zakat *maal* or zakat on wealth that must be paid. So it is very unfortunate if the great potential of zakat *maal* owned by Muslims cannot be utilized properly. Baznas as an institution that oversees zakat must have new breakthroughs to socialize zakat more deeply so that society is aware of what is its obligation.<sup>32</sup>

In fact, zakat as a substitute for tax is not a new concept. But there has been a legal basis that strengthens it. Namely in article 22 of Law Number 23 of 2011 which states that zakat paid to Baznas or Laz is deducted from taxable income. Zakat that can be used as a tax deduction has been determined only from national tax institutions formed by the government and additional recognized institutions such as LAZIS NU from the Islamic organization Nahdatul Ulama, LAZIS Muhammadiyah, Lazis Ikatan Persaudaraan Haji Indonesia. meaning that other zakat institutions, their payments cannot be used as tax deductions.<sup>33</sup>

So far, zakat itself has not been centralized in one institution but is separated according to the choice of the *muzakki* to pay the tax or the *muzakki* can also give it directly to the *mustahiq*. So that the collection of zakat is not optimal like taxes that only revolve around one institution and one system.<sup>34</sup>

In its application, tax objects and zakat objects can be juxtaposed to see which tax objects can be reduced by zakat objects. In the legislation, the tax that can be used as a deduction from zakat is only income tax, whereas zakat has various other objects that can also be used as tax deductions other than income tax, namely zakat on savings with stock dividend tax which can be equated in terms of haul where zakat on savings has a haul of 1 year and dividend distribution on shares which is usually distributed once a year. Both are assets that are stored through the same haul period. So they can be aligned.

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<sup>31</sup> Raja Adzrin Raja Ahmad, Ahmad Marzuki Amiruddin Othman, and Muhammad Sufiyudin Salleh, "Assessing the Satisfaction Level of Zakat Recipients Towards Zakat Management," *Procedia Economics and Finance* 31 (2015): 140–51, [https://doi.org/10.1016/S2212-5671\(15\)01141-7](https://doi.org/10.1016/S2212-5671(15)01141-7).

<sup>32</sup> Ahmad, Othman, and Salleh.

<sup>33</sup> Sekar Ingtyas Garnis Waninghyun Sejati, M Junaidi, and Mutimatun Niami, "Implementation of Law No. 23 of 2011 Concerning Zakat Management in LAZISMU and LAZISNU Surakarta," in *Proceeding International Conference Restructuring and Transforming Law*, vol. 2, 2023, 49–55, <https://proceedings.ums.ac.id/index.php/icrtlaw/article/view/4092/3743>.

<sup>34</sup> Norazlina Abd. Wahab and Abdul Rahim Abdul Rahman, "A Framework to Analyse the Efficiency and Governance of Zakat Institutions," *Journal of Islamic Accounting and Business Research* 2, no. 1 (April 19, 2011): 43–62, <https://doi.org/10.1108/17590811111129508>.

The method of implementing zakat as a tax deduction in DJP regulation Number PER-6/PJ/2011 can be done by attaching a photocopy of zakat payment to the Annual Income Tax Notification Letter (SPT) which payment can be made directly to the zakat institution, via bank transfer or via ATM. Which contains at least 6 things, namely:

1. Full name of taxpayer and Taxpayer Identification Number
2. Payment amount
3. Payment date
4. The name of the zakat institution authorized by the government
5. Signature of the zakat officer
6. If you go through a bank, you can request validation from a bank officer

Given that now is the era of technological advancement and to prevent taxpayers from being careless in storing payment slips, online applications such as Klikpajak are applications that can be used as a liaison for zakat and tax payments so that they can continuously facilitate the payment and calculation of zakat as a deduction from income tax. So that the Klikpajak application can add a zakat payment column to the menu in its application. then after the taxpayer fulfills his obligations as a zakat subject to BAZNAS or through a bank, proof of payment will be sent directly by the relevant institution via e-mail to the taxpayer, which can then be uploaded in the zakat payment column in the Klikpajak application.

Two objects of tax and zakat can be equated so that zakat can be used as a tax deduction. The author will provide examples of both objects as well as how the two objects are calculated mathematically.

Firstly, Professional tax and professional zakat are considered to have the same source, namely income from a person's profession. Using the Self-Assessment System method, namely independent tax calculation by taxpayers. The rules for professional zakat used are without haul, following the opinion of some scholars who liken professional zakat to zakat on harvests that are issued at each harvest. So that professional zakat is issued every time income is received from the person's profession.<sup>35</sup>

The professional zakat that must be paid is 2.5% per month

If A's salary in one month = IDR 3,000,000

Amount of zakat = Rp. 3,000,000 x 2.5%  
= Rp. 75,000/month

Zakat for profession A in 1 year = Rp. 75,000 x 12 months  
= Rp. 900,000/year

The professional tax that must be paid is 5% per year because A's income in one year is IDR 36,000,000.

Professional tax A in one year = Rp. 36,000,000 x 5%  
= RP 1,800,000/year

The professional tax A in one year that must be paid after zakat deduction is: tax A per year – zakat A per year

= Rp. 1,800,000 – Rp. 900,000  
= Rp. 900,000

<sup>35</sup> Fikriz Ayu Nurazzah, Muhammad Alfa Niam, and Eni Srihastuti, "Penerapan Tax Planning Melalui Zakat Sebagai Pengurang Pajak Penghasilan Terutang (Studi Kasus Pada PR. Semanggimas Agung Kediri)," *PARETO: Jurnal Riset* ... 8, no. 1 (2023): 14–223, <https://www.jurnal.uniraya.ac.id/index.php/pareto/article/view/837>.

Secondly, Dividend tax and zakat on savings are juxtaposed because they have similarities, namely the source is money that is saved for a certain period of time as savings or investment. Using the same method, namely the Self Assessment System, with the nisab used being 200 dirhams and haul for 1 year, the calculation is as follows.<sup>36</sup>

<p>Zakat on Savings Money is 200 Dirhams = IDR 767,655, 84 or rounded up to IDR 767,655 / year.</p> <p>Zakat on savings of 200 dirhams that A must pay is = 5 Dirhams                      5 Dirham = Rp. 19,191 or rounded up to Rp. 19,191/year</p> <p>The dividend tax that must be paid is 10% final</p> <p>Dividend Tax A, for example, has dividend income of IDR 1,500,000</p> <p>So dividend tax A = Rp. 1,500,000 x 10%                      = Rp. 150,000/year</p> <p>The dividend tax that must be paid by A in 1 year after being reduced by Zakat on Savings is:</p> <p>dividend tax – zakat on savings                      = Rp. 150,000 – Rp. 19,191                      = Rp. 130,809 per year</p>
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With this, it is clear how to apply zakat as a reduction in income tax and how to calculate it to make it easier for Muslim taxpayers to calculate the amount of tax they must pay after deducting the zakat that has been paid.

The implications of recognizing zakat on income as a deduction from income tax have several direct impacts on state revenues. As the awareness of the Muslim community in paying zakat increases, the potential for income tax received by the state will decrease. However, this decrease in tax revenue is not seen as a threat to state finances, but rather as a step to strengthen the economy of society at large. Zakat has an important role in income distribution that has the potential to increase the purchasing power of the lower class, thus providing a positive effect on economic growth. On a national scale, the impact of zakat on the macro economy can improve the balance of national income, even creating better economic conditions than if zakat was not applied as a deduction from tax.

Transparent and accountable zakat management is one of the important requirements for zakat to support economic stability and contribute to poverty alleviation. With the potential for professional zakat in Indonesia reaching tens of trillions of rupiah per year, zakat can function as an instrument that is in line with the country's fiscal policy. The division of functions between taxes and zakat is also relevant, where taxes are used to finance infrastructure and other state expenditures, while zakat is directed towards social welfare. If this zakat potential is managed effectively, the community's social funding needs can be met without the need for financing from state debt, thus providing stronger fiscal independence for Indonesia.<sup>37</sup>

In order for zakat to play an optimal role as a tax deduction, several requirements need to be met, such as the obligation to pay zakat through an official institution such as the Zakat Amil Agency or a Zakat Amil Institution authorized by the government. In addition, only zakat originating from income subject to non-final income tax can be recognized as a tax deduction. With the fulfillment of these requirements, it is hoped that income zakat will be more easily accepted as an income tax deduction, especially for Muslim taxpayers.

<sup>36</sup> Nurazzah, Niam, and Srihastuti.

<sup>37</sup> Nazri, Rahman, and Omar, "Zakat and Poverty Alleviation : Roles of Zakat Institutions in Malaysia."

As a welfare state, the Indonesian government is responsible for ensuring that every citizen has access to adequate basic needs, whether in the form of health, education, or socio-economics. The implementation of a policy that recognizes income zakat as a deduction from income tax can strengthen the country's welfare system by further optimizing income distribution and creating economic equality through two mutually supportive channels. Zakat that is specific and directed at certain recipient groups, such as the poor, needy, and the needy, can complement the role of taxes in supporting the country's broader fiscal needs.

In this case, zakat functions as a tool for redistributing wealth that directly targets people in need of social assistance, so that its impact on welfare can be more felt by vulnerable groups. This mechanism can also reduce the country's dependence on debt funds to run welfare programs, because zakat funds that are managed well and optimally can support government efforts to overcome poverty and economic inequality.<sup>38</sup>

Furthermore, by implementing zakat as a tax deduction, Indonesia can strengthen the social capital of the community through the active participation of Muslims in channelling their zakat to authorized institutions. This can increase the effectiveness of direct assistance to the poor and create a more inclusive and community-based welfare model, in line with the principles of a welfare state that pays attention to the balance between the role of the state and community participation in realizing shared prosperity.

If the government is able to manage zakat and taxes synergistically, then the role of the state as a welfare state will be increasingly solid with more diverse and stable sources of funding. In addition, the integration of zakat as a tax deduction also fosters collective awareness of the community about the importance of contributing to shared welfare, not only through taxes, but also through zakat as part of social responsibility.

In the long term, this strategy can strengthen the economic resilience of the community, especially during times of crisis, where zakat can function as a social safety net that helps people escape poverty. With the support of clear regulations, transparent zakat management, and a broad understanding of the importance of tax and zakat collaboration, Indonesia as a welfare state can create a more equitable and sustainable welfare system, which can ultimately benefit all levels of society.

## CONCLUSION

The concept of a welfare state in general seeks to realize public welfare through equitable distribution and public policies based on the principle of benefit for all citizens. In the context of Indonesia, the welfare state is implemented by providing adequate social, health, education, and economic security for the community. On the other hand, the concept of maqashid sharia in Islamic law is in line with the welfare state, where the law is revealed to achieve the welfare of the people. In its implementation, maqashid sharia allows Muslims in Indonesia to practice religious teachings that have an impact on increasing public welfare, one of which is through the obligation of zakat which reduces the tax burden for Muslim taxpayers.

The implementation of zakat as a tax deduction in Indonesia not only strengthens the economy, but also creates a fairer distribution in easing the burden of life for vulnerable groups. This also strengthens the welfare state system, where taxes function in the development of state infrastructure while zakat directly targets groups in need. With transparent and collaborative zakat governance, zakat can become an important instrument in poverty alleviation. Ultimately, the integration of zakat as a tax deduction can foster active community participation, support economic resilience, and strengthen the role of the state as an inclusive welfare state.

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<sup>38</sup> Essia Ries Ahmed et al., "Zakat and Accounting Valuation Model," *Journal of Reviews on Global Economics* 5 (April 15, 2016): 16–24, <https://doi.org/10.6000/1929-7092.2016.05.02>.

This research is expected to provide a contribution to the rule makers in Indonesia that in order to create a prosperous society, harmony is needed between religion and state regulations. Further research is recommended to evaluate the effectiveness of this policy empirically, conduct international comparative studies, and analyze the role of digital technology in zakat management. In addition, legal studies related to the harmonization of zakat and tax regulations are needed to ensure optimal policy implementation. This approach is expected to be able to answer modern challenges and improve community welfare inclusively.

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