



Islamic Philanthropy: Zakat Study is the Tax Dimension Of Social Worship Perpektif Farid Masdar F Mas'udi And its Relevance to Tax Policy in Indonesia

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Abstract

Problems of poverty is the result of the distribution of income and wealth is not evenly distributed in the middle of our society. Economic thinking has been to formulate and provide solutions on how poverty occurs and can be viewed from several aspects of socio-economics is no exception. Zakat can be an instrument of economic and social welfare for the people, as well as with tax position which is just as important as one source of state income. Tax and zakat, when integrated in a concept and a clear legal rule, is believed to improve the economy of Indonesia. This paper is a literature-based study, we adopted theme is "Assessing Zakat Social Dimensions of Worship in Perspective Al-Quran". In this paper, there are three questions: First, how the concept of Zakat. Second, How Taxes concept. Third, how is the Tax Zakat view in perspective of the Al-Quran.

Keywords

Zakat, Taxes, Perspectives of the Quran.

INTRODUCTION

As we know one of the pillars of Islam is zakat. In zakat there is a rule that we must obey as a Muslim, zakat itself is a responsibility that must be fulfilled for every Muslim community according to the time and what we have. In the word of Allah SWT in the Qur'an there are at least 24 verses that follow the command of zakat and prayer, according to His Word in Qs. al-Baqarah (2) : 110

وَأَقِيمُوا الصَّلَاةَ وَآتُوا الزَّكَاةَ وَمَا تُقَدِّمُوا لِأَنفُسِكُمْ مِنْ خَيْرٍ تَجِدُوهُ عِنْدَ اللَّهِ إِنَّ اللَّهَ بِمَا تَعْمَلُونَ بَصِيرٌ

He said, "Establish prayer and pay the zakat, and whatever good you earn, you will certainly have a reward with Allah. Verily, Allah is All-Seeing, All-

Seeing."¹

In the view of al mahalli in the interpretation of al jalalain states that (and establish prayers and pay zakat and whatever you offer to yourself in the form of goodness) means obedience is like alms and in order to connect and strengthen ties, (of course you will get it) by having aim to get the reward (with Allah, Allah is All-Seeing of what you do) so that you will receive a reply from it.²

It is clear that in this verse the command of paying zakat which is juxtaposed with the prayer order indicates how important zakat is in the circulation of muslim people's lives. Today there is public awareness of its role that zakat has great potential to prosper society of course if managed properly and fairly by official Agencies or Institutions such as BAZNAS (Badan Amil Zakat Nasional) / LAZ (Lembaga Amil Zakat). In line with zakat, Pajakpun also has the same meaning, If zakat is a religious commandment then pajak is the order of a State.

Tax is important for every State because it is one of the main revenues for a country that is certainly very influential to the State coffers. In addition to the effect on state revenues, of course, taxes also contribute to realizing the development of³. In another sense, Taxes are the largest source of revenue for a country. There is not even a single country in the world where tax receipts are smaller than those receiving sources other than taxes⁴. Isn't that a huge potential if Zakat and Pajak are combined into one, and arranged in such a way that it will eventually produce a great profit that will later be able to prosper society. But if the management of zakat and taxes is not right (poor management) then it will cause a serious problem that is double the obligation to pay zakat and taxes.

BIOGRAPHY OF FARID MASDAR F MAS'UDI

Masdar was born in the hamlets of Jombor, Cipete, Cilongok, Purwokerto 1954 with his mother, Hj. Hasanah, and his father Mas'udi bi Abdurrahman who had been in the community with his activities by going to the villages. While his grandfather named Kyai Abdurrahman, Jombor who is famous for his salaf boarding school which was pioneered from his motang grandmother and given to his grandchildren for generations, namely mbah abdusohmad which until now the tomb of young people is still always visited by the people of Banyumas. Masdar attended primary school in just 5 years, then sent his father to Pesantren salaf which is in Tegalrejo, Magelang under the care of Mbah Kyai Khudlori. For three years in Tegalrejo, Madar has completed the Book of Alfiyah Ibn Aqiasdar, who then continued his education in Pesantrek Krapyar Yogyakarta teacher to Mabh Kyai Ali Maksoem, Rois PBNU in 1998-1999. Although after lulu from Tegalrejo

¹ Nashir abdurahman, *Tafsir Al-Qur'an vol. I*, (Jakarta: Darul haq), p. 134

² Jalaludin al mahalli, *Tafseer jalalin*, (Beirut, Darl al Kutub Islamiyah, tt) p. 79.

³ Muhamad Turmudi, "Tax in The Perspective of Islamic Law (Analysis of Comparison of Tax Utilization and Zakat)" in the journal *Al-'Adl*, Vol. 8 No. 1, January 2015.

⁴ Sri Andriani, Fitha Fathya, "*Zakat as an Income Tax Deduction in Amil Zakat Agency*" in the journal *JRAK*, Vol. 4 No.1, February 2013, P. 13 – 32.

who had completed the education equivalent of grade 3 Tsanawiyah, in Krapyar she was immediately accepted in grade 3 Aliyah.

In 1970, Masdar completed Aliyah, Masdar dinasehati by Mbah Ali to not directly continue his education to IAIN, but instead to teach and become Kyai's personal assistant especially in his duties as iain sunan kalijaga's outstanding lecturer. "I was often assigned by him to put down the thesis of iain undergraduate candidates who made relevant questions to be tested," he said. It was in his capacity as an aspri that Masdar took advantage of a rare opportunity to make use of Mbah Ali's private library containing books of choice*both classic and modern.*).

After 2 years as kyai's personal assistant, in 1972, Masdar continued his education in the Faculty of Sharia IAIN Sunan Kalijaga, majoring in Hadith Tafsir. while staying and teaching at Krapyar boarding school. At jami' IAIN mosque, masda also taught but not long ago, Masdar held a new tradition that is the study of yellow book by teaching Alfiyah to students. Various ilmiah seminars have been attended as speakers representing islamic viewpoints, both domestically and abroad including in Manila and Mindanai (Philippines), Kuala Lumpur (Malaysia), Seingapura, Cairo (Egypt), Sidney (Australia), the Netherlands and Denmark. As well as Masdar, he also visited religious centers in the United States in 1986. Various ilmiah works produced in the form of books, papers and asrtikel have been successfully published. Mainly in the form of a whole book, not a collection of essays such as dianataranya youth books, first RELIGIOUS JUSTICE: Zakat Treatise or Pajak in Islam. Second, Islam and Women's Reproductive Rights. And most recently in 2002, it was even published in the English version of Bentk's "Islam & Women's Reproductive Rights" by the publisher of Sisters in Islam, Kuala Lumpur, Malaysia.

The most prominent of Masdar F Mas'udi is because of his gait in the field of thought that is often in angga shocking. Masdar's thinking has its own special characteristics and can be identified in a paradigmatic framework called liberation Islam, Emancipatoris, or Islam at-Taharruriy. From the point of view and the roots of his prhatinan, Taharuri Islam has a different character with the two movements that are currently widely spoken oleg people, namely Liberal Islam (Islib) and the antithesis of Fundamentalist Islam (Isfud), even Islam Taharury can be said as a critique of the discourse or movement of Islam.

As the discussion of liberal Islam and fundamental Islam is mainly focused on issu polarization between Islam and the West. Liberal Islam, which ostensibly voices the aspirations of western values into Islam, is concerned that the problem with liberal Islam is attracting and related to a problem that is in the western world then affiliated into the teachings of Islam. While fundamentalist Islam seems to be voicing the determination of islamic identity to fight the West, the quarrel between the two is stuck in the issu-isus Jilbab, mixed mating, aurat, beard, gamis, and sejeni issues that revolve around the struggle for identity (shi'ar) Islam vs. the West. While in Taharuri Islam who want to invite attention

to the real issues of its priority is to the people who accurately enclose a large layer of marginalized society, both economically, politically and culturally. So the agenda is different, namely the empowerment of the people's economy, even and cheap education, health insurance and alignment for the people, law enforcement and good government and good and clean government that emmihak people, the main key word is the benefit of the people (mashalih arraiyah)

For Masdar himself, Islam came to earth not for the benefit of God (the Richest) or not for the teachings of Islam itself as well (Yanga Is Perfect). Islam is God's mercy to mankind for the glory of human dignity by birth and mental, physical-ruhani, personal-social. Therefore the religious must be built through four stages of liberation: the first is the deep ness of the humanitarian problem. Second, it defines the root of the humanitarian problem critically. Third, formulate a transformation framework. And fourth, the raktis measures of liberation itself. in all four of the qurans and the Sunnah of the Apostle, it is a source of insoirasi, motivation and guidance (guindence/al-huda) that never dries up. "Without such a framework of religion, it would be very difficult for Islam to be able to become a motor of change that is able to bring mankind out of a system of life that is increasingly be hurt by this sectarianzaliman".

A number of original ideas have emerged from the minds of the masdar which is paradimatically contrary to the problems of humanity. The most serious is the interpretation of zakat which is set out in his 1991 book as thick as 250 pages. Based on the problem of overarching injustice that begins with economic injustice, Masdar also argues that more than just the teachings of caricature alms that have no impact, zakat is essentially a kosep for the social and political ethics of the state for justice. On a technical level, zakat is a concept of taxation that exists in the authority of the state or government to radically redistribute income so that welfare does not just swirl among the rich. Kaila Yakunna dulayan bainal aghiya a minkum (al-Hasyr: 9). Ashanaf eight, according to Masdar, is a reference to the preparation of state budgets, in the center and in the region) with a clear and strong ersurment to the interests of the wider community, especially the weak.⁵

Then insl the concept offered by Masdar nan is also full of corrective about "re-rationing the implementation of hajj". The basis is a deep concern for the 1992 Muaishim humanitarian tragedy, in which about 2,000 worshippers died of injuries. That musiabh from year to year is still repeated until now still happens. Why would something like that happen? This is a result of the limited space or space of hajj that is increasingly balanced with the number of pilgrims that continues to increase to 2 million more. Therefore, Masdae offers a complete solution, so that muslims return to the provision stipulated at the time of the hajj pilgrimage which is clearly (sharih) given the Quran, Al-Hajju asyhurun ma'luumat or that the implementation of hajj is some of the bula that have been

⁵ Masdar F, Mashudi, Pajak itu zakat Uang Allah Untuk kemaslahatan Umat, (Jakarta, Iman 2012) halaman 34.

informed (Al-Baqarah: 192). Namely: Shaywal, Dhu'l-Qa'dah and Dhu'l-Hijjah. "By returning to the verse, then 10 million pilgrims/ year do not need adanay kesulitang", he said while reassuring that with the growth of the number of Muslims and the welfare of the pilgrims will definitely continue to double the number.⁶

In this case Masdar rejected the notion of ignoring the hadith of the Prophet who said, Al-Hajju arafah (the peak is wuquf in 'Arafah) or the hadith of Khudzu 'aini menasikakum (follow my hajj procedure), Menutr Masdar hadst it should be done but should not recite (ilgha) verse al-Baqarah:192 which is so sharih and clearly higher position. The way is that the verses and hadiths must be in acau sesua with their respective capacities: the verse "al-hajju asyuhurun ma'lumat" in the acu for the benchmark of time, in the sense of his days: the hadith "al-Hajju 'arafah" is meant for the place, not the day of wuquf, and the hadith "khudzu anni manasikakum" in the acu for the ordinances, the rituals and the wkatu of the hours.

The idea for Masdar himself is like a double-edged knife: on the one part it has made nu kyai worried because the mind-minding is too advanced. On the other hand, many of nu's otang are reviewing sterotype allegations about NU as just a jumud and frozen set of people. This idea was expressed by asdar and his seniors such as Wahid and Gus Mus, even kyai Sahal, proving the opposite. The freeze that whacked the world of Islamic thought has been thawed by nu sediri. With this Masdar said that sticking to the line of the Prophet (s), that various understandings can be developed to fulfill human benefit, the origin of the greeting lawful the haram or forbidden that is lawful: Almuslimuuna ala suruthihin, illa syarthan ahalla haraman or harraman halalan (al-Hadith). Masdar said that in the end it is up to the scholars and the people themselves to judge. "if it is considered more promising and does not oppose nash, of course suatau when it will be accepted. But if it proves otherwise, yes it's okay, and I'm ready to repent and pull it back" he said. It is acknowledged that what he expects most is to be understood by the people in the near future, namely his interpretation of zakat as the mandate of the state of the people redistributing welfare and justice, especially for the poor and weakened rakya (mustadl'arifin)

THE CONCEPT OF ZAKAT IN THE QUR'AN : PRELIMINARY STUDY

Zakat means "grow, flourish, purify or cleanse", while according to the term is something that is issued or given from a portion of the property that a person has to cleanse himself of the property. In other words zakat is a certain right that is obliged by Allah SWT against the wealth of Muslims that is sent to the poor and other mustahiq as a sign of our gratitude for the favor of Allah and to draw closer to Him. It is said that zakat is because he cleanses the responsibility of performing duties, purifying the souls from niggardly and greed,

⁶ Masdar F, Mashudi, Pajak itu zakat Uang Allah Untuk kemaslahatan Umat halaman 78.

and purifying the property of others therein, so that the life of the one who performs it should be respected.

Zakat is one of the rukum islam, therefore the law of mebabayr zakat is mandatory for Muslims who meet the conditions that telag set. Zakat is a worship that has been arranged in detail in the Qur'an and Sunnah. The legal basis for obligatory zakat is mentioned in the Qur'an and al-Hadith. One of the verses that explains about zakat is the word of Allah SWT in Qs. at-Taubah (9) 103:

خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ إِنَّ صَلَاتَكَ
سَكَنٌ لَهُمْ وَاللَّهُ سَمِيعٌ عَلِيمٌ

Means:

"Take the zakat of their wealth, so you purify and purify them, and pray for them. Verily, your prayer is peace for them. And Allah is All-Hearing, All-Knowing.⁷

There are some hadiths that explain tentang zakat is the word of the Prophet (s), narrated by al-Thabarani⁸ and Ali RA⁹, Meaning: "Allah SWT obliges zakat on wealthy people of Muslims on their property with limits according to the sufficiency of fuqoro. ¹⁰ among them. a sick person will not lack and will not be clothed because of the rich people who are among them. Remember Allah will beat them hard and beat them with pain".¹¹ The above two sources focus on the virtues of zakat in the Qur'an as well as in the sunnah which is on the basis of the law to implement or practice zakat worship in the midst of crisis ekonomi and social.

The conditions for a Muslim who is obliged to pay zakat according to the fuqoha¹² is as follows: *first*, a free man (not a slave). *Secondly*, the third Islam, the wealth that is issued is the property that is obligatory in zakati. *And Allah is All-15, All-Wise. And Allah is all-10 0-11. Sixth, possessions* have reached a year. *Seventh, the property is not the proceeds of the debt*¹³

the group stipulated by Allah almighty for the recipient of zakat or the one who is entitled to receive zakat. The eight groups are the *first*, Fakir (mereka who

⁷Nashir abdurahman, *Tafsir Al-Qur'an vol. I*, (Jakarta: Darul haq) 2010, p. 96

⁸Imam ath-Thabrani is a very *alim imam* and is recorded as the leader of the hadith. He was fully named Abul Qasim Sulaiman bin Ahmad ibn Ayyub Asy-Shami Ath-Thabrani, and is known as a prolific figure, among his famous works and appreciated also widely referenced by scholars one of them is *Mu'jamul Kabir, Mu'jamul Ausath, and Mu'jamush Shaghir*. He was born Yaman in the city of Akka in Safar in 260 A. amid an honorable family of Yemeni Lukham tribes and then marched to Quds, Palestine and settled there. He died in Isfahan on 28 Dzul Qa'dah in 360 at the age of one hundred years and ten months and was interred next to the tomb of Hamamah Al-Dausi, one of the Prophet's companions. Ibn Katheer, *Tafseer al-Quran al-Adhim* (Lebanon Dar al kutub al ilmiyah tt) p. 678.

⁹Ali ibn Abi Thalib (b. 13 Rajab 23 Pre Hijri/599 AD and died on 21 Ramadan 40 Hijri/661 AD), was one of the first Muslims and also the family of the Prophet Muhammad. Ali ibn Abi Thalib was a cousin and mantu of the Prophet Muhammad SAW, after marrying Fatimah az-Zahra. He served as one of the caliphs from 656 to 661. According to Sunni Islam, he was the last Caliph of Rasyidin. While Shi'ite argues that he is the first Imam and Caliph chosen by the Prophet Muhammad SAW.. Ahlussunnah saw Ali ibn Abi Taalib as one of the prophet's most respected companions. Ali and the Messenger of Allaah's kinship were so close that he was an ahlul bait of the Messenger of Allaah . Ahlussunnah also recognized Ali ibn Abi Taalib as one of *the Khulafaur Rasyidin* (caliphs who were guided). Sunni added ali's name on the back with *Radhiyallahu Anhu (RA) or may Allah be pleased with him*. This addition is the same as that given to another companion of the prophet.

¹⁰Fuqara is a person whose income can only bear 40 percent of his life needs.

¹¹Rahma Fitriani, "Zakat and Taxes : Islamic Perspective". Sharia Courses, Ngawi Islamic College (STAI).

¹²Fuqaha is the compound word of faqih, which is a jurisprud in.

¹³ Masdar F, Mashudi, The tax is zakat of God's Money for the benefit of the People on page 45.

has almost nothing so is not able to meet the basic needs of life). *Second*, Poor (mereka who have property but not enough to meet the basic needs to live). *Third*, Amil (mereka who collects and distributes zakat). *Fourth*, Muallaf (mereka who recently converted to Islam and needs help to adjust to his new situation). *Fifth*, I wish to set himself free. *The sixth* Gharimin (mereka who is indebted to the needs of the halal and cannot afford to fulfill it). *Seventh*, Fisabilillah (mereka who fought in the way of God). *Ike8apan*, Ibn Sabil (mereka who ran out of expenses on the way).

Zakat is obligatory for every Muslim male and perempuan, bak deasa and anakn, as well as both independent and hamb sahaya ahead of eid al-Fitr in Ramadan. The amount of zakat that must be issued is equivalent to 2.5 Kg or 3.5 liters of rice or staple food in the blood in question. Zakat mall is zakat that is obligatory for a Muslim who has property that has been fulfilled, such as having reached nisab and haul and its terms.¹⁴ The property that belongs to the category of zakat mall is commerce, agriculture, mining, seafood, livestock, property, gold, and silver. Each type has its own reckoning¹⁵.

¹⁴ Masdar F, Mashudi, The tax is zakat of Allah's Money for the benefit of the People on page 78.

¹⁵Nishab Zakat Gold and Silver, here is the description: *First*, Nishab is the minimum limit of zakat. If a person has such a wealth, he is obliged to give zakat. He is the All-mighty, the All-knowing. As for him who has a large amount of gold and silver, he no longer needs to know the limits of nishab, because it is certain that he is obliged to pay zakat. *Secondly*, the amount of nishab gold is 20 (twenty) dinars or weighing 91 3/7 grams of gold. *Third*, Nishab silver, which is as much as 5 (five) 'uqiyah or weighing 595 grams. *Fourth*, the zakat rate that must be issued from gold and silver when it reaches nishab is 2.5%. *Fifth*, Keep in mind, that the limits of the gold and silver nishab, are pure gold and silver (24 carats). Thus, if a person has 18 ct gold, such as 18 ct gold, then the nishab should be adjusted to the pure gold nishab (24 carat) by comparing the selling price. El Madani, Fiqh Zakat Lengkap, (Bandung: Diva Press), p. 45. Nishab Zakat Banknotes, Banknotes can play a role and position as well as Dinar and Dirham. If using the qiyas method, then the law of banknotes equal to Dinar and Dirham is reviewed in juris; That is, all the laws applicable in Dinar and Dirham also apply to banknotes. Therefore, banknotes can experience usury and banknotes must bezakati, as this rule also applies to Dinars and Dirhams. The Obligatory Requirement of Zakat Money Every banknote that applies in any country, whether in the form of rupiah, riyal, dollar, yen, ringgit or otherwise (whether deposited or not) must be issued zakat if it has met two conditions as well as zakat of gold and silver. The two conditions are: *First*, *Pertama* it has reached nishâb, which is worth nishâb gold (20 dinars/85 grams of pure gold) or nishâb worth of silver (200 dirhams/595 grams of pure silver). *And* Allah is All-Grating, All-Mighty, All-Important. While the zakat rate is 2.5 % (two and a half percent). Hasan Ali, 2010, Zakat and Infak: One solution to overcome social problems in Indonesia (Jakarta: Kencana), p. 67 Zakat Profesi is zakat that is issued from the income of the profession (professional results) when it has reached nisab. Such professions are public or private employees, consultants, doctors, notaries, accountants, artists, and the self-employed. Nisab zakat profession takes reference to nisab zakat plants and fruits amounting to 5 wasaq or 652.8 kg of grain equivalent to 520 kg of rice. This means that if the price of rice is Rp 4,000/kg then the profession's zakat ratio is 520 multiplied by 4000 to Rp 2,080,000. The calculation of zakat profession itself is distinguished according to two ways: first, directly, zakat is calculated from 2.5% of gross income directly after the income is received. Second, After being cut with basic needs, zakat is calculated 2.5% of salary after being deducted with basic needs. Hasan Ali, 2010, Zakat and Infak: One of the Solutions to Overcome Social Problems in Indonesia (Jakarta: Kencana), p. 89. see also Masdar F, Mashudi, The tax is zakat of God's Money for the benefit of the People on page 134. Zakat of Mining Goods (ma'adin) that is everything that is issued from the earth that is valuable or valuable such as tin, iron, gold, silver, etc. Zakat of ma'adin is issued every year without nishab, the zakat rate itself is a total of 2.5%. Hasan Ali, 2010, Zakat and Infak: One of the Solutions to Overcome Social Problems in Indonesia (Jakarta: Kencana), p. 50. Zakat Barang Temuan (rikaz) is a treasure (finding) often known as treasure. There is no nishab and haul in this zakat, the amount of zakat itself is 20%. Hasan Ali, 2010, Zakat and Infak: One of the Solutions to Overcome Social Problems in Indonesia (Jakarta: Kencana), p. 67. Zakat of *Al-An'am*, cattle is the zakat that we must spend if we have livestock. The animals are like camels, goats/sheep, cows, buffaloes, etc. Zakat of this cattle is issued every year and when it reaches nishab of course. Hasan Ali, 2010, Zakat and Infak: One of the Solutions to Overcome Social Problems in Indonesia (Jakarta: Kencana), p. 67. see also Masdar F, Mashudi, The tax zakat money of God for the benefit of the People on page 67.

THE CONCEPT OF TAXING PEOPLE'S SOCIAL PERSPECTIVES

In people's lives there is what we know as "Hablumminannas" which is the relationship of man with man, in a society can never walk alone surely we will need others, as well as the rules that always bind it which is a law. The law here governs the rights and obligations of a human being. In a Contracting State there must be a citizen or community there in it, in which the citizen has a right and obligation, the Right to obtain a job and otherwise the obligation to pay taxes for the State. Having alluded a little bit about the tax should we have to know first what the definition of the tax itself is.

Of course, there will be various definitions of tax both among expert scholars and from academia. If he can quote from the understanding of Dr. Soeparman Soemahamidjaja, that he gives a definition that reads "Tax is mandatory dues, in the form of money or goods collected by the ruler based on legal norms to cover the cost of the production berbunyi of collective goods and services in achieving general welfare"¹⁶. From that definition we can conclude that he listed the term *compulsory dues* in the hope of fulfillment of a feature that the tax is not a coercion but a public awareness to perform its obligations.

The tax here certainly also has a separate National Tax Law namely Law No. 6 of 1983¹⁷, Law No. 7 of 1983¹⁸ and Law No. 8 of 1983¹⁹. With the birth of the National Tax Act can be considered as one of the factors that support the success of development carried out until now so that its birth also has a historical meaning for the nation and the State.²⁰

First, taxes are collected under applicable law and its rules of implementation that can be imposed. *Second*, in tax payments cannot be addressed against individual achievements by a government. *Third*, taxes are levied by both the central and local governments. *Fourth*, tax is for government expenditures, which if there is still a surplus of income, it can be used to finance public investment. *Fifth*, in addition to aiming to regulate, the tax is also aimed at as a budgeter Every citizen living in a State, be it from birth to death will surely be able to enjoy the facilities or services of the government which are all financed with money sourced from taxes. Of course, there will be many benefits of a tax result if we outline it, among others: Tax is used to subsidize goods that people desperately need, pay down the country's debt abroad, help Micro, Small, and Medium Enterprises (MSMEs) both in terms of coaching and capital. Taxes taken from the community can also be used for the funding of public facilities which include: *First, Construction* of public facilities such as facilities and infrastructure

¹⁶H. Bohari, S.H., M.S, Introduction to Tax Law (Jakarta: PT. Raja Grafindo Persada, 2008), p. 13. 24.

¹⁷ Law No. 6 of 1983 on General Provisions and Procedures for Taxation, consisting of XI Chapter and Article 50, was ratified by President Suharto in Jakarta on December 31, 1983.

¹⁸ Law No. 7 of 1983 on Income Tax, consisting of Chapter IX and Article 36, was passed by President Suharto in Jakarta on December 31, 1983.

¹⁹ Law No. 8 of 1983 on Additional Tax on the Value of Goods and Services & Sales Tax on Luxury Goods, consisting of VIII Chapter and 21 Article, was passed by President Suharto in Jakarta on December 31, 1983.

²⁰ Masdar F, Mashudi, The tax is zakat of Allah's Money for the benefit of the People on page 34.

ranging from roads, bridges, schools, hospitals / health centers. *Second*, Defense and Security ranging from buildings, weapons, housing to salaries. *Third*, Food and Fuel Subsidies. *Fourth*, Environmental and cultural Sustainability. *Fifth*, Election Fund, mass transportation and others.²¹

The tax itself has such an important role in state life, especially in the implementation of development because as stated above that the tax is one of the sources of state income to finance all expenditures including from development expenditures. Based on the above, of course the tax also has some functions of its own, namely: *First*, the function of the budgeter (budgeter) as a source of state income, tax also serves to finance the expenditures of a country. To carry out the routine duties of the state and carry out development, the state will surely require a cost. This is the function of the tax itself on budgeters. *Second*, the function of regulating in this case it is the Government that can regulate economic growth through tax policy. With the function of regulating this of course tax can be used as a tool to achieve a goal. For example, in order to protect domestic production, the government is biased and may set high import duties for foreign products so that later this policy can be profitable for the State. *Third*, The function of stability With the absence of taxes, the government has the funds to carry out policies related to price stability so that inflation can be controlled, This can be done among others by regulating the circulation of money in the community, tax voting, effective and efficient use of taxes. *Fourth*, the tax redistribution function that has been collected by the state will be used to finance all public interests, whether on Infrastructure, Health or otherwise, as well as to open employment opportunities, which will eventually be able to increase the income of the community itself.²²

Zakat's view is Tax: rooting the view of Farid Masdar F Masudi

In Islamic civilization we know there are two institutions that have become pillars of the welfare of society and prosperity of the state namely zakat institutions and tax institutions because of their nature is mandatory. In principle zakat and tax are two obligations that have different basis of footing, If zakat refers to the provisions of religious sharia both in terms of voting until its use, while the tax itself rests on a rule of law determined by a government concerning the voting and its use.²³ As with zakat which is one of the pillars of Islam, Muslims since the first century hijri (1 H) have also known taxes, then called *kharaj*²⁴ (crop tax). In Islamic tradition the tax consists of *Kharaj* (earth/plant

²¹Muhamad Turmudi, "Tax in The Perspective of Islamic Law (Analysis of Comparison of Tax Utilization and Zakat)" in the journal Al-'Adl, Vol. 8 No. 1, January 2015.

²² Masdar F, Mashudi, The Tax is zakat of God's Money for the benefit of the People on page 89.

²³ Masdar F, Mashudi, The tax is zakat of God's Money for the benefit of the People page 12.

²⁴Kharaj is a land tax imposed on non-Muslims. In sharia law, Kharaj is a tax on agricultural land. Kharaj is not mentioned in the Quran or Hadith but is more to ijma' or consensus of Islamic scholars and part of islamic tradition or urf..

tax), *Usyur*²⁵ (trade/customs tax), and *Jizyah*²⁶ (a mental tax on non-Muslims living in the auspices of Islamic state/government). Thus, if there is an opinion that taxes do not exist in Islam, such opinions have a very weak foundation.²⁷

Accordingly, we can mean that zakat is a tax, if it is reviewed from the purpose of both things namely zakat and tax is basically the same as a source of funds to realize a just and prosperous society that is evenly distributed and sustainable between material and spiritual needs. Taxes are basically used to finance activities in the field and development sector, as well as zakat that can be used as a national development. From here we can see that the view of Zakat is the perspective tax of the Quran and the Social Perspective of society there are many similarities of its utilization.

From the above description we can continue that zakat *and* first tax have the same first, there is an element of coercion for both to meet the levy (Zakat from religion while Tax from the State). *Secondly*, zakat and taxes are equally deposited to a community institution (government), central and local. *Thirdly*, zakat and taxes both do not get rewards *and* the fourth, zakat and tax both have a societal purpose, economic welfare and general benefit.

From this we can add that the zakat is identical to tax or can be interpreted as 'Zakat is Tax'. Assuming it is reviewed from 2 aspects namely, unity of understanding and unity of burden. If connected with the unity of understanding that zakat and tax is identical because of the similarity of its elements, terms and concepts. Whereas when reviewed from the union the burden of similarity is about the burden of property that must be paid by the individual or society itself

Zakat Potential In Indonesia As A Tax

The amount of zakat and tax potential in Indonesia is so abundant, if it can be synergized in such a way and managed very well it will produce a deficit or a very large income for the State of Indonesia, we know for ourselves the number of Muslim citizens in this land reaches 87% of the population of about 250 million people or can be interpreted by the population with the largest Islamic religion in the world, if the muzakki can be responsible for fulfilling the obligation to pay it of course it will be very very good later.

Even in a data, saying that the potential of zakat in Indonesia can reach 280 trillion should be, but unfortunately because of the potential that can only be absorbed and managed about 5 trillion. Isn't that a huge potential for this country with the largest Muslim population in the world which if it can be managed

²⁵*Usyur* is a levy on *merchants of ahlul harb* (*infidels* domiciled in the land of infidels and not established a peace treaty with the Islamic state or even an infidel state fighting the Islamic state), collected from them one-tenth of its total business in the Islamic state.

²⁶*Jizyah* is a per capita tax given by non-Muslim/Muslim settlers in a country under Islamic law. In return, non-Muslims who pay *Jizyah* to the state are allowed to practice their worship, to enjoy certain communal freedoms, are entitled to the security and protection of the state for outside aggression, as well as exemption from conscription (*Jihad*) and Zakat imposed only on Muslims.

²⁷ Masdar F, Mashudi, The tax is zakat of Allah's Money for the benefit of the People on page 90.

properly is believed to be able to emphasize poverty rates in Indonesia.²⁸

Save us, there are some things that must be improved from government agencies that specifically handle zakat, such as BAZNAS, LAZ and so on. So what do things look like? Things that need to be improved are such as "the need to improve again in terms of management modernization as well as increased trust from the community" he continued. There is little confusion from the lower and upper societies regarding zakat itself, the lower society considers that the zakat is only limited to zakat fitrah. But there are still other zakats outside of zakat fitrah. As for the upper community, they already understand about the understanding of zakat unless they are confused about issuing zakat to the Agency of Amil Zakat which is, which is trusted and indeed a reference from the government. From this condition, it is expected to the government, students even the community itself continues to socialize about the understanding of zakat and zakat agencies such as BAZNAS to all ordinary people.²⁹

CONCLUSION

From the above descriptions we can conclude that in one's life there are obligations that must be fulfilled either the obligation that is stuck with worship to God or simply worship concerning the interests of the lives of the people. Both obligations are zakat & tax obligations for a Muslim, and tax obligations for non-Muslim citizens. All the obligations of the goal are to create and achieve a prosperous country, so that there is no more social jealousy among the poor against the rich. Save us that zakat is a tax if synergized or managed properly it will generate benefits for the community itself.

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²⁸ Masdar F, Mashudi, The tax is zakat of Allah's Money for the benefit of the People on page 91.

²⁹ Masdar F, Mashudi, The Tax is zakat of God's Money for the benefit of the People on page 74.

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