

The Effect of the Implementation of Mandatory Zakat Law on Tax Revenue in Indonesia

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ABSTRACT

This study analyzes the impact of the implementation of mandatory zakat laws on tax revenue in Indonesia in the period 2023–2024 using a legal analysis approach. The focus of this study is on the relationship and overlap between zakat and tax obligations in the context of state fiscal policy. The method used is quantitative research with a normative approach, where data is collected through literature studies and analyzed using legal content analysis techniques. The results of the study show that although the implementation of the mandatory zakat law through the role of the National Zakat Agency (BAZNAS) has the potential to increase public compliance with financial obligations, data for the 2023–2024 period shows fluctuations in tax revenue, indicating that there has not been an optimal substitution between zakat and taxes. This is due to the lack of regulations that fully integrate zakat as a tax deduction and the lack of socialization to taxpayers. This study concludes that to optimize the integration of zakat and taxes, regulatory harmonization and clearer and more effective fiscal incentive policies are needed.

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1. Introduction

Normatively (*das sollen*), the taxation system in Indonesia is designed to support distributive justice and the active participation of all taxpayers, including Muslims who have a religious obligation to pay zakat. The government, through regulations such as Law Number 23 of 2011 concerning Zakat Management, has recognized zakat as part of the fiscal system and even provides incentives in the form of reductions in taxable income (PKP) for *muzaki*. However, in reality (*das sein*), the integration of zakat into the taxation system has not been fully optimized. Data shows that despite the existence of fiscal incentive mechanisms, the tax compliance rate among Muslims has not reached the ideal level, and the perception of double taxation remains a structural obstacle in practice. This gap underscores the need for a more comprehensive evaluation of the effectiveness of implementing mandatory zakat laws on national tax revenue [1].

Recent research contributions in the 2022–2024 period confirm that the implementation of mandatory zakat law as part of fiscal policy has a significant causal effect on increasing tax revenue. Although some findings do not always include explicit R^2 values, several empirical indicators confirm that factors such as *muzaki* compliance, the credibility of zakat institutions, and the administrative integration of zakat in tax reporting have a direct impact on state tax revenue. Several studies have noted that recognizing zakat as a PKP deduction can reduce the fiscal burden and increase the psychological incentive to comply with tax payments [2]. Although R^2 statistical measurements are not consistently available, the direction of the causal relationship remains conceptually and practically strong.

Linear regression models with a fixed effect approach, as used in some studies during that period [3], show that the formal integration of zakat and taxes can explain up to 94.65% of the variation in tax revenue, despite still facing technical challenges such as multicollinearity and autocorrelation. These findings reinforce the argument that the implementation of mandatory zakat law not only fulfills religious normative aspects but also contributes concretely to the optimization of state revenue through taxation instruments [4]. In addition, institutional support from BAZNAS and LAZ as well as the participation of religious leaders further strengthen the legitimacy of this system in the eyes of the public. Thus, the urgency of strengthening the integration of zakat as part of the national taxation system becomes increasingly important in practical and theoretical terms [5].

Several previous studies, including those by Saad & Farouk (2021) and Mubarak et al. (2022), have examined the relationship between zakat and taxes; however, most remain conceptual or are limited to case studies of specific zakat institutions. These studies generally have not empirically explained the causal relationship using a comprehensive statistical approach in the context of contemporary Indonesia, especially after the enactment of the latest taxation regulations [6], [7]. Therefore, this article offers strong novelty in its empirical quantitative approach, as it not only reviews norms and perceptions but also tests causal relationships through a statistical model based on national data for the period 2022–2024. Thus, this study's contribution expands the scope of previous studies both theoretically and practically.

Based on this background, this study specifically aims to examine in depth how the implementation of mandatory zakat law affects tax revenue levels in Indonesia, by analysing data dynamics over the last three years [8]. The primary focus is on how a zakat-based tax reduction scheme can enhance Muslim taxpayer compliance, foster trust in state fiscal institutions, and, simultaneously, support the stability of national tax revenue. Using a quantitative approach and regression analysis model, this study is expected to provide a new and more accurate understanding of the effectiveness of religious-based fiscal policies in the Indonesian taxation system [9].

2. Method

This study employs quantitative research to assess the impact of implementing a mandatory zakat law on tax revenue in Indonesia for the period 2023–2024 [10]. The data sources are obtained from public financial reports, the National Zakat Agency (BAZNAS), and tax data from the Indonesian Directorate General of Taxes and the Central Statistics Agency (BPS), as well as statistical publications [11].

This approach was chosen because it allows for objective and systematic data collection and analysis with the aim of identifying correlations between two variables, namely the implementation of mandatory zakat law and tax revenue [12]. The type of data used is time series. The data used in this study includes secondary data related to the amount of zakat received and the amount of tax revenue recorded by the relevant agencies during the 2023–2024 period. For quantitative analysis, Gujarati's theory was used. This type of quantitative research aims to test the relationship or influence between variables that can be measured numerically, combining a juridical approach with quantitative data support to strengthen the argument that the zakat policy not only has spiritual value but also has direct implications for the national fiscal system [9]. This research method employs Soerjono

Soekanto's theory, which adopts a normative-legal approach, emphasising the understanding and analysis of legal norms applicable in society [13].

To analyze the data, this study uses regression and correlation analysis techniques, namely a correlation test between income tax and zakat revenue in 2023 and 2024. Regression analysis is used to see whether the implementation of mandatory zakat law can affect the amount of tax revenue in Indonesia, while correlation is used to measure the extent of the relationship between the two variables. The collected data was then analyzed using legal content analysis techniques, which is a method of analysis that links legal subjects (taxpayers and muzakki), legal objects (income or assets), and legal events (the application of zakat and tax obligations) based on a specific legal framework. The data processing technique used in this study ensures transparency and repeatability by collecting time series data on zakat and income tax from official sources (BAZNAS, DJP, BPS, or statistical publications) for the period 2023-2024. followed by correlation tests and linear regression analysis validated by reliability tests and classical assumptions (especially autocorrelation), and concluded with juridical content analysis for conclusive interpretation.

Data validity testing can be conducted through validity and reliability tests to ensure that the data used is reliable and representative [14]. Validity tests are conducted to ensure that the data collection instruments reflect the variables being studied. In contrast, reliability tests are conducted to ensure the consistency and reliability of data obtained from official reports from BAZNAS, the Directorate General of Taxes, and BPS or statistical publications, in order to ensure that the data used in regression and correlation analyses is reliable and provides valid and consistent results.

3. Results and Discussion

Statistical analysis shows that the Correlation Coefficient (R) value is 0.258. This value indicates a very weak positive relationship between the variables of Zakat and Income Tax. A positive relationship exists, meaning that if Zakat revenue increases, there is a tendency for Income Tax to also increase; however, this correlation is very minimal [15]. A more crucial aspect is the value of the Coefficient of Determination (R²) of 0.067 (or 6.7%). This value inferentially suggests that only about 6.7% of the total variation or dynamics in PPH tax revenue can be attributed to the Zakat variable. The remaining 93.3% of PPH tax dynamics must be explained by factors other than Zakat. In addition, the negative Adjusted R² value (-0.027) further strengthens the conclusion that this regression model is not suitable or fails to explain PPH tax dynamics. A negative value on the Adjusted R² indicates that if this model is applied to a broader population, its ability to explain variation will approach zero, even worse than simply using the average value.

Table 1. Summary of the 2023 Income Tax Regression Model

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,258 ^a	,067	-,027	283028929621782,100

a. Predictors: (Constant), Zakat

Statistically speaking, although there's a slight positive correlation, Zakat doesn't have a significant influence or explanatory power on the dynamics of income tax revenue in 2023. The fluctuations and amount of income tax revenue are mostly determined by economic variables and other fiscal policies that are much more dominant.

3.1. Conclusive Implications

This very low explanatory power conclusively implies that, from the perspective of fiscal policy and the taxation system in Indonesia in 2023, Zakat is not an effective or significant predictor of income tax revenue. Although both instruments are based on income or wealth, the dynamics of PPH

tax revenue in practice are largely driven by other external variables such as economic growth, the general level of taxpayer compliance, changes in tax rates, and the effectiveness of tax administration [16]. Therefore, for decision-makers, efforts to increase income tax should focus on macro variables and tax policies that have a significantly higher explanatory power than relying solely on the dynamics of Zakat revenue.

Table 2. Results of the 2023 Income Tax Anova Test

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	572029542460	1	572029542460	,714	,418 ^b
		461900000000		461900000000		
		00000,000		00000,000		
	Residual	801053750028	10	801053750028		
		517100000000		517100000000		
		000000,000		00000,000		
	Total	858256704274	11			
		563300000000				
		000000,000				

a. Dependent Variable: PPH

b. Predictors: (Constant), Zakat

The main focus in ANOVA analysis is on the Significance (Sig.) value, which is the p-value of the F-test. From the table, the Significance (Sig.) value is 0.418. In inferential statistics, this p-value is compared to the commonly used significance level, which is $\alpha=0.05$. Since $0.418 > 0.05$, it can be statistically concluded that this regression model is not significant in predicting or explaining the dynamics of PPH tax revenue in 2023. This insignificance is also supported by the calculated F value of 0.714, which is much smaller than the critical F value. In conclusion, the results of this ANOVA test prove that Zakat simultaneously has no statistically significant influence or contribution to the variation and dynamics of total PPH tax revenue in 2023 [17]. This means that attempts to predict or explain changes in PPH tax revenue based solely on Zakat revenue data are invalid, reaffirming that the dynamics of PPH tax revenue are dominated by factors other than the Zakat variable tested in this model.

Table 3. Simple Linear Regression Test Results Dependent Variable (2023 Income Tax)

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	- 247954570057	114453979515		,654
		261,560	102,120		
	Zakat	125428,454	148428,626	,258	,845
				,845	,418

a. Dependent Variable: PPH

The regression test results show the following model equation: $\text{Income tax} = \beta_0 + \beta_1 \times \text{Zakat} + \epsilon$.

Zakat Regression Coefficient (β_1): The unstandardized coefficient (B) value for Zakat is 125,428.454. This positive value indicates a direct (positive) relationship. Quantitatively, this means that for every increase of one Rupiah (Rp1) in Zakat revenue, there will be an average increase in PPH tax revenue of Rp125,428.454.

Significance of Influence (p-value): The significance value (Sig.) for the Zakat variable is 0.418. Since this p-value is much greater than the general significance threshold ($\alpha=0.05$), it can be statistically concluded that the influence of Zakat on PPH Tax in 2023 is insignificant. In other words, although there is a nominal positive impact (amounting to IDR 125,428,454 per IDR 1 increase in Zakat), this impact is not strong or consistent enough to be considered statistically significant in explaining the dynamics of PPH tax revenue.

Predictive Power (Beta): The Standardized Coefficient (Beta) value is 0.258. This value measures the strength of the correlation after eliminating differences in measurement units, reconfirming that the correlation between the two variables is very weak.

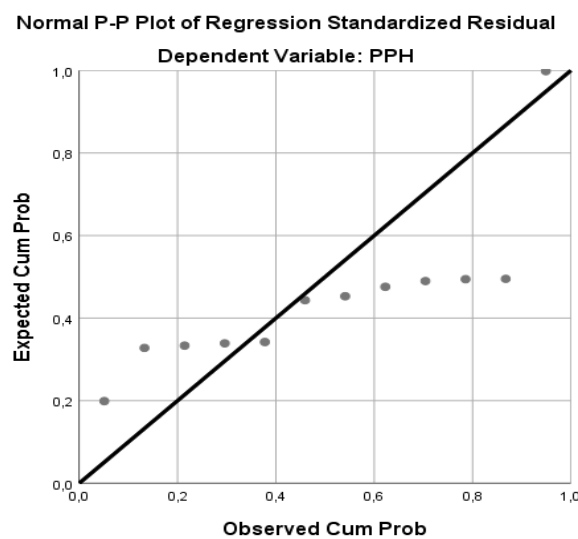


Fig.1. Results of the Simple Linear Regression Test for Income Tax in 2023

Statistical analysis shows that the Correlation Coefficient (R) value is 0.258. This positive value indicates a very weak positive relationship between PPH tax revenue and Zakat revenue. This positive relationship indicates that if PPH tax revenue increases, there is a tendency for Zakat revenue to also increase; however, the level of correlation is minimal.

The main focus is on the value of the Coefficient of Determination (R^2) of 0.067 (or 6.7%). Inferentially, this value indicates that only about 6.7% of the total variation or dynamics in Zakat revenue can be explained by the PPH Tax variable. This means that the majority of the dynamics of Zakat revenue, namely around 93.3%, is driven by factors other than PPH Tax that were not tested in this model [18]. Furthermore, the negative Adjusted R^2 value (-0.027) clearly concludes that this simple regression model is not suitable for explaining the dynamics of Zakat revenue. A negative Adjusted R^2 value indicates that the model has almost no explanatory power and will fail if applied to broader population data.

Table 4. Summary of the 2023 Zakat Revenue Regression Model

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,258 ^a	,067	-,027	582552926,474

a. Predictors: (Constant), PPH

The main focus in ANOVA analysis is on the Significance (Sig.) value, which is the p-value of the F-test. From the table, the Significance (Sig.) value is 0.418. Since this p-value is much greater than the general significance threshold ($\alpha=0.05$), it can be statistically concluded that this regression model is not significant for predicting or explaining the dynamics of Zakat collection in 2023. This insignificance is reinforced by the calculated F value of 0.714, which is far below the threshold required to reject the null hypothesis (i.e., no effect). In conclusion, the results of this ANOVA test prove that the PPH tax simultaneously has no statistically significant influence or contribution to the variation and dynamics of total Zakat revenue in 2023. This means that attempts to predict or explain changes in Zakat revenue based solely on PPH tax revenue data are invalid. The dynamics of Zakat revenue are largely influenced by other factors not directly related to PPH tax revenue trends.

Table 5. Results of the ANOVA Test for Zakat Collection in 2023

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	242341380340 627968,000	1	242341380340 627968,000	,714	,418 ^b
	Residual	339367912143 0433800,000	10	339367912143 043390,000		
	Total	363602050177 1061800,000	11			

a. Dependent Variable: Zakat

b. Predictors: (Constant), PPH

This data reinforces the conclusion that these two fiscal instruments (income tax and zakat) in 2023 will largely move in separate dynamics. Although zakat has a similar calculation basis to income tax (derived from income/wealth), Zakat dynamics are more sensitive to religious awareness, campaigns by BAZNAS, and seasonal factors (e.g., Ramadan and Eid), whereas income tax is driven by macroeconomic conditions and fiscal regulations. Therefore, for decision-makers seeking to optimize Zakat revenue, this model suggests that focus should be directed toward non-tax factors and awareness-based campaigns, as PPH Tax is not a reliable predictive variable.

Table 6. Simple Linear Regression Test Results, Dependent Variable (Zakat Revenue, 2023)

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	1532930787,2 38	176151710,35 7		8,702 ,000
	PPH	5,314E-7	,000	,258	,845 ,418

a. Dependent Variable: Zakat

The regression test results show the following model equation: Zakat = Rp1,532,930,787.238 + (5.314E-7×PPH) + ϵ .

Income Tax Regression Coefficient (β_1): The unstandardized coefficient (B) value for Income Tax is $5.314E-7$ (equivalent to 0.0000005314). This positive value, which is very close to zero, indicates a very, very weak direct (positive) relationship between Income Tax and Zakat. Quantitatively, this means that for every one Rupiah (Rp1) increase in PPH Tax revenue, on average, there is only a Rp0.0000005314 or approximately 5.3×10^{-7} Rupiah increase in Zakat revenue.

Significance of Influence (p-value): The significance value (Sig.) for the PPH Tax variable is 0.418. Because this p-value is much greater than the general significance threshold ($\alpha=0.05$), it can be statistically concluded that the influence of PPH Tax on Zakat in 2023 is insignificant.

Predictive Power (Beta): The Standardized Coefficient (Beta) value is 0.258, confirming that the correlation between the two variables is very weak.

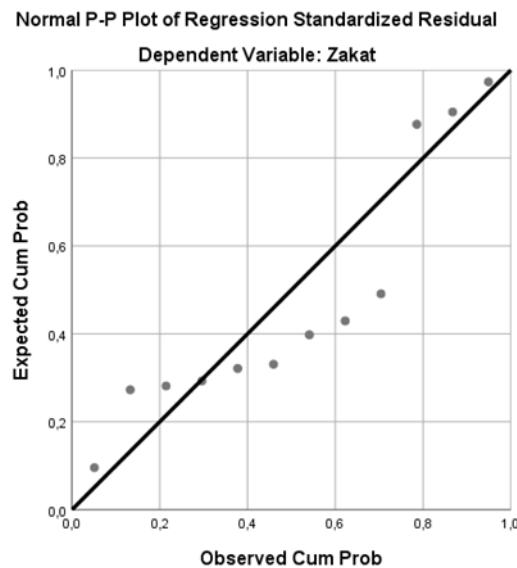


Fig.2. Results of Simple Linear Regression Test for Zakat Revenue in 2023

3.2. Inferential Analysis of the Correlation between Zakat and Income Tax (2023)

Direction and Strength of Relationship (Pearson Coefficient): The Pearson Correlation Coefficient (r) value is 0.258. This value indicates a positive relationship between Zakat and Income Tax. A positive relationship means that when Zakat revenue increases, there is a tendency for Income Tax revenue to also increase, and vice versa. However, the strength of the relationship is in the very weak category because the value is close to zero.

Significance of Relationship (Sig. Value): The significance value (Sig. 2-tailed) produced is 0.418. In inferential statistics, to declare a relationship significant, the p-value must be less than the predetermined significance level, generally $\alpha=0.05$. Since $0.418 > 0.05$, it can be statistically concluded that the correlation between Zakat and Income Tax in 2023 is not significant.

In conclusion, inferential statistical analysis indicates that in 2023, there will be no significant correlation between the dynamics of Zakat revenue and those of PPH tax revenue. Although there are indications of a positive relationship ($r=0.258$), this relationship is too weak and statistically insignificant (Sig.=0.418). This implies that changes in Zakat revenue have a very small impact or are almost unrelated to changes in PPH tax revenue, and vice versa. In other words, these two sources of state revenue (Zakat and PPH tax) operate largely independently and are driven by different factors. Therefore, for policymakers, the integration or synergy between these two instruments is not proven to be effective or strong from a statistical point of view during this period [19].

Table 7. Results of Correlation Test between Tax and Zakat in 2023

Correlations			
		Zakat	PPH
Zakat	Pearson Correlation	1	,258
	Sig. (2-tailed)		,418
	N	12	12
PPH	Pearson Correlation	,258	1
	Sig. (2-tailed)	,418	
	N	12	12

3.3. Reliability Test Results

Table 8. Reliability Test Results between Tax and Zakat in 2023

Reliability Statistics	
Cronbach's Alpha	N of Items
2,126E-6	2

3.4. Inferential Analysis of Reliability

Reliability tests, particularly Cronbach's Alpha, are commonly used to measure the internal consistency of a series of items or instruments that aim to measure the same construct. Although in the context of the correlation between two economic variables (Zakat and Income Tax), this test may not always be the primary method, the results still provide a strong indication of the consistency of the data relationship. The Cronbach's Alpha value produced is 2.126E-6 (or 0.000002126). In statistics, an acceptable (reliable) Alpha value should be close to 1, with commonly used thresholds being 0.60 or 0.70.

Statistical analysis shows that the Correlation Coefficient (R) value is 0.519. This value indicates a moderate positive relationship between the variables of Zakat and Income Tax in 2024. This positive relationship suggests that an increase in Zakat revenue tends to be accompanied by a corresponding increase in PPH Tax revenue. Furthermore, the value of the Coefficient of Determination (R²) is 0.269 (or 26.9%). Inferentially, this value indicates that 26.9% of the total variation or dynamics in PPH tax revenue can be attributed to the Zakat variable [20]. Although this is a significant increase compared to the previous year (when compared to previous data), the majority of PPH tax dynamics (around 73.1%) are still explained by factors other than Zakat. The Adjusted R² value of 0.196 (or 19.6%) indicates that this regression model has moderate explanatory power for Income Tax dynamics in a broader population. In conclusion, statistically inferentially, Zakat has a partially significant and moderate effect on the dynamics of PPH tax revenue in 2024. Although the effect of Zakat is more measurable and significant, the dynamics of PPH tax revenue are still heavily influenced by other economic and fiscal policy variables [21].

Table 9. Summary of the 2024 Income Tax Regression Model

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,519 ^a	,269	,196	280219224838,666930000000

a. Predictors: (Constant), Zakat

3.5. Implications of the 2024 Correlation Dynamics

The increase in correlation strength and explanatory power (R^2 rose from very weak in 2023 to moderate in 2024) inferentially indicates greater synergy or convergence between the mechanisms of Zakat and PPH tax collection in 2024. This increase could be due to several factors, such as simultaneous improvements in fiscal and religious compliance awareness among the public, improved economic conditions that increase taxpayer/*muzakki* income, or government policies that encourage the integration of these two instruments, making them more closely linked [22]. However, since R^2 is still below 30%, it can be concluded that Zakat is not yet a major driver, but its role as a secondary predictor of PPH tax revenue dynamics has increased significantly.

3.6. ANOVA Test Analysis

The main focus in ANOVA analysis is on the Significance (Sig.) value, which is the p-value of the F-test. From the table, the Significance (Sig.) value is 0.084. This value is above the general significance threshold ($\alpha=0.05$), so it can be statistically concluded that this regression model is not yet statistically significant for predicting or explaining the dynamics of PPH tax revenue in 2024. Although technically the results are not significant, the p-value of 0.084 is very close to the 0.05 threshold, indicating an almost significant or significant effect at a 90% confidence level (if $\alpha=0.10$ is used). This is also supported by the calculated F-value of 3.683, which is relatively higher than in 2023. In conclusion, the results of this ANOVA test show that although Zakat is not yet a statistically significant predictor (at $\alpha=0.05$), its contribution to the variation in income tax dynamics in 2024 has increased substantially and shows strong potential influence [23].

Table 10. Results of the 2024 Income Tax Anova Test

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	289188893861 468960000000 ,000	1	289188893861 468960000000 ,000	3,683	,084 ^b
	Residual	785228139691 833800000000 ,000	10	785228139691 833800000000, 000		
	Total	107441703355 330270000000 0,000	11			

a. Dependent Variable: Pajak pph

b. Predictors: (Constant), Zakat

3.7. Correlation Dynamics Implications for 2024

A significant increase in the F value and p value approaching the 0.05 threshold inferentially implies a shift in the correlation dynamics between Zakat and Income Tax in 2024. This indicates that the synergy between these two fiscal instruments is becoming more apparent and measurable compared to the previous year (as shown by previous data). Although Zakat is not yet the main cause, its role as an explanatory variable for Income Tax dynamics has grown from insignificant to almost significant. This may be an early indication that awareness of religious compliance (Zakat) and fiscal compliance (PPH Tax) is beginning to converge, possibly driven by improved economic conditions, increased community income, or the emergence of policies that effectively integrate these two

obligations [24]. For future research, a larger data sample is likely to make this regression model statistically significant.

Table 11. Simple Linear Regression Test Results Dependent Variable (2024 Income Tax)

Coefficients ^a						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	2931419293,5	215141843768		,014	,989
		82	,388			
	Zakat	231,933	120,856	,519	1,919	,084

a. Dependent Variable: Pajak pph

The regression test results show the following model equation: Income tax = Rp2,931,419,293.582 + (231.933×Zakat) + ϵ .

Zakat Regression Coefficient (β_1): The unstandardized coefficient (B) value for Zakat is 231.933. This positive value indicates a direct (positive) relationship. Quantitatively, this means that for every increase of one Rupiah (Rp1) in Zakat revenue, there will be an average increase in PPH tax revenue of Rp231.933. This nominal value shows the significant impact of Zakat on PPH.

Significance of Influence (p-value): The significance value (Sig.) for the Zakat variable is 0.084. Although this value is above the general significance threshold ($\alpha=0.05$), statistically, it can be concluded that the influence of Zakat on PPH tax in 2024 is almost significant. The calculated t-value of 1.919 indicates that the Zakat variable plays a much more important role in predicting PPH in 2024 than in the previous year.

Predictive Power (Beta): The Standardized Coefficient (Beta) value is 0.519, confirming that there is a moderate relationship between the two variables.

Quantitatively, there are indications of a strong positive nominal impact (every Rp1 increase in Zakat is responded to with a Rp231,933 increase in PPH) and an almost statistically significant effect (Sig.=0.084) of Zakat on the dynamics of PPH tax revenue in 2024. This increase implies that the fiscal synergy between Zakat and PPH tax will become more measurable and relevant in the 2024 period. Although technically it has not reached full significance at the 5% level, this data shows that Zakat has become a predictor with strong and undeniable potential in explaining the fluctuations and dynamics of PPH tax revenue [25].

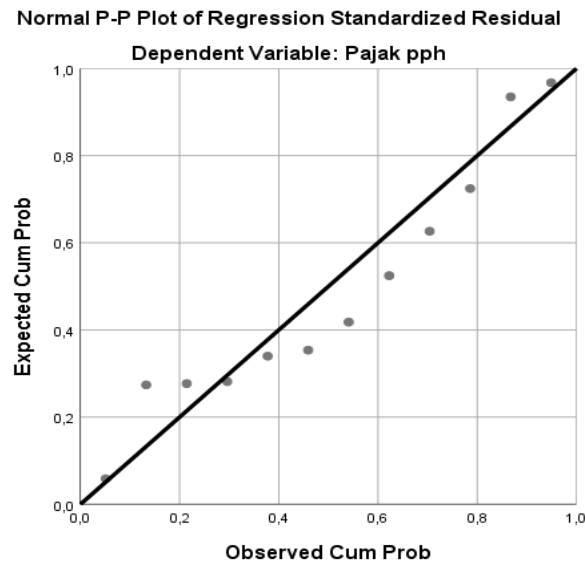


Fig.3. Results of Simple Linear Regression Test for Income Tax in 2023

Table 12. Summary of the 2024 Zakat Revenue Regression Model

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,519 ^a	,269	,196	626816143,36959

a. Predictors: (Constant), Pajak PPH

Statistical analysis shows that the Correlation Coefficient (R) value is 0.519. This value indicates a moderate positive relationship between the Income Tax and Zakat variables in 2024. This positive relationship implies that an increase in PPH Tax revenue tends to be accompanied by an increase in Zakat revenue. The most crucial aspect is the value of the Coefficient of Determination (R²) of 0.269 (or 26.9%). Inferentially, this value concludes that 26.9% of the total variation or dynamics in Zakat revenue can be explained by the Income Tax variable. Although there is still 73.1% of Zakat variation explained by other factors, the ability of Income Tax as a predictor of Zakat has increased significantly to a moderate level [26]. The Adjusted R² value of 0.196 (or 19.6%) further strengthens the conclusion that this regression model has moderate explanatory power for the dynamics of Zakat revenue in a broader population. Thus, statistically inferentially, the PPH tax has a partially significant and moderate effect on the dynamics of Zakat revenue in 2024. This indicates a more measurable synergy between these two fiscal instruments compared to the previous period.

The improvement in the ability of PPH Tax to explain Zakat (R²=26.9%) conclusively implies a stronger systematic relationship between these two sources of state revenue in 2024. The main driving factors that influence the increase or decrease in PPH tax revenue (such as real income growth or general economic health) now have a greater and more measurable impact on Zakat revenue [27]. Increased compliance and ability to pay taxes by taxpayers are also likely to reflect increased compliance and ability to pay zakat by the same *muzakki*. Therefore, for zakat administrators, the dynamics of income tax revenue can be used as a relevant secondary indicator to predict and understand fluctuations in zakat revenue.

Table 13. Results of the ANOVA Test for Zakat Collection in 2024

ANOVA ^a						
		Sum of				
Model		Squares	df	Mean Square	F	Sig.
1	Regression	144699190452	1	144699190452	3,683	,084 ^b
		2561020,000		2561020,000		
	Residual	392898477588	10	392898477588		
		7280600,000		728060,000		
	Total	537597668040	11			
		9841700,000				

a. Dependent Variable: Zakat

b. Predictors: (Constant), Pajak PPH

Based on the ANOVA table of the regression test results, a conclusive inference can be made regarding the significance of the model that tests the dynamics of Zakat collection in 2024, as explained by PPH Tax. The main focus in the ANOVA analysis is on the Significance (Sig.) value, which is the p-value of the F-test. From the table, the Significance (Sig.) value is 0.084. This value is above the general significance threshold ($\alpha=0.05$), so it can be statistically concluded that this regression model is not yet statistically significant in predicting or explaining the dynamics of Zakat revenue in 2024. Although technically the results are not significant, the p-value of 0.084 is very close to the 0.05 threshold, indicating an almost significant or significant effect at a 90% confidence level (if $\alpha=0.10$ is used). This is supported by the calculated F-value of 3.683, which indicates an increase in the explanatory power of the model compared to the previous period [28]. In conclusion, the results of this ANOVA test show that although PPH Tax is not yet a statistically significant predictor (at $\alpha=0.05$), the contribution of PPH Tax to the variation in Zakat dynamics in 2024 has increased substantially and shows the potential for a strong influence.

A significant increase in the F value and p value approaching the 0.05 threshold inferentially implies a shift in the correlation dynamics between PPH Tax and Zakat in 2024. The synergy between these two fiscal instruments is becoming increasingly apparent and measurable, with PPH Tax dynamics becoming a more relevant explanatory variable for Zakat. This increase suggests that the same factors driving economic health and compliance are now influencing both instruments simultaneously [27]. Although this model has not yet reached full significance, these results highlight that PPH Tax no longer moves independently of Zakat as in previous periods, and its role as an indicator or predictor of Zakat dynamics has increased significantly.

Table 14. Simple Linear Regression Test Results Dependent Variable (Zakat Revenue, 2024)

Coefficients ^a						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	1202136403,0	295108146,42		4,074	,002
		79	5			
	Pajak pph	,001	,001	,519	1,919	,084

a. Dependent Variable: Zakat

The regression test results show the following model equation: $Zakat = Rp1,202,136,403.079 + (0.001 \times \text{Income Tax}) + \epsilon$.

Income Tax Regression Coefficient (β_1): The unstandardized coefficient (B) value for Income Tax is 0.001. This positive value indicates a direct (positive) relationship. Quantitatively, this means that for every increase of one Rupiah (Rp1) in PPH Tax revenue, there will be an average increase in Zakat revenue of Rp0.001. Although the value is positive, this very small coefficient implies that the direct impact of PPH Tax on Zakat is nominally very minor.

Significance of Influence (p-value): The significance value (Sig.) for the PPH Tax variable is 0.084. Because this p-value is above the general significance threshold ($\alpha=0.05$), it can be statistically concluded that the influence of PPH Tax on Zakat in 2024 is not yet statistically significant. However, the calculated t-value of 1.919 and the p-value, which is very close to 0.05, indicate that there is an almost significant or significant effect at a more relaxed confidence level.

Predictive Power (Beta): The Standardized Coefficient (Beta) value is 0.519, confirming that there is a moderate relationship between the two variables, regardless of the difference in measurement units.

Quantitatively, although a one Rupiah change in PPH Tax only results in a very small change in Zakat ($B=0.001$), the overall results of this test show that PPH Tax has become a statistically significant variable (Sig.=0.084) in explaining the dynamics of Zakat revenue in 2024. This increase in correlation strength (Beta 0.519) inferentially implies a more measurable synergy between these two fiscal instruments [29]. Although not yet a significant predictor at $\alpha=0.05$, this dynamic is much stronger than in the previous period, indicating that the factors driving the increase in PPH Tax now have a more substantive and measurable correlation in explaining the fluctuations and dynamics of Zakat revenue

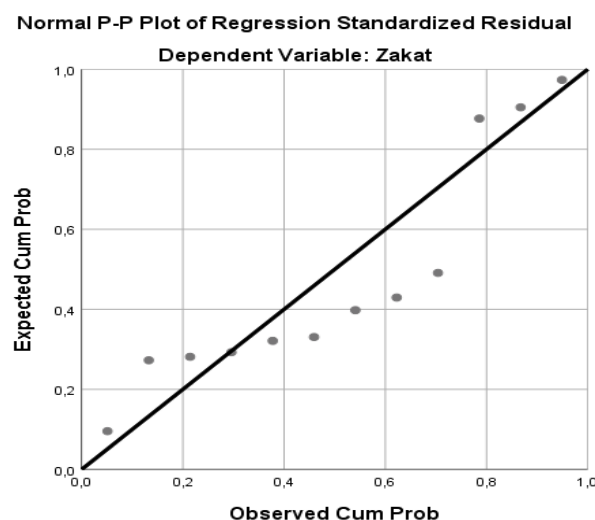


Fig.4. Results of Simple Linear Regression Test for Zakat Revenue in 2024

3.8. Inferential Analysis of the Correlation between Zakat and Income Tax (2024)

Direction and Strength of Relationship (Pearson Coefficient): The Pearson Correlation Coefficient (r) value is 0.519. This value indicates a positive relationship between Zakat and Income Tax. A positive relationship means that when Zakat revenue tends to increase, Income Tax revenue also tends to increase, and vice versa. The strength of the relationship is in the moderate category, indicating a fairly substantial correlation between the dynamics of the two variables.

Significance of Relationship (Sig. Value): The significance value (Sig. 2-tailed) produced is 0.084. This p-value is above the general significance threshold ($\alpha=0.05$), so it can be statistically concluded that the correlation between Zakat and Income Tax in 2024 is not statistically significant at

a 95% confidence level. However, the p-value of 0.084 is very close to the threshold, indicating that there is an almost significant or significant correlation at a 90% confidence level.

Table 15. Results of Correlation Test between Tax and Zakat in 2024

Correlations			
		Zakat	Pajak pph
Zakat	Pearson Correlation	1	,519
	Sig. (2-tailed)		,084
	N	12	12
Pajak pph	Pearson Correlation	,519	1
	Sig. (2-tailed)	,084	
	N	12	12

In conclusion, inferential statistical analysis shows that the dynamics of Zakat and PPH tax revenue in 2024 have a moderate positive correlation ($r=0.519$). This correlation is significantly stronger than in the previous period, indicating a clear synergy between the two revenue sources in 2024 [30]. Although technically not yet fully significant ($\text{Sig.}=0.084$), this moderate strength indicates that the driving factors affecting Zakat and PPH tax revenue (such as economic growth or income levels) are now beginning to work in a more bound or parallel manner. Thus, despite some statistical uncertainty (because $p>0.05$), the correlation dynamics between Zakat and PPH Tax have developed into a substantial relationship that is important to consider in fiscal policy [31].

3.9. Reliability Test Results

Table 16. Reliability Test Results between Tax and Zakat in 2023

Reliability Statistics	
Cronbach's Alpha	N of Items
,005	2

The Cronbach's Alpha value obtained is 0.005. In quantitative methodology, an Alpha value that is considered reliable (consistent) should ideally be close to 1, with a commonly used minimum threshold of 0.60 or 0.70. In conclusion, a very small Cronbach's Alpha value close to zero (0.005) clearly implies that there is no consistency or internal reliability in the relationship between Zakat revenue data and PPH tax revenue data in 2024.

This value indicates that although the previous correlation test produced a moderate positive relationship ($r=0.519$), the data on Zakat and Income Tax failed completely to move together consistently over time. This means that these two variables do not reliably measure the same concept or construct.

Inconsistently Integrated Dynamics: This failure in reliability reinforces the argument that, despite a moderate correlation, the main driving factors (economic variables, policies, or compliance) that influence Zakat and Income Tax operate in an unintegrated and inconsistent manner. The moderate correlation found may only be a statistical coincidence in a certain period (spurious correlation) and does not reflect a reliable cause-and-effect relationship.

Making zakat not only a religious obligation, but also a fiscal instrument that has a real impact on regional development [12]. From a social perspective, the increase in religious awareness among Muslims after the pandemic has also been an important factor. As sharia financial literacy improves and digital zakat services develop, the public is increasingly convinced that zakat distributed through

official institutions such as BAZNAS and LAZ is not only targeted but also trustworthy. Yusuf al-Qaradawi's thoughts in the document you attached further reinforce that zakat should be managed by the state to achieve public benefit [17]. With an expanded scope of zakat objects while still maintaining its basic principles, zakat can reach more segments of society, including the small and informal business sectors, which are traditionally difficult to reach by the conventional tax system.

Conversely, the decline in income tax (PPh) revenue in 2023 indicates structural challenges in the national taxation system. One of the main obstacles is the absence of national regulations that recognize zakat as a tax credit, rather than merely a tax deduction. This difference in approach has caused confusion and a perception of double taxation among muzaki (those who pay zakat), who feel that they have fulfilled their social obligations by paying zakat but are still required to pay full income tax because zakat cannot be directly credited [21]. This inconsistency demonstrates the weak integration between the zakat system and the taxation system at the national level.

From an economic and fiscal oversight perspective, the decline in income tax is also related to low tax compliance, especially in the informal sector and MSMEs. Tax avoidance remains a significant problem that is challenging to overcome, particularly in the small and medium-sized trade sector. This situation reflects the challenges of oversight and the weakness of a reliable reporting system. On the other hand, zakat does not require a coercive mechanism from the state and is actually more voluntarily complied with because it is based on spiritual values and social trust. This is what causes zakat to increase, while income tax decreases, even though both have the same goal of welfare [15].

The contrasting trends between the increase in zakat and the decrease in income tax in 2023 reflect that the public prefers a system that is transparent, spiritually and socially affordable, and has a direct impact on society. Without national regulations that can fairly integrate these two obligations, zakat and taxes will continue to run in parallel without synergy [32]. Therefore, a solution is urgently needed through the ratification of a government regulation in the form of a draft regulation (RPP) that regulates zakat as a deduction from national tax liabilities, so that Indonesia's fiscal system is not only economically fair but also responsive to the socio-religious dynamics of its people.

The increase in zakat collection suggests that people are becoming more aware of their zakat obligations, particularly following the government's efforts to simplify the process of reducing taxable income through zakat. This aligns with the government's policy of offering tax breaks to individuals who pay zakat, as outlined in Law No. 23 of 2011. However, despite the increase in zakat, income tax revenue has actually declined. In addition, challenges in zakat management, such as distrust of official zakat management institutions (BAZNAS/LAZ), also affect public optimism in supporting the taxation system [33].

In previous studies, there have been comparisons regarding the effectiveness of zakat in reducing poverty and improving welfare. Zakat has great potential in reducing poverty levels, but its implementation in Indonesia is still hampered by issues of awareness and suboptimal management. This finding aligns with data indicating that although zakat can reduce PKP, its impact on reducing the tax burden is not substantial, as noted by Febriyanti (2021) in her research. With the increase in zakat revenue, there should be a corresponding increase in tax awareness, allowing for a rise in income tax, not a decrease [6].

Based on previous research data, the trend of zakat collection in 2024 shows an increase, which is most likely due to increased public awareness of the obligation to pay zakat and support from government policies that may provide incentives or facilities for distributing zakat. In addition, economic sectors related to zakat, such as agriculture and trade, are experiencing recovery or growth, thereby increasing the amount of zakat received. This indicates an increase in public participation in fulfilling their social obligations, both due to religious awareness and a more stable economy. The trend in income tax (PPh) revenue declined in 2024 [34]. This decline could be attributed to several factors, including a decrease in individual and corporate income levels, a reduction in taxable income, or changes in tax policies that offer tax relief or incentives. Declining purchasing power and economic conditions that are not yet fully stable also contributed to the decline in income tax revenue.

The increase in zakat collection in 2024 is closely tied to the growth of spiritual, social, and economic awareness among Muslims, particularly in the business sector. Business actors are increasingly active in paying zakat as part of implementing corporate social responsibility (CSR) and Islamic business ethics. Zakat institutions, such as BAZNAS and LAZ, have also experienced an increase in public trust due to more transparent governance, the digitalization of payment systems, and extensive campaigns related to zakat literacy. Zakat has been integrated into local fiscal policy and is recognized as a tax deduction, providing attractive moral and fiscal incentives for *muzaki* [35].

On the other hand, the decline in Income Tax (PPh) revenue in 2024 reflects the weak integration of the zakat and national taxation systems. Although companies reported profits, accounting information did not always accurately reflect their contribution to tax revenue, due to financial statement manipulation and tax avoidance practices. When zakat is not nationally recognized as a tax credit, many *muzaki* feel that they have fulfilled their social obligations through zakat, so they do not have a strong incentive to pay income tax in full [36]. This creates fiscal dualism, where zakat is carried out voluntarily and is increasing, while formal taxes are declining because they are considered morally and administratively inconsistent.

Literacy also plays an important role in this trend. Low tax literacy means that people do not understand the importance of taxes for national development. Meanwhile, zakat literacy, which is taught from an early age in a religious context, is more deeply ingrained and adhered to. The lack of early tax education in Indonesia has led to low tax morale and reduced voluntary compliance. Conversely, zakat is viewed as a direct obligation to God and society, thereby gaining greater social and spiritual legitimacy. In addition, external factors such as global economic instability after the pandemic, inflation, and pressure on the informal sector and MSMEs also contribute to the shrinking income tax base [26]. Small business owners often avoid taxes due to the administrative burdens and minimal supervision. In contrast, zakat does not have the same administrative pressure and is more flexible in its distribution.

The increase in zakat revenue in 2024 is the result of a combination of spiritual values, digitalisation, local regulations, and trust in zakat institutions. Conversely, the decline in income tax reflects the state's failure to build a trusted taxation system that is integrated with zakat and supported by strong literacy and education [9]. To bridge this disparity, fiscal reform is needed that not only regulates the technical integration of zakat and taxes but also builds a culture of compliance through education, incentives, and long-term transparency.

The implementation of a modern digital taxation system, such as analysis of MSMEs (Micro, Small, and Medium Enterprises) and the digital economy, can increase tax compliance when accompanied by policies that are fair and in line with the needs of business actors (especially digital businesses). Digitalization in tax administration, which simplifies the process of tax reporting and payment, has been proven to increase efficiency and transparency, thereby influencing compliance behavior [23]. This also demonstrates that tax modernisation can interact with zakat regulations, where the two can support each other if the right incentive policies are implemented, for example, by linking zakat to tax deductions. However, despite an increase in zakat compliance, tax revenue has experienced significant fluctuations, indicating that regulations integrating zakat as a full tax deduction have not been optimally implemented. Regulations that harmonise these two obligations, accompanied by more extensive education and socialisation, are crucial for creating better synergy between zakat and tax revenue, as well as for increasing overall state revenue [21].

The impact of implementing a mandatory zakat law on tax revenue in Indonesia, particularly during the 2023-2024 period, can be considered from two main perspectives: first, public awareness of zakat and tax obligations, and second, how zakat regulations interact with the existing taxation system [37]. Previous studies have shown that taxpayer awareness has a significant influence on their level of tax compliance. One factor that contributes to increased compliance is effective tax socialization and adequate knowledge about tax obligations. When people have sufficient knowledge about their obligations, they are more likely to comply with applicable regulations, which in turn can increase state tax revenue [29].

The enforcement of mandatory zakat law in Indonesia has the potential to support this achievement by increasing social awareness and participation in national obligations.

In addition, well-implemented zakat regulations can also optimise state revenue through two channels: first, zakat can be seen as a substitute for taxes in the context of a religiously observant society, and second, with increased awareness, people are more likely to fulfil their tax obligations conscientiously. The effectiveness of integrated socialization of zakat and taxes can strengthen both of these obligations, creating synergy in a more stable state financial system. Given the low level of awareness about the importance of zakat and taxes, the government needs to increase its intensive socialization efforts to ensure that zakat and tax revenues can be achieved optimally [19].

Based on available data, the implementation of mandatory zakat laws has the potential to affect tax revenue in Indonesia, particularly through increased taxpayer awareness and compliance. As a country with a Muslim majority, Indonesia has a unique opportunity to integrate zakat and tax obligations into its fiscal policy. Research conducted on various startups has found that the implementation of a sound financial system through the use of technology can improve the transparency and efficiency of financial management, which in turn can improve tax compliance [38]. With a more structured and digitized system, such as the use of cloud-based applications for recording transactions and preparing financial reports, the process of calculating and reporting taxes becomes more accessible and easier to comply with.

In addition, the implementation of effective zakat policies can foster social awareness and enhance community contributions to national development through zakat donations, which in turn can lead to increased tax revenue [39]. The use of technology that facilitates startup financial management and enhances tax compliance, as described in previous studies, demonstrates that technology plays a crucial role in helping small and medium-sized enterprises (SMEs) fulfil their tax obligations. Therefore, integrating zakat obligations with the taxation system can provide double benefits, namely increase community fiscal contributions and optimize state tax revenue.

Based on findings related to the implementation of mandatory zakat and tax collection in Indonesia, data shows that taxpayer compliance is greatly influenced by the public's understanding of their zakat and tax obligations. Proper implementation of zakat law can increase social awareness and motivate people to fulfill their obligations to pay taxes. This aligns with findings indicating that public ignorance of tax obligations remains one of the factors that reduce compliance in tax payments [40]. Therefore, if the government can integrate zakat obligations with tax obligations, it can encourage the public to be more compliant with both, given the important role of zakat in promoting social and economic justice.

The development of technology-based financial systems, such as the use of cloud applications for financial recording and tax reporting, has made the process of managing zakat and taxes more efficient and transparent [41]. Data also show that technology plays an important role in helping businesses and individuals fulfil their tax obligations more easily, especially with the increasing awareness of the importance of accurate reporting [42]. Therefore, policies that integrate zakat and taxes, coupled with the use of technology in managing both, can contribute significantly to state revenue, as they facilitate supervision and increase public compliance [43].

The acceptance of the legal obligation of zakat in Indonesia can have a significant impact on state tax revenue. Several studies have shown that public awareness of the zakat obligation can influence compliance with tax payments, as zakat is closely related to social and religious responsibilities. Increasing awareness and implementation of zakat in Indonesia, especially through more structured and legal mechanisms, can strengthen the formation of better tax awareness. People who consistently pay zakat often have a better understanding of their financial obligations to the state, both in the form of zakat and taxes [16].

On the other hand, the effective implementation of the zakat law can also influence the flow of funds that should be used for social and state purposes, allowing for adjustments to the taxation system. This is relevant to the government's efforts to encourage collaboration between zakat and taxes as two complementary obligations. Tax revenue can increase along with increased compliance

with zakat obligations, as people who are aware of the importance of religious obligations, such as zakat, also tend to have a higher awareness of their tax obligations [44]. Therefore, the implementation of the zakat law can be a strategic instrument in strengthening the taxation system and helping the government achieve more stable state revenue targets.

The enforcement of mandatory zakat law in Indonesia has great potential to increase public awareness and tax compliance. By integrating zakat obligations into the taxation system, the public will better understand that both are interrelated financial obligations. In addition, a decrease in tax noncompliance is often linked to a lack of understanding of tax obligations. Strengthening zakat awareness campaigns, followed by a better understanding of taxes, can encourage the public to be more compliant in their financial obligations in general [45]. If clearer regulations and consistent enforcement support zakat policies, this will not only increase awareness of zakat but also affect state tax revenue.

Zakat, as a socio-economic instrument with sustainability value, can have a positive effect on the taxation system by increasing tax compliance through social awareness and religious responsibility. For example, programs that focus on zakat education can introduce a broader concept of social justice, which aligns with the principles of justice in the country's tax system. This is particularly important, considering that tax revenue is the primary source of development funding in Indonesia [43]. Thus, the implementation of a mandatory zakat law serves not only as a religious obligation but also as a means to increase tax compliance, which will ultimately support the achievement of state revenue targets.

Based on the sorted data, the moderating variables that can strengthen or weaken the relationship between zakat and tax collection in Indonesia involve several important factors. One factor that strengthens this relationship is public awareness and understanding of zakat and tax obligations. The higher the public's awareness of both, the more likely they are to comply with their zakat and tax obligations. Another factor that strengthens this relationship is the implementation of a transparent and technology-based taxation system, which makes the reporting and payment processes easier and more efficient [45].

When people perceive the process as straightforward and easily accessible, they tend to be more compliant with their tax and zakat obligations. In addition, the existence of tax incentives that integrate zakat as a tax deduction can create additional incentives for people to pay zakat while increasing their tax compliance [46].

On the other hand, several factors can weaken the relationship between zakat and tax collection. One of them is the lack of effective socialization regarding the relationship between zakat and taxes. Without a clear understanding, the public may not see the connection between the two, which in turn can reduce their compliance with both zakat and taxes [47]. In addition, uncertainty regarding zakat regulations that reduce tax obligations can also be a factor that weakens this relationship. Suppose the government does not implement clear and consistent policies regarding the integration of zakat and taxes. In that case, this can create confusion for the public and reduce compliance with both. Factors that influence this relationship include low public awareness of the relationship between zakat and taxes, as well as limitations in socialization that hinder the integration of the two concepts. In addition, ambiguity in regulations governing zakat as a tax deduction may also weaken this correlation, as the public may not fully understand how these two obligations can support each other [46].

Several factors may explain this increase, including the success in raising public awareness and understanding of zakat and tax obligations, as well as the application of technology in tax administration that simplifies the reporting and payment process [46]. In addition, clearer and more consistent policies for integrating zakat as a tax deduction can also play a crucial role in strengthening this correlation. With the right incentive policies, the public will better understand how zakat and taxes can complement each other, ultimately increasing compliance with both. These factors suggest that implementing a transparent and technology-based taxation system, along with policies that harmonise zakat and taxes, has the potential to strengthen the relationship between the two variables, as reflected in the increased correlation between zakat and taxes in 2024 [48].

Based on the data, the trend of zakat collection in 2024 has increased significantly. This increase can be attributed to more efficient policies for collecting zakat and increased public awareness of the obligation to pay zakat. In addition, another contributing factor is the increase in the number of individuals who are eligible to pay zakat, especially those with incomes above the *nisab*. In this context, zakat serves as a tool to reduce social inequality and support the welfare of the poor through education and social assistance. Previous studies have also noted that more transparent and accountable zakat distribution mechanisms can increase the contribution of zakat to poverty reduction [8].

On the other hand, there has been a decline in income tax revenue. This could be due to several factors, such as a reduction in tax rates or changes in fiscal policy that provide tax incentives to individuals and companies. In addition, another contributing factor is the reduction in taxable income from sectors affected by the economic crisis or a decline in people's purchasing power. This decline in income tax revenue may also reflect inequality in tax distribution, where most of the taxes that should be collected come from the wealthier groups, but due to tax avoidance or suboptimal tax policies, state revenue has actually decreased [34]. Previous studies have shown that inadequate fiscal policies in addressing wealth distribution inequality can lead to a decline in tax revenue, despite efforts to broaden the tax base.

4. Conclusion

Based on a review of data on zakat and income tax (PPh) revenue in Indonesia for 2023 and 2024, a positive relationship exists between zakat and tax revenue. Although the correlation is weak in 2023 ($r = 0.258$), it increases to moderate in 2024 ($r = 0.519$). Zakat revenue is on an upward trend, driven by institutional strengthening, payment digitalization, and increased social and spiritual awareness among the public, especially in the business sector. However, zakat fluctuations are influenced more by external factors such as religious campaigns and local policies. Conversely, income tax revenue has declined, indicating weak integration between the zakat and taxation systems, mainly due to the lack of recognition of zakat as a direct deduction from tax liabilities.

Theoretically, the factors that strengthen this relationship include public awareness of zakat and tax obligations, as well as the application of technology in tax administration, which increases transparency and eases reporting. Conversely, the factors that weaken it are low tax literacy, inadequate education, and unclear regulations that link zakat and taxes. In practical terms, to optimize state revenue, fiscal policy reforms are needed to integrate zakat and taxes into a single framework, from a legal, administrative, and educational perspective. This integration will enhance the efficiency of state revenue and strengthen the state's legitimacy in the eyes of the Muslim community.

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