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The Role of Zakat in Support Sustainable Development Goals Achievement

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Abstract

Objective: This study aims to analyze the strategic role of zakat in supporting the achievement of the Sustainable Development Goals (SDGs), identify the factors influencing its effectiveness, and develop an optimization model for zakat as an Islamic social finance instrument that promotes sustainable development and social welfare. **Theoretical framework:** The study is grounded in the principles of Islamic economics, Maqasid al-Shariah, and sustainable development theory. These perspectives explain how zakat functions as a mechanism for wealth redistribution, poverty alleviation, and equitable socio-economic development while advancing the objectives of human well-being and justice. **Literature review:** Previous studies have demonstrated that zakat contributes to poverty reduction, income redistribution, and social inclusion. However, existing research has largely examined these dimensions separately, with limited attention to integrating zakat, Maqasid al-Shariah, and the SDGs into a comprehensive conceptual framework for sustainable development. **Methods:** This research employed a qualitative approach using literature review and document analysis. Secondary data were collected from scholarly publications, reports of zakat institutions, government policy documents, and international reports related to Islamic social finance and sustainable development. The data were analyzed using thematic and interpretive techniques to identify patterns, relationships, and strategic implications. **Results:** The findings reveal that zakat significantly contributes to achieving SDGs by alleviating poverty, reducing socio-economic inequality, improving social welfare, supporting productive economic activities, enhancing food security, and expanding access to essential public services, including education, healthcare, and clean water. The effectiveness of zakat management is determined by institutional capacity, public literacy, governance quality, technological innovation, transparency, accountability, and collaboration among zakat institutions, governments, and other stakeholders. **Implications:** The study highlights the importance of strengthening zakat governance, digital innovation, and cross-sector collaboration to maximize the contribution of Islamic social finance toward inclusive and sustainable development aligned with the SDGs. **Novelty:** This study proposes an integrated conceptual model linking zakat, Maqasid al-Shariah, and the SDGs, providing a holistic framework for optimizing zakat as a sustainable Islamic social finance instrument that advances equitable socio-economic development.

Keywords: zakat, sustainable development goals (sdgs), maqasid al-shariah, poverty alleviation, social welfare.

INTRODUCTION

Zakat is one of the fundamental instruments of Islamic economics, serving not only as a religious obligation but also as a mechanism for wealth redistribution and the promotion of social justice. In the global development context, zakat has considerable potential to support the achievement of the Sustainable Development Goals (SDGs), particularly in poverty alleviation, improving access to education, and fostering inclusive economic development. Initiated by the United Nations (UN), the SDGs provide a global framework for achieving sustainable and equitable development by 2030 [1]. The principles of zakat, which emphasize social solidarity, equitable wealth distribution, and community welfare, closely align with the objectives of the SDGs. From this perspective, zakat should be understood not merely as an act of individual worship but also as an effective socioeconomic instrument for promoting sustainable community welfare [2].

Previous studies have demonstrated that zakat makes a significant contribution to achieving the SDGs, particularly in Indonesia, which has the world's largest Muslim population. Research has shown that zakat, infaq, and sadaqah (ZIS) contribute to reducing multidimensional poverty and promoting economic growth by improving community welfare. Other studies have found that effective management of zakat, infaq, sadaqah, and waqf (ZISWAF) supports the achievement of the SDGs through empowerment programs in economic development, education, and social services. Furthermore, collaboration between zakat institutions and government agencies has produced tangible outcomes in poverty reduction, educational improvement, and broader access to healthcare services. At the implementation level, productive zakat has also been shown to enhance economic independence and strengthen micro, small, and medium-sized enterprises (MSMEs), thereby contributing to inclusive and sustainable development. These findings indicate that zakat possesses substantial potential as an Islamic social finance instrument for supporting sustainable development [3].

Despite these contributions, several research gaps remain. Most previous studies have focused primarily on the normative role of zakat in supporting the SDGs without providing a comprehensive and integrated analysis of its institutional, managerial, and socioeconomic dimensions. Existing studies also tend to examine zakat within specific sectors, such as poverty alleviation or education, without exploring its broader contribution across multiple SDG dimensions. In addition, several implementation challenges persist, including low public awareness of zakat, limited technological innovation in zakat management, and insufficient public trust in zakat institutions. These challenges highlight the need for a more comprehensive and integrative analysis to better understand how zakat can be systematically optimized to support sustainable development.

This study offers a novel perspective by examining zakat not merely as an instrument of Islamic philanthropy but as an integral component of the sustainable development ecosystem. Unlike previous studies, this research develops a comprehensive analytical framework that integrates the theological, economic, institutional, and social dimensions of zakat within the SDG framework. Furthermore, the study emphasizes the importance of strengthening collaboration among zakat institutions, government agencies, and local communities to establish a sustainable development partnership. Another significant contribution is the proposed conceptual model for optimizing zakat as an Islamic social finance instrument that can be adapted to different national and local contexts. Accordingly, this study is expected to make meaningful theoretical and practical contributions to the growing body of literature on zakat and sustainable development [5].

This study focuses on analyzing the role of zakat in supporting the achievement of the Sustainable Development Goals, particularly in the Indonesian context. Specifically, the objectives of this research are to: (1) examine the contribution of zakat to achieving the

SDGs; (2) analyze the factors influencing the effectiveness of zakat management in promoting sustainable development; and (3) propose an optimization model for zakat as an Islamic social finance instrument for sustainable development. Accordingly, this study addresses the following research questions: (1) What role does zakat play in supporting the achievement of the SDGs? (2) What factors influence the effectiveness of zakat management in sustainable development? and (3) What optimization model can effectively integrate zakat with the SDG agenda? To answer these questions, this study employs a qualitative research approach based on a literature review and document analysis, supported by secondary data obtained from zakat institution reports and relevant scholarly publications. The collected data were analyzed using a thematic and interpretative approach to provide a comprehensive understanding of the role of zakat in advancing the Sustainable Development Goals.

LITERATURE REVIEW

The theory of Maqasid al-Shariah constitutes one of the fundamental normative frameworks in Islamic economics and Islamic jurisprudence, emphasizing that the primary objective of Sharia is to promote human welfare (*maslahah*). Classical scholars identify five essential objectives of Maqasid al-Shariah: the protection of religion (*hifz al-din*), life (*hifz al-nafs*), intellect (*hifz al-'aql*), lineage (*hifz al-nasl*), and wealth (*hifz al-mal*). In contemporary Islamic thought, the concept has evolved beyond these classical dimensions to encompass broader issues of social welfare, economic justice, environmental sustainability, and human development. Similarly, the Sustainable Development Goals (SDGs), introduced by the United Nations, provide a global framework consisting of 17 interconnected goals designed to promote social, economic, and environmental sustainability [6]. Conceptually, Maqasid al-Shariah and the SDGs share a common objective of enhancing human well-being and achieving sustainable development. Therefore, integrating Maqasid al-Shariah with the SDGs provides a strategic framework for developing sustainable policies grounded in Islamic principles [7].

Numerous studies have demonstrated that Maqasid al-Shariah offers an effective normative framework for supporting the implementation of the SDGs. Previous research indicates that Islamic social finance instruments, including zakat and waqf, make significant contributions to achieving SDG targets, particularly poverty alleviation, inequality reduction, and social welfare enhancement. Chapra argues that Maqasid al-Shariah provides a comprehensive ethical foundation for sustainable development by promoting distributive justice and socioeconomic equity. Likewise, Hassan and Aliyu emphasize that integrating Maqasid principles into public policy in Muslim-majority countries enhances the effectiveness of social development programs. These findings suggest that Maqasid al-Shariah is not only normatively relevant but also practically applicable within the contemporary global development agenda [8].

Other studies further emphasize the importance of adopting a multidimensional Maqasid approach in evaluating sustainable development. Abdullah and Rahman propose that Maqasid-based indicators can serve as alternative measurement tools for assessing sustainable development performance in Muslim countries. Similarly, Ali developed a Maqasid-based development index capable of measuring community welfare more comprehensively than conventional economic indicators. Furthermore, the Islamic Development Bank (IsDB, 2023) highlights that integrating Maqasid principles into Islamic financial systems can accelerate SDG achievement through inclusive finance, social empowerment, and equitable economic development. These studies reinforce the argument that Maqasid al-Shariah provides a theoretical bridge connecting Islamic values with the global sustainable development agenda [9].

Within the Indonesian context, the integration of Maqasid al-Shariah and the SDGs has shown considerable progress, particularly through Islamic social finance institutions.

Research by Beik and Arsyianti demonstrates that zakat management in Indonesia has increasingly incorporated Maqasid principles into economic empowerment programs, including MSME development and mustahik assistance initiatives. Similarly, the Outlook Zakat Indonesia 2023 published by Puskas BAZNAS reports that zakat distribution contributes directly to several SDG targets, particularly poverty reduction, quality education, and social welfare improvement. Moreover, institutional collaboration among BAZNAS, Amil Zakat Institutions (LAZ), and government agencies illustrates a growing synergy between Maqasid principles and the national sustainable development agenda [10].

Further studies indicate that implementing Maqasid al-Shariah through productive zakat programs has significantly improved the long-term welfare of mustahik. Ascarya also emphasizes the importance of collaboration among Islamic financial institutions, government agencies, civil society organizations, Islamic boarding schools, and the private sector in establishing a sustainable development ecosystem based on Maqasid principles. These findings demonstrate that integrating Maqasid al-Shariah with the SDGs in Indonesia extends beyond conceptual discourse and has been implemented in various community-based development programs.

Despite these advances, several research gaps remain. Most existing studies primarily focus on descriptive or normative discussions without thoroughly examining the institutional mechanisms through which Maqasid al-Shariah can be integrated into SDG implementation. Furthermore, previous research tends to analyze zakat, Maqasid, and the SDGs separately, resulting in fragmented explanations rather than an integrated analytical framework. Another limitation is the scarcity of empirical studies that quantitatively and qualitatively measure the impact of Maqasid-based zakat implementation on SDG indicators [11].

This study addresses these gaps by proposing an integrative framework that links Maqasid al-Shariah, zakat, and the SDGs within a unified conceptual model. Unlike previous studies that primarily describe the contribution of zakat in general terms, this research examines how Maqasid principles strategically guide zakat management to achieve sustainable development objectives. In addition, the study highlights the importance of institutional collaboration, governance, and technological innovation in enhancing the effectiveness of zakat management. Consequently, this research is expected to make significant theoretical and practical contributions to the advancement of Islamic economics and sustainable development studies [12].

Based on the literature reviewed, this study positions Maqasid al-Shariah as the normative foundation guiding sustainable development objectives, while the SDGs serve as the global operational framework. Zakat is conceptualized as the primary Islamic social finance instrument connecting these two frameworks through mechanisms of wealth redistribution and socioeconomic empowerment. Accordingly, the main analytical variables examined in this study include: (1) the principles of Maqasid al-Shariah; (2) zakat management and implementation; and (3) the achievement of SDG indicators. Examining the relationships among these variables provides a comprehensive understanding of how zakat can effectively support sustainable development. Ultimately, this study seeks to strengthen the integration of Maqasid al-Shariah and the SDGs within the broader discourse on Islamic social finance and sustainable development.

METHODOLOGY

This study employed a qualitative research approach to obtain an in-depth understanding of the meanings, processes, and social dynamics associated with the role of zakat in supporting the Sustainable Development Goals (SDGs) from the perspective of Maqasid al-Shariah. A qualitative approach was selected because it enables researchers to explore social reality holistically, contextually, and interpretatively,

particularly when examining complex phenomena such as the integration of Islamic values with the global sustainable development agenda. Rather than focusing solely on quantitative measurement, this study seeks to understand perceptions, institutional practices, governance mechanisms, and social interactions that shape the implementation of zakat within the context of sustainable development. This approach is consistent with the view that qualitative research is particularly appropriate for exploring social phenomena that require comprehensive interpretation and contextual understanding [13].

The study adopted a qualitative data approach in which textual data, narratives, and documents constituted the primary sources of analysis. Within this approach, social reality is understood as being constructed through meanings expressed in language, symbols, institutional practices, and social interactions. The data consisted of interview transcripts, focus group discussion (FGD) records, policy documents, and official reports published by zakat institutions [14]. Data analysis focused on interpreting the meanings embedded in these materials to explain how zakat functions as an Islamic social finance instrument supporting the achievement of the SDGs. This approach enabled the researchers to explore the complex relationships among Maqasid al-Shariah, zakat management, and sustainable development in a comprehensive manner.

The research was conducted through several systematic stages. The first stage involved problem formulation and an extensive literature review to establish the conceptual framework based on Maqasid al-Shariah and the SDGs. The second stage comprised data collection through in-depth interviews, focus group discussions (FGDs), and document analysis. The third stage involved thematic data analysis following the processes of data reduction, data display, and conclusion drawing. The fourth stage focused on data validation using source and methodological triangulation to enhance the credibility and trustworthiness of the findings. Finally, the fifth stage consisted of preparing and presenting the research findings within the established theoretical framework. These procedures followed the interactive qualitative data analysis model proposed by Miles, Huberman, and Saldaña [16].

The study utilized both primary and secondary data sources. Primary data were obtained from key informants who were directly involved in zakat management and implementation, including representatives of the National Zakat Agency (BAZNAS), Amil Zakat Institutions (LAZ), Islamic economics scholars, and zakat beneficiaries (mustahik). Informants were selected using purposive sampling based on their expertise, experience, and relevance to the research objectives. Secondary data were collected from official reports issued by zakat institutions, academic publications, government policy documents, and reports related to the Sustainable Development Goals. The research subjects represented key stakeholders within Indonesia's zakat ecosystem, providing valuable insights into the integration of Maqasid al-Shariah principles with SDG implementation [17].

Data were collected using three complementary techniques. First, semi-structured in-depth interviews were conducted to obtain detailed information regarding participants' perceptions, experiences, and practices related to the role of zakat in supporting the SDGs. This interview format provided sufficient flexibility while maintaining consistency with the research objectives. Second, focus group discussions (FGDs) were organized to explore diverse perspectives and examine interactions among stakeholders involved in zakat management. FGDs also facilitated comparison of viewpoints across different participant groups and generated richer contextual data. Third, document analysis was conducted to collect relevant secondary data from annual reports of zakat institutions, government regulations, policy documents, and scholarly publications concerning zakat, Maqasid al-Shariah, and the SDGs. The integration of these three data collection techniques strengthened the validity of the study through methodological triangulation, thereby enhancing the credibility, reliability, and trustworthiness of the research findings.

RESULTS AND DISCUSSION

Zakat not only has a spiritual dimension as an act of worship but also carries significant social and economic impacts. In the context of development, zakat can serve as an effective solution to address various challenges, such as poverty, social inequality, and limited access to welfare. Therefore, discussing the role of zakat has become increasingly relevant, particularly in relation to achieving the Sustainable Development Goals (SDGs) [13].

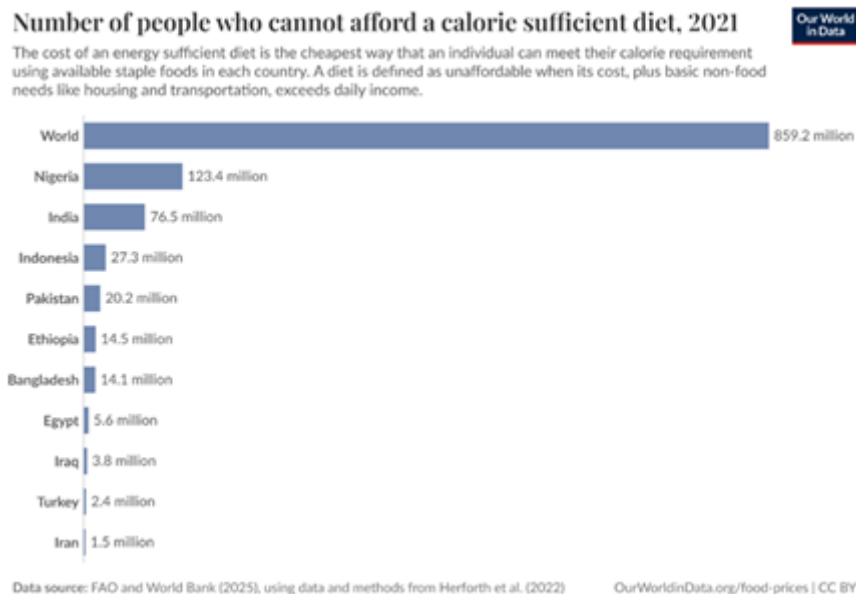


Figure 1. Number of People Unable to Afford a Healthy Diet

Data released by Our World in Data indicate that, in 2021, approximately 859.2 million people worldwide were unable to afford a healthy diet that provides sufficient calories and essential nutrients. This figure highlights the magnitude of the global food security challenge. Several countries, including Nigeria (123.4 million people), India (76.5 million), and Indonesia (27.3 million), recorded particularly high numbers of people unable to meet their basic nutritional needs. These data demonstrate that poverty and limited economic access remain major barriers to achieving food security.

This situation suggests that poverty and inadequate access to nutritious food are not merely individual problems but also reflect structural issues related to income distribution, economic inequality, and social welfare. In this context, zakat plays a significant role as both a religious obligation and a socioeconomic instrument. Beyond its spiritual function, zakat serves as a mechanism for redistributing wealth from affluent members of society to those in need. Through effective zakat management, financial assistance can be distributed to poor households to help meet their basic needs, including access to adequate food. Furthermore, zakat can be allocated to productive empowerment programs, such as microenterprise financing, vocational training, and income-generating activities, thereby enhancing beneficiaries' economic independence and long-term welfare.

Therefore, zakat has strong relevance in supporting the Sustainable Development Goals (SDGs), particularly SDG 1 (No Poverty) and SDG 2 (Zero Hunger). The data presented in Figure 1 emphasize the urgent need to optimize zakat management as part of a sustainable development strategy aimed at reducing poverty, improving food security, and promoting equitable economic development.

Zakat and Poverty Alleviation

Zakat is one of the most important socioeconomic instruments in Islam for alleviating poverty. Besides being a mandatory act of worship, zakat functions as a mechanism for

redistributing wealth from the affluent to economically disadvantaged groups. This redistribution helps reduce income inequality, strengthen social solidarity, and improve overall economic justice. Consequently, effective zakat management can contribute significantly to poverty reduction and sustainable socioeconomic development [19].

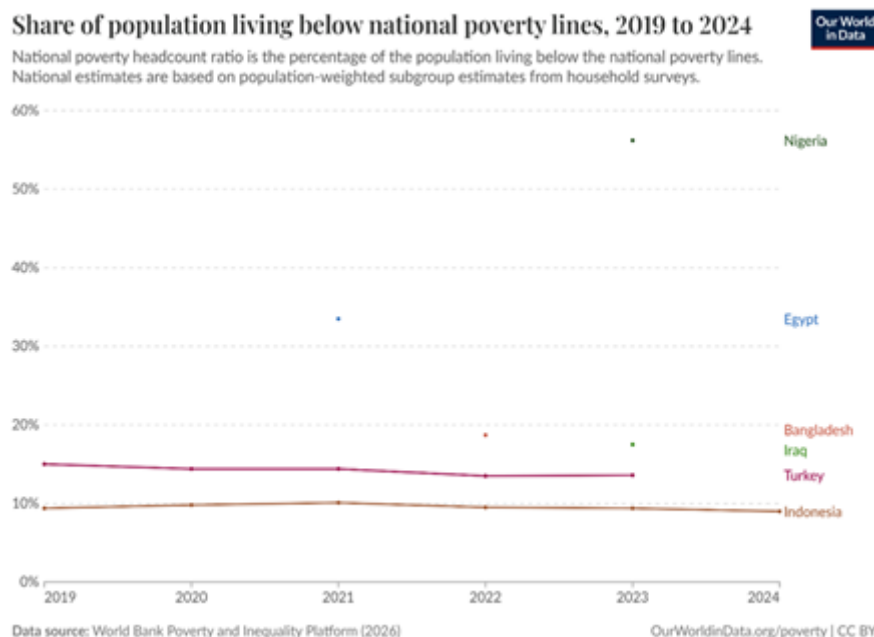


Figure 2. Percentage of People Living Below the National Poverty Line

Data from Our World in Data illustrate the percentage of people living below the national poverty line in several countries between 2019 and 2024. The figure shows that poverty remains particularly severe in countries such as Nigeria, where more than half of the population continues to live below the national poverty line throughout the observed period. In contrast, countries such as Bangladesh, Iraq, Türkiye, and Indonesia report lower poverty rates; however, their progress has generally been gradual, with no substantial decline over the study period.

These findings indicate that poverty remains one of the major challenges to achieving sustainable development worldwide. Although poverty levels vary across countries, limited economic opportunities, unequal income distribution, and restricted access to essential services continue to hinder improvements in living standards.

In this context, zakat represents a highly relevant and strategic instrument for poverty alleviation. As an Islamic mechanism for wealth redistribution, zakat channels financial resources from wealthier individuals to vulnerable groups, enabling them to meet their basic needs and improve their quality of life. Well-managed zakat programs can therefore reduce economic hardship while promoting social inclusion and equitable development.

Zakat and Social Welfare

Zakat is a fundamental institution in Islam that plays a vital role in promoting social welfare. Beyond its religious significance, zakat functions as a social protection mechanism that provides financial assistance to disadvantaged members of society, enabling them to meet their essential needs with dignity. Effective zakat distribution helps reduce socioeconomic disparities, strengthens community solidarity, and narrows the gap between rich and poor. Accordingly, zakat serves as one of the key pillars for building a just, prosperous, and socially cohesive society [20].

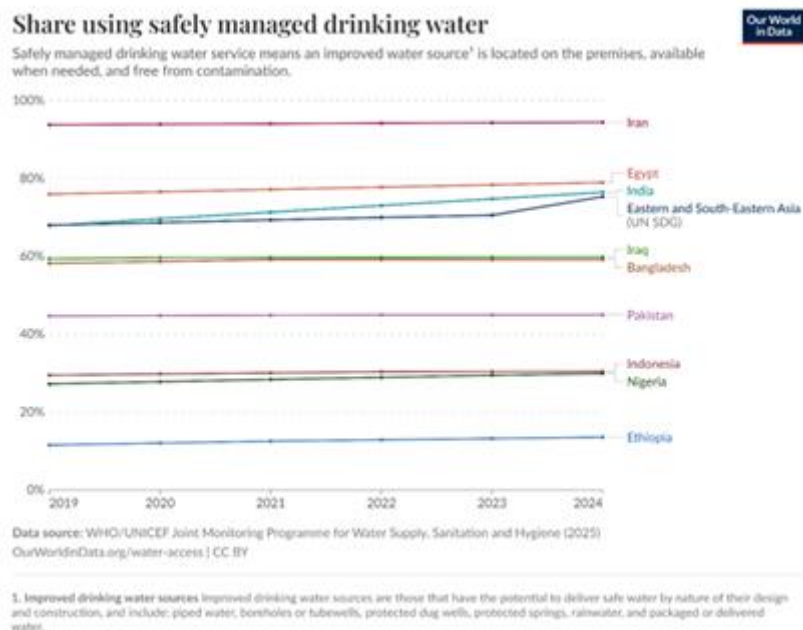


Figure 3. Proportion of the Population Using Safely Managed Drinking Water Services

Figure 3 illustrates the proportion of the population with access to safely managed drinking water services across several countries. The data indicate considerable disparities in access, reflecting differences in infrastructure, public investment, and socioeconomic conditions. Countries with limited access remain vulnerable to health risks, environmental degradation, and reduced quality of life. In this context, zakat can complement government initiatives by financing clean water infrastructure, sanitation facilities, and community-based water management projects, particularly in underserved areas. Such initiatives contribute directly to SDG 6 (Clean Water and Sanitation) while simultaneously supporting poverty reduction, public health improvement, and sustainable community development through equitable resource distribution and strengthened social solidarity.

CONCLUSION

Based on the findings of this study, it can be concluded that zakat plays a highly strategic role in supporting the achievement of the Sustainable Development Goals (SDGs). The literature review demonstrates that zakat should be understood not only as a religious obligation but also as an Islamic social finance instrument that promotes wealth redistribution in accordance with the principles of Maqasid al-Shariah and sustainable development. The findings indicate that zakat contributes significantly to poverty alleviation, the reduction of social inequality, and the improvement of community welfare by supporting access to basic needs, including food security, productive economic activities, and clean water. These findings answer the research questions concerning the role of zakat, the factors supporting its effectiveness, and the integration of zakat into sustainable development frameworks. The primary contribution of this study is the development of an integrative framework that links zakat, Maqasid al-Shariah, and the SDGs within a comprehensive conceptual perspective. This framework not only enriches the theoretical understanding of zakat as an Islamic social finance instrument but also provides practical insights for improving the effectiveness, accountability, and sustainability of zakat management. Moreover, the study highlights the importance of collaboration among zakat institutions, government agencies, and local communities in fostering an inclusive and equitable development ecosystem. Such collaboration can maximize the potential of zakat as a key pillar of both national and global sustainable

development. Despite these contributions, this study has several limitations. First, it employs a qualitative approach based primarily on a literature review and secondary data, which limits its ability to provide robust empirical evidence regarding the quantitative impact of zakat on sustainable development outcomes. Second, the analysis is presented at a general level and does not fully capture variations in zakat implementation across different regions or institutional contexts. Therefore, future research should adopt mixed-method or quantitative approaches to empirically evaluate the impact of zakat on specific SDG indicators. Expanding the scope of case studies across different countries and institutional settings, as well as examining technological innovation, digital transformation, governance, and accountability in zakat management, would contribute to the development of a more effective, evidence-based, and scalable model for optimizing zakat in support of the Sustainable Development Goals.

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Author Contribution

All authors contributed equally to conceptualization, investigation, analysis, manuscript preparation, revision, and approved the final version before submission and publication.

Conflicts of Interest

All authors declare no conflict of interest regarding this research, its publication, funding, interpretation, implementation, or related professional responsibilities whatsoever.

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