



Implementation of Tax Practices on Zakat as a Solution to Increase Zakat Effectiveness in Indonesia

Pujiati*, Chandra Warsito
UIN Prof. K. H. Saifuddin Zuhri Purwokerto, Indonesia
phieaan@uinsaizu.ac.id

Abstract

Taxes and zakat are two sources of receipt of very significant sources of state income in Indonesia, both of which have the same element of coercion and management elements, while the difference is in the name, object, nature of obligations, legal basis, magnitude and utilization. This research aims to provide an overview of the similarities and differences between the concept of taxes and zakat, the arguments of scholars about taxes and zakat and also provide an overview of the effectiveness of effective management and zakat based on the implementation of the management of tax practices that have been running in the country of Indonesia. The findings in this paper show several different management between the concept of tax and zakat. The effectiveness of existing tax management has increased while zakat is the opposite. Implementation of tax management practices that can be applied as a solution to increase the effectiveness of zakat is the application of sanctions on negligent managers and muzakki, the management of HR management, the implementation of effective and efficient zakat administration (in terms of function, the existence of good systems, programs and institutions), the existence of good information systems and the existence of independent institutions as special auditors.

Keywords: *zakat; taxes; alternatives; effective of management*

A. Introduction

Taxes and zakat are two very significant sources of income in Indonesia. Islamic economists perceive zakat in a state's management system as a tax. First, it is one of the mandatory payments, the second that zakat has no direct compensation, the third is binding for everyone or universal. Zakat meets the required criteria first and second, but not for the third criterion. Taxes and zakat have become mandatory for all Muslim citizens, but zakat is prioritized to Muslim communities with excess property (nishab), and taxes are a form of accountability as a citizen. The essential thing that has been going on so far is a difference of thought between zakat and taxes

(Zuardi, 2013). According to Yusuf Qardhawi, the equations above both have a basis of differences and an exceptional basis (Yurista, 2017).

The use of taxes for the state can meet various needs without questioning the amount of the rate of each type of tax. Zakat, which is also part of the pillars of Islam, becomes a position that cannot be aligned with a type of tax even though the importance of the tax as well as performing prayers and Hajj, zakat which is a form of worship with a difference in psychological aspects when compared to the payment of ordinary taxes. In the Qur'an, Allah Almighty mentions 82 verses that discuss zakat and prayer. From this, after prayer, deductively, it is concluded that zakat is the central pillar of Islam. Zakat and prayer are used as symbols or symbols in all Islamic teachings. Salat is a picture of a relationship with God; on the other hand, zakat symbolizes attachment between humans (Tambunan, 2021). This is in contrast to the government's provision in spending the results of zakat collection has special instructions in the Book of the Quran.

The scholars agree on the treatment of taxes in our country, namely for the people's problems; this is because there are not enough government funds in financing state expenditures, while if the expenditure is ignored, it will cause harm as the rules of *ushul fiqh*. “Ma layatim al wajib illa bihi fahuwa wajib” (Ridwansyah, 2014). The dualism of taxes and zakat that turned out to be a necessity to be fulfilled by Indonesian citizens of Islam turned out to be a potential problem in the concept of Islamic economics. Zakat is the spiritual duty, which is a form of worship and a depiction of a Muslim's obedience to Allah, and taxes are a form of obedience and sacrifice of every citizen to his country.

Several studies show that the potential of zakat in Indonesia is quite significant (Ardani & Pujiyono, 2021). From the results of Baznas research, it can be known that the potential of zakat reaches Rp327.6 trillion, while the new realization reaches Rp 71.4 trillion or 21.7 percent. Rp 61.2 trillion was not collected through official zakat collection organizations, but only Rp 10.2 trillion through official zakat collection organizations (Fahreza Rizky, 2021). While tax growth until October 2021 reached 953.6 trillion or 77.56% of the 2021 state budget. This becomes ironic when the tax that becomes one of the state revenues is often strengthened, while zakat is in the opposite position and is considered the personal responsibility of every Muslim. In Indonesia, a muzakki (zakat payer) is also a taxpayer or taxpayer whom we can find on two different policies, Law No. 38 of 1999, which regulates the management of zakat and Law No. 17 of 2000 on PPh (Gusfahmi, 2007).

According to Ciptoherijanto and Abidin, order to create a tax administration is said to be good when it involves three elements: First, the function, tax management has a function as Planning, Organization, Actuating, and Controlling, Second, the existence of a system, tax administration is a set of interconnected components,

which synergize to achieve goals or achieve specific processes and thirdly the existence of institutions, consisting of

Of the agencies/organizations assigned to handle taxation cases specifically. Meanwhile, according to Chamin et al. (2019), some factors cause low results of zakat fundraising through zakat management organizations, including the karikative behavior of the obligatory zakat that still has a short-term view; effectiveness and efficiency when the process of the payment of zakat funds is still low due to the number of zakat management organizations that have a small business scale; the absence of supervisory, regulatory agencies and zakat relations are unclear so that it has an impact on weak institutional and personnel capacity in the field of zakat.

While other factors that affect the low association of zakat funds in Indonesia are divided into three criteria: 1. Internal problems (strategic issues, Human Resources, management and governance, utilization of Information and technology, communication and socialization and accountability), 2. External issues (strategic issues, society, muzakki, government, coordination and competition), 3. System issues (strategic issues, regulation, dualism, decentralization of authority, *amil* (zakat collector) and supervision)(Ascarya & Yumanita, 2018). Compared to tax management, the management of zakat funds is still less effective because the management is still not well programmed and nominally managed by the Zakat Management Organization is still within a relatively low threshold not as significant as nominal taxes. This is because taxes in its management are already based on functions, systems and institutions that have a structure and run well.

Given the importance of taxes and zakat in supporting state revenues, we are faced with two opposite realities, where tax revenues have increased, and zakat receipts are still not maximal, so research is needed to be related to the implementation of tax as an alternative solution to improve zakat management effectively. Seeing the low potential for zakat receipts in Indonesia, it still needs to be explored to find the most appropriate method in determining the most effective zakat and tax treatment.

B. Literature Review

1. Understanding, elements, and functions of taxes

The definition of taxes, according to Adriani in Yurista (2017), is mandatory due to the state that can be imposed that are owned by parties who are subject to obligations to pay based on regulations by not getting direct rewards and used to finance state expenditures in the framework of government regulations. Elements that have taxes include: 1) Dues or collection. Regarding the direction of tax fund flow, if the taxpayer is in the direction of the source of the arrival of taxes, it is called dues. Whereas if the direction of the coming of activity to

realize the tax comes from the government, then the tax is called a levy, 2) Taxes are levied based on the law, because in essence taxes are a burden that must be shouldered together, so that in the formulation of the type and small tax rate, the people must participate in determining and approving it, through representatives in parliament, 3) Tax payments are no direct return of services from the government. 4) Taxes are used to finance state expenditures (Liliyani, 2018). Taxes have a function: 1) The revenue function (budget) is a source of income for the government to manage the country. 2) The regulatory function, namely taxes, is a means to provide rules on policies set by the government both in the economic social and to achieve specific goals outside the field of finance (Fatarib, 2019).

2. Types and Systems of Tax Collection

Taxes are divided into three types of criteria: 1) Based on Their Group (Direct Taxes and Indirect Taxes), 2) Based on Nature (Subjective Taxes and Objective Taxes), 3) Based on Their Collectors (Central and Local Taxes). While the tax collection mechanism in Indonesia consists of 1) Official Assessment System, 2) Self-Assessment System, and 3) With Holding System (Nasution & Annisa Fitriani, 2019).

3. Understanding, function and principle of zakat

In terms of epistemological, the basic word zakat is zaka, which means blessing, growing, and good principle of zakat, zakat according to the view of fiqh, is the name of a certain amount of property with specific requirements to be passed to certain according to Allah SWT. In QS At Taubah verse 103, three essential functions of zakat are: zakat as a means of purifying qolbu for muzakki, second; Zakat has social and economic functions, which means zakat can also support the development of living standards and welfare in the field of socio-economic society, third; Zakat has the function of the means of amaliyah worship which is a form of realization of devotion and expression of gratitude to Allah Swt (Zuardi, 2013).

One of the characteristics of the Islamic economic system is zakat; zakat reflects one of the implementations of the principle of justice in the Islamic economic system. M.A. Mannan argues that zakat has six principles: Principles of religious belief, Principles of equality and justice, Principles of Productivity, Principles of Reason, Principles of Freedom, Principles of Ethics and Fairness. (Yurista, 2017).

The party charged for the payment of zakat is a Muslim who has a property that has fulfilled nisab, and they are called muzakki. At the same time, the group entitled to get zakat according to the term fiqh is known as mustahiq. God says in QS. At-Taubah verse 60: "Indeed, zakats are only for the poor, the poor, zakat

managers, converts who are persuaded, for slaves, those who are in debt, for Allah and for those who are on their way, as a decree that Allah has promised, and Allah is all-knowing again” (Al-Utsaimin, 2008).

In the Law on zakat the type of zakat management includes zakat harta (mal) and zakat fitrah. In paragraph (1), Zakat mall consists of: a. Gold, silver, and other precious metals; b. Money and other securities; c. Business or trade; d. Agriculture, plantations, and forestry; e. Livestock and fisheries; f. Mining; g. Industry; h. Revenue and services; i. Rikaz (Undang Undang Republik Indonesia No 28 Tahun 2011).

From previous research, three essential policy practices can be applied between tax obligations and zakat, the first is zakat as a tax credit, the second is zakat as a taxable income deduction, and the third is tax and zakat that are not related to each other. In his research, Setianingrum et al. (2019) explained by considering the aspects of benefits, costs and risks in order to choose the best integration policy model as an incentive to increase zakat and tax revenues in Indonesia, which is the main alternative is the alternative of zakat as a tax credit while the current regulation is imposed in Indonesia, namely the Regulation of the Director-General of Taxes No. PER 6 / PJ / 2011, which regulates the position of zakat used as a tax credit. Means of reducing taxable income.

C. Methodology

The methodology used in this study is a qualitative descriptive approach to find out the extent of tax management practices that can be implemented in zakat management practices, Focus on literature analysis, both in the form of books and papers, journals both national and international, government regulations and policies, web literature and other literature in the form of primary, secondary and tertiary data (Tambunan, 2021). Related data is then processed to find alternative solutions that can be implemented to improve zakat management more effectively.

D. Results and Discussions

1. Similarities and differences between zakat and taxes

Judging from the equation, taxes and zakat are obligations in the field of property, based on the provisions of law, are coercive, without direct service. Although there are many similarities between taxes and zakat has a unique philosophy, and both have different properties and origins. According to Yusuf Qordhawi, the difference between the two lies:

- a. In terms of naming and ethics, zakat is part of the property that must be issued to those who accept it according to the instructions in the Qur'an, while taxes are something to be paid, something that is a burden.

- b. From its purpose and essence, zakat is a form of worship obligatory to Allah as gratitude and a means of getting closer, while the tax obligation to the state is purely unrelated to worship or self-approach.
- c. From nisab and its descendants, the limits of nisab and its provisions have been outlined in the Qur'an, while the percentage, object, price and provisions of taxes depend on the discretion and power of the government.
- d. From its sustainability, zakat is continuous and fixed while taxes are changing or not fixed, but there is a potential to increase, replace or reduce based on the consideration of the scholars.
- e. From its expenditure, zakat is issued according to the group that has been stipulated in the Qur'an, while taxes are used to finance state expenditures stipulated in the regulations by the country's leaders.
- f. From the relationship with the ruler, zakat is a muzakki relationship with his Allah SWT during the tax relationship between taxpayers and the government.
- g. From its purpose and purpose, zakat has an orientation of spiritual purpose and moral purpose beyond taxes, while taxes are pure obligations that become worldly burdens (Yurista, 2017).

2. Effective management of zakat

Departing from some of the same concepts but the results are pretty much different, the management of taxes and zakat is expected to complement each other and synergize. Tax revenues increase significantly every year.

Table.1 Realization of state revenue in 2016-2021

Source of Revenue – Finance	Realization of State Revenue (Billion Rupiah)					
	2016	2017	2018	2019	2020	2021
I. Reception	1.546.946.60	1.654.746.10	1.928.110.00	1.955.136.20	1.628.950.53	1.733.042.80
Tax Receipt	1.284.970.10	1.343.529.80	1.518.789.80	1.546.141.90	1.285.136.32	1.375.832.70
Domestic Tax	1249499.50	130.4316.30	1.472.908.00	1.505.088.20	1.248.415.11	1.324.660.00
Income tax	666.212.40	646.793.50	749.977.00	772.265.70	594.033.33	615.210.00
Value Added Tax and Sales Tax on Luxury Goods	412213.50	480.724.60	537.267.90	531.577.30	450.328.06	501.780.00
Property tax	19.443.20	16.770.30	19.444.90	21.145.90	20.953.61	14.830.00
Building Rights Acquisition Fee	0.50	1.20	0.00	0.00	0.00	0.00

Source of Revenue – Finance	Realization of State Revenue (Billion Rupiah)					
	2016	2017	2018	2019	2020	2021
Excise	143.525.00	153.288.10	159.588.60	172.421.90	176.309.31	182.200.00
Other Taxes	8.104.90	6738.50	6.629.50	7.677.30	6.790.79	10.640.00
International Trade Tax	35.470.70	39.213.60	45.881.80	41.053.70	36.721.21	51.172.70
Import duty	32.472.10	35.066.20	39.116.70	37.527.00	32.443.50	33.172.70
Export Tax	2.998.60	4.147.40	6.765.10	3.526.70	4.277.71	18.000.00
Non-Tax Revenue	261.976.30	311.216.30	409.320.20	408.994.30	343.814.21	357.210.10
Natural Resources Receipt	64.901.90	111.132.00	180.592.60	154.895.30	97.225.07	130.936.80
Revenue from Separated State Assets	37.133.20	43.904.20	45.060.50	80.726.10	66.080.54	3.0011.20
Other Non-Tax Revenue	117.995.40	108.834.60	128.574.00	124.503.60	111.200.27	117.949.70
Public Service Agency Revenue	41.945.90	47.345.50	55.093.10	48.869.30	69.308.33	78.312.40
II. Grant Amount	8.987.70	11.629.80	15.564.90	5.497.30	18.832.82	2.700.00
Amout	1.555.934.20	1.666.375.90	1.943.674.90	1.960.633.60	1.647.783.34	1.735.742.80

Note: Year 2016-2020: LKPP

Year 2021: Outlook

Year 2022: APBN Land and Source: Ministry of Finance

Source Url: <https://www.bps.go.id/indicator/13/1070/1/realisasi-pendapatan-negara.html>

Access Time: March 12, 2022, 5:31 pm

From Table 1, tax revenues in the State Revenue and Spending Budget - Changes (APBNP) increased and reached a significant amount from year to year. While in 2020 at the time of the COVID pandemic tax receipts in the 2020 STATE BUDGET to Rp 1.628,95 trillion or down 16,68% from the realization of 2019. The reduction of this target is a form of government response in maintaining financial system stability in the pandemic period (Annur, 2020).

Table 2. Zakat growth based on the growth of ZIS collection in 2002-2019 is as follows:

Year	ZIS (in Billion Rupiah)	Growth (%)	PDB's Growth (%)
2002	68,39	-	3,70
2003	85,28	24,70	4,10
2004	150,09	76,00	5,10
2005	295,52	96,90	5,70

Year	ZIS (in Billion Rupiah)	Growth (%)	PDB's Growth (%)
2006	373,17	26,28	5,50
2007	740,00	98,30	6,30
2008	920,00	24,32	6,20
2009	1.200,00	30,43	4,90
2010	1.500,00	25,00	6,10
2011	1.729,00	15,27	6,50
2012	2.212,00	27,94	6,23
2013	2.639,00	19,30	5,78
2014	3.300,00	25,05	5,02
2015	3.650,00	10,61	5,04
2016	5.017,29	37,46	5,02
2017	6.224,37	24,06	5,07
2018	8.117,60	30,42	5,17
2019	10.227,94	26,00	5,02
Average		34,33	5,36

Source: Zakat Indonesia Statistics in 2019.

From the information table 2 and the exposure above, the implementation of the application of the tax concept is fairly more successful when juxtaposed with zakat management, namely:

- The existence of sanctions that are pretty clear and firm for violations of tax provisions
- Human Resources qualifications at tax institutions are already good
- A programmable and well-planned tax administration includes elements, functions, systems and institutions.

In Islamic economics, zakat is an essential factor in income distribution. So that the state must be part of the implementation of zakat obligations to improve the economic status of the underprivileged, and without government intervention, which from justice in distribution, because all that will not be achieved by itself. The impact of zakat can then be analyzed from unproductive capital owners where zakat is focused on investment. This investment flow triggers a multiplier effect to increase profits. Thus, the multiplier effect is a positive function of zakat. The influence of zakat can be seen in the relationship between zakat, increased income and increased investment. Increased investment and income can create job opportunities, which will minimize unemployment and non-business resources, thereby increasing the number of jobs. This shows that zakat is a good instrument for equalization of profits and efficient allocation of resources.

Based on the influence of zakat, it can be defined as follows: muzakki $Y = C + S + Z$ shifted to $Y = C + I + Z$, while mustahik $Y = C$ shifted to $Y + Z = C$

+ S can also shift to $Y + Z = C + I$ and at some point mustahik shift to muzakki (Choudhury, 1986).

Furthermore, in order to be more effective zakat management, the strategies that can be taken one of them is to implement the concept of zakat management in the application of tax management practices in Indonesia by taking positive things and leaving unnecessary including:

- a. The existence of sanctions on the obligatory zakat and zakat organizing institutions if it violates the provisions, because this has also been exemplified during the time of Caliph Abu Bakr Ash Shidiq, who was passionate about opposing people who refused to pay and neglect zakat so that at that time it could be obtained maximum zakat collection.
- b. Amil zakat institutions must be more selective in accepting employees to improve the human resources of qualified zakat managers. Zakat managers are expected to understand sharia accounting, have knowledge of technology, and have an excellent religious background because it will affect the quality of the services produced.
- c. The results of research conducted by Yusfiarto et al. (2020) showed that the higher the level of mastery of muzakki knowledge about zakat, both in general and specifically, will have implications for the high intention of muzakki to pay zakat.
- d. The existence of efficient and effective tax administration includes the functions of Planning, Organizations, Actuating, and Controlling systems and institutions.
 - 1) In terms of function, the basis of planning relates to a zakat management organization's readiness to address the future, determine targets strategies, and implement zakat management policies. Good planning is expected to find strengths, weaknesses, challenges and obstacles that will later be used as a foothold in the zakat management process. The process of organizing relates to the authority of an organization in making the structure of work or tasks, the relationship between authorities, the specificity of the job, the details of the description, the form and process of job analysis. In terms of implementation related to transparency or accountability of management both in management and finance and the implementation of programs that have been planned with appropriate purpose and appropriate benefits. In close supervision or control related to quality control, service, muzakki, mustahiq, cost, finance, analysis of the extent to which results are achieved from the targets set.

- 2) In terms of systems, implementing an integrated Management Information System and Accounting Information System plays an essential role in an organization, in addition to regulation and the decentralization of authority, which will also significantly impact the sustainability of zakat management institutions. The advancement of technology can raise the level of zakat management organizations to be more advanced and ready to face the modern era.
- 3) In terms of institutions, a zakat management organization must give responsibility to amil to act and account for picking, calculating, disseminating, providing proof of payment, reporting the results of zakat management in a transparent and accountable manner.

Kusumawardani Research (2019) also explained that accountability and quality of effectiveness are very significant to the trust and intention of muzakki in paying zakat. Zakat management organizations must also have a regulatory model ranging from a code of ethics or basic guidelines and certification process to accreditation of organizations or institutions. Third-party assessment of a zakat management organization starts from accountability and financial transparency, internal management of the organization, etc. The mechanism of ratings to zakat management organizations can also be applied to evaluate the institution's performance, motivating to encourage professionalism, accountability, the openness of the institution and guiding muzakki in terms of disbursing funds so that it can be known which institutions can carry the trust, professionals and institutions that are not.

Meanwhile, Muneeza and Nadwi (2019) explained that technological-based system innovation has also been applied in India. It can be used as a model for the effective management of zakat management in Indonesia. The use of mobile applications, rice ATMs, zakat payments via fintech, applications made with blockchain technology, artificial intelligence, and big data can also play an essential role in effective zakat management in India. So that the solution that can be applied is:

- a. Establishing the zakat directorate as a zakat management regulator with a new, more effective performance system is necessary.
- b. There needs to be an independent institution that functions as an auditor with the main task of conducting an audit process and evaluating the performance of zakat management organizations. The results of the audit should be published to the community with the aim of an embodiment of accountability institutions or zakat management organizations so that public trust increases, and this is an essential

factor that can help increase zakat funds that can be managed by an organization the end goal is to improve the management of zakat nationally.

According to Law No. 23 of 2011 Article 34, the construction and supervision of zakat management institutions are carried out by the Minister of Religious Affairs, Governor, and Regent / Mayor by his authority. According to the law, it includes; Socialization, facilitation, and education. While the supervision in Government Regulation No. 14 of 2014 on the Implementation of Zakat Management Law, including reporting, Sharia audit and financial audit (Undang Undang RI Nomor 23 Tahun 2011 Tentang Pengelolaan Zakat, 2011). Government Regulation No. 14 of 2014 Article 75 establishes the authority of the Ministry of Religious Affairs to conduct sharia audits on reports of the implementation of zakat, infak, alms and other religious, social funds conducted by the National Amil Zakat Agency (BAZNAS) and LAZ (PP No 14 Tahun 2014 Tentang Pelaksanaan UU No 23 Tahun 2011, 2014).

The achievement data of the National Amil Zakat Agency performance indicator in 2020 can be known as the BAZNAS financial report at the district/city level that the Public Accounting office has not audited from the target of 60% newly realized 30%. (Achmad, 2020). One of the auditors from the Inspectorate General of the Ministry of Religious Affairs in the Itjen News interview also explained that to become a sharia auditor required special skills and training and understanding of Islamic Sharia, especially fiqh related to zakat. A prospective Sharia auditor must take the Sharia Zakat Accounting Certification (SAS Zakat) training, which is taken in 3 stages organized by IAI (Indonesian Accountants Association). According to him, there has been no official provision that requires a specific educational background to become a Sharia auditor but at least has at least knowledge of the science of fiqh (Harnanto, 2021). This one needs more attention from the Government so that human resources are prepared more clearly and produce optimal output.

In the implementation of supervision it should be noted several directive principles to the Government which includes the authority to issue regulations, the authority to grant and revoke the permission of zakat institutions, the authority to appoint and dismiss BAZNAS members at all levels, the authority to conduct sharia audits, and the authority to impose sanctions on institutions or amil zakat that deliberately violate violations in zakat management. This means that the Government carries out supervision in the form of audits. The criteria of supervision include: supervising the correct activities; supervision must be on time; cost-effective, efficient supervision; supervision is required to be accurate; and supervision must be acceptable to the person concerned.

In-Law No. 23 of 2011 on Zakat Management, the reporting and accountability of zakat management is carried out, among others, in the form of Sharia audits and financial audits. The criteria of the zakat management report itself are also contained in Article 75 PP 14/2014:

- a. Reports on the implementation of Zakat Management, infak, almsgiving, and other religious, social funds as referred to in Article 71, Article 72, and Article 73 must be audited by Sharia and finance.
- b. As referred to in paragraph 1, Sharia audit is carried out by the ministry that organizes government affairs in the field of religion.
- c. As referred to in paragraph 1, financial audits are conducted by public accountants.
- d. The implementation report of Zakat Management, infak, almsgiving, and other religious, social funds that have been audited by Sharia and finance as referred to in paragraphs two and paragraph 3 is submitted to BAZNAS.

The function of sharia audit can be known and ascertained the management of zakat, infak, alms, and other religious, social funds by zakat management institutions has included the principles of Islamic Sharia (shariah compliance) and to prevent violations and irregularities by zakat management institutions. The existence of the sharia supervisory board is essential as a giver of Sharia and education control, sharia supervisory board in the structure of zakat management institution will increase confidence in the zakat management institution if the sharia supervisory board performs its duties by its function so that it will provide guarantees that the management of zakat funds by zakat laws and provide confidence that zakat management agency personnel are worthy as *amil zakat*.

Sharia supervisory board can also encourage zakat management institutions to create good corporate governance. The high public trust in zakat management institutions can encourage muzakki to distribute zakat through zakat management institutions and is no longer channeled each muzakki individually. Supervision of zakat management institutions is closely related to the program planned by the zakat management institution so that the core purpose of supervision is to ensure the realization of the objectives of zakat management institutions by correcting various deviations that are not in line with zakat programs and real zakat can be empowered to overcome current economic problems.

The purpose of supervision must be positive, namely, to reduce waste, money, time, materials, and energy. In addition, supervision aims to help enforce the rules to achieve the highest efficiency. The trust must be built

through public accountability with financial accountability, especially sharia operations of zakat management institutions. In order for the supervision of amil zakat institutions to be effective, the supervision system must meet the criteria set (PP No 14 Tahun 2014 Tentang Pelaksanaan UU No 23 Tahun 2011, 2014).

E. Conclusion

Based on the discussion above, some conclusions can be drawn as follows; That implementation of tax practices on zakat must first be known the understanding of zakat and the tax itself, then the same and distinguish between the two thus the advantages of the concept of tax management can be implemented on zakat management and can be obtained more effective management of zakat funds. At the same time, taxes are dues to the state that can be imposed based on regulations by not getting achievements back and used for public financing in government organizing. Some of the specific assets with certain requirements to be passed to certain groups or groups according to the Shari'ah of Allah Swt.

Some of the concepts of tax management that can be implemented on zakat so that the management of zakat institutions becomes more effective are as follows: first, applying the concept of sanctions on Zakat mandatory and zakat organizing institutions if it violates the provisions of zakat. Second, selective in the acceptance of employees to improve the human resources of qualified zakat managers. Zakat managers are expected to understand sharia accounting, know technology, and have a good religious background. Third, the availability of active and efficient zakat administration consisting of functions, systems and institutions that have been well organized and programmed. Fourth, establishing the zakat directorate as a zakat management regulator with a new, more effective work system. Fifth, there is the optimal utilization of independent institutions that act as auditors with the extraordinary task of auditing and evaluating the performance of zakat management organizations.

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