



The Urgency of Recognizing Professional Zakat as an Income Tax Deduction in the Indonesian Positive Legal System

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Abstract

Introduction: Professional zakat represents a form of actualizing religious obligations that holds significant potential in supporting the socio-economic development of the Muslim community in Indonesia. This research is motivated by the suboptimal utilization of professional zakat as an instrument for reducing income tax (PPH), despite the existence of legal foundations within Indonesia's positive legal system, such as Law Number 36 of 2008 on Income Tax and Law Number 23 of 2011 on Zakat Management.

Purposes of the Research: The purpose of this study is to analyze the legal regulations, implementation, and legal implications of recognizing professional zakat as a deductible component of income tax, with a particular focus on the Amil Zakat Institution Yayasan Dana Sosial Al-Falah (LAZ YDSF) in Malang City.

Methods of the Research: This research employs a normative legal method with statutory and conceptual approaches.

Results Main Findings of the Research: The findings indicate that although existing regulations provide legitimacy for tax reduction through professional zakat, its implementation still faces several challenges, including low public literacy on legal and taxation matters, and the lack of optimal synergy between tax authorities and zakat institutions. These findings highlight the need for policy reform and digitalization of reporting systems to enable effective, fair, and inclusive integration between zakat and taxation, while promoting dual compliance with both religious and fiscal obligations of the Indonesian Muslim community.

Keywords: Professional Zakat; Income Tax; Positive Law.

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INTRODUCTION

Zakat, as one of the pillars of Islam, plays a vital role in building a just and prosperous society.¹ In Indonesia, where the majority of the population is Muslim, the potential of zakat is enormous and can be harnessed to address various social issues, such as poverty and economic inequality. According to estimates by the National Amil Zakat Agency (BAZNAS), the potential for zakat collection in Indonesia reaches hundreds of trillions of rupiah annually; however, the actual amount collected falls significantly short of this figure. This indicates a considerable gap between the potential and the realization of zakat, particularly in the context of professional zakat (zakat on income or earnings).² Professional zakat, which is levied on income earned from expertise or employment, has become

¹ Muhammad Yuchbibun Nury and Moh Hamzah, "Tafsir Komprehensif Terhadap Ayat-Ayat Ekonomi Dalam Al-Qur' An," *Manarul Quran: Jurnal Studi Islam* 24, no. 1 (2024): 10-26.

² Hani Widyani, "Analisis Penanggulangan Kemiskinan Melalui Implementasi Program Dana Bergulir Badan Amil Zakat Kota Bandung," *Afkaruna: Indonesian Interdisciplinary Journal of Islamic Studies* 10, no. 2 (2014): 181-201, <https://doi.org/10.18196/auij.2014.0037.181-201>.

increasingly significant in the modern socio-economic context due to the rapid development of various professions and the dominance of the service sector as a primary source of income for urban communities. According to the view of Yusuf Al-Qaradawi, professional zakat falls under the category of *mal mustafad* (lawfully acquired wealth) and is obligatory at the time of receipt if it meets the *nishab* (minimum threshold) after deducting basic needs and debts, without the requirement of a one-year holding period (*haul*), similar to agricultural zakat which is paid upon each harvest. With the growing number of professionals such as doctors, teachers, consultants, and employees, professional zakat has the potential to become a strategic source of funding for Zakat Management Organizations (LAZ), including YDSF in Malang City. Nevertheless, significant challenges remain, particularly the low awareness among Muslims regarding the obligation of paying professional zakat and the suboptimal level of education and incentives provided to encourage its fulfillment. This necessitates a more proactive and contextual approach in the socialization and management of professional zakat to effectively fulfill the objectives of Islamic law (*maqāṣid al-sharīʿah*) in establishing justice and social welfare.³

Within the context of Indonesia's taxation system, the Income Tax Law as regulated under Law Number 36 of 2008 provides taxpayers with the opportunity to reduce their taxable income through various instruments one of which is zakat. Article 4 paragraph (3) letter a and Article 9 paragraph (1) letter g of the Income Tax Law (Law PPh) state that zakat paid by individual Muslim taxpayers to the National Zakat Agency (BAZ) or Zakat Management Organizations (LAZ) established or authorized by the government may be treated as a deduction from gross income. This provision is further reinforced by Government Regulation Number 60 of 2010 and the Regulation of the Director General of Taxes Number PER-6/PJ/2011, which require valid proof of zakat payment in order for zakat to be recognized as a tax-deductible expense.⁴ However, despite the existence of a legal basis, the implementation of zakat particularly professional zakat as a deduction from Income Tax (PPh) continues to face practical challenges. One such challenge is the lack of socialization and understanding among taxpayers regarding the mechanism for recognizing professional zakat as a legitimate tax deduction. This is evidenced by findings that many *muzakki* are unaware of their right to reduce their income tax through zakat, even though this could significantly lower their tax burden. On the other hand, some professions, such as medical doctors, have demonstrated active participation in utilizing this policy, although their overall proportion remains relatively small. In Malang City, zakat management institutions (LAZ) such as YDSF have made efforts to optimize the collection of professional zakat. However, challenges related to the recognition of professional zakat as a deductible component of income tax (PPh) require serious attention. Many members of the public still express doubt regarding the validity and legal implications of tax deductions through zakat. Therefore, it is essential to conduct an in-depth study on the urgency of recognizing professional zakat within the framework of Indonesia's positive legal system, and how such recognition could impact the management and distribution of zakat in Malang City.

Based on Law Number 23 of 2011 concerning Zakat Management, the administration of zakat in Indonesia is directed to become more structured, professional, and accountable through a formal institutional system involving the National Zakat Agency (BAZNAS) and

³ Muhammad Rifqi Fathurrahman and Juniar Amalia Hendraningsih, "Fatwa Zakat Profesi Dalam Timbangan Al-Qur'an," *Izzatuna: Jurnal Ilmu Al-Qur'an Dan Tafsir* 5, no. 1 (2024): 1-13, <https://doi.org/10.62109/ijiat.v5i1.80>.

⁴ Farhatun Nisa, Agus Puji Priyono, and Anggraeni Dwijayanti, "Peran Zakat Dalam Kebijakan Pengurangan Pajak : Evaluasi Implementasi Dan Tantangan Di Lembaga Amil Zakat," *Jurnal Penelitian Inovatif (JUPIN)* 4, no. 3 (2024): 1787-96.

Zakat Management Organizations (LAZ) authorized by the government. Although this regulation emphasizes the importance of accountability and transparency in zakat management including the obligation for periodic audited reporting to BAZNAS it does not explicitly regulate the recognition of professional zakat as a direct deduction from Income Tax (PPH). On the other hand, the application of the zakat, infaq, and sadaqah accounting standards (PSAK 109) plays a crucial role in strengthening public trust in zakat institutions, particularly in the context of reliable and accountable financial reporting.⁵ This study aims to explore the regulatory, administrative, and socio-economic aspects of recognizing professional zakat as a deduction from income tax, while also analyzing the opportunities and challenges faced by LAZ in enhancing the role of zakat both as a tax relief instrument and as a strategic means of distributing wealth and promoting social welfare among the Muslim community. By raising this issue, the author hopes to contribute significantly to the development of a more inclusive tax policy- one that not only benefits the state but also strengthens zakat practices in Indonesia. Through this research, it is expected that effective solutions can be identified to enhance public awareness regarding the obligation of professional zakat and to encourage their active participation in zakat collection programs.

The main issue addressed in this study concerns the recognition of professional zakat as a deductible component of income tax in Indonesia. First, how does Indonesia's positive legal framework regulate the recognition of professional zakat as an income tax deduction within the context of the national legal system? Second, how is the recognition of professional zakat as an income tax deduction implemented by the Zakat Management Organization of Yayasan Dana Sosial Al-Falah (LAZ YDSF) in Malang City? Third, what are the legal implications of recognizing professional zakat as an income tax deduction for the development of zakat and taxation law in Indonesia? This analysis is expected to provide a comprehensive overview of the integration between professional zakat and taxation within Indonesia's positive legal system.

The objectives of this study are: (1) to analyze the provisions of Indonesia's positive legal system that govern the recognition of professional zakat as a deductible component of income tax; (2) to examine the implementation of such recognition at the Zakat Management Organization of Yayasan Dana Sosial Al-Falah (LAZ YDSF) in Malang City; and (3) to provide both academic and practical contributions to the development of zakat and tax law in Indonesia by positioning professional zakat as a tax-deductible instrument, thereby strengthening the integration between religious and fiscal obligations in an effective manner.

A study conducted by Ridho Fathullah in 2021 found that the payroll-based zakat payment mechanism has proven effective in facilitating employees in fulfilling their zakat obligations. However, the effectiveness of the payroll system's implementation remains suboptimal. This is primarily due to the lack of coordination and synergy between Zakat Management Organizations and the Directorate General of Taxes.⁶ Previous studies have highlighted the urgency of recognizing zakat as a relevant instrument within the macroeconomic context of Indonesia. However, the implementation of professional zakat as a deduction from income tax within the national legal framework still faces various

⁵ Fuad Yanuar Akhmad Rifai and Nuwun Priyono, "Upaya Penguatan Transparansi Dan Akuntabilitas Badan Amil Zakat Infaq Dan Sadaqoh (BAZIS) Berbasis PSAK 109 Dalam Kajian Literatur," *Journal of Economic, Management, Accounting and Technology* 3, no. 2 (2020): 108–19, <https://doi.org/10.32500/jematech.v3i2.1284>.

⁶ Ridho Fathullah, "Implementasi Zakat Sebagai Pengurang Penghasilan Kena Pajak Dengan Sistem Payroll Di Lazizmu Pusat" (Universitas Islam Negeri Syarif Hidayatullah Jakarta, 2021).

obstacles. As stated by Maulida and Ulfah (2023), although normatively Article 22 of Law No. 23 of 2011 stipulates that zakat paid through BAZNAS or LAZ can be deducted from taxable income, in practice, this regulation has not been effectively implemented. The main barriers lie in the lack of coordination between zakat management institutions and tax authorities, as well as limited public outreach to the muzakki.⁷

An analysis of previous research indicates that although several studies have examined the relationship between zakat and taxation, there has not yet been a comprehensive study specifically addressing the recognition of professional zakat as a deduction from income tax (PPh) within the framework of Indonesia's positive law. This issue is urgent, considering that Indonesia, as a country with a Muslim-majority population, possesses significant potential in professional zakat, which has not yet been optimally utilized. The limitations in the existing literature highlight the need for a more in-depth study on the legal regulation and implementation of professional zakat. Through a more systematic and analytical approach, this research is expected to serve as a reference for policymakers, academics, and practitioners in the fields of zakat and taxation.

The novelty of this study lies in its analytical approach that connects the regulation of professional zakat with the taxation system in Indonesia. This study not only provides an analysis of the recognition of professional zakat as a deduction from income tax but also explores the social and economic benefits of such recognition, as well as the challenges faced by zakat management institutions in its implementation. This research is expected to make a significant contribution to the development of a more inclusive tax policy framework that accommodates professional zakat, while also increasing public awareness of the obligation to pay zakat.

METHODS OF THE RESEARCH

This research employs a normative legal research method. This method focuses on the study of legal norms within a specific legal system, providing an in-depth understanding of the applicable rules relevant to the issues being examined.⁸ Two main approaches are used in this study: the statute approach and the conceptual approach. The statute approach serves as a crucial initial step in normative legal research. This is because written regulations are considered the legal foundation that plays a central role in resolving legal issues.⁹ Meanwhile, the conceptual approach, as explained by Peter Mahmud Marzuki, emphasizes the study of legal concepts that underlie the formation and interpretation of legal rules. This approach aims to explore, analyze, and understand the fundamental principles underlying a legal regulation, thereby enabling a deeper and more accurate interpretation of those legal norms.¹⁰ The legal sources used in this research consist of primary and secondary legal materials. Primary legal materials are binding sources that directly reflect the prevailing legal provisions. In contrast, secondary legal materials are not binding but serve as supportive resources, offering explanations or analyses of the primary legal materials.¹¹

⁷ Minati Maulida and Ulfah, "Peluang Dan Tantangan Pemberlakuan Undang-Undang No. 23 Pasal 22 Tahun 2011 Tentang Zakat Sebagai Pengurang Pajak Penghasilan," *JIOSE: Journal of Indonesian Sharia Economics* 2, no. 2 (2023): 191–208, <https://doi.org/10.35878/jiose.v2i2.903>.

⁸ Peter Mahmud Marzuki, *Penelitian Hukum*, Ketujuh Be (Jakarta: Kencana, 2023), p. 35–36.

⁹ *Ibid.*, p. 136–137.

¹⁰ *Ibid.*, p. 177–178.

¹¹ *Ibid.*, p. 195–203.

RESULTS AND DISCUSSION

A. Positive Legal Regulations in Indonesia Governing the Recognition of Professional Zakat as a Deduction from Income Tax in the Perspective of the National Legal System

In the Indonesian national legal system, positive law refers to a set of norms derived from legislation, jurisprudence, and legal doctrines that are officially enacted by the state.¹² Positive law functions as a normative instrument that ensures legal certainty for every citizen, including in matters related to state financial obligations such as taxes and zakat.¹³ Taxes are mandatory contributions to the state that are coercive in nature based on laws, without direct compensation (Law Number 6 of 1983 in conjunction with Law Number 36 of 2008 concerning Income Tax). Meanwhile, zakat is a religious obligation for Muslims that also carries social and economic implications. In the modern context, zakat especially professional zakat not only functions as a religious ritual but also serves as an alternative fiscal instrument.¹⁴

From a juridical perspective, the recognition of zakat as a tax deduction has been accommodated in several important regulations: 1) Law Number 23 of 2011 on Zakat Management, This law regulates that zakat paid to the National Amil Zakat Agency (BAZNAS) and officially recognized Amil Zakat Institutions (LAZ) may receive special treatment within the tax system. Article 22 of this law states that “zakat paid by the muzaki (zakat payer) to BAZNAS or LAZ established or authorized by the government can be deducted from taxable income”; 2) Law Number 36 of 2008 on Income Tax (PPh), Article 4 paragraph (3) letter a of this law affirms that “zakat or mandatory religious donations paid by individual taxpayers who are Muslims to amil zakat bodies or amil zakat institutions established or authorized by the government can be deducted from gross income”; 3) Government Regulation (PP) Number 60 of 2010 on Zakat or Religious Donations Deductible from Gross Income, This government regulation clarifies the mechanism and requirements for tax deductions through zakat payments. Article 2 explains that zakat deductible from gross income is that paid to legitimate BAZNAS and LAZ, supported by valid payment receipts; 4) Directorate General of Taxes Regulation Number PER-6/PJ/2011, This regulation is a follow-up to PP No. 60 of 2010 and governs the procedures for reporting and attaching zakat payment evidence as a tax deduction. It includes formal requirements for professional zakat to be recognized in the annual tax reporting.

Professional zakat is zakat paid on income earned from specific professions, such as doctors, lecturers, employees, and others. Although it is not explicitly mentioned in the Qur'an, professional zakat has been developed based on contemporary ijtihad and is positioned as part of zakat mal (wealth zakat).¹⁵ Professional zakat is zakat on income earned from certain professions such as civil servants (ASN - State Civil Apparatus), doctors, lawyers, and others who have reached the nisab threshold. Although Law Number 23 of 2011 does not explicitly mention the term “professional zakat,” the term “income zakat” is used and, in practice, refers to the same concept.¹⁶ The recognition of professional

¹² Rahman Amin, *Pengantar Hukum Indonesia*, Pertama (Yogyakarta: Deepublish, 2019), p. 64-79.

¹³ Ahmad Hafidh, “Politik Hukum Pemberdayaan Zakat Di Indonesia (Dialektika Norma Fiqh Dengan Kebijakan Hukum Nasional Indonesia),” *Proceeding of Pekalongan International Conference on Islamic Studies (PICIS)*, 2016, 356-81.

¹⁴ Febriyan Hidayat, “Analisis Perbandingan Penentuan Pajak Penghasilan Badan Terutang Menurut PSAK No.46 Dengan UU No.36 Tahun 2008 Pada Laporan Keuangan PT. Primarindo Asia Infrastructure Tbk” (Sekolah Tinggi Ilmu Ekonomi Malangkucecwara, 2021).

¹⁵ Gheani Rihadatul Aisyi, Dyah Amelia Putri, and Dadah, “Analisis Zakat Profesi Dalam Zakat Mal Berdasarkan Kajian Hadis,” *El-Nubuwwah: Jurnal Studi Hadis* 2, no. 2 (2024): 235-63, <https://doi.org/https://doi.org/10.19105/ElNubuwwah.v2i2.14581>.

¹⁶ Shelfiana Amir, “Kontroversi Kewajiban Zakat Profesi Bagi ASN Di BAZNAS Pakep” (Institut Agama Islam Negeri (IAIN) Parepare, 2023).

zakat within the national legal system is a tangible manifestation of the contextualization of Islamic law into Indonesia's positive legal system. This reflects the state's inclusive approach towards religious and social values that exist within society. By regulating zakat, including zakat on income or professional earnings, in laws such as Law Number 23 of 2011 on Zakat Management and its recognition within the taxation system through Law Number 36 of 2008 on Income Tax, the state grants legitimacy to a religious practice that is both personal and socio-economically significant.

This recognition not only strengthens the position of zakat within the framework of national law but also provides space for Muslims to fulfill their religious obligations more systematically and in integration with the state system. On the other hand, this recognition also offers fiscal incentives in the form of deductions from taxable income, which is a concrete manifestation of the state's efforts to encourage active public participation in social development through religious mechanisms. Thus, the recognition of professional zakat not only reflects the state's accommodation of Islamic values but also affirms that national law is capable of adapting and responding constructively and harmoniously to the needs of a multicultural and religious society.¹⁷

Yayasan Dana Sosial Al Falah (YDSF) in Malang City is one of the Amil Zakat Institutions (LAZ) officially recognized by the government and plays a significant role in the collection and distribution of professional zakat in its area. As a LAZ registered and authorized to operate by the relevant authorities, YDSF holds strong legal legitimacy in carrying out its duties in accordance with the provisions of Law Number 23 of 2011 on Zakat Management. One important aspect of this recognition is YDSF's authority to issue zakat payment receipts for muzaki, including professional zakat, that they have paid. These payment receipts are not merely administrative documents but also have legal value as the basis for deducting gross income in income tax calculations, as regulated in Article 22 paragraph (1) letter a of Law Number 36 of 2008 concerning Income Tax. Thus, through this mechanism, YDSF not only facilitates the fulfillment of zakat worship by Muslim professionals but also assists them in obtaining legally valid fiscal incentives, making zakat implementation more structured, transparent, and aligned with the national taxation system. In practice, YDSF has implemented a digital system for zakat reporting and the submission of valid payment receipts, which facilitates muzaki in their annual tax reporting. This serves as a concrete example of the synergistic implementation of taxation and zakat regulations at the local level.

Although regulations are in place, the implementation of professional zakat as a tax deduction still faces various challenges. These include: First, the lack of socialization and education to the public regarding the legal-formal procedures for income tax reduction through zakat. Second, there is still administrative overlap between tax authorities and zakat institutions. Third, differences in interpretation between income zakat and professional zakat in regulations and practical application. Fourth, the lack of integration between zakat reporting systems and the Directorate General of Taxes (DJP) in a digital and real-time manner.

Positive legal regulations in Indonesia have clearly stipulated that professional zakat can be recognized as a deduction from income tax, provided that the zakat is distributed

¹⁷ Muhammad Bahrul Ilmie, "Politik Hukum Pengelolaan Zakat Dan Zakat Di Indonesia:Kajian Terhadap Undang-Undang Nomor 23 Tahun 2011" (Universitas Islam Indonesia Yogyakarta, 2020).

through official institutions and evidenced by valid documentation. Within the framework of the national legal system, this reflects the state law's inclusivity towards the religious and social aspects of society.

B. Implementation of the Recognition of Professional Zakat as a Deduction from Income Tax at the Amil Zakat Institution Yayasan Dana Sosial Al-Falah (LAZ YDSF) in Malang City

The implementation of the recognition of professional zakat as a deduction from income tax (PPh) at the Amil Zakat Institution Yayasan Dana Sosial Al-Falah (LAZ YDSF) in Malang City is a concrete form of synchronization between religious obligations and state obligations within Indonesia's legal system. This aligns with the principles of fiscal and spiritual justice that are intended to be achieved through taxation based on religious values.

Normatively, the legal basis for the recognition of zakat as a tax deduction is contained in Article 22 of Law Number 23 of 2011 on Zakat Management. This article stipulates that zakat paid by muzaki through the National Amil Zakat Agency (BAZNAS) or Amil Zakat Institutions (LAZ) authorized by the government can reduce the tax obligation on taxable income. Therefore, BAZNAS and LAZ are required to provide valid zakat payment receipts to the muzaki, which serve as supporting documents in applying for tax deductions.¹⁸ The provision regarding the recognition of zakat as a deduction from taxable income is further clarified in Article 9 paragraph (1) letter g of Law Number 36 of 2008 concerning Income Tax. This article states that zakat or mandatory religious donations paid by individual taxpayers to amil zakat bodies or official religious institutions established or authorized by the government can be deducted from gross income. The implementing regulation of this article is governed by Government Regulation Number 60 of 2010, which regulates the procedures for granting deductions from gross income for zakat or mandatory religious donations. Thus, the recognition of professional zakat as a tax deduction has a strong normative legal basis both from the perspective of zakat law and tax law in Indonesia.¹⁹

As an amil zakat institution that has obtained legal legitimacy from the government through the Decree of the Minister of Religious Affairs of the Republic of Indonesia, LAZ YDSF in Malang City has the authority to manage zakat, including professional zakat. In practice, the recognition of professional zakat as a deduction from Income Tax (PPh) at LAZ YDSF is implemented through a cooperation mechanism with the Tax Service Office (KPP) in the Malang area. This cooperation is realized in a transparent zakat reporting system that is integrated into the tax administration system, in line with the principles of accountability and transparency as regulated in PSAK No. 109 concerning Accounting for Zakat, Infak, and Sadaqah. Thus, the financial reports prepared by LAZ not only fulfill sharia obligations but also support compliance with national tax regulations.²⁰

The mechanism for implementing the recognition of professional zakat as a deduction from Income Tax involves several important stages. First, the amil zakat institution provides a zakat payment receipt to the muzaki as proof of valid professional zakat payment. Second, digital recording of each zakat transaction received is conducted to ensure data accuracy

¹⁸ Inda Emilia, "Lembaga Amil Zakat Ilegal Perspektif Undang-Undang No. 23 Tahun 2011 Tentang Pengelolaan Zakat" (Institut Agama Islam Negeri Madura, 2022).

¹⁹ Edi Kurniawan, "Analisis Dampak Peraturan Bupati Nomor 2 Tahun 2020 Terhadap Penghimpunan Dana Zakat Profesi Di Badan Amil Zakat Nasional Kabupaten Bengkalis" (Institut Agama Islam Negeri Ponorogo, 2025).

²⁰ Muhammad Efri Yusri, "Analisis Perlakuan Akuntan Berdasarkan PSAK No. 109 Tentang Akuntansi Zakat, Infak Dan Sedekah (Studi Kasus Pada Lembaga Amil Zakat Dompot Dhuafa Pekanbaru)" (Universitas Islam Negeri Sultan Syarif Kasim Riau, 2021).

and transparency. Third, the amil zakat institution periodically reports to the tax authorities as a form of accountability and support for the integration of zakat and tax administration. Nevertheless, the implementation of this policy is not without various challenges in the field. Some common obstacles include: (1) the low level of public literacy regarding legal and taxation aspects, especially related to the right to income tax deductions through zakat payments; (2) limited socialization from the government and tax authorities about the procedures and regulations of zakat as a tax deduction; and (3) doubts among some muzaki in equating the status of zakat and tax as obligations that hold the same legal power, both according to positive law and Islamic sharia perspectives.²¹

To overcome various implementation challenges, LAZ YDSF in Malang City actively conducts education for muzaki through various channels, including social media, seminars, sharia tax training, and building synergy with academics from Islamic universities. This education and socialization strategy aims to increase public understanding and awareness of the role of professional zakat within the national taxation system. This approach has proven effective in boosting trust and participation among muzaki, as evidenced by the rising trend in professional zakat payments from Civil Servants (ASN), lecturers, and professionals in Malang City over the past five years. This strategy aligns with optimization efforts implemented by other amil zakat institutions, such as BAZNAS Banyumas, in addressing challenges related to public understanding and expanding program reach.²² Within the framework of national regulations, the role of amil zakat institutions such as YDSF in Malang City strengthens the integration between tax law and zakat law within Indonesia's positive legal system. By implementing professional zakat as a deduction from Income Tax (PPh), YDSF functions not only as a zakat management institution but also as a strategic partner of the state in creating distributive and fiscal justice. This aligns with Law Number 23 of 2011, which mandates the role of the state in zakat management to enhance the effectiveness and efficiency of services, as well as to optimize the potential of zakat in poverty alleviation.²³

From the perspective of administrative law, the successful implementation of recognizing professional zakat as a deduction from income tax by LAZ YDSF in Malang City reflects the effectiveness of fiscal policy execution that is adaptive to socio-religious dynamics. This demonstrates good synergy between the tax authorities and amil zakat institutions in upholding the principles of good governance, particularly in public service and transparency in zakat management. Meanwhile, from the perspective of Islamic law, the involvement of muzaki in fulfilling their professional zakat obligations through an official LAZ and receiving tax deductions reflects a concrete form of compliance with sharia obligations while also respecting state regulations. Therefore, this practice can be categorized as a successful implementation of the principle of dual compliance, meaning simultaneous adherence to both national legal norms and religious legal norms that mutually reinforce each other within the context of Indonesia's pluralistic legal system.²⁴

²¹ Anisha Resti Pratiwi, "Analisis Hukum Islam Terhadap Implementasi Peraturan Menteri Keuangan No 16/PMK.03/2011 Tentang Tata Cara Penghitungan Dan Pengembalian Kelebihan Pembayaran Pajak (Kantor Pelayanan Pajak Pratama Kedaton)" (Universitas Islam Negeri Raden Intan Lampung, 2020).

²² Fitri Saras Wati, "Optimalisasi Program Banyumas Sejahtera Pada BAZNAS Kabupaten Banyumas Terhadap Kesejahteraan Masyarakat" (Universitas Islam Negeri Prof. K.H. Saifuddin Zuhri Purwokerto, 2023).

²³ Budi Rahmat Hakim, "Budi Rahmat Hakim, Analisis Terhadap Undang-Undang Nomor 23 Tahun 2011," *Syariah: Jurnal Hukum Dan Pemikiran* 15, no. 2 (2016): 155–66.

²⁴ Imam Islamuddinul Muhammad Al-Jaktsa, "Pengelolaan Zakat Prespektif Maqasid Syariah Dan Legislasi Zakat (Studi Pada LAZISMU Aceh)" (Universitas Islam Indonesia Yogyakarta, 2021).

The procedural compliance between the payment of professional zakat through officially registered Amil Zakat Institutions, such as LAZ YDSF, and its recognition within the tax reporting system is a crucial element in strengthening the integration between fiscal compliance and the religious values of the community. The recognition of zakat as a tax deduction not only provides fiscal benefits to taxpayers but also contributes to enhancing social and spiritual awareness. This reflects the strategic role of zakat in shaping taxpayer behavior that is not solely governed by state regulations but is also motivated by a strong religious commitment deeply embedded in the lives of Muslims. The recognition of professional zakat as a deductible item from income tax represents a strategic step in building a tax law system that is inclusive, just, and responsive to the religious values of Indonesian society. From the perspective of positive law, existing regulations namely Law Number 23 of 2011 on Zakat Management, Law Number 36 of 2008 on Income Tax, and Government Regulation Number 60 of 2010—have provided a strong normative basis for the legality of income tax deductions for professional zakat payments made to authorized institutions. At the implementation level, there remains a gap between the available regulations and their practical application in the field. A case study at the Amil Zakat Institution of Yayasan Dana Sosial Al-Falah (LAZ YDSF) in Malang City reveals that although the procedural recognition of professional zakat as a deduction from income tax (PPh) has been practiced, there are still structural and cultural obstacles that need to be addressed. These obstacles include a lack of legal and tax literacy among zakat payers (muzaki), weak inter-agency coordination, and the suboptimal integration of the tax information system with the national zakat system.

C. Legal Implications of Recognizing Professional Zakat as a Deduction from Income Tax for the Development of Zakat and Tax Law in Indonesia

The recognition of professional zakat (zakat on income) as a deduction from personal income tax has significant implications for the development of zakat and tax law in Indonesia. It reflects an integration between Islamic law and national law within the framework of a constitutional state based on the belief in One Almighty God. This policy represents a form of state affirmation of the religious obligations of Muslims, while also addressing the regulatory need to include zakat as a legitimate part of the fiscal system, as stipulated in Government Regulation No. 60 of 2010 and Law No. 23 of 2011. Normatively, this recognition embodies the spirit of Article 29 paragraph (2) of the 1945 Constitution of the Republic of Indonesia, which guarantees freedom of religion and religious practices, including zakat as one of the pillars of Islam. Furthermore, the integration of zakat and tax highlights the role of the state as waliyul amr (guardian authority) in managing zakat, in accordance with the command in Surah At-Tawbah [9]:103. It also represents a form of transformation of Islamic law within the national legal system that is adaptive to the social dynamics of Indonesian society, which consists predominantly of Muslims.²⁵ Within this framework, the recognition of zakat as a tax deduction can be seen as a manifestation of the integration of sharia values into the national positive legal system, illustrating the pluralistic and open character of Indonesian law toward religious values.

From a taxation perspective, the recognition of professional zakat (zakat on income) as a deduction from income tax reflects the growing paradigm of a fiscal system based on sharia values within Indonesia's positive legal framework. This policy is rooted in Article 22 of

²⁵ Masnun Tahir and Zusiana Elly Triantini, "Integrasi Zakat Dan Pajak Di Indonesia Dalam Tinjauan Hukum Positif Dan Hukum Islam," *Al-'Adalah* 12, no. 3 (2017): 507-24.

Law Number 23 of 2011 concerning Zakat Management, which explicitly states that zakat paid by a muzakki (zakat payer) to BAZNAS or a registered Zakat Management Organization (LAZ) may be deducted from taxable income. This provision is further reinforced by technical regulations issued by the Directorate General of Taxes, particularly Regulation PER-6/PJ/2021, which outlines in detail the mechanism for zakat deduction, provided that the zakat is channeled through official zakat institutions registered with the Ministry of Religious Affairs. This integration not only demonstrates the state's responsiveness to the spiritual needs of society but also reflects the modern Indonesian legal system's inclusive, pluralistic, and responsive nature. This is aligned with the Three Pillars System concept, which positions religious law, customary law, and state law as interconnected components of a unified national legal system, one that is just and adaptive to local values and global demands. Thus, professional zakat is recognized not only as a spiritual obligation but also as a legal entitlement within the national taxation system.

The policy of recognizing professional zakat (zakat on income) as a deduction from income tax has significant implications, particularly in strengthening the institutional role of zakat management organizations. Institutions such as the Yayasan Dana Sosial Al-Falah (YDSF) gain stronger legitimacy not only as religious entities but also as integral components of the nation's fiscal distribution system. This development encourages zakat institutions to uphold the principles of good governance, transparency, and accountability in accordance with Law Number 23 of 2011 and Government Regulation Number 14 of 2014. Moreover, it enhances their role in transformative dakwah (Islamic outreach) with tangible social impacts.²⁶ This situation presents both challenges and opportunities to position Zakat Management Organizations (LAZ) as strategic actors in socio-economic development through professional and integrated zakat fund management.

From the perspective of fiscal and social justice, the recognition of zakat as a deduction from income tax provides a dual incentive for muzakki (zakat payers): fulfilling their religious obligation while also receiving a tax reduction. This policy reflects distributive justice by acknowledging the social contribution made through zakat. However, since the current scheme operates as a tax deduction rather than a tax credit, it does not yet fully embody true fiscal equity.²⁷ Furthermore, this form of justice remains exclusive, as it applies only to Muslims. In the context of a multicultural state like Indonesia, there is a need for a more inclusive and proportional fiscal policy that accommodates all citizens equally, without discrimination.

Empirical studies indicate that tax deduction incentives through zakat payments have a positive impact on the compliance levels of Muslim taxpayers. The awareness of zakat, supported by tax incentives, not only enhances fiscal compliance but also strengthens participation in socio-economic development aligned with the goals of financial inclusion and Maqasid al-Shariah (the objectives of Islamic law). This effect is particularly evident among Muslim professionals and civil servants.²⁸ These implications suggest that an integrative approach between zakat and taxation can enhance the state's revenue base while respecting the spiritual and religious dimensions of individuals in economic life. Furthermore, this recognition also promotes a reform of the national taxation system toward

²⁶ Abrori Abrori and Ahmad Kharis, "Dakwah Transformatif Melalui Filantropi: Filantropi Islam Dalam Mengentas Kemiskinan Dan Ketidakadilan," *Jurnal Al-Ijtima'iyyah* 8, no. 1 (2022): 102, <https://doi.org/10.22373/al-ijtimaiyyah.v8i1.13009>.

²⁷ Ilmie, "Politik Hukum Pengelolaan Zakat Dan Zakat Di Indonesia:Kajian Terhadap Undang-Undang Nomor 23 Tahun 2011."

²⁸ Sri Rokhlinaari and Ridwan Widagdo, *Zakat, Keuangan Inklusif Dan Instrumen Dalam Mewujudkan SDGs Dan Maqashid Syariah*, Elsi Pro, Pertama (Cirebon: CV. Elsi Pro, 2023), [https://repository.syekhnrjati.ac.id/12381/1/Buku full.pdf](https://repository.syekhnrjati.ac.id/12381/1/Buku%20full.pdf).

a more inclusive framework that accommodates religious values. Currently, Indonesia's taxation system tends to be secular in nature, with limited accommodation for religious principles. Recognizing professional zakat as a deductible component of income tax could serve as a starting point for developing a hybrid fiscal system, one that integrates the principles of a modern state with those of Sharia. To achieve this, revisions or strengthening of tax regulations are necessary, particularly the Income Tax Law, to explicitly incorporate the recognition of zakat within the tax calculation structure and mechanism.

The recognition of zakat within Indonesia's positive legal system carries significant implications for expanding its role from a purely religious obligation to a legally acknowledged instrument of the state. Through regulations such as Law Number 23 of 2011 and Law Number 36 of 2008, professional zakat is not only normatively recognized but also granted a strategic function as a deductible component of income tax. This strengthens zakat's position as part of fiscal policy that supports national development, particularly in poverty alleviation and the reduction of social inequality. In this context, zakat also aligns with the achievement of the Sustainable Development Goals (SDGs), especially Goal 1 (no poverty) and Goal 10 (reduced inequalities), making it a legal instrument with both social and economic value within the national legal system.

Nevertheless, the implementation of this policy is not without challenges, particularly in terms of administrative synchronization between the Directorate General of Taxes and zakat management institutions. Many muzakki (zakat payers) still lack understanding of the procedures for reporting zakat as a tax deduction, while data integration between the taxation system and the zakat reporting system remains suboptimal. Therefore, digital innovation, extensive public outreach, and taxpayer training are essential to ensure the policy is implemented effectively and equitably. In turn, the recognition of professional zakat as a deductible from income tax can have a profound and far-reaching impact on Indonesia's legal system promoting the convergence of religious and state law, enhancing tax compliance, strengthening the role of zakat institutions, and making a tangible contribution to fiscal justice and sustainable development.

CONCLUSION

The recognition of professional zakat as a deduction from income tax within Indonesia's positive legal system represents an integrative step between religious obligations and state obligations, accommodated through regulations such as Law Number 23 of 2011 on Zakat Management and Law Number 36 of 2008 on Income Tax. Although a strong legal foundation exists normatively, implementation in practice still faces challenges, including low public legal literacy, weak coordination between tax authorities and zakat management institutions, and the suboptimal integration of reporting systems. A case study of LAZ YDSF in Malang City shows that the institution has actively undertaken technical implementation of professional zakat recognition through accountable and transparent systems. However, further policy support and more comprehensive digitalization are still needed. Legally, this recognition implies a strengthening of zakat's role as a legitimate public financial instrument, encouraging muzakki participation, and reflecting the inclusive and responsive nature of Indonesia's legal system toward sharia values. Therefore, tax policy reform that is more accommodating of professional zakat is essential to achieve fiscal justice, enhance tax compliance, and strengthen zakat's contribution to national social and economic development.

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