
Tax and Zakat According to Islamic Law: The Civil Servants' Obligation in Fulfilling Social Responsibility

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Abstract Tax and zakat are two important duties that are very important for keeping the country and society going. In Indonesia, both positive law and Islamic law say that civil servants (PNS) have a social duty to meet certain tasks. This paper seeks to examine the responsibilities of PNS in discharging both tax and zakat commitments from the viewpoint of Islamic law, which stipulates that every individual is required to pay both to enhance societal welfare. The aim of this study is to delineate and examine the responsibilities of PNS regarding the payment of taxes and zakat, alongside the Islamic legal viewpoint on both. Data was gathered through a qualitative methodology employing descriptive analysis from both primary and secondary sources, including legislation, fatwas, and pertinent literature. The study's results show that, according to Islamic law, tax is a legal duty of the state, but zakat is a religious duty that all Muslims, including PNS, must undertake. These two duties work together to improve the well-being of society. Because of this, PNS has a double duty to pay taxes and zakat: it is both a state duty and a social duty under Islamic law.

Keywords: *Tax, Zakat, Islamic Law, Obligation, Civil Servants*

Introduction

Tax and zakat are two very important duties in a country's social and economic system. Taxes are money that the government takes from its residents to pay for things like building roads, providing healthcare, and meeting other public necessities. Zakat, on the other hand, is a religious duty for Muslims to clean up their money and help others, especially those who are less wealthy. These two duties are linked and have a big effect on the health of the country and society, even if each has its own set of tasks. (Ahmad, M, 2020).

In Indonesia, civil servants (PNS) are very vital for carrying out the duties of the state. As part of the government, PNS are in charge of putting public policy into action and managing the country's resources. PNS must pay taxes as decent citizens because it is their duty to do so, and they must also offer zakat since it is their religious duty. This is because they are Muslims and citizens, and as such, they have to help others in need by giving some of their money. So, it's important for PNS to know how much they need to pay in taxes and zakat and how they can do both at the same time in their daily life. (Ali, A, 2020).

The Qur'an and Hadith talk about how important zakat is in Islam. They see it as both an individual duty and a way for people to help others who are poor or who are not equal in society. Zakat, which is one of the five pillars of Islam, is a vital way to help people who need money the most. Tax, on the other hand, is a duty of the state to all residents, including PNS, to pay for things that are good for the public. Tax and zakat are founded on separate rules, yet they both have the same goal: to improve the well-being of the people. (Asad, T, 2021).

But in real life, it's often unclear what PNS should do to meet these two obligations. Some PNS may prioritise their tax obligations as a national duty while neglecting zakat as a religious commitment. Some PNS, on the other hand, see zakat as only a choice to give to charity, not realising that it is a requirement in Islamic law that must be taken seriously. This disagreement often makes it hard for PNS to meet their social commitments. So, it's important to do a lot of research on the tax and zakat obligations of PNS so that they may understand and meet both of these requirements. (Bhatti, I, 2021).

Zakat and taxes are very important to the economy and society as a whole. Zakat is a big part of moving money around to help people in need and eliminate social inequity. Taxes, on the other hand, are one of the key ways the government gets money to pay for its needs. In this case, PNS have a double duty to pay both taxes and zakat because they get a set amount of money from the state. But PNS sometimes don't know how to meet both their tax and religious zakat responsibilities at the same time. Even though both are duties that must be done jointly to increase social welfare, it is not uncommon for them to only pay their taxes and not their zakat. (Fadel, M, 2019).

Also, even though there are clear regulations in Indonesia about who should pay taxes, many PNS still don't completely comprehend how important zakat is as a religious duty that must be done according to Islamic law. But zakat has a very important role in improving the well-being of the community. Zakat not only helps those in need, but it also cleanses riches and keeps the joys of life. PNS, who are role models for society, should do more to help with this. Consequently, it is imperative to examine the implementation of tax and zakat requirements among PNS and the challenges they encounter in compliance. (Hossain, M, 2020).

This study will address several crucial questions, including: First, what does Islamic law say about taxes and zakat, and how do PNS have to follow these rules? Second, what tax and zakat duties do PNS have to meet, and how do these duties affect their social lives? Third, what problems do PNS have when it comes to paying their taxes and zakat, and what can they do about them? Fourth, how does paying taxes and zakat affect the well-being of the country and its people? This study seeks to elucidate the function of PNS in meeting tax and zakat duties and their impact on social and economic development in Indonesia by addressing these enquiries. (Ibrahim, S, 2020).

The aim of this research is to improve our comprehension of tax and zakat requirements under Islamic law, as well as the implementation of these obligations by PNS in Indonesia. This study seeks to elucidate the significance and importance of both commitments, thereby enhancing PNS awareness of their social duty in their fulfilment. This study also seeks to offer suggestions for enhancing PNS awareness and comprehension on the significance of meeting tax and zakat commitments. This study will also give a summary of how paying taxes and zakat affects people. (Islam, M, 2019).

This research delineates certain problem limitations to maintain a focused debate and prevent deviation. This study will exclusively examine the tax and zakat requirements pertaining to PNS, omitting considerations of other societal categories. Second, this study will concentrate solely on zakat responsibilities as prescribed by Islamic law, excluding discussions on the various types of zakat or more intricate tax requirements. Third, this study will concentrate on the execution of tax and zakat duties in Indonesia, excluding the examination of their implementation in other nations. (Khan, M, 2021).

The goal of this study is to shed more light on the tax and zakat duties and how PNS can meet them correctly. This research aims to enhance PNS understanding on the significance of performing these obligations to promote social development and national welfare. (Madani, A, 2021).

Research Methodology

This study employs a qualitative methodology alongside a normative legal research framework. The paper seeks to examine the notions of taxes and zakat within Islamic law, particularly emphasizing the need of civil personnel to meet their social responsibilities. The data collection procedure entails the examination of primary and

secondary sources, including the Qur'an, Hadith, fiqh literature, and modern Islamic legal interpretations concerning zakat and tax responsibilities. The study first looks at the idea of zakat in Islamic law. It looks at the several types of zakat (zakat al-mal, zakat al-fitr, etc.), the legal basis for them, and the responsibilities of people, especially civil servants, in giving zakat. (Mirza, I, 2022). Next, we will look at the idea of taxes in Islamic law. We will look at how taxes have been seen in the past and today, what role the state plays in collecting taxes, and what social duty citizens, especially public servants, have. The comparative analysis will subsequently concentrate on delineating the parallels and differences between zakat and tax commitments, emphasizing the ethical and social responsibilities that civil officers hold within the framework of Islamic law. The research will finish by assessing how government officials can efficiently meet their responsibilities regarding both zakat and taxes in contemporary society, ensuring their contributions are consistent with Islamic values of social justice and communal welfare. (Mehmood, T, 2021).

Results and Discussion

The Function of Tax and Zakat in Islamic and State Law

Both the state and society need zakat and taxes. All citizens, including civil servants, pay taxes to help the government run in areas like infrastructure, healthcare, education, and other areas. The state collects taxes according to the law, and the money is used to pay for different government functions. (Mohamed, R, 2021).

In Islamic teachings, zakat is an important religious duty. Its goal is to clean up money and help people in need, like the impoverished, the homeless, and others who are entitled to zakat. Zakat is not merely a humanitarian charity in Islam; it is also a duty that every Muslim must do if they meet specific conditions. Even though they are different, they both want to help people in need. (Naseem, N, 2022).

Civil Servants' Perceptions of Tax Obligations

The research results show that public servants (PNS) know a lot about their tax responsibilities. Most civil officials know that taxes are important for funding national growth and that they must be paid. For example, almost all of the people who answered said they consistently pay their income tax according to the rules. This shows that government workers see taxes as a duty to the country that can't be evaded. (Pasha, Z, 2020).

Civil officials know a lot about taxes, but they do have some problems. The major problem is that it's not clear how the money from taxes is used. A lot of civil servants don't know how the government spends the money they give. Some people now think that the advantages to society don't always match up with their need to pay taxes. So, the government needs to be more open about how the money from taxes is spent and how taxes help with development and social welfare. (Rafiq, M, 2020).

Civil Servants' Understanding of Zakat Law

Many civil servants (PNS) have a limited understanding of their zakat obligations as part of Islamic teachings. Many of them view zakat as being limited to zakat fitrah, which is paid before Eid al-Fitr. In reality, zakat mal, also known as wealth zakat, is an obligation that must be paid annually based on income and assets, once they reach the prescribed nisab (minimum threshold) and haul (one-year period). The research findings indicate that although most civil servants are aware of their zakat responsibility, many are unaware of the correct way to calculate zakat, especially zakat mal. Some respondents also admitted that they do not regularly calculate zakat mal from their income or wealth. This suggests that there is a lack of understanding of zakat mal as a responsibility that must be carried out regularly and accurately. (Rehman, M, 2021).

Additionally, another issue is the lack of sufficient socialization regarding zakat mal among civil servants. Most civil servants perceive zakat as a religious obligation more closely tied to zakat fitrah, rather than zakat mal, which should be calculated based on income and wealth. To ensure that civil servants can fulfill this obligation correctly and in accordance with established principles, education on zakat, both zakat mal and zakat fitrah, must be strengthened among them. (Sadiq, I, 2021)

Civil Servants' Social Responsibility toward Tax and Zakat

Moreover, this study determined that government servants (PNS), in their capacity as public officials and Muslims, are obligated to meet both tax and zakat responsibilities as an aspect of their social duty. Civil officials' taxes are very important for funding national development, which will make life better for everyone. The zakat that civil servants pay, on the other hand, is a way to redistribute wealth and benefit people who are poor. (Shamsuddin, A, 2022).

However, one big problem is that civil personnel often don't understand how to combine their tax and zakat duties. Many government workers just care about paying their

taxes and don't care about their zakat commitments, which are just as important in Islam. Because of this, civil servants don't make the best social contribution, even if they could do more for society through zakat. (Siddiqui, M, 2021).

The Integration of Zakat and Taxation in the Lives of Civil Servants

This study focuses on how to integrate tax and zakat obligations into the lives of civil servants (PNS). A method is needed that can make it easier for civil servants to fulfill these obligations without feeling burdened. The study finds that civil servants can meet both their tax and zakat obligations simultaneously by integrating the tax and zakat systems. The government can utilize technology to simplify the calculation and payment of zakat for civil servants, such as providing a system that integrates tax and zakat information and facilitates automatic zakat payments based on the income they report in the tax system. (Sulaiman, M, 2021).

Furthermore, it is crucial for civil servants to be trained and educated on how to calculate zakat mal correctly and understand its significance for both society and religion. The government, in collaboration with zakat institutions, can provide regular educational outreach on zakat to enhance civil servants' understanding of the important role zakat plays in Islam and their ability to fulfill it properly. (Tan, F, 2021).

The Impact of Fulfilling Tax and Zakat Obligations on Social Welfare

It can make a big difference in social welfare if civil officials (PNS) pay their taxes and zakat. This is because the taxes that civil officials pay help the government pay for things like education, infrastructure, healthcare, and other things that the public needs. For instance, the money that civil servants pay in taxes can be utilized to fix broken infrastructure and make public services better. (Younis, A, 2020).

On the other side, civil servants' zakat helps spread wealth and cut down on poverty. By giving direct help to people in need, like the destitute, orphans, and others who are eligible to receive zakat, the zakat that civil servants pay can help reduce social inequity and increase the welfare of society. So, it's very important for civil servants to pay their taxes and zakat correctly so that they can help with social and economic development that includes everyone. (Al-Qaradawi, Y, 2022).

This report proposes many strategic measures to enhance the comprehension and execution of tax and zakat responsibilities. First, civil personnel should learn about the importance of zakat in Islam and what their zakat mal duties are. Second, the procedures

for paying taxes and zakat should be combined so that civil officials may easily meet both requirements. Third, civil servants should be able to do more social activities and manage zakat better so that they can do their jobs better. (El-Baz, M, 2022).

Conclusion

This study examines the tax and zakat responsibilities of civil officials (PNS) in accordance with Islamic law, as well as their application of these duties to meet their social responsibilities. The research findings demonstrate that civil officials possess a comprehensive awareness of their tax requirements as a civic duty; yet, the zakat obligation, especially zakat mal, is frequently misunderstood or overlooked. A lot of government workers merely pay zakat fitrah and don't think about zakat mal, which is dependent on their income and wealth. Taxes and zakat are both crucial for social welfare. Taxes help pay for the government, and zakat helps level the playing field between rich and poor people.

In average, civil servants have paid their taxes, but they don't pay as much attention to their zakat duties under Islamic law. This is because zakat is a big part of moving money around and helping people who are poor. Also, civil servants should combine their tax and zakat duties so that they can do both at the same time more easily. The government and zakat organizations are very important for teaching civil servants about their zakat duties and setting up procedures that make it easy for people to pay zakat in a clear and organized way. This will help civil workers do their jobs better, which will help society grow and improve the lives of everyone in the community.

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