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The Integration of Zakat and Tax to Improve Food Security in Indonesia

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ABSTRACT

Zakat, as a religious obligation in Islam, has the potential to play a significant role in addressing food insecurity in Indonesia. This paper examines the integration of zakat and tax systems as a strategy to improve food security. The research employs a qualitative approach by using literature review from various scientific researches about zakat and tax management, also by drawing on comparative case studies from Malaysia, Saudi Arabia, and Brunei Darussalam, which have integrated zakat and tax systems to varying degrees. The paper proposes several policy recommendations for Indonesia, including optimizing the types of wealth subject to zakat, improving the transparency and governance of zakat institutions, integrating zakat and tax administration, increasing public awareness and education, strategically distributing zakat funds, utilizing technology, and strengthening coordination between zakat and social welfare agencies. By effectively leveraging zakat as a mechanism for wealth redistribution and social security, Indonesia can make significant strides in achieving food security for Indonesian citizens.

Keywords: *Zakat, Tax, Integration, Food Security*

INTRODUCTION

Indonesia is an archipelago country in Southeast Asia with a total population of 277 million and GDP per capita of US$4,870 (World Bank Group, 2024). This puts Indonesia as an upper-middle-income country (Metreau, E. et al, 2024). Indonesia also achieved a GDP growth of 5% annually and a record low unemployment rate of 3.4%. Despite all those achievements, indicators in food security remain concerning. Indonesia still performs worse than many countries in Global Food Security Index, Indonesia ranks 63rd out of 113 countries with a score of 60.2 (Economist Impact, 2022).

Out of 4 indicators of Global Food Security Index, which are affordability, availability, quality and safety, and sustainability and adaptation, Indonesia still scores quite low in availability (score 50.9), quality and safety (score 56.2), and sustainability and adaptation (46.3). Which means, the average Indonesians still find it hard to obtain quality food and Indonesia is also more vulnerable to many kinds of disaster that will hinder and decrease food production, such as drought, flood, heat wave, etc. Those conditions have caused many Indonesians to be malnourished as proven by the data of stunting in children aged under 5 years old which still remains very high at 21.5% in 2023 with the most cases at aged 24-35 months (Kementerian Kesehatan RI, 2024). With all those problems in mind, it is imperative for the Government of Indonesia to increase its effort to eradicate food insecurity in the country.

To achieve food security, Indonesia must be able to sufficiently produce food for their own needs. However, Indonesia food productivity has been lacking in growth compared to the other sectors of the economy. Agriculture in proportion to total GDP, has been declining from 13.34% of GDP in 2014, to just 11.77% of GDP in 2022 (BPS, 2022, as cited on CNBC). This makes Indonesia's food consumption increase while their food productivity remains below their needs.

The Government of Indonesia is certainly aware of this problem and has taken steps to address it. In 2022, the government allocated Rp92.3 trillion (approximately US$6 billion) to increase food productivity and achieve food security. However, the results have still been lackluster. Indonesia's food productivity remains in deficit for key products such as rice (US$202 million), milk (US$1.6 billion), salt (US$1.699 billion), meat (US$4.228 billion), and sugar (US$3.469 billion). Consequently, Indonesia remains heavily dependent on food imports to meet its needs.

Improving public welfare is one of the fundamental principles upon which Indonesia was established (RI, 1945). Therefore, the government must ensure that its citizens can easily access quality food at all times. Additionally, the president-elect of Indonesia has promised to implement free lunch programs as a key component of his campaign to address food security issues. However, enacting such policies requires a large budget of APBN. Thus, in order to improve food security, the government needs more optimal sources of state revenue.

As the third position of the biggest moslem population in the world, Indonesia has a great potential in zakat collection. Thus, zakat has been considered as one of the instruments in giving the needy. It has the same meaning with taxation. These two instruments can be tools for funding social welfare programs. While taxes are compulsory payments levied on citizens, zakat is a religious obligation for Muslims, aimed at assisting those in need. By effectively leveraging both, the government can bolster its efforts to address food security and achieve other sustainable development goals. Optimizing the collection and distribution of taxes and zakat will ensure a more equitable and effective use of resources, ultimately improving the overall well-being of its citizens.

However, the current state of zakat distribution in Indonesia is suboptimal, with various challenges hindering its full potential. Zakat institutions have made significant contributions to national and global development through empowerment programs, underscoring the importance of sustainable zakat management. Nevertheless, the challenges in optimizing zakat distribution remain critical issues that require further examination.

One primary challenge is the need to build trust in zakat organizations that Muzaki distributes zakat directly to Mustahik (zakat recipient) which makes the distribution of zakat can not be optimal (Wijayanti et al., 2022). So, these organizations must improve their performance and service quality to enhance the confidence of zakat payers. Additionally, educational and outreach activities are crucial for increasing zakat payers' knowledge, leading to a greater intention to pay zakat and, ultimately, more consistent zakat-paying behavior.

Another challenge is the equitable distribution of zakat. Poverty is a significant issue that demands urgent attention, and zakat can serve as an effective instrument for income equalization. The eight groups of mustahik, or zakat recipients, all demonstrate conditions of vulnerability, highlighting the need for more targeted and efficient zakat distribution (Syamsuri et al., 2019). Therefore, the sustainability of zakat management is crucial for its long-term impact.

Meanwhile, taxation as the largest source of state revenue plays an important role in funding food security. In 2024, the government has budgeted 114.3 trillion which is allocated for several priority output targets to increase food availability, access, and price stabilization.

Seeing the large contribution of zakat and taxes in increasing food security in Indonesia, the integration of zakat and tax system remains a critical issue that requires further exploration to ensure the optimal utilization of resources for social welfare programs. Thus, this research paper aims to explore the role of integration of zakat and tax systems in Indonesia as a means to enhance the effectiveness of resource mobilization and distribution for achieving food security.

LITERATURE REVIEW

Food Security in Indonesia

Food security, as defined by United States Department of Agriculture (USDA), is the condition in which all members of a household have access, at all times, to sufficient food necessary for an active and healthy life. This concept encompasses not only the availability of nutritionally adequate and safe foods but also the assured ability to acquire acceptable foods through socially acceptable means, thereby avoiding reliance on emergency food supplies, scavenging, theft, or other coping strategies (U.S. Department of Agriculture, 2024). Meanwhile, according to 2012 Food Law of Indonesia, food security is defined as the condition of fulfilling food for the state to individuals, which is reflected in the availability of sufficient food, both in quantity and quality, safe, diverse, nutritious, evenly distributed, and affordable and that does not conflict with the religion, beliefs, and culture of the community, enabling individuals to live healthily, actively, and productively in a sustainable manner (RI, 2012).

The Indonesian government has made efforts to improve food security, including developing the concept of food security in national development planning and establishing food reserves. In addition, to alleviate food insecurity in households, Indonesian government has distributed food assistance program to 103,102,744 households with a value of Rp 43,685,408,400,000 in total (BPS, 2024). Nevertheless, the food security problem is still looming large among the populations. According to reports, there are still 27.55 million poor people in Indonesia, and 70 districts/cities are prone to food vulnerability (Yulianis et al., 2021).

Furthermore, a significant portion of the population still lacks sufficient access to basic nutritional needs. Recent data indicates that approximately 19.4 million people in Indonesia fall below their recommended consumption levels (Nielson et al., 2018, as cited in Bashir et al., 2020). This shortfall is closely linked to rising rates of malnutrition, which pose serious risks to public health. Malnutrition can impede normal growth and development in children, compromise maternal health, and diminish labor force productivity. Consequently, addressing food insecurity in Indonesia is critical not only for individual well-being but also for national economic stability and growth.

Zakat Management in Indonesia

Zakat, a mandatory alms-giving practice in Islam, has long been recognized as a powerful tool for income redistribution and poverty alleviation. The Quranic injunction to pay zakat, which constitutes 2.5% of one's wealth, serves as a mechanism to transfer resources from the affluent to the disadvantaged members of society (Pratama & Yuni, 2020). This system of wealth sharing aligns with the broader goals of achieving social justice and ensuring equitable access to essential resources, including food.

Studies have demonstrated the efficacy of zakat in reducing poverty. In Indonesia, where the majority of the population is Muslim, the untapped potential of zakat in addressing food insecurity and poverty is substantial. Researchers have highlighted the need for improved planning and organization of zakat collection and distribution to maximize its impact on poverty reduction and food security. One key aspect is the importance of having a well-functioning zakat organization that can effectively collect and distribute the funds to the intended beneficiaries (Kalimah, 2019).

The introduction of Law No. 23 of 2011 on Zakat Management has brought forth a critical discourse on the role of zakat within the Indonesian treasury. This law has sought to integrate zakat into the tax system, allowing for tax deductions for individuals who fulfill their zakat obligations.

However, the implementation of this integration has faced obstacles, including concerns about accountability and the potential for abuse of zakat funds (Purbasari et al., 2018). Addressing these challenges is crucial to ensuring the effective and transparent utilization of zakat resources for the betterment of the nation's food security.

Tax Revenue in Indonesia

Taxation, a fundamental component of a nation's fiscal policy, plays a pivotal role in shaping the socioeconomic landscape, including the availability and accessibility of food resources. Effective tax policies have the potential to generate revenue that can fund critical public services, such as agricultural development, food distribution networks, and social welfare programs.

In the context of food security, taxation can be leveraged as a tool to incentivize and support the agricultural sector. Tax incentives for farmers, investments in agricultural infrastructure, and subsidies for farming inputs can stimulate agricultural productivity and enhance food supply. Additionally, taxation can be utilized to discourage the consumption of unhealthy or environmentally detrimental food products, thereby promoting a more sustainable and nutritious food system.

However, the efficacy of taxation in addressing food security challenges is contingent upon the equitable distribution of the generated revenue. Ensuring that tax revenues are channeled towards targeted food security interventions, such as social safety nets, food assistance programs, and agricultural development, is crucial for achieving the desired outcomes.

Current Condition of Zakat and Tax Integration

The current condition of zakat and tax system in Indonesia is still fragmented and lacking in coordination. Zakat, the Islamic obligation to pay a portion of one's wealth for charitable causes, is managed and collected by various private and governmental entities. Meanwhile, taxes are collected by the central government through the Directorate General of Taxes (Bashir et al., 2020).

Integrating the zakat and tax systems could provide a more efficient and effective way to channel funds toward improving food security in Indonesia. Zakat has the potential to contribute significantly to the government's efforts in achieving food security. Zakat funds could be directed toward investments in agricultural productivity, improving food distribution infrastructure, and providing targeted food assistance to vulnerable communities. Using zakat to improve food productivity is in line with with Islamic law regarding zakat (MUI, 2021) as stated in *I'anah at-Tabilin* book 2 page 189:
"Thus, the leaders of the state are allowed to take zakat from the portion of the poor or needy and distribute it to them. Each poor person is given assistance in the following ways: If they can trade, they are given trading capital that is expected to yield enough profit for their livelihood; if they are capable of working, they are provided with tools for their trade. And for those who cannot work or trade, they are given an amount sufficient for an average lifespan (63 years).

The phrase 'given an amount sufficient for an average lifespan' does not mean giving zakat for their living until that age, but rather providing a sum that can be invested, and the returns will suffice them. Therefore, the zakat provided can be used to purchase land (for farming or plantations) or livestock, as long as they are able to cultivate or care for that land or livestock."

According to a study, the potential of zakat collection in Indonesia is estimated to reach Rp217 trillion per year (Firdaus et al., 2012, as cited in Pratama & Yuni, 2020). However, the actual collection of zakat remains low, at only around Rp8 trillion per year. This indicates that there is a significant untapped potential in zakat that could be utilized to address food insecurity in the country.

By integrating the zakat and tax systems, the government can create a unified platform for collecting and distributing these funds. This integration could involve mechanisms such as allowing taxpayers to deduct their zakat payments from their tax obligations. The government could offer tax deductions or credits for individuals and businesses that pay their zakat through official channels. This would incentivize more people to pay zakat, thereby increasing the overall funding available for social programs, including food security initiatives.

Second, the government could establish a collaborative framework between zakat-managing organizations and the tax authority. This would allow for more efficient collection and distribution of zakat funds, as well as better coordination in targeting the most vulnerable communities.

The integration of zakat and tax systems can also help to improve the overall tax compliance in Indonesia. Many Muslims in Indonesia are more inclined to pay their zakat than their taxes due to religious obligations. By integrating the two systems, the government can create a more holistic approach to resource mobilization, where taxpayers can fulfill both their religious and civic duties simultaneously.

The integration of zakat and tax systems to improve food security in Indonesia has the potential to be a significant and transformative policy.

METHODOLOGY

This research is a qualitative research in the form of literature review with data sources derived from previous scientific researches on zakat and tax management to improve food security. This research uses a comparative analysis that compares the integration of tax and zakat in three countries (Malaysia, Kingdom of Saudi Arabia, and Brunei Darussalam) with Indonesia to improve food security. From the comparison, this research elaborates some potential policies that can be implemented in Indonesia to maximize the potential benefits of food security.

RESULT AND DISCUSSION

Comparative Analysis of Zakat and Tax Integration

A. Malaysia

Malaysia has a well-established system of zakat administration, with each state having its own rules and regulations governing the collection and distribution of zakat funds (Hasan et al., 2021). As a consequence, each state has its own policies in managing zakat. The administration of zakat in Malaysia is under the control of the Islamic Religious Councils of each state, which play a crucial role in ensuring the effective management of these funds (Saad et al., 2014). Despite there are several different policies, all of the records and financial statements of each religious council reviewed by Malaysian Anti-Corruption Commission (MACC) (Destiana & Hamzah, 2021). The Malaysian government also develop an automatic system for deducting individual monthly salaries or income (Chandrakirana et al., 2023). This system makes zakat collection becomes more efficient and consistent.

In contrast, Indonesia's approach to zakat management differs in several key aspects. While both countries have made significant efforts to integrate zakat into their respective tax systems, the specific mechanisms and regulations governing the tax treatment of zakat vary (Diana et al., 2020). In Malaysia, zakat can reduce tax obligations if Muzaki (zakat payer) pays his zakat to institutions recognized by the government, such as the Zakat Collection Center (PPZ). But, if the muzakki pays zakat directly to Asnaf, then it cannot be used as a tax deduction (Wijayanti et al., 2022). The same policy is ruled in Indonesia, taxpayers are allowed to exclude their zakat payment from tax income if that were paid to the official zakat institutions, such as BAZNAS or LAZ. This rule is clearly stated at Income Tax Act Article 4 paragraph 3 about Non Tax Object and moreover the organizations authorized by the government are regulated in Regulation of the Director General of Taxes Number PER-08/PJ/2021.

One of the notable differences between Malaysia and Indonesia is the scope of zakat coverage. In Malaysia, zakat is levied on a broader range of properties, including agricultural produce, livestock, and business profits, whereas in Indonesia, the scope of zakat coverage is more limited. Furthermore, the penalties for zakat offenses also differ between the two countries. Malaysia has stricter laws regarding zakat misappropriation for individuals or institutions who intentionally do not pay zakat which are subject to a fine of up to 1,000 ringgit or a prison sentence of six months (Ridwan, 2016), while in Indonesia there are no specific regulations regarding fines or punishments for parties who do not pay zakat.

Despite the differences in zakat administration, both Malaysia and Indonesia have recognized the importance of zakat as a tool for wealth distribution and social security. In Malaysia, zakat institutions have been established to collect and distribute funds, with the aim of improving the living standards of low-income households. Similarly, in Indonesia, zakat funds are utilized to support poverty alleviation programs and enhance the welfare of the less fortunate (Saad et al., 2014).

Empirical evidence suggests that Malaysia's zakat collection has been steadily increasing over the years, and the means of distribution have become a model for other Muslim countries. A research from Suprayitno et al. (2017) shows that zakat is one factor to decide fiscal policy in the states of Malaysia because zakat is considered as a saving instrument or collection for a special budget that is definitely distributed to the poor and the needy, included on improving the food security. Zakat fund in Malaysia has been proven to give positive significant impact on food security. Every 1 percent increase in zakat fund will increase 12.95 percent of food security, which is significant at 5 percent respectively (Manap, N., 2019).

B. Kingdom of Saudi Arabia

In the Kingdom of Saudi Arabia, the concept of zakat, a religious obligation and one of the Five Pillars of Islam, has a significant influence on the country's tax system. Zakat is a mandatory charitable contribution that all financially capable Muslims are required to pay, typically amounting to 2.5% of their wealth or income.

Zakat is often compared to the concept of taxes, as both involve the transfer of monetary resources from individuals to the state or a governing authority. However, the underlying principles and purposes of zakat differ significantly from those of traditional taxation. While taxes are typically imposed by the state for the purpose of funding public expenditures, zakat is a spiritual obligation that aims to purify the wealth of the payer and provide financial assistance to the less fortunate members of society (Gueydi, 2022).

The Saudi Arabian government has integrated the zakat system into its tax structure, as it is considered a form of income tax for Muslim citizens. This integration is crucial, as zakat serves not only as a religious duty but also as a mechanism for wealth redistribution and social welfare within the Islamic framework (Muliadi, 2020).

The legal and regulatory framework surrounding zakat in Saudi Arabia is primarily governed by the "Zakat and Income Tax Law," which was first introduced in 1950 and has undergone several revisions since then. This law outlines the types of assets and income that are subject to zakat, as well as the rates and methods of calculation.

The role of zakat in Saudi Arabia's tax system is a complex and multifaceted topic. The country's legal framework is based on the principles of Sharia law, which encompasses both religious and civil aspects of life. Within this context, zakat is considered a form of wealth tax, with specific guidelines and rules governing its collection and distribution (Bin-Nashwan et al., 2020).

Under the Saudi Arabian tax system, zakat is applicable to Saudi nationals and residents who meet certain wealth and income thresholds. Zakat is calculated based on the total value of an individual's assets, including cash, investments, real estate, and other forms of wealth, and is typically levied at a rate of 2.5% of the total value.

The collection and distribution of zakat funds in Saudi Arabia are administered by the General Authority of Zakat and Tax, a government agency responsible for overseeing the implementation of zakat regulations. The funds collected through zakat are then distributed to eligible recipients, as prescribed by Islamic law, with a focus on assisting the poor, the needy, and other deserving individuals and causes.

Despite the legal and regulatory framework, the treatment of zakat in Saudi Arabia's tax system is not without its challenges. One of the key issues is the potential conflict between the religious and legal aspects of zakat, as well as the challenges in ensuring equitable and transparent distribution of the collected funds.

The comparison of zakat treatment according to tax law between Saudi Arabia and Indonesia: while both countries have a predominantly Muslim population, the legal and regulatory frameworks governing zakat differ. In Indonesia, zakat is managed by the National Zakat Agency, a semi-autonomous government agency that oversees the collection and distribution of zakat funds. In contrast, the administration of zakat in Saudi Arabia is primarily handled by the General Authority of Zakat and Tax, a government agency with a more direct oversight over the tax system.

Additionally, the integration of zakat within the tax system varies between the two countries. In Saudi Arabia, zakat is considered a form of wealth tax, with specific guidelines and rules governing its collection and distribution. In Indonesia, however, the relationship between zakat and the tax system is more complex, with ongoing debates and efforts to harmonize the two (Diana et al., 2020).

C. Brunei Darussalam

Zakat, a fundamental tenet of Islam, plays a crucial role in the social and economic fabric of Muslim-majority countries. In Brunei Darussalam and Indonesia, the management and integration of zakat within the respective tax systems have garnered significant attention.

In Brunei Darussalam, the government has taken a proactive approach in administering zakat. The government undertakes the primary responsibility of collecting and disbursing zakat, with a significant portion directed towards assisting the poor and destitute. This centralized approach has enabled Brunei to effectively distribute zakat funds, with over 93% of the total disbursements in 2009 allocated to the vulnerable segments of society.

In contrast, the management of zakat in Indonesia has undergone a series of changes, with the authority being delegated to the state level. The introduction of Law Number 23, 2011 on Zakat Management has brought about a discourse on the position of zakat within the Indonesian tax system. This law provides for a tax rebate for individuals who pay zakat through registered amil (zakat collection agencies), and requires these amil to submit annual financial reports to the relevant authorities.

Although both Brunei Darussalam and Indonesia have institutionalized zakat within their respective tax systems, the approaches differ significantly. Brunei's centralized model has allowed for a more efficient distribution of zakat funds, while Indonesia's decentralized system has led to variations in zakat legislation and administration across the states (Hasan et al., 2021).

The differences in zakat management between the two countries can be attributed to their respective political and economic systems. Nonetheless, both countries share the common goal of utilizing zakat as a tool for wealth distribution and social security, although the implementation and outcomes may vary.

Policy Recommendations for Zakat and Tax Integration in Indonesia

Considering the comparison of zakat and tax integration among Malaysia, Saudi Arabia, Brunei Darussalam, and Indonesia, there are several potential policies that can be implemented in Indonesia to improve food security:

1. Optimizing the kinds of wealth that are subject to zakat. Zakat is currently collected primarily on professional incomes, but there are other forms of wealth such as stocks, bonds, and savings that can be included to increase the zakat pool. Expanding the scope of zakat to include these other forms of wealth could significantly increase the amount of funds available for food security programs.
2. Improving transparency and governance of zakat institutions. Research has shown that public trust in zakat institutions is a key factor in determining zakat compliance and participation (Martono et al., 2019). By enhancing the governance and accountability of zakat agencies, the public's trust can be increased, leading to higher levels of zakat payment and more effective distribution to those in need.
3. Integrating zakat and tax administration. The integration of zakat and tax systems can create administrative efficiencies and make it easier for taxpayers to fulfill their religious and civic obligations simultaneously. This could involve allowing zakat payments to be deducted from tax liabilities or establishing a unified collection and distribution system for both zakat and taxes.
4. Increasing public awareness and education on the role of zakat. Many Indonesians may not be fully aware of the importance and benefits of zakat, or how to properly calculate and pay for it. Targeted outreach and educational campaigns could help improve zakat compliance and participation across different segments of society.

5. Distributing zakat funds in a more strategic and impactful manner. Rather than simply distributing zakat funds in small, one-time payments, zakat institutions could invest in longer-term development projects or entrepreneurial initiatives that can provide sustainable pathways to improve their food security, such as sustainable agricultural support, and livestock and poultry initiatives
6. Utilizing technology and digital platforms to help streamline the zakat collection and distribution processes, making them more efficient and accessible to the public. This could include mobile payment options, online portals, and data analytics to better match supply and demand for zakat resources.
7. Strengthening coordination between zakat and social welfare agencies. Effective coordination between zakat institutions and government social welfare programs can help ensure that zakat funds are distributed in a way that complements and reinforces the overall social safety net for citizens which are most vulnerable in terms of food security. This could involve data sharing, joint targeting of beneficiaries, and collaborative program design.

CONCLUSION

The integration of zakat and tax systems in Indonesia has the potential to significantly contribute to improving food security. By optimizing the zakat system, enhancing transparency and governance, integrating administration, and distributing funds more strategically, Indonesia can leverage the power of zakat to eradicate food security problems once and for all. The policy recommendations outlined in this paper provide a roadmap for Indonesia to harness the transformative potential of zakat in support of its food security goals.

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