

## Kajian penerapan Zakat sebagai kredit pajak dalam pajak penghasilan orang pribadi di Indonesia

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### Abstrak

Zakat has an important position In Islam. It becomes religion obligation as well as a function for increasing the prosperity of social life. Through zakat, income of people which has more economic's ability is distributed to the people who have a right to earn. As a result, it creates the equal condition of income, wealth, and social justice in society.

For Moslem paying zakat is a must. But in Islam, besides zakat, there are another duties in the wealth which have to pay for. One of them is the obligation for paying income tax as a proof of people's obedience to the leaders and the participation in the development. This condition makes the moslem have to suffer double obligation. In order to minimize an obligation Indonesian government carried out the policy which counted zakat as the nett income deduction regarding the income tax. Different with Indonesia, in Malaysia zakat that had been paid by Moslem can deduct tax obligation as a tax credit of individual income tax. One interesting thing from it's difference is, implementation of this policy does not cause decreasing of tax revenue but increase the revenue both zakat and tax instead.

This research studied the possibility of zakat policy implementation as a tax credit of individual income tax in Indonesia based on Malaysia's implementation. It tried to describe the comparation between tax and zakat management in Malaysia and Indonesia, some justification of policy implementation in Indonesia, and the obstacle of policy. This research used qualitative approach with descriptive analysis. Besides, this research can be classified into pure and cross sectional research. The data is collected by field research through depth interview with informans and literatures from articles, books, rules, and other sources.

The result of this research shows the possibility of implementation this policy in Indonesia with some justifications. First, this policy can support the government's duty to increase citizen prosperity. Second, it can increase zakat and tax revenue. Third, it can dissappear double obligation burden. Although, there are some obstacles that must be faced to implemente this policy, such as structure of zakat collecting organization, the absence of penalty in zakat law, political will of government, self-internal factor, interreligious problem, and other administration problems.