The Effect of Utilization Zakat Alms Infak, Tax Revenue and Investment on Poverty in Indonesia

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Abstract

This research aims to find out how much influence the use of zakat infak alms, tax revenues and investment has on poverty in Indonesia. The type of research used in this research is explanatory research with a quantitative approach using secondary data. The scope of this research focuses on a universal location, namely Indonesia. The collection was carried out using secondary data sourced from the Indonesian National Zakat Amil Agency (BAZNAS) and the Indonesian Central Statistics Agency (BPS) and the observation range was 2002-2022. The data analysis method used in this research is ECM (Error Correction Model) with the help of Eviews-10 software. Based on the results of data analysis, it shows that ZIS has a negative and significant effect on poverty in the long and short term. The realization of the Tax Revenue Target has a significant positive effect in the short term and a significant negative effect in the long term on poverty. Investment has a negative and significant effect in the long and short term on poverty. Simultaneously Zakat, Alms, Tax Revenue and Investment have a positive and significant effect on poverty.

Keywords: Zakat Infaq Alms; Tax Recipient; Investment; Poverty

1. Introduction

Poverty is an economic problem that is difficult to solve. Poverty makes it impossible to face one's life problems alone. According to the SMERU Research Institute[1], poor people see poverty as a condition where a person loses self-confidence and falls into poverty. Dependency, forced to endure abuse and humiliation, as well as being ignored when asking for help. SMERU also clarifies another definition of poverty, namely that individuals cannot fulfill basic consumer needs and improve their quality of life [2]. Poverty arises from various ownership structures of the means of production. Poverty is also identified by certain mentalities, lifestyles, and certain environments in society. Poverty is one of the crucial problems being faced by all nations in the world, especially developing countries like Indonesia. According to the World Bank, one of the causes of poverty is a lack of income and assets to meet basic needs such as food, clothing, housing and an acceptable level of health and education [3].

The problem of poverty is one of the development policy targets in every country so that the income gap becomes smaller. Poverty is a problem in development that is multidimensional because to overcome poverty the problems faced are not limited to matters related to relationships due to the emergence of poverty but also involve preferences, values and politics. According to Todaro. In developing countries there is still a lot of striking poverty, even though there have been significant improvements over the last half century. The problem of poverty has always received major attention in Indonesia. Failure to overcome the problem of poverty will cause the emergence of various social, economic and political problems in society. There are many programs carried out by both central and regional governments to tackle poverty, but the results have not been as effective as expected. The policies and programs implemented have not shown optimal results. There is still a gap between plans and goal achievement. There are several factors causing the ineffectiveness of poverty programs that have been carried out by the government, namely top down programs run by the government, lack of clear criteria for program targets, unfocused concepts and planning, hastily determined targets, and lack of coordination and management between related institutions.

Based on this failure, poverty reduction programs should be prepared through a participatory process involving all components of the nation in a bottom up manner, and this is a key factor. Apart from that, an integrated, integrated and synergistic poverty reduction strategy is needed so that it can solve the problem completely. One of the main indicators of the success of national development is the rate of reduction in the number of poor people. Effectiveness in reducing the number of poor people is the main growth in choosing development strategies or instruments. This shows that one of the main criteria for selecting the focus sector or mainstay sector for national development is effectiveness in reducing the number of poor people (Saeful Hidayat, 2007). The number and percentage of poor people in Indonesia from 2018 to 2022 are shown as follows:

Table 1. Number of Poor People in Indonesia 2018-2022 (thousand)

Year	Number of poor people
2018	25.674,58
2019	24.785,87
2020	27.549,69
2021	26 503,65
2022	26.363,27

Source: Badan Pusat Statistik Indonesia (2022)

Table 1 shows that the number and percentage of poor people in Indonesia are not evenly distributed and most of the poverty levels are still high. Every year, the number and percentage of poor people experience fluctuating trends. The highest percentage of poor people was 10.14% in 2021 and the lowest number of poor people was 5,144.72 in 2019. The World Bank reported that Indonesia had an amazing achievement in reducing the poverty rate, namely managing to reach below 10% in 2019. However , the Covid-19 pandemic has reduced productivity and limited people's movement, so that the number of poor people increased in 2020. The Indonesian government has taken various policies to restore the economy, so that the number of poor people in Indonesia it managed to fall. However, the number of poor people will increase again in 2021 due to the increase in fuel oil (BBM), which has resulted in an increase in the price of basic commodities and layoffs (BPS, 2022).

Every human being wants to obtain eternal happiness throughout his life, not only in this world but in the future. Efforts to fulfill material needs in the world will be made in synergy with achieving overall happiness. Based on this failure, poverty alleviation programs must be prepared through a participatory process involving all components of the nation in a bottom-up manner, and this is the key factor. Apart from that, an integrated, integrated and synergistic poverty reduction strategy is needed so that it can solve the problem completely. One of the main indicators of the success of national development is the rate of reduction in the number of poor people. Effectiveness in reducing the number of poor people is a major factor in selecting development strategies or instruments. This shows that one of the main criteria for selecting a focus sector or mainstay sector for national development is effectiveness in reducing the number of poor people (Saeful Hidayat, 2007). Apart from the per capita income indicator as a measure of a country's prosperity, the poverty factor is also an indicator of people's welfare (Akhadi, 2022). Even though per capita income has shown a significant increase, the problem of poverty is still a problem in Indonesia. Based on the description above, researchers are interested in conducting this research with the title "Utilization of zakat infaq alms, tax revenues and investment against poverty in Indonesia".

2. Literature Review

2.1. Poverty

According to the theory put forward by Al-Ghazali, poverty is a situation where a person does not have the ability to fulfill their basic needs. Disabilities other than basic needs are not included in poverty. According to Al Ghazali, poverty is divided into two parts, namely poverty related to material needs and poverty related to spiritual needs. Poverty in Islam is more popularly known by two terms, faqr and poverty (poor poor). These two terms are sometimes completely synonymous and different. Examining poverty in a multidimensional manner is very necessary to comprehensively understand the various considerations in formulating poverty alleviation policies, therefore this paper tries to examine one of the terms of poverty, namely the word al-Faqr, from a normative textual perspective contained in poverty. hadith of the Prophet in the hope that it can contribute to understanding poverty. what happens to Muslims [4]. Islam is always present in every issue of life without exception. Regarding poverty, Islam takes it seriously both in terms of concept and handling. The familiar words to describe poverty are the words 'fakir' and the word 'poor'. According to Saad Ibrahim, the word 'fakir' or poverty is a condition where people's needs are not met. This conclusion was obtained based on a study of several verses in the Koran which specifically discuss the poor. In the Koran, the word faqir is the mufrad form, fuqara is the plural form, and faqr is the mashdar form. These words have various meanings and are found in ten suras detailed in thirteen verses. Meanwhile, the word 'poor' is often mentioned in the Koran to mean someone who is helpless. The word poor is the singular form, masakin is the plural form, and maskanah is the mashdar form. These words are contained in twenty-five verses spread across nineteen suras. From the results of this study, there are similarities and differences between the needy and the poor. The needy and the poor both need help. In terms of differences, being poor has a very low chance of living a life, while being poor means the opposite, namely that the chances of living a life are very low (Ismail, 2020).

2.2. Utilization of zakat infaq alms

Utilization comes from the words "daya" and "guna" which mean effort and benefit. According to the Big Indonesian Dictionary (KBBI), utilization means business to be able to bring results and benefits; business to be able to carry out duties well; efficient. In another sense, utilization or utility is defined as "useful, especially through being able to perform several functions." From the definitions above, it can be concluded that utilization is an effort to bring about greater and better results or benefits by utilizing all the resources and potential that one has. Utilization is aimed at utilizing all the potential inherent in the resources owned optimally. Utilizing zakat, infaq and alms is the core of all ZIS fund collection activities [5] . The basic concept of utilizing zakat and alms donations is how to turn mustahik into muzaki. For this reason, distribution must be accompanied by a complete understanding of the problems that exist for the recipient. If the problem is poverty, the cause of poverty must be known so that the right solution can be found to achieve the targets that have been set.

2.3. Tax

According to the Law on General Provisions and Tax Procedures in article 1 paragraph 1, tax is a mandatory contribution to the State that is owed by an individual or entity that is coercive based on law, without receiving direct compensation and is used for State needs. the greatest prosperity of the people. Dr Soeparman Soemahamidjaja (Alexander Thian 2021) tax is a mandatory contribution in the form of money or goods levied by the authorities based on applicable legal norms to cover the costs of producing goods and services in order to achieve social welfare, because poverty must be known so that the right solution can be found to achieve targets that have been set.

2.4. Investment

In terms of the meaning of investment, it is immovable goods or goods owned by individuals or companies that are owned with the hope of obtaining regular income or profits from their sales and are generally owned for a relatively long period of time (Rahmawan 2005). Investment is part of muamalah fiqh, so the rule applies "the original law is that all forms of muamalah are permissible unless there is an argument that forbids it". This rule was made because Islamic teachings protect the rights of all parties and avoid tyrannizing each other. This requires investors to know the limits and rules of investing in Islam, both in terms of the process, objectives, as well as the object and impact of the investment. However, not all types of investment are permitted according to sharia, such as the business case described above, which contains fraud and lies or contains elements of activities prohibited by Islamic sharia (Pardiansyah, 2017) [6]. Islam strongly supports and encourages wealth creation through financial investment. Islam on the other hand prohibits the accumulation of wealth and unproductive speculation in assets, especially capital.

3. Research Method

The type of research used in this research is quantitative research, where the data used in this research activity is secondary data, namely data obtained from other parties or indirectly in the form of reports from the Central Statistics Agency (BPS) and the National Zakat Amil Agency (BAZNAS).) Indonesia. In econometrics there is a method to overcome this problem, namely by using an error correction model (ECM). Error Correction Model (ECM) to determine short-term and long-term relationships between variables. The object observed in this research is the influence of the utilization of zakat infaq alms, tax revenues and investment on poverty levels. The type of data required in this study is secondary data. Secondary data is data obtained or collected by researchers from various existing sources (researchers as second hand). The data is quantitative, namely data in the form of time series data in the period 2002 - 2022. The data collection technique used in this study is data related to the subject matter of researchers quoted from books, websites, BPS Indonesia and BAZNAS Indonesia [7].

3.1. Inferential Analysis

1. Unit Root Test. The unit root test is a test that aims to determine whether there is stationarity in the data, where stationarity is an important thing related to research that uses time series data. The unit root test emerged and was developed by Dickey-Fuller or commonly known as the Dickey-Fuller (DF) unit root test. And to find out whether there is stationarity, a unit root test is carried out using the Augmented Dickey-Fuller (ADF) test, where the ADF test is used to detect whether the data is stationary or not. In the ECM analysis method, the variables to be used must be non-stationary at the level level. If the data being tested is not stationary at the level level, then the next stage must be continued, namely the degree of integration test, where the test is carried out until all the variables in the data are stationary in the degree of integration test, namely at first difference or second difference (Widarjono, 2013).
2. Cointegration Test. If the time series data has data that is not stationary, it will produce a false regression or what is usually called spurious regression. Apart from the unit root test, there is a cointegration test which is a test to determine whether there is a relationship between the dependent variable and the independent variable in the short and long term. A cointegration test can be carried out if the data being analyzed is integrated to the same degree.

3.2. Error Correction Model

Analysis of time series data in this study using the ECM Model is a model used to find long-term and short-term balance regression equations and whether or not a model is consistent. In addition, the ECM model also aims to overcome data problems associated with spurious and non-stationary time series data. The ECM regression model used in this study is as follows:

1. Long-term equation

$$Y = a + a_1X_1t + a2X2t + a3X3t + u................................$$

Description:

Y   = Poverty
X1   = Zakat Infaq Sedekah (ZIS)
X2   = Tax
X3   = Investment

2. Short-term equation

$$\Delta Y = \beta + \beta_1AX_1t + B2AX_2t + B3AX3t + BARESID + u........................$$

Description:

Y   = Poverty
X1   = Zakat Infaq Sedekah (ZIS)
X2   = Tax
X3   = Investment
ut   = residual value (previous period)

3.3. Hypothesis Test

1. Partial Test (T Test). To test the correctness of the hypothesis used in this study. testing was carried out using the t test. According to Imam Ghozali (2011), the t test basically shows how far the influence of one independent variable individually in explaining the variation in the dependent variable. This decision is made based on a comparison of the predetermined significance value, which is 5% ($\alpha = 0.05$).The criteria for the t statistical test.
2. According to Imam Ghozali (2011), the F test basically shows whether all independent variables included in the model have a joint influence on the dependent variable. This decision is based on a comparison of the calculated F value by looking at the level of significance, then comparing with the predetermined significance level (5% or 0.05). If the F-sig value < α tolerance (0.05) then the coefficient is significant.
3. According to Ghazali (2011), the coefficient of determination (R^2) aims to measure how far the model's ability to apply variations in the dependent variable. The coefficient of determination is between zero and 1. A small R^2 value means that the ability to explain the independent variables in explaining the dependent variable is very limited. While a value close to 1 means that the independent variables in explaining the dependent variable are very limited. While a value close to 1 means that the independent variables provide almost all the information needed to predict the variation in the dependent variable.

4. Results and Discussion

4.1. Stationarity Test

The stationarity test at the level is carried out using the ADF test on all research variables. The test results that have been carried out can be seen in Table 2 as follows

Table 2. Stationarity Test Results

Variable	p-value (Level)	p-value (1st diff)
Constant	0.6905	0.0055
ZIS (X1)	0.9984	0.0005
TAX (X2)	0.1023	0.0173
INVESTMENT (X3)	0.9347	0.0243

Source: Researcher Processed Data

These results show that all research variables do not show stationarity at the level with a significance level of 5 percent or 10 percent. The next step is to test the stationarity of all variables in the first difference with the results showing that all research variables are stationary in the first difference at the 10 percent test level so that ECM analysis can be carried out.

4.2. Cointegration Test

The following is Table. 2 which is the result of the cointegration test of the residues obtained from the eagle granger method.

Table 3. Cointegration Test Results with Eagle Granger Method

Model	Probability
ECT	0.0134

Source: Researcher Processed Data

Based on the table above, it shows that the residual level has a probability value of 0.0134 which is smaller than the α level of 5% so that it can be declared stationary. This means that there has been cointegration between all variables. This means that the ECT variable is stationary at the level level unit root test and states that the dependent variable and the independent variable are cointegrated and the ECM model is said to be valid so that it can proceed to the next stage.

4.3. Error Correction Model (ECM)

1. Long-term Estimation

The following are the results of the ECM:

Table 4. ECM Estimation Results of Long-Term Model

Variable	Coefficient	Probability
C	0.750619	0.4938
ZIS	0.275450	0.0078
TAX	0.155070	0.0091
INVESTMENT	0.218596	0.0055
R-squared	0.555205	
Adjusted R-squared	0.476712	
F-statistic	7.073286	
Prob(F-statistic)	0.002720	

Source: Researcher Processed Data

Based on the long-term estimation results, the long-term equation results are as follows:

poverty (Y) = 0.750619 - 0.275450 Zakat Infak Sedekah- -5.015031 Tax + 4.99E-0.003164 Investment + εt

a. The Prob.(F-statistic) value of 0.002720 is smaller than 0.05 which indicates that the existing long-term equation has a significant value. The probability value of ZIS variable is 0.0078, Tax variable is 0.0091, Investment variable is 0.0055. This shows that the variables of Zakat Infaq Sadaqah, Tax and Investment together have a significant long-term influence on the Poverty variable.
b. The results of long-term analysis partially on variables that affect the constant value of 0.750619, it can be interpreted that if the variable Zakat infak sedekah (X1), tax (X2), and investment (X3) is equal to zero then poverty (Y) is 7.50 percent.
c. Based on the estimation results of the long-term equation shows that R2 = 0.555205 which means that the zakat infak sedekah, tax and investment variables are able to explain the variation of poverty by 55.52% and the remaining 44.75% is explained by other variables that are not included in the estimation model.
d. Based on the simultaneous test results conducted by looking at the significance value together the independent variables affect the dependent variable then from the long-term estimation obtained prob value (F.Statistic) of 0.002720 α = 5% (0.05) which means together the dependent variable can affect the independent variable with a confidence level of 75%.

2. Short-term Estimation

The Error Correction Model (ECM) method is used to determine the short-term relationship of the variables in this study. The ECM model produces an error correction coefficient and will correct deviations towards equilibrium. The following are the results of the Error Correction Model (ECM) estimation: The following are the results of the ECM:

Table 5. ECM Estimation Results of Short-Term Model

Variable	Coefficient	Probability
C	0.025216	0.3391
ZIS	-0.101480	0.0046
TAX	0.030711	0.0301
INVESTMENT	-0. 224053	0.0039
RESID01(-1)	-0.873874	0.0034
R-squared	0.441390	
Adjusted R-squared	0.292428	
F-statistic	2.963094	
Prob(F-statistic)	0.004681	

Source: Researcher Processed Data

Based on the estimation results of the Error Correction Model above, the short-term ECM equation results are as follows:

D(Log(Poverty))=0.025216-0.001480*D(Log(Zakat Infak sedekah))- 0.030711*D(Log(Tax)) - 0.224053*D(Log(Investment)) +0.873874*RESID01(-1)

a. The constant value is 0.025216, which means that if the variables of Zakat Infak Sedekah (X1), Tax Revenue (X2), and Investment (X3) are equal to zero then poverty (Y) is 0.025216 percent.
b. R^2 = 0.441390 which means that the variables of Zakat Infak Sedekah, Tax Revenue and Investment are able to explain the poverty variable by 44.13% and the remaining 55.87% is explained by other variables that are not included in the estimation model.
c. Based on the simultaneous test results conducted by looking at the significance of jointly independent variables affecting the dependent variable, the estimation obtained the prob value (F-Statistic) of 0.004681 < α = 5% (0.05), which means that jointly the dependent variable can affect the independent variable with a confidence level of 92%.
d. In the ECM (Error Correction Model) model using the ECM method, it produces the RESID coefficient value. The RESID coefficient value shows the amount of the equilibrium cost of poverty in the previous period adjusted to the current change is -0.873874 where the probability of RESID is 0.0087 significant at α = 5% while the RESID coefficient which is negative indicates that the regression model has a short-term relationship.

4.4. Normality Test

The normality test aims to test whether the confounding or residual variables of the regression model have a normal distribution or not, because the t-test and f-test use the assumption that the confounding variables or residual values are normally distributed. A good regression model is to have a normal or near normal data distribution.

Table 6. Normality Test Results

Probability	Description
0.6674	Normal

Source: Researcher Processed Data

The results from table 6 show that the probability value of 0.6674 is greater than 0.05, indicating that the data is normally distributed.

4.5. Multicollinearity Test

Table 7. Multicollinearity Test Results

Variable	Centered VIF
X1	8.598123
X2	8.676512
X3	3.216357

Source: Researcher Processed Data

From table 7, it can be seen that the results of the multicollinearity test by looking at the Variance Inflation Factor (VIF) value <10.00. So it can be concluded that the multicollinearity test assumptions have been met or passed the multicollinearity test.

4.6. Heteroscedasticity Test

Heteroscedasticity test to determine whether the disturbance factor does not have the same variance. The table below is the result of the normality test by looking at the Obs * R-Squared value.

Table 8. Heteroscedasticity Test Results

Variable	Coeficient
Obs*R-squared	15.28541
Prob. Chi-Square	0.1134

Source: Researcher Processed Data

From table 8, it can be seen that the test results of the Prob. Chi-Square with α 5% (0.05) using the White Heteroschedasticity test. The Heteroscedasticity Test results show the Chi-Square probability value on Obs * R-Squared of 0.1134> α = 5% (0.05). So it can be concluded, that there is no heteroscedasticity.

4.7. Autocorrelation Test

Table 9. Autocorrelation Test Results

Variable	Coeficient
Obs*R-squared	2.112574
Prob. Chi-Square	0.3477

Source: Researcher Processed Data

From table 9 it can be concluded that the autocorrelation test in this study used the BreuschGodfrey Serial Correlation LM test. The results of the Autocorrelation Test show prob. Chi-Square on Obs * R Square is 0.3477> α = 5% (0.05). So it can be concluded that there is no autocorrelation problem**.**

5. Conclusions

According to the results of the data analysis test of Zakat Infak Sedekah utilization, tax revenue and investment on poverty, the following conclusions can be drawn:

1. Based on the long-term estimation results, Zakat Infak Sedekah has a significant negative effect. Where if ZIS funds increase, poverty will decrease and vice versa. Because the funds given to mustahik are expected to be managed properly, and those who were previously mustahik can become muzaki which means their welfare will increase. Then in the short term ZIS has a negative and insignificant effect, which means that any increase in ZIS funds has no effect on poverty in the short term.
2. Based on the long-term estimation results, it shows that statistically the Tax Revenue Target Realization variable has a negative and insignificant effect on the Poverty Level in Indonesia and in the short term has a significant positive effect but with a coefficient of < 1%. This is due to the low direct effect received by the community from the increase in taxes.
3. Based on the long-term estimation results show that statistically the investment variable has a negative and significant effect on the Poverty Level in Indonesia and the short-term has a significant negative effect but with a coefficient of <1%.
4. Based on the estimation results together all variables both in the long term and short term affect the poverty rate in Indonesia. However, individually the tax revenue target realization variable has a different influence on the poverty rate in Indonesia.
5. The coefficient of determination (R^2) on the research variables of tax revenue target realization, Gini ratio and open unemployment rate is very strong at 0.555205 or 55.25% in explaining the poverty rate in Indonesia.

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