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Sri Mulyani's Analogy: Tax Equals Zakat – A Critical Discourse Analysis Exegesis

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Abstract

This paper presents a critical discourse analysis of a public assertion by Sri Mulyani Indrawati, Indonesia's Minister of Finance, who portrayed taxation as a parallel to zakat, one of Islam's central pillars. The study centres on a televised debate on tvOne (2025), where responses were provided by MUI scholar K.H. Abdul Muiz and public policy analyst Trubus Rahardiansyah of Trisakti University. Employing Fairclough's tri-dimensional model—text, discursive practice, and social practice—this research explores how pajak (tax) and zakat (Islamic almsgiving) are constructed, contested, and reinterpreted within Indonesia's political and religious arenas. The analysis uncovers stress lines between sovereign mandate and religious prescription, secular rule and Islamic morality, and civic obedience and moral obligation. Although the metaphor seeks to enhance tax adherence by leveraging moral feeling, it runs the danger of oversimplifying intricate theological and jurisprudential nuances, which may distance religious constituents and attenuate the standing of both taxation policy and religious authority. The article concludes that whilst such comparisons can have persuasive effect within official discourse, they mandate precise contextual framing to avert distortions and to.

Keywords **Keyword 1; Keyword 2; Keyword 3; Keyword 4**

مستخلص البحث

تقدم هذه الورقة تحليلًا نقديًا لخطاب علني أدلت به وزيرة المالية الإندونيسية، سري مولياني إندراواتي، التي صورت الضرائب كأنها موازية للزكاة، أحد أركان الإسلام الأساسية. تركز الدراسة على مناظرة تلفزيونية بثت على قناة tvOne (٢٠٢٥)، حيث قدم ردودًا كل من العالم في مَجْمع العلماء الإندونيسي ك.هـ عبدالمعز والمحلل السياسي العام تروبوس رحارديَنسيا من جامعة تريساكتي. باستخدام نموذج فيركلاف الثلاثي الأبعاد – النص، والممارسة الخطابية، والممارسة الاجتماعية – تستكشف هذه الدراسة كيف يتم بناء الضرائب (pajak) والزكاة (الصدقة الإسلامية) والتنازع حولها وإعادة تفسيرها ضمن الساحات السياسية والدينية في إندونيسيا. يكشف التحليل عن التوترات بين التفويض السيادي والواجب الديني، والحكم العلماني والأخلاق الإسلامية، والطاعة المدنية والواجب الأخلاقي. رغم أن الاستعارة تهدف إلى تعزيز الالتزام بالضرائب من خلال استغلال الشعور الأخلاقي، إلا أنها تحمل خطر تبسيط التعقيدات الفقهية واللاهوتية الدقيقة، مما قد يؤدي إلى إبعاد الشرائح الدينية ويضعف مكانة كل من سياسة الضرائب والسلطة الدينية. تختتم المقالة بالقول إنه رغم أن هذه المقارنات قد تكون لها تأثيرات مقنعة ضمن الخطاب الرسمي، إلا أنها تتطلب تأطيرًا دقيقًا للسياق لتجنب التشويه.

كلمات أساسية كلمة أساسية ١؛ كلمة أساسية ٢؛ كلمة أساسية ٣؛ كلمة أساسية ٤

المقدمة

In August 2025, Sri Mulyani Indrawati, Indonesia's Minister of Finance, incited intense national discourse when she likened the act of taxation to the Islamic obligation of zakat, which is vincibly constrained by faith. At a public forum, she postulated that the remittance of tax mirrors the discharge of a religious duty through zakat, thereby rendering the act of tax compliance simultaneously civic and moral. The ensuing debate was revisited on the television programme Apa Kabar Indonesia Malam, broadcast on tvOne, where a panel of religious and policy experts interrogated the propriety of the analogy (tvOne, 2023). The discourse was marked by the contributions of K.H. Abdul Muiz, Deputy Secretary of the Fatwa Commission of the Indonesian Ulema Council (MUI), and Trubus Rahardiansyah, a public policy analyst affiliated with Trisakti University.

By juxtaposing pajak (tax) and zakat, the Minister's assertion foregrounds the complex interdependence of religious authority, sovereign agency, and constitutional subjectivity within the Indonesian polity, which styles itself as the most populous Muslim-majority democracy. Although the purported objective appears to be the cultivation of tax compliance through the persuasive leverage of moral obligation, the analogy has garnered a polarized reception, its effects uneven. Opponents contend that the synoptic equation of a sovereign obligation—subject to statutory and procedural law—with an ethically intransigible divine requital—subject to religious authority—threatens to collapse the careful demarcation between the legal and the moral, thereby jeopardising the normative autonomy of both fiscal and theological spheres(Ragozina, 2020; Umber & Ghauri, 2020; van Dijk, 2008).

This research operationalizes a discourse analysis focused on a televised forum, interrogating the articulation, reception, and revision of the taxation-zakat analogy by diverse institutional and vocal agents. Employing the analytical dimensions advanced by Fairclough in 1995 for critical discourse analysis, it dissects the situated linguistic maneuvers, the implicit ideological frameworks, and the attendant socio-political ramifications imputed to the emergent talk. Accordingly, the paper poses a guiding interrogative: In what manner is the linkage of taxation to zakat constructed and subsequently negotiated within the forum, and in so doing what ordering of the relationship between religious and state authority in the present-day Republic of Indonesia is both disclosed and adjudicated?

Modern nation-states deploy taxation as a primary instrument for revenue mobilisation, horizontal equity, and the actuarial financing of collective responsibilities. In the established democracies that profess a secular and pluralism-oriented constitutional order, the normative basis for tax obedience is dual: a legally binding covenant and the ideological surmise of the social contract. Within this modelling, citizens incur a pecuniary obligation that is correspondingly discharged when the administrative apparatus guarantees the provision of constitutional and uncategorised collective consumptions—assurance of the rule of law, construction and maintenance of networks of circulation, and the provision of non-scalable public goods (Buchanan, 1965; Levi, 1988). Psychosociological adherence, in turn, is mediatised by motives of distributive justice, structural visibility of state activity, and a subjective calculation of trustworthiness in both the executive and the legislative apparatus (James & Wallschutzky, 2012).

Within post-colonial Indonesia, the revenue effort, as measured by the ratio of tax receipts to headline GDP, has remained obstinately low, oscillating between the bandwidth of 12% and 14% for the better part of three decades. By contrast, the average for comparator OECD economies hovers, as of the latest set of statistics, near 34% (World Bank, 2023). To close this normative and fiscal gap, the central executive has enacted a suite of convergence enterprises: a movement towards a fully integrated, electronically mediated taxation architecture, systemic diffusion of tax literacy, and a calibrated packaging of ex ante and ex post fiscal incentives. Notwithstanding the rhetorizations of optimal shift, structural variables—entrenched tax avoidance technology, attenuated administrative deterrence, and a transversal distrust of the public service—continue to centre production on an attitudes and behaviours of tax non-compliance(Davis, 2023; Shah, 2013).

Zakat, incumbent upon every financially able Muslim, occupies a central place as both an act of devotion and an enduring instrument of socio-economic solidarity. Incorporated as one of Islam's Five Pillars, this annual exaction of a fixed portion of excess wealth—specifically, 2.5%—is ceremonially addressed in the Qur'ān to prescribed beneficiaries, chief among whom are the impoverished, the indebted, the recent adherents to the faith, and the agents who oversee the collection (cf. Surah At-Tawbah, 9:60). Zakat is distinguished from discretionary almsgiving (sadaqah) in that it is compulsory, necessitating adherence to detailed jurisprudential parameters that stipulate both nisab (the minimal wealth threshold that triggers the obligation) and haul (the duration, one lunar year, for which the asset must be held). The act is conceptualised as a moral rectification of owned capital and an instrument redirected toward the cultivation of collective socio-economic rectitude. While pre-modern Muslim polities integrated zakat collection and redistributive mechanisms into the administrative apparatus of the state, the contemporary landscape of Muslim-majority and minority nations evidences a heterogeneous spectrum of regulatory, institutional, and fiscal architectures for the collection and deployment of zakat, challenging any monolithic understanding of its contemporary administration(Baharuddin, 2023; Ibrahim & Harun, 2024).

In Indonesia, the governance of zakat is prescribed by Law No. 23 of 2011, which specifically concerns the Management of Zakat and is complemented by the concomitant establishment of the National Board of Zakat (BAZNAS). The statute accommodates the collection of zakat through both formal institutional channels and private voluntary mechanisms. Notwithstanding this legislated architecture, the level of zakat compliance in the country remains insubstantial, with scholarly and policy documents estimating that merely 10 to 15 per cent of the total potential zakat revenue is actualised (Azmi, 2020). This disparity evidences the persistence of a compliance gap, signifying that the imposition of a normative legal and institutional framework has, to date, failed to convert the religious duty of zakat into commensurately widespread practice among the Muslim populace.

Indonesia, recognised as a secular state with a substantively Muslim majority, pursues a nuanced equilibrium between Islamic belief and formal governance. The 1945 Constitution expressly safeguards freedom of worship and concomitantly affirms Pancasila, the foundational state philosophy, which endorses monotheism without positing Islam as the official doctrine. This normative framework has engendered persistent deliberations over the permissible reach of Islamic principles in civic legislation. The consultative locus for such contestations is the Indonesian Ulema Council (MUI), constituted in 1975. While the Council is devoid of formal legislative functions, its published fatwas and consultative advisories punctuate the analytical and normative agendas of the state, thereby imparting substantial moral and political authority. The Indonesian government further operationalises a model of “accommodative secularism” (Fealy, 2004) by deliberately embedding Islamic instruments—most visibly in the state-regulated systems for zakat administration, halal product authentication, and the supervision of religious curricula. This embedded relationship permits the state to employ Islamic authority as a source of legitimate reinforcement without wholly assimilating Sharia jurisprudence into the constitutional order(Basid, 2018, 2021, 2024).

Analogies occupy a prominent position in the array of rhetorical resources available to political actors, permitting the distillation of multifaceted policy proposals into communicable units, invoking emotion, and nurturing professional consensus among diverse audiences (Lakoff & Johnson, 1980). Their efficacy rests in the capacity to position a salient, culturally authorised referent alongside a policy domain, a manoeuvre that enhances interpretive grip. Contingent, however, on the precision of comparison, such rhetorical moves may mask distinctive institutional, semantic, or normative contours. Indonesian debate on the fiscal capacity to fund the state and the ethical obligation to support the umma illustrates this tensile usage. Within the United States, prominent Christian discourse has transposed the Levantine practice of tithing to the calculus of secular revenue, arguing for a ten per cent discarding of taxes (Wuthnow, 1991). Parallel discourse in Malaysia, albeit formally muted, gestures at a transliteration of zakat discourse when grappling with an emerging consumption tax. The Indonesian Minister of Finance, in the 2022 budget presentation, overtly elided zakat and pajak, a cognate that preserves hierarchy of obligation while recoding reciprocity. This latest manoeuvre reproduces a transnational arc in which fiscal institutions solicit the ethical nomenclature of religion to shore up legitimacy. The scholarly reception, however, is re-entrenched within Indonesia's peculiar colonial, republican, and decentralised traditions and, consequently, solicits a distinct tripartite negotiation among technocratic rationality, sectarian tradition, and fiscal authority(Bouvier & Machin, 2018; Lamb, 2013).

طريقة البحث

This project employs the Critical Discourse Analysis (CDA) elaborated by Norman Fairclough (1995), which conceptualises language as an emerging field of social practice. CDA interrogates not only how discourse constitutes and reproduces systems of power and prevailing ideologies, but also how such power and ideologies—once stabilised—subsequently orient the ongoing generation of discourse. Fairclough's articulation of the CDA framework rests upon three empirically interdependent strata: descriptive analysis of linguistic artefacts (the 'text'), examination of discourse-generating scenarios (the 'discursive practice'), and evaluation of structurally recurrent situations (the 'social practice'). Text analysis necessitates a meticulous assessment of linguistic machinery—including lexical choice, grammatical design, and rhetorical modulation. Discursive practice examines the phases of production, circulation, and reception, interrogating the institutional circuits that frame the appearance of the text. Social practice examines the macrosocial, political and economic fields that authorise and delimit specific configurations of knowledge, orienting the researcher towards synthesising discourse and the historically institutionalised circumstances of production(Irawan et al., 2022; Khafaga et al., 2025).

The empirical basis for this inquiry consists of a ten-minute excerpt from the programme *Apa Kabar Indonesia Malam* as transmitted by tvOne, recorded in August 2023. The segment revolves around the statement made by the Minister of Finance, Sri Mulyani, and a verbatim transcript of the discussion was generated from the YouTube archive the same month (tvOne, 2023); this transcript was then translated into British English for analytical purposes. While the original exchange was conducted in Indonesian, the present study accordingly employs British English in all analytical commentary. The analytical focus is threefold: (i) the syntactic and pragmatic construal of the analogy which equates state taxation with the religious practice of zakat; (ii) the interpretive and dialectical position of theological and regulatory experts who affirm or contest the analogy; and (iii) the ideological frameworks which position the arguments; a corollary of this focus is the examination of the analogy's broader ramifications for state legitimacy, religious capital, and the construction of public trust(Basid, 2023a, 2023c, 2023b).

Although the ten-minute extract constitutes a limited corpus, the segment remains constrained by the mediated nature of its transmission, as the discussion transpires within a strictly calibrated television debate—time is finite notwithstanding rhetorical salience. Nevertheless, the segment is representative of emergent public discourse; it incorporates authoritative voices from both religious and secular institutions and thus serves as a microcosm for the broader arguments available in public debate. The consequential relevance of the extract for adjudicating narratives of state–religion relations, and for scrutinising the role of mediated discourse in constructing public attitudes toward budgeting and obligation in Indonesia, is therefore sustained(Khafaga et al., 2025; Triana et al., 2020).

النتائج والمناقشة

The segment of the television programme opens with the contrived dichotomy of tax framed alongside the institution of zakat, thereby signalling to the viewer a subject of broad civic relevance and moral density. The presenter's immediate declaration, "Kami akan langsung membahasnya pemirsa…" ("We will discuss this directly with our audience…"), formally invites invited scholars and representatives, thereby marking the ensuing discussion as exigent and calibrated to a level of near deliberative scrutiny. Although the original pronouncement of the Minister of Finance, Sri Mulyani, is not cited verbatim, the implicit equation of state revenue to a form of ecclesiastical almsgiving is maintained in paraphrase, allowing the viewer to reconstruct the earlier premise. The commentator further crystallises the tension by labelling the opposing poles as "ajaran agama" (religious teachings) and "kebijakan negara" (state policy), thereby superseding rhetorical contrast with thematic antagonism between the sacral and the temporal. This analytic framing accordingly constricts narrative lines, conferring order upon a wider inquiry that interrogates the symbiotic, if occasionally contested, coordination of spiritual obligation and public finance, and inviting layered analysis of both moral philosophy and statutory obligation(López-Deflory et al., 2023; Wang & Xiang, 2025).

K.H. Abdul Muiz, in his capacity as a representative of the Indonesian Ulema Council (MUI), presents a meticulously reasoned and theologically calibrated evaluation of the comparability between zakat and taxation. He begins with the concession that "secara bahasa sebenarnya Bu Sri Mulyani itu tidak salah-salah amat" ("linguistically, Mrs. Sri Mulyani is not entirely inaccurate"). Muiz subsequently employs the classical Arabic rhetorical procedure of tasybih (simile) to elucidate the workings of analogy, exemplifying with "Zaidun kal asad" ("Zaid is like a lion"). The illustration establishes that, despite observable resemblances, the terms of the analogy themselves teem with divergences that merit academic attention. Muiz argues that zakat and fiscal levies possess coincidental benefits, yet irrevocably separate provenance, compulsion, and ambit. He catalogues the divergences in a disciplined manner. First, zakat arises within the realm of devotional obligation confined to the Muslim individual, whereas taxes derive from the juridical contract of civic responsibility that encompasses all persons regardless of belief. Second, the obligation to discharge zakat arises exclusively upon the

Muslim subject who attains a particular threshold (nisab); in contradistinction, taxation is subtractive upon all qualifying juridical and natural persons. Third, zakat is confined to enumerated recipients, including the destitute (fuqara) and those who have incurred prohibitive debts (gharimin), while taxation is deployed within the non-specific ambit of the state's fiscal prerogative to underlie the provisioning of public utilities including infrastructure, healthcare, and education.

Muiz thus directs attention to the mechanisms of enforcement: whereas zakat has historically retained the quality of being recommended rather than compulsory, contemporary practice has led to its formalisation through institutional mandates. Conversely, the fiscal levy operates under statutes characterised by explicit penalties. By adroitly incorporating Arabic nomenclature—such as "tasybih," "nisab," and "fuqara"—the author not only manifests scholarly command but also secures the discussion within the predetermined parameters of classical Islamic jurisprudence. The manner in which Muiz delivers his exposition is characterised by a deliberate, tempered cadence rather than polemic, prioritising exposition and instruction over reproach, thereby consolidating his standing as a believable authority in religious learning(Cummings et al., 2018; Fattahizadeh & Langeroudi, 2022; Fauzan, 2024).

In contrast, Trubus Rahardiansyah, a scholar of public policy, seeks to ground Sri Mulyani's metaphor within the frameworks of governance. He interprets the comparison as a latent summons to the citizenry to fulfil the tax bargain, arguing that the Minister employed public religious parlance to prod taxpayers towards compliance. The deliberate appeal, Rahardiansyah admits, draws on a well-documented tradition in policy discourse in which religious language rivets the moral imagination of an audience, rendering recalcitrance a transgression before the communal gaze. Yet, in a measured counterpoint, he warns that when devotional idiom is transplanted into the realm of fiscal law, the risk of a "persepsi publik yang menurut saya jadi liar" becomes acute. The modifier "liar," which connotes wildness, intimates that the rhetorical frame threatens to transgress its intended object gloss and to proliferate untamed, episodic understandings of the relation between the citizen and the tax office. The Minister's imagery, he notes, may inadvertently varnish the tax officer as a clerical splendour whose mandate is to oversee the believer-cum-debtor, inviting interpretations that frame the levy as a liturgical extortion. Should takers of the analogy conclude that the revenues accrue only to the “kepentingan negara saja,” state imperatives severed from communal utility, then the violation of the collective logic of “mutual help” becomes manifest. Rahardiansyah’s contention, hence, rests upon the primacy of public legitimacy: fiscal norms, as instruments of governance, must be rendered in registers that articulate specific, observable returns to the citizenry, otherwise the constitutional bargain of consent becomes jeopardised. Absence of clear articulation by state authorities about the functional gains of tax compliance may precipitate a gradual decline in public confidence in the fiscal apparatus.

Linguistic devices and rhetorical configurations decisively mould the argumentative landscape. Both Muiz and Rahardiansyah strategically incorporate hedging and quantification, utilising phrases like "sebenarnya," "menurut saya," and "mungkin," thereby diluting categorical assertiveness and forestalling the impression of dogmatic certainty. The moderation imparted by these hedging markers signals a deliberate calibration of epistemic authority. Muiz further enriches his text by interspersing Arabic nomenclature, invoking terms such as "tasybih" and "fuqara" to confer confessional legitimacy, while the recurrent occurrence of "wajib" by both scholars foregrounds the axial precept of obligation in both scriptural and civic registers, albeit habitually pivoting around divergent semantic spheres. Differentiation between levies and obligatory charity emerges through contrastive connectors: "Tapi kalau..." and "Sementara..." compartmentalise tax and zakat, thereby accentuating the operative, if porous, divides that frame the two modalities of civic financial contribution (Kumar et al., 2025; Wilczek-Watson & Brickley, 2025).

The discursive choreography that animates this media segment is conditioned by prevailing journalistic conventions, the intrinsic affordances of the panel format, and the authoritative terminal constraint of brevity. Situated within a panel discussion, the segment performs the epistemic labour of staging the matter as a civic assemblage, admitting expert and lay contributions that solicit contrary, yet mutually intelligible, positions. The host’s strategic interjection, that tension inheres between canonical religious instruction and extant fiscal regulation, ordains the argumentative atmosphere a priori and defers the panel to systemic adjudication. The segment then reconstitutes Sri Mulyani’s utterance—originally designed within administrative or motivational frames to elicit Shari'a-compliant tax patriotism—into a discursive provocation, converting the hermeneutic directive of her pronouncement into an argumentative situs of dispute through the performative grammar of attribution and amplifying dissent. The panel's assemblage of a clerical authority beside a macro-fiscal specialist signals a distributed ethos of balanced deliberation, yet apportionment of rhetorical time betrays presumptions of hierarchy; theological labour is privileged, yielding the scholar a more generous duration to demarcate the epistemic and utilitarian thresholds that differentiate zakat from compulsory revenue, thereby rendering the segment, paradoxically, a dialect of asymmetrical equilibrium.

The audience's reception of the argument articulated in the public discourse cannot be measured through direct observation; nevertheless, the interlocutors anticipate, perhaps with guarded confidence, the contour of the audience's projected responses. Muslims may experience discomfort across the continuum of piety when they sense civic authorities appropriating what they understand as divinely prescribed obligation for distinctive state or civic ends. For the non-Muslim segment, the only relation to the symbolism hinges on an analogy apparently constructed from exclusively Islamic premises; as a result, they may register the analogy as implicitly irreducibly foreign. Concurrently, the taxpayer constituency may construe the mobilising trope as instrumentally rhetorical, especially when they suspect that the normativity engendered therein will, in practice, underwrite burdensome fiscal policy. Rahardiansyah's remark that "masyarakat kan majemuk" is thus more than incidental observation, for in offering the corrective that "society is diverse," he implicitly acknowledges that each hermeneutic of the analogy rests on particularised communal grammars. Some electorates will commend the trope as an ethical summons to civic virtue, yet others will reckon it as a transgression against the presumed secular foundation of state architecture (Alaoui, 2025; Javadi & Azizinejad, 2017).

The analysis further reveals the choreography of power ambivalence among the participants. The representational figure of the state, here identified as Sri Mulyani, endeavours to secure territorial legitimacy for the fiscal dial by framing the covenant of taxation within the moral paradigm of religiosity, thereby equating compliance to an obligation of public duty to zakat. The countervailing religious field, embodied by Muiz, reclaims discursive priority by articulating, with doctrinal precision, the ordering schematic that differentiates zakat as a privately calcified obligation from tax as an alien ventral charge. Scholarly authority, as performed by

Trubus Rahardiansyah, contests the metaphor by inserting a public governance critique that insists such approximation risks disaggregating a trust that is the lifeblood of fiscal consent. Muiz's rejoinder, saturated with doctrinal inflection, thereby re-entrenches the MUI's jurisdiction as a religious epistemic gatekeeper. The Council's interpolating role as intermediary between state apparatus and field theology thus consolidates a contest procedural assurance that legitimates the retention of doctrinal integrity amid the heterogenic pull of secular governance.

Simultaneously, the government's mobilization of zakat may be understood as a mechanism of symbolic inclusion, whereby authoritative invocation of religious obligation seeks to cultivate communal cohesion and obedience within the Muslim demographic. Sri Mulyani's metaphor therefore resonates with a wider Indonesian trajectory, in which the sovereign apparatus progressively enlists Islamic organs to shore up legitimation—albeit under the continuing façade of a secular constitutional order. Illustrative are the constitutionally mandated and technocratic functions of the National Board of Zakat (BAZNAS), which supervises the collection and disbursement of charitable levies, alongside the layered incorporation of shariʿah-inspired tenets into the rational calculus of state banking apparatuses, tax regimes, and broader fiscal policy (Huang, 2025; Lei, 2025; Subuki et al., 2023).

The cross-comparison of income taxation and zakat illuminates more general questions concerning the interplay of religion and government authority in the Indonesian archipelago. Though the formal constitutional framework posits a secular juridical character, state agencies routinely collaborate with Islamic bodies to advance social programmes and to reinforce the wider legitimacy of the regime. Such synergies produce a dynamic where Islamic values are selectively referenced within statutory and administrative measures, yet without an exhaustive application of sharia. The aforementioned analogy thus symbolizes the persisting dialectical encounter between the temporal apparatus and the religious administrative order. In rebuttal, Muiz has persuasively underscored the caution with which clerical constituencies approach the secular appropriation of devotional obligations, cautioning that a dilution of zakat's religious aura may ultimately curtail its moral and social efficacies.

Trust and compliance in taxation and zakat are inseparably linked to citizens' perceptions of legitimacy in public institutions. In fiscal settings governed by state law, confidence is fostered through mechanisms of transparency, clear accountability, and equitable treatment of taxpayers. Zakat, in contrast, instantiates religious law; its legitimacy rests upon the perceived sincerity of individuals in the performance of a religious obligation and upon the moral probity of the collecting and distributing organs. When discursive conflation of the two systems occurs, the potential for erosion is concrete. Should individuals internalise the notion that zakat is discretionary, a parallel attenuation of obligation to the state's tax regime might follow, thereby damaging the juridical underpinnings of that regime. Inversely, if zakat is seen as being surveilled and redirected by the state for patronage ends, negative spillovers could extend to both the religious community and the state itself, inciting a generalised tax or zakat resistance. Rahardiansyah's invocation of maslahah directs scrutiny toward the obligation of authorities to ensure policies deliver concrete public benefits; consistency in this indicator contains the promise of consolidating public support. His normative hermeneutic shares foundations with Levi's (1988) construct of "quasi-voluntary compliance," which correlates levels of adherence to perceptions of system equity and distributive advantage.

The parallel often drawn between zakat and state taxation extends beyond fiscal equivalence to the constitution of civic identity. Within prevailing discourses, two conflicting paradigms of citizenship emerge: the civic model, underpinned by universal legal status and secular responsibilities, and the religious model, which grounds identity in divine ordinances and communal solidarity. The conflation of zakat and tax, whether deliberate or discursive, invites ambiguity concerning the source and scope of civic obligation. A Muslim taxpayer may find herself confronted by a normative ambiguity: to whom, and for what reason, is the transfer being made? That Indonesian statutes expressly deny the legitimacy of treating tax as zakat provides a formal safeguard, yet the frequent rhetorical elision is capable of insidiously softening the boundary between secular and religious duties, thereby rendering the distinction between communal loyalty to state and ummah increasingly opaque (Ahmad, 2012; Joy et al., 2024; Kharshiing, 2025).

The parallel commonly drawn between zakat and tax possesses surface-level plausibility yet is underpinned by intricate theological and juristic challenges. The deliberate interjection of religious terminology within fiscal discourse necessitates that both Islamic and constitutional norms retain their distinctive contours. For legislators and administrators, the imperative exists both to eschew mechanical equivalencies between divine and national liabilities and to prioritise the lucid specification of communal advantages emerging from the treasury. Scholars and religious authorities are thus ideally positioned to cultivate a citizenry informed simultaneously of halal amal and of constitutional obligations, and the mass media are enjoined to furnish deliberative platforms that de-escalate rather than dramatise perennial state-Ulema friction. The persistent, albeit imperfect, conflation of zakat and tax may finally be read as a barometer of the evolving and contested nexus that entangles faith, authority, and national self-conception within the Indonesian archipelago.

الاستنتاج والخلاصة

The framing of tax (pajak) versus zakat articulated by Sri Mulyani and subsequently overseen by tvOne warrants careful analytical scrutiny; it behaves less as ornamental speech than as a referential lens through which the triangular configuration of religion, state, and citizen can be more clearly apprehended. The pedagogic aim of enhancing tax adherence through moral solicitations is, prima facie, a legitimate administrative manoeuvre, yet the concomitant analogy abbreviates and homogenises a much deeper and subtler divergence of theological, ethical, and jurisprudential origin. Discursive examination reveals that disparate interlocutors deploy the trope, qualify it, and relocate it according to constellation and aim. Religious establishments accentuate divergence and immanence; fiscal elites accentuate practicability and administrative caliph; mass media reloads volatility, packaging the encounter as a live polarity. What crystallises, therefore, is an Indonesian republic—both absorptive and discursive—prodding, perplexed, to reconcile the optics of late-modern temporality, the attributed opportunity of electoral sovereignty, and the polycentric moral texture of religious endowment. Within this ambient motion, Indonesia's modular vitality inheres in a persistent capacity to detain, discursively and administratively, plural and sometimes frictive axis of the same person sans imposition of a unitary synthesis. The decisive pedagogical import resides, in plain terms, in the value of dialectical fabrications that statuoto found by rhetoric, not by concatenation. Pajak and zakat are, to echo the identical unitary ethos, mutually oriented to a matrix of public eventuality, yet they arrive to that eventual horizon through distinct and hermeneutically inconfusable registers—one through the imperatives of codified polity, the other by the endofic t of devotion and solidarity drawn by meta worldly calamity. Their requisition and confusion is not the same, and to dilate the gradient invites the .simultaneous sanctuary of the species to falter and to be lit

كلمة الشكر والتقدير

قم بجمع الإقرارات في قسم منفصل في نهاية المقالة قبل المراجع. ضع هنا قائمة بالأفراد الذين قدموا المساعدة أثناء البحث (على سبيل المثال ، تقديم المساعدة اللغوية أو المساعدة في الكتابة أو إثبات قراءة المقالة ، وما إلى ذلك).

Collate acknowledgements in a separate section at the end of the article before the references. List here those individuals who provided help during the research (e.g., providing language help, writing assistance or proof reading the article, etc.).

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