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Fiscal Justice as a Social Construct: A Thematic Analysis of Zakat and Taxation

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Abstract:

This study aims to analyze the construction of fiscal justice within Islamic and conventional fiscal policies through a comparative examination of zakat and taxation as primary fiscal instruments. The issue of fiscal justice has become increasingly significant in the context of rising economic inequality and the growing demand for more equitable redistribution systems. However, existing studies have largely focused on normative and quantitative approaches, with limited attention to the underlying meanings that shape these systems. This research adopts a qualitative approach using thematic analysis to identify patterns of meaning derived from policy documents, institutional reports, and relevant academic literature. The findings reveal that fiscal justice in Islamic and conventional systems is grounded in fundamentally different paradigms. Zakat represents a moral-spiritual form of justice oriented toward recipients' needs and internal legitimacy, whereas taxation reflects an administrative form of justice based on the ability to pay and institutional legitimacy. Furthermore, the study demonstrates that the relationship between zakat and taxation is not inherently dichotomous but potentially complementary, although their integration remains largely administrative and has yet to address deeper conceptual dimensions. This study contributes to the literature by conceptualizing fiscal justice as an interpretative construct shaped by the interaction between values, policy structures, and social perceptions. Practically, the findings highlight the need for fiscal policy design that not only emphasizes economic efficiency but also incorporates social legitimacy and contextually grounded notions of justice.

Keywords: *fiscal justice, zakat, taxation, fiscal policy, thematic analysis*

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Introduction

Fiscal policy is a primary instrument within an economic system that functions not only as a tool for macroeconomic stabilization but also as a mechanism for resource distribution and the achievement of social justice. Within the framework of conventional economics, fiscal policy is implemented through taxation and government expenditure aimed at promoting economic growth, reducing unemployment, and maintaining price stability (Auerbach & Gorodnichenko, 2020; Azis et al., 2026; Baeti et al., 2026; Musonif, et al., 2026). However, in practice, the effectiveness of conventional fiscal policy in achieving distributive justice remains a subject of debate, particularly amid rising global and national economic inequality. Data from the World Inequality Database indicate that global income distribution remains highly unequal, with the wealthiest groups controlling a significantly larger share of income compared to poorer groups (Chancel, 2022). In Indonesia, Statistics Indonesia (BPS) reported that the Gini ratio in 2023 stood at approximately 0.388, indicating that inequality remains a structural issue in the national economy.

In this context, taxation as the main instrument of conventional fiscal policy is often criticized for its limited effectiveness in reaching vulnerable groups. Although taxation has substantial capacity for resource mobilization, its benefits are often not directly felt by the poor, particularly due to bureaucratic inefficiencies and policy distortions

(Stiglitz, 2021). In addition, tax compliance in developing countries, including Indonesia, remains a significant challenge, which in turn constrains the state's fiscal capacity (Bird & Zolt, 2021; Maharani & Musonif, 2026; Ramadona et al., 2026). As an alternative, Islamic economics offers a fiscal policy framework that is not only oriented toward economic efficiency but also toward distributive justice rooted in the principles of maqāṣid al-sharīʿah. Zakat, as the primary instrument in the Islamic fiscal system, possesses characteristics that differ fundamentally from taxation in terms of its normative foundation, distribution mechanism, and social objectives. Zakat is religiously obligatory and is directly distributed to designated beneficiaries (mustahiq), thereby holding greater potential for achieving social justice (Ascarya, 2022; Fahrezi, et al., 2026; Musonif & Misbah, 2026; Saifudin et al., 2026). Data from the National Amil Zakat Agency (BAZNAS) indicate that the potential of zakat in Indonesia exceeds IDR 300 trillion annually; however, its actual collection remains below 10% of this potential ((BAZNAS), 2023). This gap between potential and realization highlights structural challenges in zakat management while also opening space for a deeper examination of its role within the fiscal system.

At the global level, the discourse on the comparison between Islamic and conventional fiscal policies has been widely explored in academic studies. Research by Hassan et al. (2022) demonstrates that the Islamic fiscal system has advantages in terms of social justice, as it integrates moral and economic dimensions simultaneously. Meanwhile, Thaker et al. (2021) emphasize that zakat can function as an effective redistributive instrument, particularly in the context of poverty alleviation. On the other hand, the conventional fiscal system retains advantages in terms of policy flexibility and its capacity to manage macroeconomic conditions on a large scale (Auerbach & Gorodnichenko, 2020; Aji et al., 2026; Fahrezi, et al., 2026; Musonif, et al., 2026). Nevertheless, most previous studies tend to be normative and descriptive, focusing primarily on conceptual differences between zakat and taxation as fiscal instruments. These studies generally position zakat and taxation within a dichotomous framework without sufficiently exploring how fiscal justice is constructed, interpreted, and negotiated within policy practices (Aziz, 2023; Musonif, et al., 2026). In fact, within the context of public policy, fiscal justice is not only related to the objective distribution of resources but also to perceptions, legitimacy, and the social experiences associated with such policies.

Furthermore, the methodological approaches employed in prior studies are predominantly quantitative, limiting their ability to capture the complexity of the phenomenon in depth. Quantitative approaches tend to focus on measuring impacts, such as the effect of zakat on poverty or the contribution of taxation to state revenue, but are less capable of explaining how policy actors understand and interpret the concept of fiscal justice itself (Kasri & Putri, 2020; Musonif, et al., 2026). In this regard, a qualitative approach becomes essential to explore the interpretative dimensions that have largely been overlooked, including how values of justice are constructed within both Islamic and conventional fiscal policies. In the Indonesian context, the issue of integrating zakat and taxation within the national fiscal system also reflects complex dynamics. Policies that recognize zakat as a tax deduction represent an initial step toward integrating these two instruments; however, their implementation still faces several challenges, including low public literacy, institutional limitations, and differing perceptions regarding the obligations of zakat and taxation (Firdaus et al., 2021; Musonif & Azis, 2026). Moreover, there are fundamental differences in how society perceives these instruments, where zakat is viewed as a moral and religious obligation, while taxation is perceived as an administrative and coercive duty (Musonif, et al., 2026; Yusuf & Derus, 2022). These differences in meaning have implications for compliance levels and the overall legitimacy of fiscal policy.

Based on the above discussion, a significant research gap can be identified, namely the lack of studies that explore the construction of fiscal justice within Islamic and conventional fiscal policies from a comparative perspective. Previous research has not sufficiently examined how the concept of justice is understood, internalized, and implemented by various actors within the context of fiscal policy. In addition, the use of thematic analysis as a systematic qualitative method remains very limited in this field, despite its potential to uncover underlying patterns of meaning within the data (Braun & Clarke, 2021). Accordingly, this study is guided by the following research questions: how do Islamic and conventional fiscal policies represent the concept of fiscal justice; how are zakat and taxation interpreted as instruments of distribution within each system; and how is the construction of fiscal justice formed within the policy discourse surrounding these instruments. These questions are designed to explore meanings, processes, and social dynamics that cannot be adequately explained through quantitative approaches.

This study aims to deepen the understanding of fiscal justice through a thematic analysis of Islamic and conventional fiscal policies, with a particular focus on the comparison between zakat and taxation. Specifically, it seeks to identify thematic patterns in the construction of fiscal justice, analyze similarities and differences in the meanings produced, and examine their implications for fiscal policy practices. Academically, this study is expected to contribute to enriching the fields of Islamic economics and public policy, particularly in understanding the interpretative dimensions of fiscal policy that have received limited attention. By employing thematic analysis, this research also contributes to methodological development in fiscal policy studies and opens avenues for more contextual and in-depth future research. Furthermore, the findings are expected to provide new perspectives in the discourse on zakat and taxation integration and serve as a reference for policymakers in designing a more just, inclusive, and sustainable fiscal system.

Research Method

This study employs a qualitative approach aimed at gaining an in-depth understanding of the construction of fiscal justice within Islamic and conventional fiscal policies. A qualitative approach is chosen because the study does not seek to test causal relationships between variables, but rather to explore meanings, interpretations, and social dynamics underlying fiscal policy (Creswell & Poth, 2018). In this context, fiscal justice is understood as a social construct formed through the interaction between values, policy frameworks, and actors' experiences, thus requiring an interpretative approach capable of capturing the complexity of the phenomenon. Specifically, this study adopts a thematic analysis design as developed by Braun and Clarke (2021). This approach is selected due to its epistemological flexibility and its capacity to enable researchers to systematically identify, analyze, and interpret patterns of meaning (themes) within the data. Thematic analysis functions not only as a data analysis technique but also as an analytical framework that facilitates in-depth exploration of meaning construction within the context of public policy.

The data sources in this study consist of secondary data and documentary data relevant to Islamic and conventional fiscal policies. These include: (1) fiscal policy documents, such as taxation regulations and zakat management frameworks; (2) official institutional reports, including those from the National Amil Zakat Agency (BAZNAS) and the Ministry of Finance; (3) scholarly articles addressing zakat, taxation, and fiscal justice; and (4) international publications relevant to fiscal policy discourse. Data selection is conducted purposively, taking into account relevance, source credibility, and alignment with the research focus (Nowell et al., 2017). Data collection is conducted through systematic document analysis by identifying, classifying, and organizing documents based on themes relevant to the study. This process is carried out iteratively, whereby the researcher continuously compares data to identify patterns and relationships between concepts (Bowen, 2009). This approach enables the researcher to develop a comprehensive understanding of the phenomenon while maintaining consistency between the data and the conceptual framework.

Data analysis follows the stages of thematic analysis as proposed by Braun and Clarke (2021), consisting of six main phases. The first phase is familiarization with the data, involving an in-depth understanding through repeated reading of the collected documents. At this stage, the researcher begins to identify initial ideas related to fiscal justice in the context of zakat and taxation. The second phase is generating initial codes, in which the researcher conducts coding by identifying relevant units of meaning. These codes are open-ended and evolve according to findings within the data. The third phase is searching for themes, where codes with similar meanings are grouped into broader categories. At this stage, the researcher begins to construct a thematic structure that reflects patterns of meaning within the data. The fourth phase is reviewing themes, in which the researcher evaluates the identified themes to ensure consistency and coherence across them. This step is essential to ensure that the themes accurately represent the data. The fifth phase is defining and naming themes, which involves clearly defining each theme and assigning names that reflect their core meanings. The final phase is producing the report, where the results of the analysis are presented in a systematic and argumentative academic narrative.

To ensure data quality and validity, this study adopts the criteria of trustworthiness as proposed by Lincoln and Guba, including credibility, transferability, dependability, and confirmability (Nowell et al., 2017). Credibility is achieved through data source triangulation by comparing various types of documents to ensure consistency of information. Transferability is ensured by providing detailed contextual descriptions, allowing readers to assess the applicability of findings in other contexts. Dependability is maintained through an audit trail, which involves systematic documentation of the research process. Meanwhile, confirmability is ensured by grounding findings in data rather than researcher bias. In addition, this study incorporates researcher reflexivity, defined as a critical awareness of the researcher's position and perspective in the process of data interpretation (Braun & Clarke, 2021). This is essential in qualitative research, as the researcher serves as the primary instrument in the analytical process, and potential biases must therefore be systematically identified and managed. Methodologically, this approach enables the study not only to identify differences between zakat and taxation as fiscal instruments but also to understand how fiscal justice is constructed within each system. Accordingly, this method aligns with the research objective of exploring meanings and social dynamics in fiscal policy, while also contributing to the development of qualitative research within the fields of Islamic economics and public policy.

Result and Discussion

Result

The findings of this study are organized based on thematic analysis of various fiscal policy documents, institutional reports, and relevant academic literature. Through the processes of coding and data categorization, several key themes were identified that represent the construction of fiscal justice in Islamic and conventional fiscal policies, particularly in the context of zakat and taxation. These themes reflect how fiscal justice is not merely understood as economic distribution, but also as the outcome of distinct normative, administrative, and social processes within each system.

1 Justice as Moral Obligation versus Administrative Obligation

The first emerging theme reveals a fundamental difference in how fiscal justice is interpreted as an obligation. In the zakat system, fiscal justice is constructed as a moral-religious obligation inherent to individuals as part of their spiritual devotion. This is reflected in various zakat-related documents, which emphasize that zakat is “an obligation that must be fulfilled by every eligible Muslim as a form of social responsibility and worship to Allah” (BAZNAS), 2023). In contrast, within the taxation system, fiscal justice is positioned as an administrative obligation regulated by the state. In taxation policy documents, tax is defined as “a mandatory contribution to the state that is coercive in nature under the law, without direct compensation” (Yusuf & Derus, 2022). The phrase “coercive in nature” indicates that the legitimacy of taxation relies more on state authority than on individual moral awareness. This distinction demonstrates that, in practice, fiscal justice in zakat is built through internal awareness, whereas in taxation it is shaped through external regulatory mechanisms.

2 Direct Distribution versus Indirect Distribution

The second theme relates to the mechanisms of resource distribution. In the zakat system, distribution is carried out directly to designated beneficiaries (mustahiq), such as the poor, the needy, and other vulnerable groups. Zakat management reports indicate that distribution is focused on need-based programs, including consumptive assistance, economic empowerment, and education ((BAZNAS), 2023). Conversely, in the taxation system, distribution occurs through a more complex state budgeting mechanism. Tax revenues are allocated across various sectors, such as infrastructure, education, and healthcare, and their benefits are not always directly perceived by individual taxpayers. In state budget reports, fiscal distribution is described as a resource allocation process aimed at broad and long-term public interests (Indonesia, 2023). This difference indicates that justice in zakat is more direct and targeted, while in taxation it is indirect and dependent on broader policy processes.

3 Need-Based Justice versus Ability-Based Justice

The third theme highlights differences in the principles of distribution. In zakat, fiscal justice is based on the needs of recipients (mustahiq), where distribution is directed toward economically disadvantaged groups. This reflects an orientation toward fulfilling basic needs and reducing social inequality. In contrast, taxation is largely based on the principle of ability to pay, where individuals with higher income are subject to higher tax burdens. In taxation policy documents, this principle is used to establish a progressive and equitable tax system (Indonesia, 2023). These findings indicate that the two systems are grounded in different bases of justice, where zakat is recipient-oriented, while taxation is contributor-oriented.

Spiritual Legitimacy versus Institutional Legitimacy

The fourth theme relates to the sources of fiscal policy legitimacy. In zakat, legitimacy is constructed through religious values and trust in religious institutions. This is evident in zakat-related narratives emphasizing the importance of trust (amanah) and accountability in managing public religious funds. In contrast, legitimacy in taxation depends on public trust in government and state institutions. Several policy reports indicate that tax compliance is strongly influenced by public perceptions of government transparency and accountability (Indonesia, 2023; Musonif, et al., 2026). This distinction shows that fiscal justice is not determined solely by distribution mechanisms but also by the level of trust in the institutions managing those resources.

4 Integration of Zakat and Taxation as a Space for Negotiating Fiscal Justice

The final theme reveals efforts to integrate zakat and taxation within the national fiscal system, creating a new space for negotiating the meaning of fiscal justice. Policies that allow zakat to be treated as a tax deduction indicate that the two systems are not entirely separate but can interact with each other. Overall, the findings demonstrate that fiscal justice in Islamic and conventional fiscal policies differs not only at the level of instruments but also at the levels of meaning, processes, and underlying legitimacy. The identified themes reflect the complexity of fiscal justice construction, which cannot be reduced to a simple comparison between zakat and taxation, but must be understood as a phenomenon shaped by the interaction between values, policies, and social contexts. However, policy documents suggest that this integration is still positioned primarily as a technical matter rather than a conceptual effort to reconcile two distinct paradigms of justice. This indicates that the construction of fiscal justice within the context of integration remains dynamic and not yet fully defined.

Discussion

This study concludes that fiscal justice in Islamic and conventional fiscal policies is constructed through different meanings, as reflected in the characteristics of zakat and taxation as fiscal instruments. Zakat represents justice grounded in moral obligation, need-based distribution, and spiritual legitimacy, whereas taxation represents justice based on capacity, administrative procedures, and institutional legitimacy. This difference indicates that fiscal justice is not a singular concept but rather the result of interaction among various normative and social dimensions. The findings demonstrate that fiscal justice in Islamic and conventional fiscal policies differs not only at the level of instruments but also at the level of meaning construction underlying policy practices. The distinction between zakat and taxation reflects epistemological differences in understanding justice, which in turn influence how policies are designed, implemented, and socially received.

The first theme, which frames justice as a moral obligation in zakat and an administrative obligation in taxation, supports the argument that the Islamic fiscal system possesses a stronger normative foundation than the conventional system. This aligns with Chapra (2021), who argues that justice in Islamic economics is not merely institutional but also involves the internalization of values within individuals. This finding also extends the study by Yusuf and Derus (2022), which highlights that public perceptions of zakat are driven by religious awareness, whereas taxation is often perceived as a state-imposed obligation. Thus, fiscal justice in the Islamic system is constructed not only through distribution mechanisms but also through the formation of moral consciousness. However, this finding also challenges the assumption that moral legitimacy necessarily leads to higher effectiveness. In practice, the relatively low realization of zakat collection compared to its potential indicates that moral awareness does not always translate into actual compliance. This reveals a gap between normative values and social practices that has received limited attention in previous studies.

The second theme, concerning direct distribution in zakat and indirect distribution in taxation, reinforces the findings of Kasri and Putri (2020) that zakat is more effective in directly reaching vulnerable groups. However, this study extends that understanding by showing that direct distribution also shapes a more tangible perception of justice among the public. In contrast, indirect distribution in taxation, although broader in scope, tends to create distance between taxpayers and the benefits received, thereby influencing perceptions of fiscal justice (2021). On the other hand, the findings also indicate that the advantage of direct distribution in zakat cannot fully substitute the role of taxation in modern economic systems. Taxation remains essential for financing large-scale development that cannot be sustained by zakat alone. Therefore, this study critiques the dichotomous approach in previous research that tends to position zakat and taxation as substitutive systems.

The third theme, related to need-based justice in zakat and ability-based justice in taxation, highlights differences in the orientation of resource distribution. This finding is consistent with distributive justice theory in conventional economics, which emphasizes the ability-to-pay principle (Bird & Zolt, 2021), as well as the concept of maqāṣid al-sharīʿah in Islamic economics, which prioritizes the fulfillment of basic needs (Ascarya, 2022). However, this study expands the discourse by demonstrating that these approaches are not mutually exclusive but can be understood as complementary dimensions of justice. In this context, fiscal justice cannot be reduced to a single principle but should be understood as the result of interaction among multiple distributive principles. This provides a theoretical contribution by shifting the understanding of fiscal justice from a single-dimensional to a multidimensional perspective.

The fourth theme, concerning spiritual legitimacy in zakat and institutional legitimacy in taxation, reinforces the findings of Hassan et al. (2022), which emphasize the importance of trust in institutional effectiveness. This study adds that legitimacy is not only derived from formal institutions but also from socially embedded values. In this regard, zakat derives its legitimacy from religious beliefs, whereas taxation depends on the credibility of government institutions. This finding has important implications, suggesting that improving fiscal justice is not solely dependent on policy reform but also on strengthening public trust. It also critiques technocratic approaches to fiscal policy that tend to overlook social and cultural dimensions.

The final theme, concerning the integration of zakat and taxation, indicates that fiscal justice is a dynamic concept open to negotiation. This finding extends the study by Firdaus et al. (2021) by demonstrating that integration is not merely technical but also involves redefining the meaning of fiscal justice. In this context, policies that allow zakat to be deducted from taxable income can be interpreted as attempts to bridge two distinct paradigms of justice.

However, the study finds that such integration remains partial and lacks a comprehensive conceptual framework. This highlights the need for developing fiscal policy models that systematically integrate moral and administrative dimensions. Overall, this study contributes theoretically by demonstrating that fiscal justice is an interpretative construct shaped not only by policy instruments but also by values, perceptions, and social context. The use of thematic analysis enables the identification of meaning dimensions that have often been overlooked in fiscal policy studies.

From a practical perspective, the findings imply that fiscal policy formulation should consider not only technical and economic aspects but also social perceptions and legitimacy. The integration of zakat and taxation should be developed not merely as an administrative policy but as an effort to build a more just and inclusive fiscal system. This study concludes that fiscal justice in Islamic and conventional fiscal policies is constructed through different meanings, as reflected in the characteristics of zakat and taxation as fiscal instruments. Zakat represents justice based on moral obligation, need, and spiritual legitimacy, whereas taxation reflects justice based on capacity, administrative procedures, and institutional legitimacy. This difference confirms that fiscal justice is not a singular concept but a product of interaction among various normative and social dimensions.

The findings also indicate that zakat and taxation should not be understood dichotomously but as instruments with the potential to complement each other within a modern fiscal system. However, their integration still faces conceptual and implementation challenges that require further investigation. Based on these findings, it is recommended that future fiscal policy development should not only focus on technical aspects but also consider social and cultural dimensions influencing perceptions of justice. Furthermore, efforts are needed to develop a more comprehensive conceptual framework for integrating zakat and taxation as fiscal instruments. For future research, it is suggested to empirically examine how communities experience and interpret fiscal justice, as well as to explore more contextual models of zakat and taxation integration. Qualitative approaches involving direct engagement with informants may provide deeper insights into the social dynamics underlying fiscal policy.

Conclusion

This study affirms that fiscal justice in Islamic and conventional fiscal policies is not merely a difference in instruments between zakat and taxation, but rather reflects two epistemologically distinct paradigms of justice that cannot be fully reduced to one another. The main finding of this study indicates that zakat constructs fiscal justice through a moral-spiritual logic oriented toward recipients' needs (need-based justice) and internal legitimacy, whereas taxation constructs justice through an administrative-institutional logic oriented toward contribution capacity (ability-based justice) and external legitimacy. Therefore, fiscal justice is neither universal nor singular, but rather a multidimensional construct shaped by value systems and institutional contexts. Unlike most previous studies that position zakat and taxation within a normative comparative framework or economic effectiveness analysis, this study demonstrates that the fundamental difference lies in the construction of the meaning of justice itself, rather than merely in distribution performance or policy design. In this regard, the study offers a conceptual contribution by introducing the perspective that fiscal justice should be understood as an interpretative construct formed through the interaction of moral values, policy structures, and social perceptions. This perspective opens new analytical space beyond the dominant quantitative and normative approaches in the literature.

Furthermore, this study reveals that the relationship between zakat and taxation is neither dichotomous nor substitutive, but potentially complementary within the framework of a modern fiscal system. However, the findings indicate that current integration efforts remain at an administrative level and have not yet addressed the more fundamental conceptual dimension, namely, how to reconcile two different paradigms of justice. This suggests the existence of a conceptual gap in fiscal policy formulation, which has thus far been more technocratic than normatively reflective. From a theoretical perspective, this study contributes to the development of public economics and Islamic economics literature by shifting the analytical focus from an instrument-based approach to a meaning-centered analysis. This approach broadens the discourse on fiscal justice by positioning legitimacy, perception, and values as key elements in understanding policy effectiveness and acceptance. Thus, this study not only fills an empirical gap but also offers an alternative conceptual framework for interpreting fiscal policy in a more holistic manner.

From a practical standpoint, the findings call for a reorientation in fiscal policy formulation, particularly in countries with dual systems such as Indonesia. Government institutions and zakat authorities need to develop integration models that go beyond fiscal-administrative mechanisms by incorporating dimensions of social legitimacy and contextual notions of justice. Operationally, this can be achieved through: (1) strengthening policy design that systematically links zakat with state redistribution programs; (2) enhancing transparency and accountability in tax management to reinforce institutional legitimacy; and (3) developing regulatory frameworks capable of bridging differences in justice principles between Islamic and conventional systems. For future research, further exploration is needed into the subjective experiences of communities in interpreting fiscal justice, particularly through qualitative field-based approaches such as in-depth interviews or policy ethnography. In addition, cross-country comparative studies are essential to understand how social and institutional contexts influence the construction of fiscal justice. The development of theoretical models that integrate moral and institutional dimensions into a unified analytical framework also remains an important agenda for future research. In conclusion, this study emphasizes that building a just fiscal system cannot rely solely on optimizing policy instruments, but requires a deeper understanding of how justice itself is constructed, negotiated, and legitimized within social life.

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