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ANALYSIS CORPORATE ZAKAT COLLECTION IN NATIONAL ZAKAT INSTITUTIONS (PERSPECTIVES NORMATIVE AND STRATEGIC APPROACHES)

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ABSTRACT

This article examines the implementation of corporate zakat within national zakat institutions by analyzing two key dimensions: normative perspectives and strategic approaches. From a normative standpoint, this study explores the legal and religious foundations governing corporate zakat obligations, as outlined in Law No. 23 of 2011 on Zakat Management and reinforced by the Indonesian Ulema Council (MUI) Fatwa No. 8 of 2011. From a strategic perspective, it highlights the role of the Zakat Compliance Label (Label Taat Zakat) and Zakat Payment Receipt (Bukti Setor Zakat) as tools to enhance transparency, accountability, and corporate donor trust toward the National Board of Zakat (BAZNAS). Using a qualitative descriptive approach through document analysis and in-depth interviews, data was processed using tabulation, proportion calculation, year-on-year growth, and classification based on the type of company (general and sharia) and type of funds (corporate zakat). In addition, a comparative analysis was conducted between years to identify patterns of fluctuations, retention, and the tendency of the company's contribution to the total collection. The data source comes from the internal reports of the Company's Zakat Division. This study contributes to Islamic philanthropy in companies by showing how normative and strategic instruments interact within state sanctioned zakat institutions. In terms of policy, these findings advocate cross sectoral collaboration between zakat authorities, regulatory bodies, and business associations to optimize corporate zakat governance.

Keywords : *Corporate Zakat; Normative Perspective; Strategic Approach; Islamic Philanthropy; BAZNAS*

ABSTRAK

Artikel ini mengkaji implementasi zakat korporasi di dalam lembaga zakat nasional dengan menganalisis dua dimensi utama: perspektif normatif dan pendekatan strategis. Dari sudut pandang normatif, penelitian ini mengeksplorasi landasan hukum dan agama yang mengatur kewajiban zakat perusahaan, sebagaimana dituangkan dalam Undang-undang No. 23 Tahun 2011 tentang Pengelolaan Zakat dan diperkuat oleh Fatwa Majelis Ulama Indonesia (MUI) No. 8 Tahun 2011. Dari perspektif strategis, menyoroti peran Label Taat Zakat (Label Taat Zakat) dan Bukti Setor Zakat sebagai alat untuk meningkatkan transparansi, akuntabilitas, dan kepercayaan donatur perusahaan terhadap Badan Nasional Zakat (BAZNAS). Dengan menggunakan pendekatan deskriptif kualitatif melalui analisis dokumen dan wawancara mendalam, data diolah menggunakan tabulasi, perhitungan proporsi, pertumbuhan tahun-ke-tahun, dan klasifikasi berdasarkan jenis perusahaan (umum dan syariah) dan jenis dana (zakat perusahaan). Selain itu, dilakukan analisis komparatif antar tahun untuk mengidentifikasi pola fluktuasi, retensi, dan kecenderungan kontribusi perusahaan terhadap total koleksi. Sumber data tersebut berasal dari laporan internal Divisi Zakat Perusahaan. Studi ini berkontribusi pada filantropi Islam di perusahaan dengan menunjukkan bagaimana instrumen normatif dan strategis berinteraksi dalam lembaga zakat yang disetujui negara. Dari sisi kebijakan, temuan ini menganjurkan kolaborasi lintas sektoral antara otoritas zakat, badan pengawas, dan asosiasi bisnis untuk mengoptimalkan tata kelola zakat perusahaan

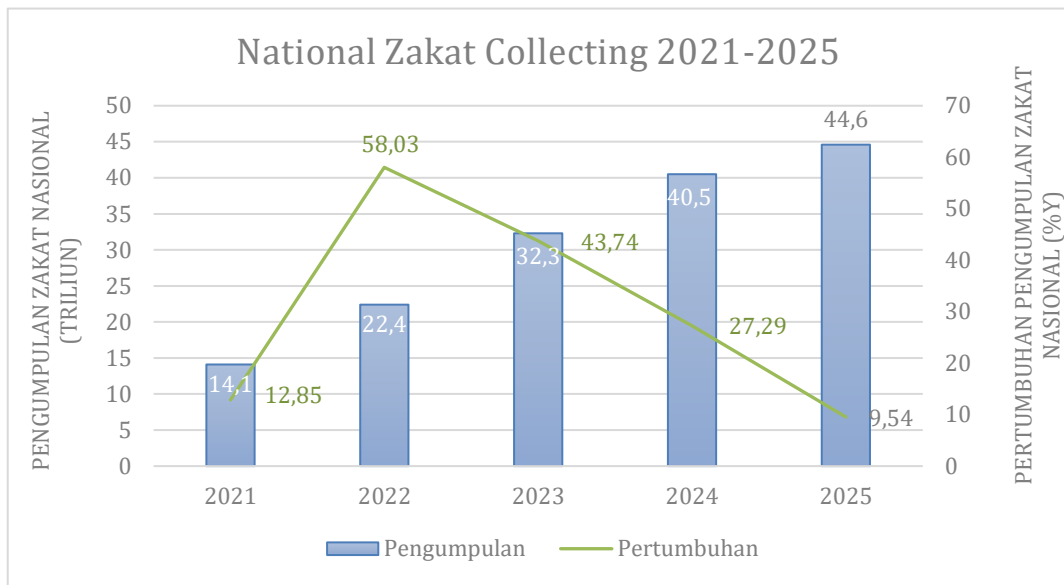
Kata Kunci: *Zakat Perusahaan; Perspective Normatif; Pendekatan Strategis; Filantropi Islam; BAZNAS*

INTRODUCTION

In Indonesia, the management of zakat plays an important role in the economic and social development of Muslims and in creating economic justice within society. Based on the World Population Review report for 2025, Indonesia is the country with the largest Muslim population in the world, surpassing other Muslim-majority countries such as Pakistan, India, and Bangladesh. Based on data from the Directorate General of Population and Civil Registration (Ditjen Dukcapil) of the Ministry of Home Affairs (Kemendagri), the population of Indonesia in the first semester of 2024 reached 282,477,584 people, with the majority of the population, 87.08% or 245,973,915 people, being Muslim. Indonesia, as the country with the largest Muslim population in the world, has a very large potential for zakat.

Various research studies have been conducted regarding the potential of zakat in Indonesia. The research by the Language and Culture Center of UIN Syarif Hidayatullah Jakarta in 2005 estimated the potential of zakat to reach Rp19.3 trillion. (Amalia, 2018) Meanwhile, a study by Bank Indonesia stated that the national zakat potential reached 3.4% of the gross domestic product (GDP) or equivalent to Rp462 trillion in 2017. A study from the Public Interest Research and Advocacy Center (PIRAC) also confirms that the potential for zakat in Indonesia continues to increase year by year. Furthermore, the national zakat potential calculated by the Strategic Study Center of the National Amil Zakat Agency (PUSKAS) BAZNAS estimates that the national zakat potential will reach IDR 327.6 trillion in 2024. Meanwhile, the actual collection of zakat by national zakat institutions currently remains far below the existing potential. The total collection achieved in 2024 amounted to IDR 40.5 trillion, which represents only 12.5% of the zakat potential that should have been collected.

Tabel 1. *National Zakat Collection for 2021-2025*



Source: National Zakat Management Report of 2026

The graph illustrates that national zakat collection from 2021 to 2025 provides a clear overview of zakat development in Indonesia. The bar chart represents the total amount of zakat collected each year, while the green line indicates the growth rate. In terms of collection, there is a consistent upward trend, starting from IDR 14.1 trillion in 2021, increasing to IDR 22.3 trillion in 2022, then to IDR 32.3 trillion in 2023, IDR 40.5 trillion in 2024, and reaching IDR 44.6 trillion in 2025. This steady increase reflects positive progress, both in terms of public awareness in fulfilling zakat obligations and the capability of zakat institutions to optimize collection. However, the growth rate depicted by the green line shows a declining trend. Growth stood at 12.85% in 2021, surged to its peak at 58.03% in 2022, then decreased to 43.74% in 2023, further declined to 27.29% in 2024, and dropped again to 9.54% in 2025. In other words, although the nominal value of national zakat collection continues to rise, its year-on-year growth rate is slowing down. This condition indicates a gap between the potential of national zakat and the actual growth achieved.

The role of corporate zakat is a strategic one because it has significant potential to improve social welfare. As argued by Hikmal et al. (2025) Zakat not only serves as a social instrument but also contributes to the equitable distribution of welfare within the Islamic Philanthropy system. (Hikmal Asril Annaza et al., 2025) Nevertheless, several obstacles hinder its optimal implementation. first, low corporate literacy regarding the procedures for calculating corporate zakat *maal*, especially in distinguishing between zakat, CSR, and

corporate *infaq*. Second, there is a lack of technical guidelines and accounting standards for zakat. PSAK 109 regulates the accounting for zakat, infaq, and alms, but it has not been widely applied to companies as muzaki in practice (Puji Hariyanti, 2021). Third, companies' trust in zakat institutions' transparency also varies, leading some to distribute social funds through internal CSR programs rather than official zakat institutions, underscoring the importance of improving zakat institutions accountability and transparency. (Nahar, 2018) The limitations of zakat management institutions in reaching the corporate sector suggest that the potential has not been fully utilized. This condition indicates the need for a more comprehensive strategy to implement corporate zakat optimally and measurably.

Zakat is one of the important instruments in Islamic Philanthropy (Fauzia, 2017) that functions not only as a spiritual obligation, but also as a mechanism for wealth redistribution and poverty alleviation. (Mubarak, 2025) Zakat is a pillar in Islamic teachings that not only has a dimension of worship, but also contains social values. (Rahim & Sahrullah, 2017) As the third pillar of Islam, zakat holds a very central position in the lives of Muslims. In the modern context, zakat is even being viewed as part of Islamic Philanthropy that supports the achievement of sustainable development goals (SDGs), especially in aspects of poverty reduction, economic equality, and community welfare. (Gabriele Lailatul Muharromah & Mustofa, 2021)

Beyond its religious aspect, the implementation of corporate zakat offers substantial potential to generate both direct and indirect benefits for companies. In a direct sense, zakat serves as a strategic instrument for cultivating a positive corporate image, enhancing public trust, and strengthening engagement with key stakeholders. Companies that distribute their zakat through national institutions such as BAZNAS receive official documentation, including the Bukti Setor Zakat (BSZ) and the Label Taat Zakat (LTZ), both of which can be leveraged for promotional activities and corporate branding. Consequently, corporate zakat is increasingly recognized not merely as an act of religious compliance but also as a vehicle for enhancing reputation, building stakeholder trust, and actively participating in corporate social responsibility (CSR) and sustainable development initiatives. (Judijanto et al., 2024)

Tabel 2. *Corporate Zakat Potential*

Sector	Listed Emiten	Total Outstanding Shares (Units)	Estimated Zakat Potential (IDR)	Average Zakat per Share (IDR)
Energy	73	1,004,245,425,487	8,609,747,050,477	25.48
Basic Materials	91	859,406,785,957	6,291,367,867,002	11.59
Industrials	51	293,637,060,470	8,452,155,725,019	22.69
Consumer Staples	104	894,192,189,459	8,511,452,644,184	17.28
Consumer Discretionary	129	851,447,530,254	2,648,522,381,456	6.46
Healthcare	25	224,725,064,138	939,975,869,577	39.55
Financials	103	1,560,803,046,557	64,253,561,296,340	21.66
Property and Real Estate	77	900,170,036,607	3,356,710,964,815	7.84
Technology	29	1,437,421,605,766	5,249,263,313,940	5.68
Infrastructure	62	994,715,103,423	2,764,556,939,586	4.28
Transportation and Logistics	29	195,794,508,195	366,260,208,589	2.70
Total Potential Corporate Zakat			111,443,574,260,985	15.02

Source: PUSKAS BAZNAS (2024)

Utilizing the Zakat Potential Mapping Indicator (IPPZ) developed by PUSKAS BAZNAS, the estimated corporate zakat potential in Indonesia for 2022 was IDR 111.4 trillion. This figure constitutes approximately 34% of the nation's total zakat potential, which is valued at IDR 327 trillion. Despite this considerable potential, the actual collection of corporate zakat remains critically low. For example, BAZNAS, as the national board of zakat authority in Indonesia, reported collecting only IDR 227 billion in corporate zakat throughout 2024 a mere 0.2% of the projected corporate potential. The pronounced discrepancy between potential and realization underscores the persistent underutilization of corporate zakat. This suggests that corporate zakat has yet to be effectively harnessed as a strategic financial resource to support national development initiatives.

The term zakat comes from the Arabic word *zakā*, which means “to grow” “to increase” or “to purify”. It also conveys the notions of *namaa* (to grow), *zīyādah* (to increase), *ṭabārah* (purity), and *barakah* (blessing). In Islamic jurisprudence, zakat refers to the obligatory act of giving a portion of one's wealth—once it meets the conditions of nisab (minimum threshold) and haul (one lunar year)—to designated recipients (mustahik) as prescribed by Islamic law. Zakat represents a form of worship with dual dimensions: the vertical

relationship with God (*hablumminallāh*) and the horizontal relationship with fellow human beings (*hablumminannās*). By fulfilling zakat obligations, a Muslim not only enhances their faith and piety toward Allah but also nurtures social empathy and contributes to the construction of a just and compassionate society.

Corporate Zakat, according to the results of the International Ulama Conference on Zakat in Kuwait on 29 Rajab 1404 H/ 30 April 1984 M.(Nurhikma et al., 2021) It is categorized as *syakhsan i'tibaran* (a legal entity considered a person) or *syakhsyiyah hukmiyyah*, therefore the company is a muzakki or subject to zakat.(PUSKAS, 2018) The company is obliged to pay zakat, because the company exists as a legal entity or is considered a person. (Hafidhuddin, 2002) The fuqaha have analogized corporate zakat (zakat on companies) to trade zakat due to the fundamental similarity in their economic activities. Both involve the exchange or sale of goods and services for profit.

Corporate zakat is a product of contemporary ijtihad within the field of modern Islamic commercial jurisprudence (*fiqh muamalah*), representing an expansion of the types of wealth subject to zakat.(Masadah, 2022) Classical fiqh literature does not explicitly discuss corporate zakat. Yusuf al-Qaradawi (2007) equates corporate zakat with trade zakat (*zakat tijarah*), which refers to wealth acquired for the purpose of being traded to generate profit. (Ichsan & Dewi, 2021) Consequently, most contemporary scholars analogize corporate zakat to trade zakat due to the similarity in their economic activities namely, the buying, selling, or distribution of a company's goods and services.

Basis for Corporate Zakat Calculation. BAZNAS uses different formulas to determine zakat obligations depending on the nature of the business. The two primary types are: 1) **Service Companies**, Corporate zakat for service-based businesses is calculated based on net income before tax. The formula used is: **(Corporate Zakat = Net Profit Before Tax x 2.5%)**, this approach reflects that zakat is due on the total earnings generated before any tax obligations are deducted. And 2) **Trading and Industrial Companies**, For companies engaged in trade or manufacturing, zakat is assessed based on net working capital. The formula is: **Corporate Zakat = (Current Assets - Current Liabilities) x 2.5%**, this method is aligned with the principle that zakat is levied on the productive wealth of a business after accounting for liabilities and non-zakatable assets.

According to Indonesian tax regulation specifically, Directorate General of Taxes Regulation No. 03/PJ/2023 corporate zakat payments are eligible for tax deductions only if

made to recognized zakat institutions. These include Badan Amil Zakat (BAZ) or Lembaga Amil Zakat (LAZ) that are officially established or approved by the government.

RESEARCH METHOD

This research employs a qualitative approach with a case study design to gain an in-depth understanding of corporate zakat practices implemented by national zakat institutions, with a specific focus on the National Board of Zakat (BAZNAS). The case study design was selected because it enables a comprehensive exploration of two interrelated dimensions: (1) normative aspects, encompassing legal frameworks, fatwas, and regulatory instruments; and (2) strategic aspects, including institutional innovations, tax incentive mechanisms, and service delivery models. This approach allows for contextualized analysis of how BAZNAS operationalizes corporate zakat within Indonesia's dual legal-religious system.

Data collection was conducted through three primary methods. First, a documentary analysis was performed on official regulations, including Law No. 23 of 2011, Minister of Religious Affairs Regulation No. 52 of 2014, and Directorate General of Taxes Regulation No. 03/PJ/2023. Second, a literature review was conducted to examine academic sources, institutional reports, and fatwas relevant to corporate zakat, including the OIC Fiqh Academy Resolution No. 28 (3/4) and the MUI Fatwa from the 7th Ijtima Ulama (2021). Third, in-depth interviews were conducted with key informants, including the Head of the Corporate Zakat Division at BAZNAS, to obtain primary insights regarding institutional strategies, implementation practices, and the utilization of strategic instruments such as the Zakat Payment Receipt and Zakat Compliance Label. Secondary data, including BAZNAS annual reports from 2021 to 2025, were also analyzed to trace trends in corporate zakat collection. Using a qualitative descriptive approach through document analysis and in-depth interviews, data was processed using tabulation, proportion calculation, year-on-year growth, and classification based on the type of company (general and sharia) and type of funds (corporate zakat). In addition, a comparative analysis was conducted between years to identify patterns of fluctuations, retention, and the tendency of the company's contribution to the total collection. The data source comes from the internal reports of the Company's Zakat Division

Data analysis employed thematic analysis. Thematic coding was applied to categorize findings into two main domains: normative instruments legitimizing corporate zakat and strategic instruments designed to enhance corporate participation. Data triangulation was

performed by cross-referencing interview results with documentary evidence and annual report data to ensure validity and reliability.

FINDINGS AND DISCUSSION

Normative Perspective of Corporate Zakat

This study identifies five primary normative instruments that underpin the legitimacy of corporate zakat in Indonesia. These five instruments are analysed sequentially according to their hierarchy and scope, ranging from national regulations and technical instruments to international consensus and religious fatwas.

Law No. 23 of 2011 serves as the primary foundation for Indonesia's zakat management system. Article 4, paragraph 2, letters c and g explicitly stipulate that zakat mal encompasses assets originating from the trade sector (*tijarah*) and the industrial sector (*ash-shima'ah*). Although the term "corporation" is not explicitly mentioned textually, both categories juridically cover all business entities, whether incorporated or not. This regulation serves as a formal legal foundation that positions corporations as zakat subjects. Within Indonesia's positive legal system, this article supports the view that the obligation to pay zakat is not limited to individual capital owners but also extends to the business entity itself. With this provision, corporations have legal certainty to fulfil zakat through national zakat institutions (*amil zakat*). This regulation also serves as an entry point for strengthening corporate zakat governance within the framework of national legal compliance.

This Minister of Religious Affairs Regulation serves as a technical derivative of Law No. 23 of 2011. PMA No. 52/2014 details the mechanisms for calculating zakat mal, including criteria for assets subject to zakat, determination of nisab (*minimum threshold*), and stipulations regarding haul (one-year holding period). In the context of productive enterprises, this regulation guides calculating zakat on business assets and profits. This regulation provides methodological certainty for corporations in calculating the amount of zakat due. This regulation enables companies to calculate their zakat obligations in a measurable, transparent, and auditable manner. In corporate governance practice, this supports integrating zakat into financial statements and annual budget planning.

This resolution was issued by the Fiqh Academy of the Organisation of Islamic Cooperation (OIC), a preeminent body of collective ijtihad in the Islamic world. Resolution No. 28 (3/4) specifically addresses the obligation of zakat on share ownership (*al-ashum*) and corporate profits (*arbab asy-syarikah*). This decision responds to the development of modern

investment instruments not known in classical fiqh structures. This resolution expands the scope of zakat objects from conventional assets (gold, silver, livestock, agricultural products) to contemporary economic instruments such as shares, sukuk (Islamic bonds), and other corporate investment instruments. In the context of corporate zakat, this resolution serves as a global reference that business entities in the form of limited liability companies (PT) or publicly listed companies (Tbk) bear zakat obligations. For companies listed on stock exchanges, this resolution provides legitimacy for zakat to be imposed not only on individual shareholders but also at the corporate level. This encourages the emergence of corporate zakat practices as part of Islamic corporate governance.

The International Zakat Conference held in 1984 was a scholarly forum bringing together Islamic scholars, Islamic economists, and legal experts from various countries. The conference addressed various contemporary issues in zakat management, including the legal status of zakat imposed on business entities and corporations. A significant outcome of this conference was the consensus (*ijma'*) that corporate entities can be subject to zakat obligations provided they meet the requirements of *nisab* (minimum threshold of ownership) and *haul* (one-year holding period). This consensus represents a crucial milestone in contemporary fiqh al-zakat as it provides collective legitimacy across national boundaries and schools of thought (*madhabib*). This consensus strengthens the argument that corporate zakat is not merely a local or national practice but has been globally recognized as part of contemporary *fiqh muamalah*. For Indonesia, this consensus provides a foundation for the Indonesian Ulema Council (MUI) and the government in formulating corporate zakat policies aligned with international agreements.

The *Ijtima Ulama* (Scholarly Gathering) represents the highest fatwa-issuing forum within the Indonesian Ulema Council (MUI). During its 7th session in 2021, the MUI Fatwa Commission issued a fatwa explicitly affirming that corporate zakat is obligatory (*wajib*). This fatwa not only reiterates existing provisions but also provides a more explicit normative affirmation amidst the evolving dynamics of corporate zakat practice in Indonesia. This fatwa functions as a bridging norm between Islamic law and state regulation. Within the national legal structure, MUI fatwas hold strong moral and religious authority, although they lack formal, legally binding force. This fatwa provides explicit theological legitimacy, thereby encouraging companies to view zakat not merely as an administrative obligation but as a spiritual one. This fatwa strengthens the position of corporate zakat within corporate governance policies, particularly for Shariah-compliant companies and those adhering to

sustainability principles. Furthermore, this fatwa serves as a reference for Shariah Supervisory Boards (Dewan Pengawas Syariah) in Islamic financial institutions and companies listed on the Shariah Securities List.

The findings of this study indicate that the normative framework for corporate zakat in Indonesia is structurally mature. However, this normative maturity has not yet fully translated into equivalent levels of compliance and collection realization. Therefore, further research is recommended to examine the non-normative factors influencing corporate zakat implementation, such as managerial literacy, tax incentives, and the supervision and accountability mechanisms of zakat management institutions.

Tabel 3. Normative Perspective of Corporate Zakat

Approach	Instrument	Implication
Legal-Formal	Law No. 23/2011; PMA No. 52/2014	Serves as the primary legal foundation and provides methodological certainty in zakat governance
Global Normative-Theological	OIC Resolution; International Zakat Conference (1984)	Provides international legitimacy and reflects a consensus among global Islamic scholars.
National Normative-Theological	MUI Fatwa (Ijtima Ulama 2021)	Offers contextualized religious legitimacy within the Indonesian legal framework

Source : BAZNAS, data processed (2026)

BAZNAS Corporate Zakat Collection Strategy

The National Board of Zakat (BAZNAS) is a Non Structural Government Institution established by the Government of the Republic of Indonesia carries out the mandate of managing Zakat, Infaq, and Sadaqah (ZIS), as well as Religious Social Charity Funds (DSKL), in accordance with Law No. 23 of 2011 and Government Regulation No. 14 of 2014. As such, BAZNAS is formally recognized as a non-structural government agency with the responsibility to collect and distribute ZIS at the national level. With this legal basis, BAZNAS has the position of being the only State institution that has the authority to manage zakat nationally and is responsible to the President through the Minister. In collaboration with the government, BAZNAS is responsible for ensuring the integrity and efficiency of zakat governance throughout the country.

As the official zakat authority in Indonesia, BAZNAS applies a strategic framework based on three core principles: Sharia Compliance (Aman Syar'i), Regulatory Compliance (Aman Regulasi), and National Unity (Aman NKRI). These principles are intended to

guarantee that zakat management aligns with Islamic teachings, complies with national legislation, and contributes to national development.

First, Aman Syar'i signifies that zakat must be managed in accordance with Islamic law. This involves strict adherence to the primary sources of Islamic jurisprudence—the Qur'an and the Sunnah—and ensures that zakat funds are distributed exclusively to the eight eligible categories of recipients (asnaf). It also emphasizes integrity, trustworthiness, and transparency throughout the management process, aiming to ensure that zakat yields its intended religious and social benefits.

Second, Aman Regulasi reflects the necessity for zakat governance to comply with existing legal frameworks. This includes adherence to Law No. 23 of 2011 on Zakat Management, transparency in financial reporting, and accountability through supervision by authorized regulatory bodies. The integration of legal compliance safeguards zakat administration from irregularities and reinforces institutional legitimacy.



Third, Aman NKRI underscores the role of zakat in supporting the unity and development of the Republic of Indonesia. Zakat managed by BAZNAS is directed toward national social welfare programs, including economic empowerment, education, and healthcare. This principle aims to address social disparities, foster social harmony, and support national stability thereby positioning zakat as a strategic tool in the pursuit of inclusive and sustainable development within the framework of the Indonesian state.

Tax Incentives and Legal Recognition

To encourage companies to pay zakat through official institutions, Badan Amil Zakat Nasional (BAZNAS) provides the Zakat Payment Receipt (BSZ) service, which is recognized and approved by the Directorate General of Taxes (DJP) as an official document that can be used to reduce company taxable income legally. Law Number 23 of 2011 on Zakat Management, specifically Article 22, states that zakat paid by muzaki to BAZNAS or authorized Amil Zakat Institutions (LAZ) is deductible from taxable income. The Zakat Payment Receipt (Bukti Setor Zakat) is used as supporting evidence for the deduction of taxable income. Zakat reports that can be validated for tax deductions are those paid to zakat management bodies (BAZ) or zakat management institutions (LAZ) established or approved by the government. The list of BAZ/LAZ can be found in Directorate General of Taxes Regulation Number 03/PJ/2023. (Director General of Taxes Regulation No. 03/PJ/2023)

Furthermore, to ensure the legality of zakat recognition as a tax deduction, BAZNAS provides the Zakat Payment Receipt (Bukti Setor Zakat) which has been legally recognized. This BSZ becomes a valid document in the company's financial reports, while also supporting transparency in annual reporting to stakeholders.

Image 1. Zakat Payment Receipt (Bukti Setor Zakat)

 BAZNAS Badan Amil Zakat Nasional		BADAN AMIL ZAKAT NASIONAL Kantor Pusat Gedung BAZNAS Jl. Matraman Raya No.134 Jakarta, Indonesia 02122897883	Lembar 1 Untuk Arsip Wajib Zakat
Bukti Setoran Zakat			
Nomor		: 20/04/23/km/1/0012727	
Periode		: April 2023	
Telah terima dari		: Turangga	
NPWZ		: 317110013354103	
NPWP		:	
Alamat		:	
Telepon/Email		: 082279130501 / idturangga@gmail.com	
Objek ZIS	Uraian	Via	Jumlah (Rp)
Zakat	Fitrah	Midtrans	90.000
Total			90.000
Terbilang: Sembilan puluh ribu rupiah			
Semoga Allah SWT memberikan pahala kepada Turangga atas harta yang telah dikeluarkan dan menjadi berkah dan suci atas harta yang lainnya.			
Pengesahan Petugas Amil Jakarta Tgl. 20/04/2023  Petugas: Nur Visti Inayah		Penyetor / Wajib Zakat Jakarta Tgl. 20/04/2023 Nama: Turangga	
<small> * Kepada para muzaki, BAZNAS memberikan bukti setoran zakat sesuai dengan UU No 23 tahun 2011 pasal 23 ayat 1. ** Bukti setoran zakat ini dapat digunakan sebagai pengurang penghasilan kenaik UU No 23 tahun 2011 pasal 23 ayat 2. *** BAZNAS hanya menerima donasi dari sumber yang halal, baik berdasarkan dengan peraturan yang berlaku, dan bukan merupakan pencucian uang. **** Nilai donasi nature dibayar dalam jumlah rupiah oleh petugas yang mengeluarkan bukti setoran zakat. ***** Harta wajib zakat dimiliki secara sempurna (kepernikn penuh). </small>			

Source : BAZNAS 2026

Zakat Compliance Label (Label Taat Zakat)

Granting the Zakat Compliance Label (Label Taat Zakat) to companies that pay corporate zakat through BAZNAS is an official recognition of the company's compliance in fulfilling zakat obligations according to Islamic law. This label symbolizes that the company not only focuses on profits, but also pays attention to social and spiritual responsibilities. By acquiring the Zakat Compliance logo, the company demonstrates its commitment to supporting the development of a more just and prosperous society. The label also increases the company's credibility in the eyes of the public, especially for customers and business partners who uphold Islamic values.

The Zakat Compliance logo attached to the company's identity has strategic value in building a positive image and stakeholder trust. As part of corporate branding, this logo becomes a tangible manifestation of transparency and accountability in zakat management. The presence of this logo on various corporate communication media, such as websites, annual reports, and marketing materials, can strengthen the company's position as an entity that cares about the balance between business interests and the welfare of the community. This provides added value for companies in market competition, especially among consumers who prioritize ethical aspects in choosing products or services.

The Zakat Compliance Label is used as a compliance indicator in sharia reporting. This label becomes part of the Company's reputation strategy. Rahman and Sukari (2022) state that companies that acquire this label experience an increase in positive perception from consumers and the general public, as they are seen as upholding the values of blessings and sustainability. In addition, this certification also provides a competitive advantage in the increasingly developing Islamic economic context in Indonesia. (Ab Rahman et al., 2022)

Image 2. *Label Taat Zakat*



Source : BAZNAS 2026

Analysis Implementation BAZNAS Corporate Zakat Collection 2021-2025

To enhance the engagement of the corporate sector in the national zakat management framework, BAZNAS has established a dedicated unit known as the Corporate Zakat Division. This division is responsible for managing, serving, and guiding zakat payers

(*muḥakki*) from business entities. The establishment of this division represents BAZNAS's strategic response to the growing complexity of corporate philanthropy, while also institutionalizing zakat obligations as part of a company's social and spiritual responsibility. Furthermore, the division serves to build partnerships with businesses and develop service innovations that align with fiscal policy dynamics and corporate expectations.

Tabel 3. Corporate Zakat Collection of BAZNAS 2022–2025

No	Years	Collection (IDR)
1	2021	IDR 16.660.441.426
2	2022	IDR 124.356.301.098
3	2023	IDR 185.769.408.167
4	2024	IDR 226.931.832.704
5	2025	IDR 261.375.798.759

Source : BAZNAS, data processed (2026)

Data compiled by BAZNAS on corporate zakat collection from 2021 to 2025 shows a generally increasing trend, despite some year-to-year variations. The results of the study indicate that corporate zakat collection during the 2021–2025 period increased steadily each year. The total funds collected rose from IDR 16.66 billion in 2021 to IDR 261.38 billion in 2025. This upward trend reflects a positive development in both participation and contributions from companies in fulfilling their zakat obligations through formal institutions. Overall, these findings suggest that corporate zakat holds growing potential as a sustainable source of social financing.

On the other hand, the decline in growth rates in 2024 and 2025 indicates that corporate zakat collection is entering a consolidation phase. In this stage, growth is no longer driven by rapid expansion but by strengthening the existing base. From an institutional perspective, this condition suggests that corporate zakat has begun to be internalized within business practices. However, it has not yet been fully integrated into corporate governance as a strategic policy, in both Sharia and non-Sharia companies.

Tabel 4. Annual Corporate Contributors Registered of BAZNAS (2021–2025)

Key Metrics	2021	2022	2023	2024	2025
Company Count	95	126	174	150	190

Shariah Companies (%)	25,30%	19,00%	16,10%	18,80%	18,00%
Non Shariah Companies (%)	74,70%	81,00%	83,90%	81,20%	82,00%
Total Fund Collected (IDR)	IDR 16.660.441.426	IDR 124.356.301.098	IDR 185.769.408.167	IDR 226.931.832.704	IDR 261.375.798.759
Mean (Average)	IDR 12.000.000	IDR 21.750.000	IDR 25.043.817	IDR 28.500.000	IDR 26.302.914
Median	IDR 175.373.068	IDR 986.954.771	IDR 1.067.614.514	IDR 1.523.002.644	IDR 1.375.662.099

Source: BAZNAS, data processed (2026)

Interestingly, although the number of corporate zakat payers fluctuated over the period, overall value of zakat collected remained significant. This phenomenon suggests that even with fewer contributing companies in the latest year, the value of contributions per company may have increased or become more concentrated among larger corporate muzakki. It reflects the effectiveness of BAZNAS's approach and collected through its Corporate Zakat Division in fostering trust and loyalty among major corporations to pay their zakat through the official national institution.

The data presented in the table indicate that the number of companies participating in corporate zakat has generally increased over the period from 2021 to 2025. More specifically, the number of Shariah-based companies shows a gradual upward trend over time. In contrast, non-Shariah companies consistently dominate in terms of participation, contributing a substantially larger share each year. This pattern suggests that corporate zakat contributions are not limited to Shariah-compliant entities but are also significantly driven by non-Shariah companies that have begun to engage in Islamic philanthropic practices.

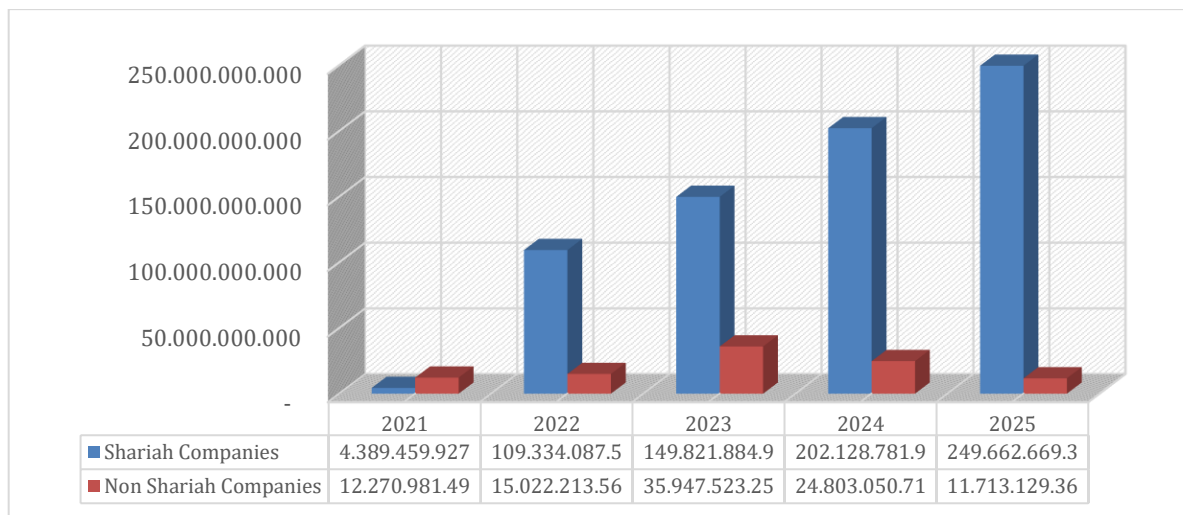
These findings point to an expansion of the corporate donor base, reflecting a growing cross-sector awareness of the role of zakat in addressing socio-economic challenges. The involvement of non-Shariah companies indicates a notable shift in the perception of zakat—from a purely religious obligation toward a more inclusive and strategic philanthropic instrument. In this context, zakat is increasingly integrated into broader corporate initiatives aimed at generating social value.

Furthermore, this phenomenon aligns with the concept of Islamic philanthropy, which emphasizes the role of corporate contributions in creating long-term value for both society and the firm. (Aziz et al., 2025) The rising participation of non-Shariah companies

may also be understood through of innovation diffusion, where corporate zakat practices are progressively adopted beyond their initial domain. As a result, zakat is no longer viewed solely as a normative duty but also as a mechanism for enhancing corporate reputation, strengthening social legitimacy, and supporting sustainability objectives.

Overall, although the total number of participating companies has increased, the structure of participation remains heavily skewed toward non-Shariah firms. This imbalance highlights the need for more targeted strategies to strengthen engagement among Shariah-based companies while maintaining and further encouraging the involvement of non-Shariah entities.

Tabel 5. Corporate Zakat Collecting from Shariah Companies and Non Shariah Companies of BAZNAS (2021-2025)



Source: BAZNAS, data processed (2026)

The figure reveals an important dynamic in corporate zakat collection during the period 2021–2025, where despite the numerical dominance of non-Shariah companies among participating entities, the overall value of zakat contributions is largely driven by Shariah-based companies, whose payments increased substantially from approximately IDR 4.3 billion in 2021 to IDR 249.6 billion in 2025, while contributions from non-Shariah companies remain comparatively lower and more fluctuating, indicating a clear disparity between the scale of participation and the depth of financial contribution in corporate zakat practices.

From an analytical and strategic perspective, this pattern suggests that Shariah-based companies tend to demonstrate stronger normative and institutional commitments to zakat due to the integration of Shariah principles within their operational frameworks, whereas

non-Shariah companies generally approach zakat through the lens of corporate social responsibility (CSR), resulting in more voluntary and inconsistent contributions, thereby implying the need for differentiated strategies by zakat institutions to strengthen donor retention among Shariah companies while simultaneously enhancing engagement, incentives, and value propositions to encourage more consistent participation from non-Shariah companies.

Shariah-based companies exhibit higher retention potential due to their religious compliance and internal governance structures that support consistent zakat payment. In contrast, retention among non-Shariah companies tends to be more vulnerable. To address this, zakat institutions need to develop a strong value proposition, such as public acknowledgment, and alignment with impactful social programs.

CONCLUSION

The normative framework for corporate zakat in Indonesia is structurally mature. This study identifies five primary normative instruments that collectively provide comprehensive legitimacy: (1) Law No. 23 of 2011, which serves as the formal legal foundation; (2) Minister of Religious Affairs Regulation No. 52 of 2014, which offers methodological certainty for zakat calculation; (3) OIC Fiqh Academy Resolution No. 28 (3/4), which expands the scope of zakat to contemporary economic instruments; (4) the consensus of the First International Zakat Conference (1984), which provides global legitimacy across schools of thought; and (5) MUI Fatwa from the 7th Ijtima Ulama (2021), which functions as a bridging norm between Islamic law and state regulation. The integration of legal-formal, global normative-theological, and national normative-theological approaches creates a comprehensive legitimacy that positions corporate zakat not merely as an administrative obligation but also as a moral and spiritual imperative.

BAZNAS has developed strategic instruments to enhance corporate zakat collection. The Zakat Payment Receipt (Bukti Setor Zakat) serves dual functions as both legal documentation and fiscal instrument, enabling corporations to claim tax deductions in accordance with Directorate General of Taxes Regulation No. 03/PJ/2023. Meanwhile, the Zakat Compliance Label (Label Taat Zakat) functions as a reputational symbol that signals corporate commitment to Islamic values, strengthens stakeholder trust, and provides competitive advantage in the Islamic economy. These instruments reflect BAZNAS's

strategic approach grounded in three core principles: Sharia compliance (*Aman Syar'i*), regulatory compliance (*Aman Regulasi*), and national unity (*Aman NKRI*).

Despite the maturity of the normative framework and the availability of strategic instruments, corporate zakat collection remains suboptimal relative to its potential. Data from 2021 to 2025 show a positive trend in collection, increasing from IDR 16.66 billion to IDR 261.38 billion. However, the zakat collection of represents only 0.2% of the estimated potential of IDR 111.4 trillion. Furthermore, while the number of participating companies has grown, the growth rate has entered a consolidation phase. Notably, non-Shariah companies consistently dominate participation, contributing over 80% of corporate zakat payers annually. This indicates that corporate zakat has begun to be internalized within business practices but has not yet been fully integrated into corporate governance as a strategic policy across both Shariah and non-Shariah companies.

This research employs a qualitative approach with a case study design to gain an in-depth understanding of corporate zakat practices implemented by national zakat institutions, with a specific focus on the National Board of Zakat (BAZNAS). The case study design was selected because it enables a comprehensive exploration of two interrelated dimensions: (1) normative aspects, encompassing legal frameworks, fatwas, and regulatory instruments; and (2) strategic aspects, including institutional innovations, tax incentive mechanisms, and service delivery models. This approach allows for contextualized analysis of how BAZNAS operationalizes corporate zakat within Indonesia's dual legal-religious system.

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