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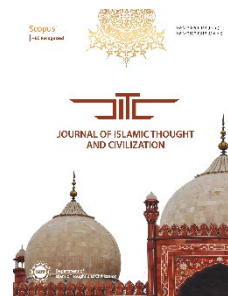
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## Obedience to *Uli'l-Amr* and Tax Compliance: Islamic Scholarly Perceptions

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### Abstract

For Muslims, all aspects of human life including politics and leadership are governed by the Holy *Qur'ān*. One of the well-known verses is QS. An-Nisa 4:59 which instructs the Muslims to obey *uli'l-amr*. The literature, however, shows that the scope of obedience is not absolute. Resultantly, the current research aims to understand the tax compliance in the context of obedience to authority. It provides a contemporary viewpoint from the Islamic boarding school (*pesantren*) communities in Depok, Indonesia about enrichment. Both quantitative research and field observations have been used to accomplish the research goals. Focusing on the *pesantren* communities' support for the operation of public services, it highlights the connections between obedience to authority and tax compliance. They confirm several assertions frequently linked to tax compliance based on the responsibility on order to obey the ruler, the legitimacy of tax collection, and the intention to engage in tax (non) compliance. The findings enhance the *pesantren* environment's support for taxation as a commitment to implement QS. An-Nisa 4: 59. If the government's ability to collect taxes is constrained, it would remind them to handle this resource efficiently. This study emphasises the importance of taxation for the viability of the state with genuine support for taxation, transcending any political right. Since *uli'l-amr* is inherent in religious teachings, the government's main goal remains to encourage taxpayer compliance through various means of assistance. In this regard, recommendations for promoting tax compliance through some mechanisms are also presented.

**Keywords:** Indonesia, *pesantren* community, tax compliance, *uli'l-amr*, zakat

### Introduction

Leadership research is well-documented, however, most of the day to day issues are ignored by these publications that the world is confronting currently.<sup>1</sup> On the other hand, there is the issue of trust, which is not often compared to leadership, even though it plays a key role in obtaining positive impacts from leadership.<sup>2</sup> However, for Muslims living in democratic countries, Al-Ghazali's theodocracy political theory, which emphasises that people must support the state since Islam says

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<sup>1</sup>Dennis Tourish, "Making a difference: Doing leadership Research that Matters," *Journal of Management and Organization* 25, no. 3 (2019): 364, <https://doi.org/10.1017/jmo.2019.6>.

<sup>2</sup>Alison Legood et al., "A Meta-analysis of the Role of Trust in the :Leadership- Performance Relationship," *European Journal of Work and Organizational Psychology* 30, no. 1 (2021), <https://doi.org/10.1080/1359432X.2020.1819241>.

so,<sup>3</sup> would probably be influential, especially for Indonesian Muslims.<sup>4</sup>

Islam provided a comprehensive, all-inclusive, and everlasting definition of leadership long before modern western leadership was introduced.<sup>5</sup> The Islamic leadership is neither a dictatorship nor an oppressive regime, as such practices oppose the principles of *shura* and *ijma'* (consensus).<sup>6</sup> Wealth, lineage, ethnicity, and tradition cannot be the basis for Islamic leadership's legitimacy.<sup>7</sup> There is no alternative source of legitimacy for Muslim leaders outside the Holy Qur'ān and *Sunnah* which is communicated through dialogue and discussions among Muslims. Chapter (QS) *An-Nisa'* 4:58-59,<sup>8</sup> for instance, preaches Islamic teachings regarding the foundations of leadership and governance. Muhammad Rashid Rida (1865-1935) stated in his interpretation of the two passages that even if the other verses that constitute the basis for leadership did not exist, the two verses alone would be sufficient.<sup>9</sup>

QS *An-Nisa'* 4:58 preaches on two main elements of leadership, that is, trustworthiness (*amanah*) and justice (*'adl*). Since the administration of the state is a vital obligation, the first commandment means that Muslims are expected to establish a competent government and choose a qualified leader.<sup>10</sup> The plural form of *amanah* indicates that it is not only something material,

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<sup>3</sup>Abu Hamid ibn Muhammad al-Ghazali, a fifth century *Hijri* Muslim scholar who was also well-known as Algazel in the West, was a *faqih*, theologian, philosopher, and *sufi*. Al-Ghazali emphasized that the emergence and demise of a government are fully dependent on the public's support. He clearly asserted that he had never advocated authoritarian rule or absolute power. See Sahri, "Political thought of Al-Ghazali on Imamah: Debate between theocracy and democracy," Article, *HTS Teologiese Studies / Theological Studies* 77, no. 3 (2021): 8, a6338, <https://doi.org/10.4102/hts.v77i3.6338>.

<sup>4</sup>A. Ismail and Badrah Uyuni, "Ghazali's Sufism and Its Influence in Indonesia," *Dinika: Academic Journal of Islamic Studies* 4, no. 1 (2019), <https://doi.org/10.22515/dinika.v4i1.1712>.

<sup>5</sup>The forms of Islamic governance have been left behind by the West since many Western states are moving toward secularism, an extreme approach to separating the state from religious organisations. The interpretation of Islamic governance's theology conflicts with secularism. See Sayed Khatab and Gary D. Bouma, *Democracy in Islam* (New York, NY: Routledge, 2007), 4.

<sup>6</sup>According to Islamic beliefs, since leadership has a significant emphasis and every Muslim individual has the responsibility to maintain it; thus, Islamic leaders should organise the leadership wisely and preserve the assigned trust by consistently fulfilling their obligations and keeping themselves from being entangled in transgression acts. See H. A. B. Mohamed et al., "Roles, Principles, Requirements, and Characteristics of Islamic Spirituality in Leadership," in *The Role of Islamic Spirituality in the Management and Leadership Process* (2021).

<sup>7</sup>Darwish Almoharby and Mark Neal, "Clarifying Islamic Perspectives on Leadership," *Education, Business and Society: Contemporary Middle Eastern Issues* 6, no. 3/4 (2013): 157, <https://doi.org/10.1108/EBS-02-2011-0008>, <https://doi.org/10.1108/EBS-02-2011-0008>.

<sup>8</sup>What is meant here by the editorial from QS. *An-Nisa'* 4:58-59 is: "Indeed, Allah commands you to return trusts to their rightful owners; and when you judge between people, judge with fairness. What a noble commandment from Allah to you! Surely Allah is All-Hearing, All-Seeing (58). O believers! Obey Allah and obey the Messenger and those in authority among you. Should you disagree on anything, then refer it to Allah and His Messenger, if you truly believe in Allah and the Last Day. This is the best and fairest resolution (59)," online: <https://quran.com/4> (last accessed 4 August 2022).

<sup>9</sup>Muhammad Rashid Rida, *Al-Manār*, 2 ed., vol. 5 (Cairo: al-Manar Press, 1947), 168.

<sup>10</sup>Haji Abdul Malik Abdul Karim Amrullah Hamka, *Tafsīr Al-Azhār, Vol 2* (Singapore: Pustaka Nasional Pte Ltd, 2003), 1231.

however, also something metaphysical and multifaceted, which must be accomplished.<sup>11</sup> Meanwhile, the mandate to be just is mentioned in the editorial, "When you judge between people," which means that the command to be fair applies to all humans regardless of race, ancestry, or religion.<sup>12</sup>

QS An-Nisa' 4:59 is related to the previous verse. It encourages the believers to obey the legal decisions of whoever is authoritative to make those decisions. The command to obey *uli'l-amr*<sup>13</sup> was placed after the command to obey Allah and His Messenger, Muhammad (*SAW*), based on his authentic Sunnah. However, the injunction to obey *uli'l-amr* is applicable if their instructions do not contradict the laws of God and His Messenger.<sup>14</sup> Regarding the final attribute, obedience to *uli'l-amr* is an intriguing discussion about whether tax compliance is included in the intended passage. Due to continuous disagreements over the permissibility of the state to collect taxes, it would be more difficult to address *uli'l-amr* and tax compliance at the same time, especially as nearly no academics agree with the absolute permissibility of the state's imposition of taxes.<sup>15</sup>

The current study explores the obedience to the ruler and tax compliance from the standpoint of Islamic boarding schools (*pesantren*). It articulates the context of tax compliance by relating it with state relations in the *Qur'ānic* text. Moreover, it also provides a novel perspective from *pesantren* leaders in Indonesia on how they understand these two conceptions in a bundled internalisation. This study is divided into five sections. After the introduction, the second section discusses the potential of linking *uli'l-amr* with tax compliance. Since tax payments are obligatory for all citizens, linking them to a religious command in order to obey the ruler might increase tax compliance. The third section describes the methodology. Whereas, the fourth section addresses Indonesian Muslim scholars' views on taxing Muslim societies. Their views have been evaluated on Islamic taxes and their potential support for taxation. The final section summarises what is learned to support tax compliance, based on the religious dimension.

## 2. Obedience to Uli'l-Amr and Tax Compliance

The Arabic word *ta'ah* refers to obedience which also means detachment from personal desires and pleasures and it is also associated with non-humans, as in QS Fusselat 41:11.<sup>16</sup> This term appears in the Noble *Qur'ān* in various forms or parts of speech including verbs, nouns, past, present and future forms as well as in the conditional, infinitive, present participle, imperative and negative imperative. Most of the *Qur'ān* passages address believers, prophets of Islam, or Prophet Muhammad (*SAW*).<sup>17</sup> In the case of QS An-Nisa' 4:59, it is directed at believers, who should abide by all the laws and rules.<sup>18</sup>

<sup>11</sup>M. Quraish Shihab, *Tafsīr Al-Mishbah*, 4 ed., vol. 2 (Jakarta: Lentera Hati, 2005), 481.

<sup>12</sup>Shihab, *Tafsīr Al-Mishbah*, 2.

<sup>13</sup>This Qur'ānic term is most likely interpreted as "the ruler." See for example Mohammad Hashim Kamali, "The Ruler and the Ruled in Islam: A Brief Analysis of the Sources," in *Justice and Rights*, ed. Igrave Michael (Georgetown University Press, 2009). The broader meaning, however, will be reviewed in the section that follows.

<sup>14</sup>Shihab, *Tafsīr Al-Mishbah*, 2/483.

<sup>15</sup>See Erwandi Tarmizi, *Harta Haram Muamalat Kontemporer (Haram Assets of Contemporary Muamalat)*, 16 ed. (Bogor: PT Berkah Mulia Insani, 2017); Taqiuddin an-Nabhani, *The Economic System of Islam*, 4 ed. (London: Al-Khilafah Publications, 1997).

<sup>16</sup>Mahnaz Karami, and Seyyed Ahmad Housseini Kazerouni, "Psychology of Obedience and Insurgence in Qur'ānic Verses," *International Journal of Humanities and Cultural Studies*, Special Issue February (2016).

<sup>17</sup>Karami and Kazerouni, "Psychology of Obedience and Insurgence in Qur'ānic Verses."

<sup>18</sup>Hamka, *Tafsīr Al-Azhār*, Vol 2, 1276.

The Holy *Qur'ān* defines obedience as submission, sincere acceptance, and assistance,<sup>19</sup> that is, obedience regarding carrying out orders and working with the authorities to support community service efforts. In this context, the Prophet (*SAW*) stated, "Religion is counsel." In response to this statement, His (*SAW*) companions asked, "For whom?" The Prophet (*SAW*) replied, 'For the rulers of the Muslims and their general public'.<sup>20</sup> Positive support including social control is meant to assist them in carrying out their responsibilities.<sup>21</sup>

As long as they do not contain or result in disobedience, *uli'l-amr*'s directives must be followed even if they do not satisfy the hearts of their followers.<sup>22</sup> In this situation, the Prophet (*SAW*) stated: "A Muslim is required to listen and follow whether he likes it or not, so long as he is not instructed to commit a transgression. If commanded to transgress, there is no need to listen and comply."<sup>23</sup> In another hadith, the antidote to the dislike of the ruled towards the rulers in their midst is to be patient.<sup>24</sup> This emphasises that disagreement with rulers, based on personal proclivities or even the content of their directives, is not a valid reason for disobedience.

Similarly, when the authorities determine the collection of particular taxes, which are typically reluctance-related, the consequence of the commandment for obedience is that these rules must inevitably be followed. In the context of social issues and *ijtihadiah* (*furu'*), tax provisions are included in the broad benefits to be gained. Tax reluctance demonstrates that religious activity has a negligible effect.<sup>25</sup> This may be because most Indonesian Muslims do not recognise taxes as a religious obligation, such as *zakat*, although this is not a viable justification.<sup>26</sup> In contrast to conventional taxes, Muslims regard *zakat* as a way of 'purification' rather than a mere obligation.<sup>27</sup> As a nation that requires its residents to adhere to a particular religion, tax compliance in Indonesia should be higher. The literature demonstrates that comprehending religion is crucial for developing positive moral ideals, as religion provides moral teaching.<sup>28</sup>

<sup>19</sup>Shihab, *Tafsīr Al-Mishbah*, 2, 485-86.

<sup>20</sup>Hadith narrated by Muslim through Abu Ruqayyah Tamim Ibn Aus ad-Dari

<sup>21</sup>Shihab, *Tafsīr Al-Mishbah*, 2.

<sup>22</sup>Shihab, *Tafsīr Al-Mishbah*, 2.

<sup>23</sup>Narrated by Muhammad b Ismail al Bukhari and Muslim b Hajjaj, through Ibn 'Umar. See Ibn-Kathīr, *Tafsīr Ibn Kathīr*, Vol 2, trans. M Abdul Ghoffar (Bogor: Pustaka Imam asy-Syafi'i, 2005), 338.

<sup>24</sup>Ibn-Kathīr, *Tafsīr Ibn Kathīr*, Vol 2, 339-40.

<sup>25</sup>Gusfahmi, *Pajak Menurut Syariah [Tax in Shari'ah view]* (Jakarta: PT Rajagrafindo Persada, 2007), 4.

<sup>26</sup>Some authors interchangeably view *zakat* and tax as well. For instance, Sayed Khatab, *The Political Thought of Sayyid Qutb* (New York, NY: Routledge, 2006). Several parts of his work articulate *zakat* as tax. However, an important dividing line between them is that the distribution of *zakat* is limited to eight groups of recipients

<sup>27</sup>Umbreen Samra, and Muhammad Saad Siddiqui, "System of Zakat and Ushr – A Paradigm Shift after Eighteenth Amendment to the Constitution of Pakistan," *Journal of Islamic Thought and Civilization* 11, no. 1 (2021): 415, <https://doi.org/https://doi.org/10.32350/jitc.111.22>.

<sup>28</sup>Serkan Benk et al., "The Impact of Religiosity on Tax Compliance among Turkish Self-Employed Taxpayers," *Religions* 7, no. 4 (2016), <https://www.mdpi.com/2077-1444/7/4/37>; Raihana Mohdali and Jeff Pope, "The Influence of Religiosity on Taxpayers' Compliance Attitudes," *Accounting Research Journal* 27, no. 1 (2014), <https://doi.org/10.1108/ARJ-08-2013-0061>; Sanghyun Hwang and Kadir Nagac, "Religiosity and Tax Compliance: Evidence from U.S. Counties," *Applied Economics* 53, no. 47 (2021), <https://doi.org/10.1080/00036846.2021.1923638>.

### 3. Research Methodology

This study utilised a cross-sectional approach by interviewing the *pesantren* leaders in Depok, Indonesia. Based on the data from the Education Management Information System (EMIS) of the Religious Affairs Department in Depok City, 30 *pesantren* leaders were eligible and were selected as participants in this study. All participants were the leaders of the *pesantren* from each respective institution. Almost all of them were male, although one female leader took over a *pesantren* when her father was summoned to work for the government bureaucracy. Most participants were over 40 years old, with only a few below that age, creating the opportunity to regenerate the *pesantren* more quickly. Except for two participants who had committed to study a non-degree traditional institutions, the other 28 held a bachelor's degree.

The current study used a descriptive method to analyse the data by calculating mean scores and examining the respondents' agreement levels. The interview data was supplemented with the authors' footnotes to better understand the findings. The mean scores helped to calculate the respondents' average degree of agreement, while the agreement levels were analysed to discover trends in the data. The agreement level was obtained by dividing the total response score for each assertion by the total Likert points for the participants who responded (in our case it is 180 which is obtained from  $30 \times 6$ ). As an illustration, the total score for the first assertion in table 1 is 153 ( $(6 \times 6) + (21 \times 5) + (3 \times 4) + (0 \times 3) + (0 \times 2) + (0 \times 3)$ ) divided by 180, which yields 0.85 or 85% agreement. Additionally, the authors' footnotes provided helpful contextual information for comprehending the participants, responses throughout the observation. The application of these methodologies provides a comprehensive understanding of the data and yielded valuable insights into the research problems under investigation.

### 4. Indonesian Scholarly Perceptions of Tax-Related Obligations

Regarding tax compliance, the government must address certain aspects of people's attitude towards the government, especially those who have a broad influence in society, such as those acting as religious figures. Capturing their views on tax obligations is important for improving tax compliance.

Since one of the Islamic institutions, *pesantren* played an important role in Indonesia's changing historical situation.<sup>29</sup> They have existed since the advent of Islam in Indonesia, which is thought to have been between the 13th and 17th centuries.<sup>30</sup> Within a *pesantren*, a central authority figure is referred to by various titles depending on the region. For instance, *kyai*, *ajengan*, *guruta/anreguruta*, and *tuan guru* are some of the common names to represent these people in Java, Sunda,<sup>31</sup> South Sulawesi, and West Nusa Tenggara, respectively.<sup>32</sup> However, in this study, they are simply referred to as *pesantren* leaders. Knowing their perceptions regarding taxes as to whether they agree or

<sup>29</sup>M. Falikul Isbah, "Pesantren in the Changing Indonesian Context: History and Current Developments," *Qudus International Journal of Islamic Studies* 8, no. 1 (2020): 97, <https://doi.org/10.21043/QIJIS.V8I1.5629>, <https://www.scopus.com/inward/record.uri?eid=2-s2.0-85091857363&doi=10.21043%2fQIJIS.V8I1.5629&partnerID=40&md5=0df1de7dc1516a96e3865841aa7d22ed>.

<sup>30</sup>Ma'as Shobirin, "Pesantren, Nationalism and Integration," *RISEA (Review Journal of Southeast Asia)* 1, no. 1 (2018): 110.

<sup>31</sup>Sunda is a region in western Java, Indonesia, which encompasses the provinces of West Java, Banten, and Jakarta. The Sundanese people are the ethnic group native to the Sunda region, with a population of over 40 million.

<sup>32</sup>Isbah, "Pesantren in the Changing Indonesian Context: History and Current Developments," 69-70.

disagree, could contribute to the government's effectiveness in improving tax compliance in the community. This is supported by their wide role and influence in the society.<sup>33</sup>

All the assertions presented to the participants were derived from prior research.<sup>34</sup> The following subsection focuses on seven structured statements assessed using a six-point Likert scale, namely strongly disagree (1), disagree (2), slightly disagree (3), slightly agree (4), agree (5), and strongly agree (6). Instead of a five-point Likert scale with a neutral option, a six-point scale was selected to make it easier in order to convey the positive or negative opinions of the participants. The following table summarises their perspectives on tax compliance with the authority's collection of taxes.

Table 1. Perspectives of *Pesantren* Leaders on Tax-Related Obligations

Assertions	6	5	4	3	2	1	Mean	Agreement%
Paying taxes is part of the obedience to <i>uli'l-amr</i>	6	21	3	0	0	0	5.1	85.00
Tax collection by the state is allowed in Islam	3	20	1	4	2	0	4.6	76.67
Taxes need to be levied to avoid more extensive harm ( <i>mafsadah</i> ), including the bankruptcy of the state	4	19	0	4	3	0	4.57	76.11
A Muslim who pays taxes, is carrying out religious advice to carry out <i>jihād</i> through wealth	6	17	4	0	3	0	4.77	79.44
I will pay taxes correctly	7	21	1	1	0	0	5.13	85.56
I will try to pay the minimum amount of tax, as long as it is still aligned with the applicable tax regulations	0	21	5	2	2	0	4.5	75.00
I will refuse to pay taxes if the government in power has a different political ideology from mine	0	6	2	1	19	2	2.7	45.00

The subsequent subsections elaborate on the findings from the above table and the authors' footnotes which were made during the interviews. The analysis of the results is also included.

#### 4.1. Tax Compliance as a Confession of Obedience to *uli'l-amr*

Since people of Indonesia accepted *Pancasila* and the 1945 Constitution<sup>35</sup> as the country's founding principles, conformity to their established laws and rules is necessary. Consequently, the Indonesian Muslim community has two responsibilities. In the context of religion, *zakat* is not only a vertical dimension (as a sign of worship), however, it has horizontal value as well for the prosperity

<sup>33</sup>Adang Hendrawan et al., "Islamic Religious Leaders' Perception of Tax Obligation in Depok Indonesia," *Journal of Islamic, Social, Economics and Development (JISED)* 4, no. 21 (2019): 31.

<sup>34</sup>See, for instance, Yusuf al-Qaradawi, *Hukum Zakat (Fiqh al-Zakah)*, trans., Salman harun et al. (Bogor: Pustaka Litera Antar Nusa, 1993); Tarmizi, *Harta Haram Muamalat Kontemporer (Haram Assets of Contemporary Muamalat)*; an-Nabhani, *The Economic System of Islam*. The first four statements were adapted from the arguments they put forward while the last three expressions can be easily found in the tax literature

<sup>35</sup>*Pancasila*, which upstream to Sanskrit "pañca" (five) and "śīla" (principles), is the foundation of the Indonesian state while the 1945 Constitution is the basis of the Indonesian constitution. The role of Pancasila as the foundation of the state is permanent and cannot be altered as is stated in the fourth paragraph of the Preamble to the 1945 Constitution.



of society. Secondly, paying taxes is the defining characteristic of decent citizens because they cannot resist the state (rulers) if it has been enacted.

There is no doubt that obedience to the ruler, so long as it does not entail disobedience, is an element of religious teachings. Nonetheless, it is essential to determine whether this concept may be expanded, especially in the case of taxation and other costly issues. Tax compliance among *pesantren* leaders demonstrated remarkable prospects that may be expanded upon. This is imbued in part with the attitude of applying the passage under QS An-Nisa'4:59. As demonstrated in the table, if the government has developed a tax policy, all the participants agree that tax payments constitute a kind of subservience to the ruler.

Even after controlling for the variable of tax payment, the results revealed that the *pesantren* leaders adhere to the principle of obedience to the ruler, as evidenced by their majority agreement. Meanwhile, three *pesantren* leaders responded "slightly agree" to provide annotations on the rulers' policy, particularly that the leader is not permitted to act arbitrarily. On the other hand, the rulers must also be fair, that is, they should set tasks, following their share including the utilisation of the state budget. This indicates that tax collection must include an assessment of each individual's circumstances. *Pesantren* leaders feel cautious while issuing fatwas on tax admissibility. This supports the assertion that no legal experts allowed taxes out of concern for their arbitrariness.<sup>36</sup> Excessive taxes are also viewed as inconsistent with Islamic legal principles and thus, normatively never integrated into Islamic legal traditions.<sup>37</sup>

#### 4.2. Tax Collection Permissibility

Previous literature debates have shown that the scholars of *fiqh* are divided into two poles when it comes to issuing fatwas on tax collection. The first group states that the government absolutely cannot collect taxes from Muslims, while the second group allows tax collection, however, under certain conditions.<sup>38</sup> Concerned that the government would collect taxes arbitrarily, there have been no scholars, who have advocated for the imposition of taxes without any constraints.

The majority of the participants of this study agreed that taxation is permissible. However, four of them differed marginally, while two more expressed their disapproval. According to the researchers' notes, those who disagreed argued that (i) it is illegal to forcibly seize someone's property, (ii) they fear that taxes would be collected arbitrarily, (iii) they only agree to pay taxes when the government faces an emergency, and/or (iv) the government must prioritise the collection of *zakat*. The fear that taxes might be collected unjustly was also a factor in their disagreement regarding the legality of taxation as confirmed by the supporting information. The rationale that prevents stealing other people's property without their consent does not nullify the suggestion to share with relatives and others,<sup>39</sup> as acknowledged by several participants. This is because the imposition of taxes to support a country's essential requirements takes precedence over individual concerns. Although, the question, "Does the existing tax levied by the Indonesian government meet the sharia's standards?" remains open to further discussion. It seems unlikely that the current tax imposed by the Indonesian government meets sharia's requirements.<sup>40</sup>

<sup>36</sup>Gusfahmi, *Pajak Menurut Syariah [Tax in Sharī'ah view]*, 169; al-Qaradawi, *Hukum Zakat (Fiqh al-Zakah)*, 992.

<sup>37</sup>Khaled Abou El Fadl, "The Sharī'ah," in *The Oxford Handbook of Islam and Politics*, ed., John L. Esposito and Emad El-Din Shahin (2013), 8.

<sup>38</sup>Tarmizi, *Harta Haram Muamalat Kontemporer (Haram Assets of Contemporary Muamalat)*, 233-35.

<sup>39</sup>Tarmizi, *Harta Haram Muamalat Kontemporer (Haram Assets of Contemporary Muamalat)*.

<sup>40</sup>Ibid.



### 4.3. Tax Collection to Avoid Greater Disadvantages

If *zakat* and other state earnings are insufficient to cover state expenditures, the government is permitted to impose taxes on the community and the people are required to pay.<sup>41</sup> In this case, *fiqh* scholars who allow taxes to be collected, do so under certain conditions, such as state bankruptcy, to avoid greater harm or danger.<sup>42</sup> Suppose, the state treasury is empty and the government cannot meet its expenses, especially those related to security, health, services, and other aspects. In that case, it is believed that various societal issues would arise. Resultantly, some *fiqh* scholars allow taxes to be collected—one of the topics considered in the current study. Therefore, this argument was also investigated as part of the study.

Those who supported the idea that the government should collect taxes to avoid a greater threat included 19 *pesantren* leaders, with moderate approval. While, another four expressed stronger support. Three participants somewhat disagreed, while four others indicated some degree of disagreement. The latter group made the case that the government needs to manage natural resources as effectively as possible instead of collecting taxes. Offering an argument in the form of maximising the management of natural resources may be the answer to some of the participants' aversion to taxes. However, taxation and resource management are two separate notions, even if natural resources are not used effectively. This is the state's concern, whereas the regulator ties tax obligations to named individuals. This is also consistent with the assertion that it is the responsibility of the people to comply with tax legislation.<sup>43</sup>

The government's ostensible role is to ensure the security and stability of the state so that people would benefit from this environment and business owners feel secure doing business.<sup>44</sup> Since the governments have created the atmosphere responsible for the effective operation of many types of people's affairs, it makes sense for them to demand compensation later, through taxation in order to offset the costs incurred.<sup>45</sup> Although, the state intended by the Islamic view is "not a tax-collecting state", however, a guidance state.<sup>46</sup> It is possible that what is generated from *zakat* as the main source of the Islamic economic system that still exists today, would not be sufficient and its distribution for wider purposes is suspicious. Therefore, the state may be required to impose taxes on the wealthy and collect from them in order to support the poor and disadvantaged.<sup>47</sup>

### 4.4. Tax Payment as a Kind of Jihād

One of the most prominent recommendations of *jihad* in the Holy *Qur'ān* is the command to wage *jihad* using wealth. Numerous verses in the Holy *Qur'ān* command *jihād* through wealth, even

<sup>41</sup>Oni Sahroni, *Fikih Muamalah Kontemporer* [Contemporary Muamalah Fiqh] (Jakarta: Republika Penerbit, 2019), 334; an-Nabhani, *The Economic System of Islam*, 220.

<sup>42</sup>Tarmizi, *Harta Haram Muamalat Kontemporer* (*Haram Assets of Contemporary Muamalat*).

<sup>43</sup>Sahroni, *Fikih Muamalah Kontemporer* [Contemporary Muamalah Fiqh], 334.

<sup>44</sup>Ahmad Al-Hasan, "The Financial Reforms of the Caliph al-Mu'ta'id (279–89/892–901)," *Journal of Islamic Studies* 18, no. 1 (2007): 5, <https://doi.org/10.1093/jis/etl045>.

<sup>45</sup>*Jihād*, which in the minds of many people may connote "war," actually refers to one of two different sorts of struggle, the other of which is described first: *jihād* by wealth. As *jihād* in Islam is a defensive rather than an offensive war, the goal is to force opponents to make peace and pay taxes in order to be safeguarded from external assault. When there is peace, everyone should receive guarantees for their security and safety. See Imam Feisal Abdul Rauf, *Defining Islamic Statehood: Measuring and Indexing Contemporary Muslim States* (New York, NY: Palgrave Macmillan, 2015), 186.

<sup>46</sup>Yusuf al-Qaradawi, *State in Islam*, 3 ed. (Cairo: Al-Falah Foundation, 2004), 50.

<sup>47</sup>an-Nabhani, *The Economic System of Islam*, 202.

preceding the instruction to wage *jihad* with one's life. The command, "strive with your wealth and your lives in the cause of God"<sup>48</sup> indicates that *jihad* by wealth is of utmost importance.<sup>49</sup> In order to obtain additional opinions from the *pesantren* leaders, the statement, whether a Muslim's tax payment is considered *jihad* by wealth or not, has been analysed.

Most *pesantren* leaders believe that tax payments are made by Muslims to become part of the *jihād* by wealth (*Jihad bil Maal*). Although, tax structure is established in such a way that there is no obvious direct benefit to the taxpayers and this may be tied to the Islamic notion of sharing, the primary purpose of which is to seek God's blessing on wealth.<sup>50</sup> In the meantime, some people who disagree with the tax paid as part of *jihād* by wealth argue that everything depends on intentions. Therefore, if the taxpayers desire the tax contribution to include *jihad* by wealth, they must intend the payment as a charitable contribution or *infāq* to the state.

Even if Muslims' obligation to pay taxes is regarded as *jihad* with their wealth, it remains a separate obligation from *zakat*. This is because the citizens' commitment through tax payment is more situational, for instance when the state's treasuries are empty while public needs persist.<sup>51</sup> Nonetheless, it must be emphasised that the requirement to pay taxes and *zakat* do not overlap among Muslims. It is worth noting that the proceeds of taxation are allocated to various public interests and distributed equitably.<sup>52</sup> In other words, the juxtaposition of taxes and *jihad* in the form of wealth must nevertheless satisfy *Sharī'ah*-compliant requirements.

#### 4.5. Intention to Obey the Tax Law

In Islam, everything is based on one's intentions. All good deeds performed without the goal of seeking God's favour are worthless. This refers to a well-known *Ḥadīth* which asserts that actions are dependent on intent.<sup>53</sup> Tax compliance is the most inclusive and impartial term for the willingness of taxpayers to pay taxes.<sup>54</sup> Despite conflicting results, numerous economic factors including audits and fines have been commonly utilised to explain tax compliance.<sup>55</sup> This is because tax compliance is comprised of numerous aspects. Personal orientation and contextual factors are among the proposed solutions to the tax compliance conundrum.<sup>56</sup> Concerning the dynamics of tax compliance,

<sup>48</sup>At-Tawbah 9:41.

<sup>49</sup>The *jihād* by wealth does not simply require financial or material contributions. As the Prophet (*SAW*) ever stated, "Everything has a charity tax (*zakāt*), and the charity tax on knowledge is teaching it." This means that everything we acquire throughout this life ought to be shared with anyone else. Both our personal and societal development are aided by this sharing. See Rauf, *Defining Islamic Statehood: Measuring and Indexing Contemporary Muslim States*, 176.

<sup>50</sup>This is probably similar with the intention of *zakat* payment in order to attract God's blessing, see Khatab and Bouma, *Democracy in Islam*, 96. However, in equivalent circumstances, such as when there is no law enforcement, the compliance with tax obligations must be somewhat lower than with *zakat*.

<sup>51</sup>an-Nabhani, *The Economic System of Islam*, 202.

<sup>52</sup>Kamali, "The Ruler and the Ruled in Islam: A Brief Analysis of the Sources," 12.

<sup>53</sup>See the *Ḥadīth* narrated by *Bukhari*, no. 1 and *Muslim*, no. 1907

<sup>54</sup>Erich Kirchler, and Ingrid Wahl, "Tax compliance inventory TAX-I: Designing an Inventory for Surveys of Tax Compliance," *Journal of Economic Psychology* 31, no. 3 (2010), <https://doi.org/10.1016/j.joep.2010.01.002>, <https://www.sciencedirect.com/science/article/pii/S0167487010000097>.

<sup>55</sup>Ambra Brizi et al., "Intention to Pay Taxes or to Avoid Them: The Impact of Social Value Orientation," *Journal of Economic Psychology* 50 (2015), <https://doi.org/10.1016/j.joep.2015.06.005>, <https://www.sciencedirect.com/science/article/pii/S0167487015000823>.

<sup>56</sup>Brizi et al., "Intention to Pay Taxes or to Avoid Them: The Impact of Social Value Orientation."

the data on *pesantren* leaders' willingness was refined to pay taxes in order to get an insight into their real behavioural intent for paying taxes.

Majority of the respondents agreed and strongly agreed with the assertion to intentionally pay taxes and comply with the tax regulations. In the meantime, one participant, who somewhat agreed or disagreed with the statement, reasoned that the responsibility for paying *zakat* must take precedence. The respondent believes that tax obligations are secondary to *zakat* obligations. The participants then compared the punishments associated with *zakat* and taxes.<sup>57</sup> Obviously, this is a reason to cover the propensity, given that taxes do not need to be compared to *zakat*, since their sources and purposes are not identical. Upon further investigation, it was determined that the response was motivated by dissatisfaction with the government's allocation of taxpayers' money. This is perhaps common in emerging nations since government's programmes and services are useless and exacerbate social inequality rather than serving as a social counterbalance.<sup>58</sup>

The data in the current study represented that the *pesantren* leaders had a very positive attitude towards tax payment, yet there were still one or two individuals who did not comply. This was impacted to some extent by a critical factor: the obligation to obey the ruler (*uli'l-amr*). They reasoned that among the many replies who claimed they wanted to pay taxes, they would have cooperated if the government had implemented the policy. Contribution through tax payment is a sort of allegiance to the leader, exemplified by cooperation and support for their community service endeavours. As long as it is clear that the allocation of taxes is not for immorality and injustice, it remains obligatory to pay taxes, as derived from the concept of obedience.<sup>59</sup>

#### 4.6. Desire to Engage in Tax Avoidance

The line between following the law by paying taxes and non-compliance is still hazy. Individuals in a jurisdiction can pay taxes voluntarily, or the government can force them to do so if they refuse.<sup>60</sup> Non-compliance is when someone does not pay the correct amount of tax or does not pay at all. The underlying intention for this behaviour could be to reduce tax payments through legal tax avoidance or by violating tax laws (tax evasion). In the literature, tax avoidance is associated with the efforts to exploit loopholes in the tax laws and regulations.<sup>61</sup> Tax avoidance is not illegal, however, it is socially unproductive since it leads to distorted decisions based on considerations other than the marginal social costs and benefits of a specific economic activity.

Twenty-one *pesantren* leaders agreed to pay a minimum amount of tax, as long as it complied with the provisions and five replied that they somewhat agreed with the statement. Most of the decisions they took in this area were based on the corridor of acceptability, as long as they are legal. On the other hand, these facts may show a sort of societal control over the rulers: there is no absolute

<sup>57</sup>Some of them indicate by stating: "if any ownership of wealth has fulfilled the obligation to issue *zakat* but neglects the fulfilment, the punishment is damnation in the hereafter, but the most severe punishment for non-compliance with tax duties is *only* incarceration in the world."

<sup>58</sup>Rik Peeters et al., "Low-Trust Bureaucracy: Understanding the Mexican Bureaucratic Experience," *Public Administration and Development* 38, no. 2 (2018), <https://doi.org/https://doi.org/10.1002/pad.1824>, <https://onlinelibrary.wiley.com/doi/abs/10.1002/pad.1824>.

<sup>59</sup>Shihab, *Tafsīr Al-Mishbah*, 2.

<sup>60</sup>Kirchler and Wahl, "Tax compliance inventory TAX-I: Designing an Inventory for Surveys of Tax Compliance."

<sup>61</sup>David N. Hyman, *Public Finance: A Contemporary Application of Theory to Policy* (Mason, OH, USA: South-Western Cengage Learning, 2010).

loyalty to them and every policy they enact is not arbitrary and must be carried out with thorough accountability.

In contrast, the number of *pesantren* leaders who disapproved and partly disagreed with tax avoidance activities numbered two for each group. Intriguingly, the rationale for those who somewhat agreed was that they view tax overpayment as further charity for the state. Therefore, it was not due to an aversion for understanding the tax regulations. The other two participants disagreed since they were unsatisfied with the 'limited' editorial in the questionnaire's statement. This demonstrates that their desire to obey and support the work of public sector administrators, primarily through taxes, was genuine and cannot be understated.

#### 4.7. Desire to Engage in Tax Evasion

Unlike the case with legal tax avoidance, tax evasion is illegal.<sup>62</sup> Regarding the duty to pay taxes, taxpayers are frequently hesitant. In classical literature, tax evasion refers to illegal attempts in order to avoid paying taxes. Specifically, there are three types of tax evasions: understating income, overstating deductions, and not reporting income.<sup>63</sup> Each of the three types of such evasion is illegal.

Regarding the view of the *pesantren* leaders on tax obligations, the assessment of their tax evasion intentions in the data was not designed to detect their real behaviour. Slightly departing from the norm, the *pesantren* leaders are viewed in this context as members of the political elite, holding a strategic negotiating position and capability to influence government policies. Therefore, the research instrument attempted to discover whether political disagreements with the ruling government influences the desire to commit tax evasion. According to a study conducted in the Italian context, left-leaning and right-leaning taxpayers show different tendencies towards tax evasion.<sup>64</sup>

In the current research, most of the participants did not consider differences in the political ideas of the political parties forming the government were their rationale for not paying taxes. Two participants disagreed strongly, nineteen disagreed, and another slightly disagreed. The commitment to subservience to the ruler was the most prevalent reason due to which the participants disagreed with the statement. This group contends that once the tax policy has been codified into law, all citizens must comply regardless of their political ideologies. This is somewhat consistent with a finding which indicates that the amount of religiosity in a region hinders tax evasion to a large degree.<sup>65</sup> In the meantime, six and two participants responded by agreeing and slightly agreeing, respectively. However, not everyone who tended to agree did so due to diverse opinions or political views. The field notes from the latter group highlights concerns regarding the government's misuse of taxpayers' money. The low impression of government effectiveness, the regulatory quality, and the rule of law likely motivated them to express such viewpoints. In turn, the trend towards the intention to evade tax payment affects public confidence in the government's efforts to collect taxes.<sup>66</sup>

<sup>62</sup>Kirchler and Wahl, "Tax Compliance Inventory TAX-I: Designing an Inventory for Surveys of Tax Compliance."

<sup>63</sup>Bernard P. Herber, *Modern Public Finance: The Study of Public Sector Economics* (Illinois: Richard D. Irwin, Inc., 1975).

<sup>64</sup>Edoardo Lozza et al., "The Relationship Between Political Ideology and Attitudes Toward Tax Compliance: The Case of Italian Taxpayers," *Journal of Social and Political Psychology* 1 (09/04 2013), <https://doi.org/10.5964/jspp.v1i1.108>.

<sup>65</sup>Hwang and Nagac, "Religiosity and Tax Compliance: Evidence from U.S. Counties."

<sup>66</sup>Several factors influence tax evasion, including governance quality as well as religiosity. See Md Harun Ur Rashid et al., "Impact of Governance Quality and Religiosity on Tax Evasion: Evidence from OECD Countries," in *Advances in Taxation*, ed. John Hasseldine, *Advances in Taxation* (Emerald Publishing Limited, 2021).

## 5. Conclusion

Muslims commonly believe that the Holy *Qur'ān* governs all aspects of human life including politics and leadership. Among the well-known passages is the command to obey *uli'l-amr*, as found in QS An-Nisa [4]: 59. However, the literature demonstrates that the breadth of obedience is not absolute. However, extensive research has been conducted on tax compliance which includes considering the religiosity aspect. Little is known about the association of tax compliance and the religious dimension in Islam to support the ruler. This study highlights the importance of obedience to the ruler while gauging tax compliance, particularly among Muslim taxpayers. This is primarily based on the directives provided in the passages under QS. An-Nisa [4]: 59. Thorough reference has been provided to gain sufficient information on the verse. Afterwards, the principle of obedience was determined in the text related to tax compliance. In essence, tax compliance is an obligation for Muslims within the context of the state. The purpose of tax payments is to support the programmes of the competent authorities for delivering public services. The community is obligated to contribute as long as the tax allocation does not violate *Sharī'ah* principles. The taxation mechanism, amount, and designation must adhere to legality, equity, and utility principles.

Moreover, this study also discussed contemporary viewpoints on the relationship between obeying authority figures and complying with the tax laws and regulations. The *pesantren* leaders' perspectives on tax collection began with varied discourses on the permissibility of tax collections and proceeded with the institutionalisation of the often-mentioned passage and tax compliance in their midst. The considerations about the advantages and disadvantages of tax collection for religious motivation were also discussed. It also assessed the behavioural intent of each *pesantren* leader, such as compliance, avoidance or evasion. Overall, the current study recognises that the support for taxation from the *pesantren* environment is a kind of dedication to guaranteeing the state's viability, as stipulated by QS. An-Nisa 4:59. Meanwhile, the state administration must be aware that taxes are only moderately collected from people with a certain level of economic capacity.

When the government's tax revenue is constrained, it signals that good fiscal management by the state is vital. The genuine support of Muslim citizens for taxation transcends any political right. Since obeying *uli'l-amr* is a part of Islamic teachings and political matters, particularly those involving political figures in the central government are not viewed as a reason not to comply with the tax law. It is recommended that policymakers and tax authorities consider the religious dimension in tax compliance among Muslim taxpayers. This study also emphasises the significance of obedience to the ruler while measuring tax compliance among Muslims. It suggests that compliance is enhanced by ensuring that taxation processes, amounts and allocations follow *Sharī'ah* principles of legality, equity, and utility. Furthermore, the current study emphasises the need for tax authorities to work closely with religious leaders, such as *pesantren* leaders in order to promote tax compliance and educate the public on the importance of taxes for supporting the delivery of public services. By taking these measures, governments can ensure that they are maximising their revenue while simultaneously respecting their Muslim citizens' religious beliefs and cultural values.

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Author(s) declare that they have no conflicts of interest.

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