

# Sharia Economic Perspective Regarding Income Tax Collection

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**Abstract.** The effectiveness of managing government financial resources is vital for a country's development, with taxes playing a key role. Income tax (PPh) 21, which employs progressive rates, is designed to address economic disparities and support national growth. In Islamic economics, tax (dharibah) is an economic transaction contributing directly to the state for the common good. This research uses qualitative methods and literature analysis to explore the integration of PPh 21 in Islamic economics. PPh 21 embodies economic justice and public benefit through its progressive rates, adjusting taxes based on income levels. Islamic dharibah tax collection focuses on public welfare, without distinguishing between Muslims and non-Muslims. PPh 21 aligns with sharia principles by ensuring justice and targeting economically capable groups. As a financial instrument, PPh 21 supports community development and welfare in the Islamic economic framework. Leaders (Ulil Amri) play a crucial role in developing a tax system that promotes overall community welfare and sustainable economic stability.

**Keywords:** Income tax (PPh) 21, Progressive rates, Islamic economy

## 1 Introduction

The success of a government can be seen from the extent to which state development has been carried out. Development is an effort to improve overall conditions. This process requires careful planning because financial involvement is very crucial; without financial support, development cannot take place. Therefore, a large enough source of income is needed to support various development projects.

Financing for state development generally comes from revenues obtained by the government. This income can come from a variety of sources, including taxes, non-taxes, and donations. Taxes are a societal obligation that must be paid, and every individual or institution is required to pay taxes every year. Tax levies, such as PPh, PPnBM and PBB, are regulated in the Taxation Law. This tax revenue is directed for the benefit of society in general. Income tax is a mandatory contribution imposed on individuals' income from the work they do, related to the type of work carried out. Tax charges imposed on individual gains are regulated in accordance with applicable principles (Diana, 2014).

**Table 1.** Taxable Income

No	Taxable income	Cost
1	≤ IDR 50,000,000	5%
2	> IDR 50,000,000 and ≤ IDR 250,000,000	15%
3	> IDR 250,000,000 and ≤ IDR 500,000,000	25%
4	> IDR 500,000,000	30%

source: jasa.go.id

From this data, it can be seen that when income is higher, the percentage of tax rates charged also increases. This phenomenon is known as a progressive tax rate (Theresia Woro Damayanti, 2019).

Tax, which in the Islamic context is better known as dharibah, is a form of transaction in the economic system where every individual has the responsibility and right to make a direct contribution to the state. This contribution is used by the state to provide funds or wealth that will be used to meet public needs and people's welfare (Surahman & Divine, 2017).

Research conducted by Eka Sriwahyuni explains that the concept of tax has been known by the Government since the time of the Prophet Muhammad. At that time, the jizyah and kharaj systems were introduced (Sriwahyuni, 2014). Apart from jizyah and kharaj, the acquisition of an Islamic state also involves ghanimah, ushr, zakat, alms, infaq, fay'i, and waqf. Personal income tax emerged in the modern economic era, not during the time of the Prophet, his companions, and the Tabi'in. Personal income tax has similarities with professional zakat, especially for those who qualify. Both forms of contribution come from personal income obtained from work.

MUI provided guidelines regarding zakat in 2003, which stated that zakat covers all income, including wages, salaries or other sources obtained halally. The amount of professional zakat is set at 2.5% (MUI, 2003). In contrast

to professional zakat which has a fixed rate over time, income tax follows the amount of income received by the taxpayer, so it can fluctuate from time to time.

## 2 Literature Review

Tax is a contribution obligation that must be fulfilled by every individual or institution to the government. It is binding, requiring people to pay taxes without having the option to avoid it. The basis of tax law lies in the law that regulates tax obligations. It is important to note that the obligation to pay taxes does not provide any special personal benefit; rather, the aim is to improve the general welfare of society (DJP, 2021).

Tax is a form of levy that must be paid by taxpayers according to state regulations. Taxpayers are required to pay taxes without any refund of the taxes paid. Revenue from taxes is used to fund general state expenditure, which is managed by the government (Justisi Yurista et al., 2017). Ichsan in his research explains that tax is a mandatory contribution that must be paid to the government. Even though this contribution is intended for everyone, the benefits are not felt directly by the community. Only after the government budgets expenditure can the public feel the impact (Management et al., nd).

From this explanation, it can be concluded that tax is an obligation for every individual towards the state, which is regulated by law. Tax payment is a responsibility that cannot be avoided because it is mandatory. Although taxpayers pay to obtain certain rights, they do not directly benefit from the taxes paid. The money received by the state is used to finance general government policies. Therefore, taxpayers will feel the impact of the use of taxes, such as benefits from the development of public infrastructure, after the government allocates state spending funds.

Tax has several functions, including the budget function, which is the main function of taxation. Taxation is considered as a tool to enrich the state treasury as much as possible so that the money spent by the state can be disbursed immediately after payment (Nurmantu, 2015). The second function is the regulatory function, where taxes are used by the government as a tool to control or enforce regulations. For example, high taxes may be imposed on imported goods.

There are four types of tax rates, namely proportional rates, fixed rates, progressive tax rates and regressive tax rates. A comparable rate is a rate that is charged at the same percentage according to the taxable quantity, so that the amount of tax is directly proportional to the amount of value. A flat rate is a levy of an equal amount on each taxable quantity. Progressive tax rates state that the greater the taxable amount, the greater the percentage used. On the other hand, regressive tax rates state that the greater the taxable amount, the smaller the percentage used (Haula Rosdianan, 2014).

### Taxes in Islam

In Arabic, tax is known as "dharibah" which means obligatory, forcing, bringing, deciding and justifying. Linguistically, "dhariba" can be interpreted with several meanings, but the scholars use this term as a necessity that is accumulated from wealth. This is in accordance with the statement that jizyah and kharaj are imposed as taxes on the basis of "dharibah," that is, obligation (Surahman & Divine, 2017)

"Dharibah" which is known as tax is an obligation for Muslims to pay in the form of assets which are used to handle several needs that are needed when the Baitul Mal runs out. The basis of Allah's law orders the state and the Muslim community to overcome the losses experienced by the Muslim community. If there is no property given by Muslims, then "dharibah" is performed. Allah SWT gives the people the power to obtain wealth to meet various needs and eliminate harm from Muslims. However, the obligation to pay "dharibah" can only be carried out by those who are considered sufficient and capable in the economic field (Misanam, 2007).

Taxation (dharibah) according to Islamic law has several characteristics, including: (1) taxes are temporary and not continuous, only imposed when the Baitul Mal is empty. If Baitul has been filled in, then the tax obligation can be removed. (2) The taxes collected can only be used to finance obligations to Muslims and only to the extent necessary. (3) Taxes collected can only come from Muslims. (4) Taxes are collected from Muslims who can afford it. (5) Taxes imposed are limited to financial needs. (6) Tax collection (dharibah) can no longer be abolished (Gusfahmi, 2011).

PPh 21, in essence, is a form of tax obtained from individuals in line with their level of expertise and the work they produce. This tax is imposed on increasing income, following the principle that the higher a person's income, the greater the tax contribution that must be paid. The basic concept of Income Tax (PPh) 21 is to create a fair tax structure and accommodate economic disparities. By implementing progressive rates, this system recognizes that individuals with higher incomes have the ability to make greater contributions to the country. This is in line with the principle of economic justice, which seeks to distribute the tax burden proportionally according to the economic capabilities of each individual.

The application of progressive rates in Income Tax (PPh) 21 reflects efforts to achieve social equality, especially in the context of Islamic values. In an Islamic perspective, tax, or dharibah, is considered an economic transaction that provides a direct contribution to the state for the common good. Therefore, Income Tax (PPh) 21

is not only seen as a financial obligation, but also as part of social responsibility to achieve balance and justice in society.

### 3 Research Method

This research adopts a qualitative methodology with a library approach (Library Research) as the research basis. The main data sources involve references from books, journals, the internet, and previous research that focuses on the application of income tax (PPh 21) in the context of Islamic economics. Data analysis was carried out systematically to obtain in-depth and relevant conclusions.

Within the framework of Islamic economics, PPh 21 is an important aspect that requires in-depth understanding of Islamic economic principles. The focus of this research lies in understanding how PPh 21 can be integrated in accordance with Islamic economic principles which emphasize distributive justice, sustainability and ethical values. By detailing these aspects, this research seeks to provide theoretical and practical contributions regarding the implementation of PPh 21 in the context of Islamic economics.

Through literature synthesis, critical analysis of current journals, and previous research, this research aims to provide a more comprehensive understanding of the relationship between PPh 21 and Islamic economic principles. It is hoped that the conclusions of this research can inform policies and practices related to income tax in an economic context oriented to Islamic values, as well as provide direction for further research in this field.

### 4 Results and Discussion

Income tax (PPh 21) applies a progressive rate system, which means that every time the tax level rises, the tax rate percentage also increases along with the level of tax income. Thus, the tax costs imposed on each taxpayer (PPh 21) vary. There are segments of society that pay high taxes, while others pay low taxes. It is clear that high income will result in higher taxes (Mardiasmo, 2019).

The progressive rate system applied to Income Tax (PPh 21) creates variations in the tax burden borne by each taxpayer. As tax rates increase, the percentage tax rate also increases along with tax revenue, resulting in a tax structure that differentiates between segments of society. Some individuals pay high taxes, while others pay taxes at lower rates, a reality that sharply differentiates between high and low incomes (Mardiasmo, 2019).

PPh 21, basically, is a tax obtained from a person in proportion to the skills he has and the results of the work he does. This tax is imposed on multiple incomes, following the principle that the higher a person's income, the greater the tax that must be paid. In this context, the state makes decisions regarding income tax collection based on the interests of the state and the entire community. Therefore, taxpayers are required to follow the procedures proposed by the state in accordance with applicable policies and regulations. This shows that tax collection is not only an individual obligation, but also a necessary contribution to the common good and welfare of society at large. The main function of tax, namely the budget function, is the main focus in optimally filling the state treasury. Progressive tax rates are not explicitly explained in the Koran, and the determination of costs is carried out by government agencies with the obligation to consider harmony and public interest in determining the amount of tax. Mandatory tax collection must be based on the principle of proportionality, where each form of taxation must be fair and appropriate to the conditions of each individual. Taxes imposed on a person must be proportional to their financial conditions and capabilities, showing the principle of different rates for each taxpayer (Mardiasmo, 2019).

Apart from being proportional in the tax collection process, the state must also consider the ability and income of taxpayers to determine the amount of tax payments. The comparison between the level of tax obligations, which is measured based on the taxpayer's income and ability to pay taxes, is an important factor in determining tax rates (Riani & Haryadi, 2017). A fair tax system has criteria that must be met, including the aim of collecting taxes for the benefit of the state in realizing benefits, collection based on the ability and income of taxpayers, as well as PPh 21 as the main source of state income for infrastructure development. In the Islamic context, the determination of progressive rates for PPh 21 is permitted on the basis of equality and benefit, in accordance with the Islamic principle of pursuing equal distribution of income in order to achieve social equality.

The main purpose of tax collection is for the interests of the state and the common good. Fair tax collection must be based on the ability and income of taxpayers, so that they provide proportional contributions according to their respective levels of wealth. PPh 21, as the main source of state income, has a crucial role in supporting infrastructure development that provides benefits to society at large.

From an Islamic perspective, the imposition of progressive rates on PPh 21 is in accordance with the principles of equality and benefit. This principle is in line with Islamic goals to achieve equal distribution of income, create social equality, and support communities in need. Therefore, tax collection in Islam is not only seen as an obligation, but also as a positive contribution to the welfare of the people. Tax payments by taxpayers indirectly provide support to people in need. After the government uses tax money for common interests, such as building

public infrastructure, the benefits will be felt by the entire community. Therefore, active participation in paying taxes is a direct contribution to the development and welfare of society.

Thus, a fair tax system not only includes fulfilling basic criteria, but also paying attention to the principles of equality and benefit, especially in the Islamic context. PPH 21, as the main instrument for tax collection, has a strategic role in supporting economic development and community welfare. By understanding the importance of tax contributions to the common good, society can respond more positively to tax collection, which in turn will help create a more equitable and sustainable economic environment.

In carrying out state tax collection, the government refers to four main principles. One of these principles is that Nash regulates it. This means that taxes must be collected to fill the depleted treasury, and these funds must be used for the benefit of the people, as stated in the word of Allah in Surah Al-Baqarah verse 188:

وَلَا تَأْكُلُوا أَمْوَالَكُمْ بَيْنَكُمْ بِالْبَاطِلِ وَتُدْلُوا بِهَا إِلَى الْحُكَّامِ لِتَأْكُلُوا فَرِيقًا مِّنْ أَمْوَالِ النَّاسِ بِالْإِثْمِ وَأَنْتُمْ تَعْلَمُونَ

Meaning: "And do not let some of you consume the property of others among you in a false way and (do not) bring (the affairs of) that property to the judge, so that you can consume part of the property of others by (doing) sin. , even though you know" (Tafsir web, 2021).

The moral guidance in this verse reminds Muslims of the importance of maintaining justice in economic relationships. Apart from the obligation of zakat, Muslims have a responsibility to contribute to the common good through paying income tax. The Qur'an emphatically not only emphasizes the continuity of zakat payments, but also takes seriously the act of robbing other people's property or using unfair means. Payment of income tax in the Islamic context is not only considered a legal obligation, but rather a real effort to create social justice. The act of paying taxes is recognized as a legitimate and fair way to provide support to others and ensure a balanced distribution of wealth in society. In the Islamic economic system, the obligation to pay taxes is not limited to zakat alone, but also includes fulfilling tax obligations as an integral part of a fair and just economic structure. Income tax is an important aspect in maintaining economic justice as mandated by the teachings of the Koran. By paying taxes, Muslims contribute to supporting common needs and ensure that wealth is not just concentrated in the hands of a few. This principle is in accordance with Islamic values which encourage equal distribution of income to achieve social equality.

Apart from zakat, paying income tax is another obligation that is recognized as a means of helping others. In the Islamic view, this reflects the spirit of mutual cooperation and concern for the common welfare. Therefore, paying income tax is not only seen as an individual responsibility towards the state, but also as a positive contribution in creating a fairer and more just society. Thus, the understanding of paying income tax in Islam includes more than just financial obligations; it is an integral part of efforts to realize the principles of economic and social justice that are upheld by religious teachings. Income tax is another obligation besides zakat, as explained in the Koran.

﴿لَيْسَ الْبِرَّ أَنْ تُوَلُّوا وُجُوهَكُمْ قِبَلَ الْمَشْرِقِ وَالْمَغْرِبِ وَلَكِنَّ الْبِرَّ مَنْ ءَامَنَ بِاللَّهِ وَالْيَوْمِ الْآخِرِ وَالْمَلَائِكَةِ وَالْكِتَابِ وَالنَّبِيِّينَ وَءَاتَى الْمَالَ عَلَى حُبِّهِ ذَوِي الْقُرْبَىٰ وَالْيَتَامَىٰ وَالْمَسْكِينِ وَأَبْنَ السَّبِيلِ وَالسَّائِلِينَ وَفِي الرِّقَابِ وَأَقَامَ الصَّلَاةَ وَءَاتَى الزَّكَاةَ وَالْمُؤْمِنُونَ بَعْضُهُمْ إِذَا عَاهَدُوا الصُّبْرِينَ فِي النَّبَأِ وَالصَّابِرِينَ فِي الْبَأْسِ ۗ أُولَٰئِكَ الَّذِينَ صَدَقُوا ۗ وَأُولَٰئِكَ هُمُ الْمُتَّقُونَ

Meaning: "It is not that turning your face towards the east and west is a virtue, but actually virtue is believing in Allah, the Last Day, the angels, the books, the prophets and giving the treasures one loves to one's relatives, children orphans, poor people, travelers (who need help) and people who beg; and (freeing) his servants, establishing prayer, and paying zakat; and those who keep their promises when they promise, and those who are patient in adversity, suffering and in war. Those are the people who are true (in their faith); and they are the ones who are pious" (Tafsir web, 2021).

This verse, which comes from the Qur'an, Surah Al-Baqarah (2:177), provides an in-depth guide to the concept of virtue in Islam. This verse emphasizes that true virtue is not just turning one's face towards east or west when worshipping, but rather includes a series of moral values and actions that reflect strong faith and devotion to Allah.

First of all, this verse emphasizes that virtue begins with sincere faith in Allah, the Last Day, angels, books and prophets. This implies that the foundation of virtue is a firm belief in religious principles and obedience to God's guidance.

Furthermore, this verse details concrete actions that reflect virtue. Giving beloved treasures to relatives, orphans, poor people, travelers, and people who beg is a real manifestation of virtue. Islam views the importance of sharing wealth with those in need as a form of social concern and moral responsibility towards others. Freeing slaves, offering prayers and paying zakat are also acts of virtue. The release of slave labor reflects human values and justice, while prayer and zakat are religious obligations that demonstrate obedience to Allah and attention to the needs of society.

Additionally, this verse highlights personal qualities that are essential for individuals who pursue virtue. Keeping promises, being patient in adversity, suffering and war reflects firmness of character and moral integrity. These traits strengthen the foundation of virtue in everyday life and create reliable and responsible individuals. By detailing these elements, this verse provides a holistic view of virtue in Islam. He does not only focus on the ritual aspect of worship, but also underlines the importance of concrete actions that reflect the values of justice, care and integrity. Thus, virtue in Islam is defined as a combination of strong faith and good deeds that create a positive impact in society.

In relation to doing good deeds, the assets owned by a person have the obligation to be distributed to relatives, the less fortunate, children who do not have one or both parents, people who are on a journey, and so on. The use of taxes in improving the welfare of the people can be considered as fulfilling the directions contained in the Book of Allah (Gusfahmi, 2011).

Rasulullah in his hadith explained the necessity of paying taxes in addition to zakat for Muslims. The hadith states, "indeed, in wealth there are obligations or rights (to be issued) other than zakat." Then he read the words of Allah Ta'ala contained in Surah Al-Baqarah: It is not a virtue to turn your face towards the east and west." (HR. Tirmizi). PPh 21 or income tax can be categorized as a payment obligation other than zakat for Muslims, because acquisitions and assets are the object. If seen from the explanation of the paragraph above, income tax meets the categories of the initial principles expressed in religious teachings.

### Separation for Muslims and non-Muslims

PPh 21 makes no distinction between Muslims and non-Muslims. If a distinction must be made, then in principle, Muslims are basically considered Dharibah, while non-Muslims are subject to jizyah. However, the jizya of the early Islamic State no longer applies. As a result, developed Islamic countries currently impose taxes to finance all state interests which experience increased expenditure every year along with the development of the modern world (Chaudhry, 2021).

Income tax collection in this country does not differentiate between Muslims and non-Muslims. Thus, every individual, including Muslims, is required to pay income tax and zakat on their income. To overcome this potential inequality, the government has tried to provide a solution by implementing professional zakat deductions from tax revenues. This step was taken to reduce the income tax burden payable after paying professional zakat. As a result, Muslims no longer need to pay additional taxes after fulfilling their obligation to pay professional zakat. As a result, this policy creates a situation where professional zakat deductions are considered a potential substitute for the additional taxes that Muslims would otherwise pay.

By deducting professional zakat from tax revenues, the government is trying to create a fairer system, considering the principles of equality in tax collection. This step is in accordance with Islamic principles which prioritize social justice and equality in contributing to the country's development. Therefore, Muslims can feel the direct benefits of this professional zakat deduction, reducing the tax burden that should be paid. In addition, this step can also be considered as an incentive for Muslims to be more active in paying professional zakat, as they realize that these contributions can reduce their income tax obligations. Thus, the government is trying to create a mechanism that motivates obligatory zakat, creating an environment where religious obligations and state obligations can support each other.

Although this measure has the positive aim of reducing the tax burden on Muslims, it should be noted that its impact may vary depending on its implementation. It is important to continually monitor and evaluate these policies to ensure that justice and equity goals are effectively achieved. Thus, deducting professional zakat from tax revenues is an innovative step that tries to harmonize religious obligations and state responsibility in tax collection. Based on Law no. 36 of 2008, the Director of Taxes made Regulation of the Director General of Taxes KEP-163/PJ/2003 concerning the Use of Zakat on Income in Calculating Tax Income. Zakat is deducted from the income by only 2.5%. Zakat can be deducted from income and reported in the SPT (Notification Letter), unless the Taxpayer is able to ensure that his income has been declared in the previous SPT (Gusfahmi, 2011).

Meanwhile, according to Dr. Yusuf al-Qardhawi, tax collection from Muslims must be based on the following four things:

- a. Things that cannot be done without coercion are mandatory.
- b. Prevention of damage takes precedence over providing benefits.
- c. Individual needs can be equated with the interests of the larger nation.
- d. Individual harm can be tolerated for greater benefit.

Dr. Yusuf al-Qardhawi provides a careful view of the principles of tax collection for Muslims, which is based on four basic things. First, things that cannot be done without coercion are considered obligations. This view reflects the understanding that in some situations, coercion or tax obligations are necessary to ensure society's fair contribution.

The second point emphasized by Dr. Yusuf al-Qardhawi is that preventing damage takes priority over providing benefits. This reflects the principle that tax policy should be designed in such a way as to prevent

potential harm or inequality that could arise from tax injustice. Furthermore, these policies should focus more on preventing losses than simply providing benefits.

The third and fourth points are principles that emphasize a balance between individual needs and the greater interests of the nation. Dr. Yusuf al-Qardhawi equated individual needs with the larger interests of the nation, emphasizing that national interests can involve individual sacrifice. Conversely, individual harm may be considered tolerable if it produces greater benefits for society. This approach reflects the understanding that there are situations in which the collective needs of society must be placed above the needs of individuals. This provides a basis for understanding that taxes, as a means of raising funds for the common good, can involve individual sacrifices to achieve larger collective goals.

Overall, Dr. Yusuf al-Qardhawi provides a mature framework for tax collection in the Muslim context. These principles reflect justice, prevention of harm, and balance between individual interests and national interests. As a moral and legal guide, these principles can help design tax policies that are in line with Islamic values, creating a fair and sustainable system for Muslim societies. Based on these four things, Dr. Yusuf al-Qardhawi believes that taxes can be collected from Muslims in addition to zakat.

### **Principle of Public Benefit**

The third principle of government policy is the demand for the common good. When an emergency situation arises and the state treasury is empty, Ulil Amr as regional head has the right to pay taxes for the benefit of the people. If these measures are not taken, the possible losses could be much greater. On this basis, the state has the authority to impose additional costs in an effort to meet urgent needs (Gusfahmi, 2011). This creates a moral and legal basis for Ulil Amr, the regional head, to pay taxes for the benefit of the people. In an emergency situation, where the state treasury is empty, this action is considered an important and urgent step. The importance of this principle can be understood in the context of Ulil Amr's social responsibility towards his community. As a regional leader, Ulil Amr not only has a legal obligation to pay taxes, but also has a moral responsibility to prioritize the common good. The act of paying taxes here is not only a formal obligation, but also an expression of moral awareness and responsible leadership. When an emergency situation arose, and the state treasury was empty, Ulil Amr's decision to pay taxes became increasingly strategic. This is due to the understanding that these policies are not only about legal compliance, but also about personal sacrifice for the public good. This action reflects Ulil Amr's dedication to the welfare of his people, even in extra difficult conditions.

The right to charge additional fees as an effort to meet urgent needs is also an integral part of the principle of the common good. In this context, the state is given the authority to take the necessary steps to ensure the survival of society in the midst of an emergency situation. Although these measures may be considered an additional burden, the principle of the common good insists that these are necessary steps to protect and preserve people's lives. By understanding the principle of the common good, Ulil Amr is faced with a greater responsibility than simply fulfilling legal obligations. It is a call to act morally and ethically, even in difficult situations. As a regional leader, Ulil Amr is expected to not only see tax payments as a formal obligation, but as an active contribution to ensuring the welfare of his people.

In this context, the principle of the common good becomes a moral guide for Ulil Amr and other regional leaders. This emphasizes that leaders' actions are not only measured by administrative success or infrastructure development, but also by the extent to which they are willing to sacrifice for the public good. By applying this principle, Ulil Amr can build public trust and create a solid foundation for responsible and ethical leadership.

In this situation, the state plays an active role in making decisions regarding income tax collection, and these decisions are based on the interests of the state and the welfare of all society. As a result, taxpayers have the responsibility to follow procedures established by the state in accordance with applicable policies and regulations. This emphasizes that tax collection is not only an individual obligation, but also a much needed contribution to the common good and welfare of society as a whole.

The tax collection process is an effective tool to support various government programs and policies aimed at improving the social and economic conditions of society. Therefore, taxpayer involvement in this process is not only a formal obligation, but also a concrete effort to build and maintain shared prosperity. It is important to remember that every individual who pays taxes not only fulfills legal obligations, but also plays a role in the development of the country. This financial contribution allows the government to allocate funds effectively to finance important programs, such as public infrastructure development, health services, and education. Thus, tax collection becomes the main instrument in realizing sustainable and equitable development. In this context, active participation of taxpayers becomes a necessity to achieve common goals. Each individual, through their contribution, plays a role in shaping government policies and programs that have a positive impact on the entire community. Therefore, understanding and awareness of the importance of paying taxes is not only a formal obligation, but as an investment in development and shared prosperity.

Tax collection, in this context, is not only about financial transactions, but also reflects a collective commitment to creating a just and sustainable society. By understanding that tax payments are an integral part of positive contributions to national development, taxpayers can see their role as agents of change in creating positive

changes in society. Therefore, the obligation to pay taxes is not just a legal obligation, but also an active role in shaping a better future. Awareness of the positive impact of tax contributions, if accompanied by transparency and accountability in the use of public funds, can be a driving force for increasing taxpayer participation in this process. Thus, tax collection is not only an individual responsibility, but also an important milestone in building a just, sustainable and prosperous society. As in the word of Allah in Surah An-Nisa' verse 59:

يَا أَيُّهَا الَّذِينَ ءَامَنُوا أَطِيعُوا اللَّهَ وَأَطِيعُوا الرَّسُولَ وَأُولَى الْأَمْرِ مِنْكُمْ

Meaning: "O you who believe, obey Allah and obey (His) Messenger, and ulil amri among you" (Tafsir web, 2021).

M. Fahri's research results reveal that the term "Ulil Amr" consists of two words, namely "Ulu" which means owner and "alAmr" which means power. Thus, Ulil Amr refers to a ruler who has the power to manage, direct and prevent people from going astray (Fahri, 2016).

Research conducted by M. Fahri opens a window of insight regarding the meaning and concept behind the term "Ulil Amr". According to these findings, this term can be broken down into two words, namely "Ulu" and "alAmr", each of which has a significant meaning. First of all, the word "Ulu" can literally be translated as owner or possessor. In the context of Ulil Amr, this word describes an authoritative position as the holder of control or ownership. This shows that Ulil Amr is a figure who has the authority and responsibility to lead and manage an entity or society.

Furthermore, the word "alAmr" refers to power or control. Thus, Ulil Amr is defined as a ruler who has certain powers. However, the power in question is not just domination or control, but also involves duties and responsibilities to manage, direct and prevent error. In this case, Ulil Amr is not only an authoritative figure but also a leader who has a critical role in guiding and protecting his community. The importance of the term Ulil Amr can be understood in a religious context, especially in Islam. Understanding this concept reflects the principles of fair and responsible leadership. Ulil Amr, as the owner of power, is expected to use his authority wisely and in the public interest. By having the responsibility to direct and prevent error, Ulil Amr is considered the guardian of morality and guidance for his community.

The results of this research provide a deeper perspective on Ulil Amr's role in society. Not only as a ruler or owner of power, Ulil Amr also acts as a protector of moral and spiritual values. Ulil Amr's leadership quality is not only measured by how much power he has, but also by the extent to which he can guide and maintain the truth. In the contemporary context, understanding Ulil Amr can also be applied in the context of leaders or community figures. A leader who is considered Ulil Amr is expected not only to pursue power, but also to carry out moral responsibility to guide and protect his community. Therefore, this research provides a strong conceptual foundation for exploring deeper the meaning of leadership and social responsibility in various levels of society.

Overall, M. Fahri's research provides a deeper understanding of the term Ulil Amr, encouraging us to see him not only as a ruler, but also as a moral leader who plays an active role in shaping the direction and values of a community. As the leader of the Muslim community, Ulil Amr has the right to make policies for the benefit of the community. If the policy is in line with the Koran and Hadith, Muslims are expected to accept and follow it. However, if the practices implemented by Ulil Amr (the government) deviate from Islamic law, they can be ignored. Judging from the principle of public benefit, PPh 21 has achieved the principle of sharia tax collection (Dharibah).

PPh 21 Collection fulfills 3 of the 4 requirements for sharia tax collection (Dharibah), namely the principles: (1) There must be a Nash who regulates it; (2) Only rich people can bear the burden; (3) Public goods are needed. However, in essence, the tax burden on Muslims and non-Muslims is not separated, including PPh 21, because both are subject to tax. In Islam, only Muslims should be taxed (dharibah). However, if a distinction is made between Muslim taxpayers and non-Muslim taxpayers, then the payment of PPh 21 can basically be considered as Dharibah for Muslims and Jizyah for non-Muslims. Although the Jizyah system no longer applies in today's modern economy, it forces non-Muslims to pay taxes if the funds collected are used for the common good. Thus, PPh 21 achieves the principle of tax collection (dharibah) in Islamic economics, so that it can be collected correctly and evenly for the community without burdening them.

## 5 Results and Discussion

Income Tax (PPh) 21, which is imposed based on a progressive tax rate that adjusts to the taxpayer's income, provides an illustration of a tax system that follows the principles of economic justice. The greater a person's income, the higher the percentage tax rate that must be paid, creating a tax structure that accommodates economic disparities. Within the framework of justice and public benefit, Islam allows the collection of income tax (PPh 21), and the determination of tax rates is designed to minimize resistance and objections among the community.

Ulil Amri, as leader, applied the principles of state levies wisely. These principles include the implementation of Nash which regulates it, the separation between Muslims and non-Muslims in the obligation to pay taxes, as

well as collection from economically capable groups. In the midst of modern economic development, the involvement of all society, regardless of religion, in tax obligations has become a necessity. Income Tax (PPh) 21, thus, not only achieves the principles of sharia tax collection (dharibah) in Islamic economics, but also makes tax collection an equitable and fair financial instrument.

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