

INCLUSIVE ZAKAT IN INDONESIA'S PLURALISTIC SOCIETY

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Abstract

This study reveals the gap in the perception of non-Muslims towards zakat in the midst of Indonesian pluralism. Zakat, which is theologically an obligation of worship for Muslims, is now entering a pluralistic social space and requires a more inclusive approach. With a descriptive qualitative method based on literature and secondary data, this study evaluates the development of zakat, non-Muslim perceptions, and factors of acceptance or rejection of zakat programs. The results show that although some non-Muslims welcome the social impact of zakat, there is still resistance due to the exclusivity of distribution and the lack of interfaith participation. These findings affirm the importance of integrating Sharia maqasid and Tawhid String Relationship (TSR) theory to make zakat an instrument of universal social solidarity. The novelty of this research lies in integrating non-Muslim views as the primary variable in the study of zakat and using TSR as a theoretical framework that combines divine and humanitarian values.

Keywords: Zakat, Non-Muslim, Inclusivity, Maqasid, TSR

Introduction

Zakat, as the third pillar in Islam, has a function that is not only spiritual, but also social and economic. Zakat has become part of Indonesia's philanthropic system, which is vital in encouraging people's welfare. Although zakat is normatively intended for Muslims, its presence in Indonesia's multi-religious public sphere presents complex dynamics, especially in the interaction between Muslims and non-Muslim communities. In recent years, the increase in religious awareness and supportive regulations, such as Law No. 23 of 2011, have encouraged zakat institutions such as the National Amil Zakat Agency (BAZNAS) and the Muhammadiyah Zakat Infaq and Shadaqah Institute (LAZISMU) to expand the scope of zakat collection and distribution in a more inclusive manner. An interesting phenomenon that emerged is the perception and attitude of non-Muslims towards zakat. Some non-Muslim groups in Indonesia feel the benefits of zakat programs indirectly, for example, through education, health services, and economic empowerment programs. This optimistic view arises when zakat is implemented without religious exclusivity, making it an instrument of universal social solidarity. However, a few also have a skeptical view of the distribution of zakat, which is still oriented to Islamic groups alone. This negative attitude is often influenced by the experience of social exclusion, lack of transparency, and the non-involvement of non-Muslim groups in the process of planning and implementing zakat programs.

Amid this reality, there is an urgent need to bridge the gap in understanding between Muslims and non-Muslims in the context of zakat management. Previous research tends to focus on the internal aspects of Muslims by avoiding exploring the perceptions of non-Muslims who are affected by the policy and implementation of zakat. This gap phenomenon is essential to answer, especially in inclusive social development. On the other hand, the literature on zakat from the perspective of maqasid sharia and the theory of Tawhid String Relationship (TSR) has not been widely developed in interreligious relations. The principle of sharia maqasid, which emphasizes the preservation of soul, property, intellect, descent, and religion, can be the basis for argumentation that zakat is not only exclusive but has a high potential for inclusivity if managed with universal values. Furthermore, the TSR approach that emphasizes the interconnectedness between humans, nature, and God can be a theoretical framework in seeing zakat as an instrument that unites divine and humanitarian values. In this approach, zakat is not only understood as a vertical obligation to God, but also as a form of manifestation of social affection that creates harmony between groups.

Data also strengthens the urgency of this research, as the potential for zakat in Indonesia reaches more than Rp200 trillion per year, but the realization is only around 3 to 4 percent. One of the causes of low zakat collection is the limited public trust in zakat institutions, especially from communities that feel socially or

culturally marginalized. In this context, the participation of non-Muslims is an essential indicator of the success of zakat as an instrument of universal and inclusive social justice. By this background, this study seeks to answer three main questions:

- How has the collection and distribution of zakat been developed in Indonesia in recent years?
- What is the view of non-Muslims in Indonesia on zakat and its role in helping social welfare?
- What are the factors that affect the attitude of non-Muslims to accept or reject the zakat program in Indonesia?

This research aims to answer the urgent need for a more inclusive understanding of zakat in the context of a pluralistic society in Indonesia. The main objectives of the study are to understand the perception of non-Muslims towards zakat, explain the factors that influence their acceptance and rejection, and evaluate the extent to which the implementation of zakat has fulfilled the values of maqasid sharia and the principle of interrelated relationships in the theory of Tawhid String Relationship (TSR). Using a qualitative approach, this research reveals the social and cultural dimensions that accompany the practice of zakat and integrates cross-faith perspectives in developing inclusive and equitable zakat programs.

Theoretically, this research contributes to the zakat literature, especially in expanding the analytical framework that combines sharia maqasid and TSR theory. The maqasid sharia approach places zakat as an instrument for the maintenance of the five main principles of life (hifz al-din, al-nafs, al-aql, al-nasl, and al-mal), which, in the context of pluralism, means that zakat must be able to serve the basic needs of all elements of society, including non-Muslims. Meanwhile, the TSR theory offers a paradigm that sees the relationship between humans, God, and the universe as a single set of values. In this framework, zakat is a concrete form of transcendental and social relationships that emphasize empathy, inclusivity, and the sustainability of social harmony.

The practical implications of these findings include the need for a more universal zakat program design. This means that the distribution of zakat is oriented to the internal group of Muslims and considers the socio-economic needs of the broader community without religious discrimination. Examples that have proven effective are the provision of free health services, disaster relief, and job training targeting the interfaith poor. This kind of program has proven to be able to turn negative perceptions into active support from non-Muslims, while strengthening the social legitimacy of zakat management institutions. The policy implications resulting from this research encourage the government and zakat management institutions to formulate more inclusive policies. This can be realized through increasing the transparency and accountability of zakat institutions, the involvement of interfaith leaders in zakat policy formulation forums, and the preparation of a public communication strategy that explains the role of zakat as an instrument of common welfare. At the structural level, collaboration between BAZNAS, LAZ, and the government must be strengthened to ensure that zakat management is not only normative but also responsive to existing socio-political dynamics.

The novelty of this research lies in the integration of non-Muslim perspectives into the discourse of zakat, which has tended to be exclusive and dominated by the internal narrative of Muslims. This study opens up a new space in developing a more holistic zakat literature by explicitly including non-Muslim perception variables in the analysis. In addition, using the TSR theory as a conceptual framework also expands the horizon of understanding the spirituality of zakat, going beyond the boundaries of religious rituals and reaching a wider social dimension. This is a significant contribution to developing the theory and practice of zakat in a multicultural and democratic society like Indonesia.

Thus, this research not only offers academic contributions but also proposes concrete solutions to increase the effectiveness and inclusivity of zakat. The approach used encourages the transformation of zakat from just an obligation of worship to a social force that can knit cohesion and solidarity between religions in the context of diverse nationalities. This is an essential foundation for realizing the ideals of sharia maqasid in Indonesia's plural and dynamic social reality.

Literature Review

Zakat, as one of the pillars in the Islamic economic system, has excellent potential as an instrument of social welfare redistribution. However, in a pluralistic society like Indonesia, the success of zakat is not only determined by the level of compliance of Muslims but also by the perception of non-Muslims towards their existence and contribution to social life. To understand this complexity, the Tawhid String Relationship (TSR) theory can be used as a grand theory that integrates the transcendental and social dimensions of zakat in pluralism. The TSR emphasizes the interconnectedness between humans, nature, and God, which is symbolized through mathematical notation and spiritual concepts in Islam such as *tawhidic strings* (Ω), *universal harmony* (Θ), and social values (s). In this theory, every economic and social action of a Muslim must align with the principles of holistic monotheism, creating a balance between individual interests and collectivity, between material and spiritual. The integration between TSR and maqasid sharia emphasizes that zakat is not only a worship of maaliyah ijtimaiyah, but also as a medium to achieve the noble goals of sharia, which include the

protection of religion (*din*), soul (*nafs*), intellect (*aql*), offspring (*nasl*), and property (*maal*). The maqasid sharia approach in zakat requires benefits that go beyond the boundaries of the community, touching the universal humanitarian aspect, including relations with non-Muslim groups. Therefore, from the perspective of maqasid and TSR, zakat should be positioned as an inclusive, not exclusive, instrument that opens up the space for social interaction between Muslims and non-Muslims in a harmonious and constructive manner.

In the context of this study, the main variables studied include three essential dimensions. The first is the *development of zakat* as seen from the dynamics of its collection and distribution in Indonesia, including regulations, program innovations, and the involvement of zakat institutions such as BAZNAS and LAZISNU. The second is *the non-Muslim view of zakat*, which includes the perceptions, attitudes, and experiences of non-Muslims regarding the zakat program. This perception is greatly influenced by transparency, accountability, and the extent to which zakat programs touch social needs across communities. The third factor is *the factors that affect the acceptance or rejection of non-Muslims*, which consist of social, economic, cultural, and political factors. This includes the literacy level about zakat, experience of social interaction with the Muslim community, and the representation of zakat in the media and state policies. Previous studies provide an essential foundation for building arguments. Qardhawi (2007) emphasized that zakat has a strategic function in creating social justice, but its implementation is often not inclusive. Wahyuni (2020) observes the challenges in integrating zakat and taxes, especially in the context of different fiscal treatment for Muslims and non-Muslims. Jusmaliani (2005) added that the zakat approach based on universal values can be an effective social diplomacy tool in a multicultural society. However, these studies have generally not explicitly explored how non-Muslim views on zakat are formed or how sharia maqasid and TSR can be used as an inclusive basis for analysis in answering these challenges.

As a refinement of the theoretical and methodological foundation, this research's conceptual framework is built on the interaction between the principles of monotheism (in TSR) and the five goals of maqasid sharia. In this context, zakat is a vertical obligation between humans and God and a horizontal obligation to others, including non-Muslim communities, as part of a social entity. TSR notations such as Ω (tauhidic string), s (social interconnectedness), and Θ (harmony) are conceptually mapped within the framework of zakat as an instrument of social inclusion. This concept resulted in the structure of thinking that zakat's success is measured not only by the amount of funds collected and distributed but also by the extent to which zakat builds interfaith harmony and increases social solidarity in a pluralistic society. In this framework, non-Muslim perceptions of zakat can be understood as a reflection of the success or failure of maqasid and TSR values in implementing the zakat program. If zakat is carried out exclusively and sectarianly, it will strengthen social prejudice and widen the gap between religions. On the other hand, if managed with the universality of maqasid sharia and the interconnection of monotheistic values, zakat can be a social bridge that strengthens the nation's integration. Thus, this approach requires a reformulation of zakat management to be more responsive to the dynamics of a plural society and prioritize the principle of *rahmatan lil 'alamin* as a theological and social basis. Through the TSR and maqasid sharia approaches, this research not only contributes theoretically in expanding the horizon of zakat studies but also practically provides recommendations for improving zakat policies and programs that are more participatory, transparent, and inclusive. Zakat in the era of pluralism must be understood as a medium of interfaith harmony and social justice, where every citizen, regardless of their beliefs, has the same right to feel the positive impact of the presence of Islamic social financial instruments based on universal human values. Referring to the literature review, the conceptual framework of this research can be illustrated as follows:

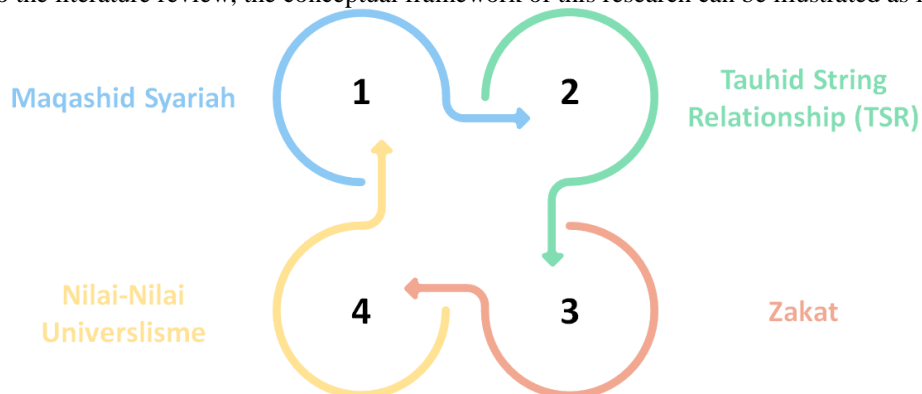


Figure 1. Research Conceptual Framework

Following Figure 1 above, the relationship between zakat as the central concept, the principles of Maqasid Syariah, and the theory of TSR as a normative basis, non-Muslim perceptions that affect social inclusion, social harmony, and the factor of acceptance or rejection of zakat can be explained.

Method

This study uses a descriptive qualitative approach to understand the perception of non-Muslim people towards zakat in the context of religious pluralism in Indonesia. The primary focus of this research is to explore the social dynamics involving the interaction between zakat programs and non-Muslim communities, as well as to evaluate the extent to which the implementation of zakat reflects the values of maqasid sharia and the theory of Tawhid String Relationship (TSR). This approach was chosen because it can reveal in-depth social meanings that cannot be explained quantitatively. The data in this study are sourced from secondary literature such as journal articles, scientific books, zakat institution reports, government regulations, and other relevant documents. Data collection was carried out systematically using keywords such as "zakat and non-Muslims," "maqasid sharia," and "TSR." The data obtained were then reduced and classified into three main themes: the development of zakat, non-Muslim perceptions, and the factors of acceptance and rejection of the zakat program. The analysis process is carried out inductively and thematically, relating each theme to the principles of maqasid sharia and the dimension of relationships in TSR. Triangulation techniques are used to improve data validity by comparing different sources. Through this approach, zakat is positioned not only as a religious obligation but also as a social instrument that reflects inclusion, justice, and intergroup harmony in a pluralistic society. Thus, the design of this methodology supports contextual analysis and offers policy recommendations responsive to religious and social diversity in Indonesia.

Result and Discussion

The development of zakat collection and distribution in Indonesia in recent years

The development of zakat in Indonesia in recent years reflects the social, economic, and spiritual dynamics that continue to develop along with increasing public awareness and state regulatory intervention. As the main instrument in the Islamic social financial system, zakat has not only become an obligation of individual Muslims. Still, it has also developed into an essential pillar in the structure of public welfare. In the context of Indonesia, the largest Muslim country in the world with a high level of pluralism, zakat has transformed its role from an obligation of worship to an inclusive and strategic social redistribution tool. The phenomenon of zakat in Indonesia shows a significant increase in collection and distribution. Data from BAZNAS states that the potential for national zakat can reach more than Rp 200 trillion per year. However, the collection realization has only reached 3.5% of this potential. This gap indicates the existence of structural and cultural barriers, such as low zakat literacy, a limited network of amil zakat institutions, and a lack of transparency and accountability in zakat management. On the other hand, various zakat institutions such as LAZISMU, Dompot Dhuafa, and Rumah Zakat continue to innovate through digital approaches and productive zakat programs that focus on empowering the microeconomy.

Within the framework of the grand theory, this study adopts the *Tawhid String Relationship (TSR)* approach developed by Mohamed Aslam Haneef and Haslinda Yusof, which integrates the principle of monotheism in all aspects of life, including the economy. The TSR emphasizes that all economic activities must balance the interests of individuals, society, and divinity. In the context of zakat, TSR places zakat as a bridge between vertical relationships with God and horizontal relationships with fellow humans and the environment. Thus, zakat is positioned not only as a religious ritual but as a manifestation of the values of social justice, empathy, and harmony across communities. The TSR theory is strengthened by the approach of *maqasid sharia*, which is the goals of sharia that include the protection of religion (hifz al-din), soul (al-nafs), intellect (al-aql), heredity (al-nasl), and property (al-mal). In the context of collecting and distributing zakat, maqasid sharia is a normative framework that directs the zakat program not only to meet the legal-formal aspects but also to have a tangible impact on fulfilling fundamental human rights. This encourages zakat management institutions not to stop at consumptive charity programs alone, but also to focus on developing productive zakat that can create economic sustainability for beneficiaries.

Wahyuni's study (2020) shows that there is still a disparity between the potential and realization of zakat caused by the lack of integration between zakat and the national fiscal system. In its implementation, zakat has not received full recognition as a tax deduction, thus creating a double burden for the Muslim community. On the other hand, Jusmaliani's (2005) research shows that zakat has excellent potential as an effective social diplomacy tool in a multicultural society, if managed with the principles of justice, transparency, and inclusivity. These findings align with the approach of TSR and maqasid sharia, which emphasizes the connectedness and usefulness of zakat for all levels of society. In addition, a social phenomenon affecting the dynamics of zakat is the increasing public interest in digital zakat. Technology platforms such as Kitabisa, GoZakat, and zakat services in the marketplace have significantly expanded the zakat collection channel. However, challenges remain regarding distribution oversight, mustahik validation, and transparent reporting.

In the digital era, zakat must be not only fast and accessible, but also accountable and based on strong data to reach beneficiaries evenly and on target.

The distribution of zakat has also transformed from a traditional approach to an empowerment-based approach. Productive zakat programs such as micro business financing, skills training, and the provision of business capital are the main alternatives offered by zakat institutions. This approach is in line with the principles of *hifz al-mal* and *al-nafs*, namely protecting property and soul, because zakat not only provides cash assistance but also a means to increase *mustahik* independence. Research by Muda et al. (2021) confirms that productive zakat can improve the economic welfare of *mustahik* in the long term if accompanied by intensive assistance and structured monitoring.

Furthermore, interreligious interaction is an essential dimension in the development of zakat in Indonesia. Zakat cannot be separated from the pluralistic social reality in a pluralistic society like Indonesia. This study reveals that in some cases, zakat programs distributed inclusively to non-Muslim communities, through health services, disaster relief, and education, have successfully built a positive perception of zakat. This shows that applying the inclusive principles of *maqasid sharia* can expand the scope of zakat benefits and create cross-faith trust in Islam as a religion of *rahmatan lil 'alamin*. From TSR's perspective, this reflects the success of the Islamic economic system in building harmony between spiritual values and applicable social values. However, challenges remain. There is still a negative perception of the exclusivity of zakat, especially if the zakat management institution does not convey transparent information or does not involve the non-Muslim community in social programs funded by zakat. The lack of public literacy about *maqasid sharia* and the concept of the universality of zakat in Islam exacerbates this uncertainty. Therefore, a more inclusive and educational public communication strategy is needed to build a positive narrative about the role of zakat in social development. Within the framework of social attribution theory, the assessment of the community, including non-Muslims, on zakat is greatly influenced by how the information is conveyed, as well as their real experience of the benefits of the zakat program that is carried out. Referring to the conceptual framework that combines TSR and *maqasid sharia*, zakat can be understood as a social force that bridges the vertical-spiritual dimension with the horizontal-social dimension. The success of zakat programs in the future depends heavily on the synergy between state policies, civil society initiatives, and the innovative capacity of zakat institutions in designing responsive, inclusive, and value-based programs. Zakat can no longer be seen only from the legalistic or ritual aspect, but must also be evaluated from its contribution to social integration and inter-religious cohesion in Indonesia. With an adaptive approach based on the principles of *maqasid sharia* and TSR, zakat can continue to develop into a pillar of just and sustainable national development.

The views of non-Muslims in Indonesia on zakat and its role in helping social welfare

Zakat is an essential pillar in the Islamic economic system that functions as worship and as an instrument of wealth distribution to create social justice. Amid the plurality of Indonesian society, the role of zakat not only has an impact on Muslims, but is also felt by the wider community, including non-Muslims. However, there has not been much in-depth study on how non-Muslims perceive zakat, especially about its contribution to inclusive social welfare. This phenomenon has become relevant as the synergy of the zakat program with the national development agenda increases, especially in poverty alleviation and social inequality. Data from the National Amil Zakat Agency (BAZNAS) shows a significant increase in the collection and distribution of zakat, which is starting to be directed to reach vulnerable communities, not limited to Muslims. This invites social and theological debate about the limits of zakat recipients (*mustahik*) in the context of pluralism. Some zakat institutions develop programs based on *sharia maqasid* that prioritize the public good (*maslahah 'ammah*) by considering universal human values. The theoretical approach of Tawhid String Relationship (TSR) is an essential framework in explaining this phenomenon. TSR views all aspects of life, including interfaith social relations, as a unit within the framework of monotheism. From the perspective of TSR, the value of zakat not only glorifies the vertical relationship between humans and God but also forms horizontal relationships between fellow humans that are loaded with the values of justice, compassion, and social responsibility. This is where the *maqasid sharia* reinforces the normative basis that zakat can contribute to *hifz al-nafs* (protection of life), *hifz al-mal* (protection of property), and *hifz al-'irdh* (protection of honor), which apply universally to all humanity. Previous research conducted by Khaf and Mutaqin (2022) shows that non-Muslim people who receive assistance from zakat institutions show an appreciative attitude and see zakat as a form of social solidarity. However, some challenges remain, such as prejudice against the exclusivity of Islamic teachings or ignorance about the mechanism of zakat management. Research by Rahman et al. (2021) also highlights the importance of interfaith literacy in building a bridge of empathy between Muslim and non-Muslim communities in the context of zakat.

Furthermore, through this approach, zakat is not only a religious symbol of Muslims but can also be reconstructed as an inclusive instrument for overcoming social disparities, as long as the principles of *maqasid sharia* are internalized in practice. When non-Muslims understand that zakat brings human values and social justice, the possibility of creating sustainable social harmony becomes even greater. However, this requires a

wise communication strategy, institutional accountability of zakat, and an empathetic cultural approach. Therefore, the understanding of non-Muslims towards zakat is not only influenced by the theological dimension, but also by social experiences, interactions with zakat management institutions, and the context of interreligious communication. In the framework of TSR, this perception is important because it shows how the values of monotheism can be internalized in the social life of society in a holistic, fair, and inclusive manner.

Factors that affect the attitude of non-Muslims to accept or reject zakat programs in Indonesia

Zakat is the main instrument in the Islamic financial system, which has a spiritual and a social function. In a multicultural Indonesian society, zakat is not only positioned as an obligation of worship for Muslims but also as a means of distributing social justice that has the potential to touch all elements of society, including non-Muslim communities. However, non-Muslim perceptions and attitudes towards the zakat program are not uniform. Some openly accept because they feel the program's benefits directly or indirectly. Still, others show rejection or skepticism due to the perception of exclusivity, distribution discrimination, and lack of involvement in the programs run by zakat institutions. This reality shows that the receipt of zakat in non-Muslim societies is the result of complex and multidimensional social processes. In addition, to understand this phenomenon, the theoretical approach used is the *Tawhid String Relationship (TSR) theory*, which is rooted in the principles of maqasid sharia. In the context of zakat, when non-Muslims see that the zakat program is run with altruistic intentions and positively impacts society, they tend to show acceptance. On the other hand, if zakat is perceived as exclusive and only benefits certain groups, resistance will be formed. The TSR theory provides a deeper value framework, emphasizing the integrated relationship between God (monotheism), humans, and nature. In TSR, zakat is not only interpreted as an economic transaction or ritual worship, but as an expression of the value of social affection that must create harmony and inclusion. Through the principle of maqasid sharia, zakat is directed to protect the soul (nafs), intellect (aql), property (maal), offspring (nasl), and religion (din), which are universal. If these values are translated into the zakat program honestly and transparently, then non-Muslims' perception of zakat will be positive and supportive. Previous research corroborates this construction. Jusmaliani (2005) emphasized that zakat can be a tool of social diplomacy in a multicultural society. Wahyuni (2020) highlights the low participation of non-Muslims due to institutional exclusivity and less accommodating regulations. Research by Muda et al. (2021) shows that inclusive, productive zakat can increase interfaith public acceptance of zakat institutions. However, until now, few studies have explicitly examined the social, psychological, and structural factors that influence the acceptance or rejection of non-Muslim perspectives in a systematic and theory-based, holistic manner, such as TSR.

Internal factors influencing non-Muslims' attitudes towards zakat include personal values, social experiences, and openness to other religions. Non-Muslims who have a positive experience in receiving the benefits of the zakat program or who have good social relations with the Muslim community tend to show an inclusive attitude. Meanwhile, external factors include the quality of communication of zakat institutions, interfaith dialogue, media reporting, and transparency in reporting zakat activities. Institutions that can inclusively deliver program information and involve interfaith actors in supervision and planning have a greater opportunity to build a humanistic and universal image of zakat. In the context of policy, regulations such as Law No. 23 of 2011 must be reviewed to encourage zakat institutions to be more open and network with non-Muslim communities. The involvement of interfaith leaders in the zakat forum, as well as the preparation of a zakat program based on community needs that is cross-sectoral and inclusive, will strengthen the social legitimacy of zakat. This will reduce non-Muslim resistance while strengthening zakat as a symbol of social justice, not bound by religious barriers. In addition, zakat institutions need to adjust their communication strategies with an intercultural approach emphasizing empathy, shared values, and respect for diversity. Furthermore, the success of zakat in a pluralistic society depends heavily on institutional sensitivity to social dynamics and the courage to reformulate an exclusive approach into a participatory paradigm. If zakat is carried out within the framework of maqasid sharia and the value of TSR is consistently maintained, then not only will the acceptance from Muslims increase, but also support from non-Muslims for the role of zakat as a unifying social force. This research provides a conceptual and practical basis for developing zakat management that is not only Sharia-legal but also socially fair and inclusive in practice in plural and democratic Indonesia.

Conclusion

Zakat in the context of a pluralistic society such as Indonesia has strategic potential as an instrument of social development that transcends religious boundaries. This study shows that non-Muslims' perception of zakat is greatly influenced by the values of inclusivity, transparency, and authentic experience in accessing the benefits of zakat. When zakat is managed with the principles of maqasid sharia, which emphasize justice, benefit, and protection of fundamental human rights, and is carried out within the framework of a holistic and transcendental Tawhid String Relationship theory, then zakat can be an effective social bridge in strengthening harmony between religious communities. However, there is still a skeptical attitude among non-Muslims caused by the perception of exclusivity and lack of involvement in the process of distributing zakat. The

limitation of this study lies in the secondary literature-based data approach, so it has not been able to capture the dynamics of perception in the field directly from the perspective of non-Muslims. Therefore, further research needs to be conducted with a qualitative field approach to explore deeper narratives, emotions, and personal experiences regarding non-Muslim attitudes towards zakat. The advice that can be given is the importance of formulating a more participatory zakat management policy by involving interfaith leaders in the forum to formulate the zakat program. The theoretical implication of this study is to strengthen the framework of Maqasid Sharia and TSR in cross-religious analysis. At the same time, practically, these findings encourage zakat institutions and the government to develop inclusive communication strategies and social programs based on universal values. Thus, zakat can be transformed into a collective force to strengthen social cohesion in Indonesia's pluralistic society.

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