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Effect of macroeconomic indicators against ZIS payments in the National Amil Zakat Agency (BAZNAS) 2013-2017

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Abstract. Zakat, donations and alms are one of the instruments in Islam that can overcome poverty. The purpose of this study is to analyze inflation, human development index, per capita income and local revenue against the payment of zakat, infaq and alms at the National Zakat Agency (BAZNAS). This research is quantitative in nature and uses secondary data. Secondary data were obtained from the Central Bureau of Statistics, BAZNAS, and Bank Indonesia from 2013-2017 and covers 28 provinces in Indonesia. The type of data used is a combination of time series and cross section data. The results of this study indicate that inflation and the human development index have a negative and insignificant effect on the payment of zakat, infaq and alms. Income per capita has a positive and significant effect on zakat payments, Infaq and alms. Original Regional Income has a positive and insignificant effect on the payment of zakat, infaq and alms.

Keywords. ZIS Payment, Inflation, Human Development Index (HDI), Percapita Income, Local Own Income (LOI)

Preliminary

The Zakat, Infaq and Alms (ZIS) instruments are used as one of the Islamic instruments that are considered to help alleviate poverty. The significant effect of paying ZIS is also thought to have an impact on feelings of empathy for the poor as well as proactive action for the benefit of the community. Indonesia has a National Amil Zakat Agency (BAZNAS) and a national scale private amil zakat institution.

The development of zakat, infaq and alms collection at BAZNAS from 2013-2017 has increased as in the 2018 Indonesian Zakat Outlook. In 2015 amounting to Rp. 3,653,273,250,292, in 2016 amounting to Rp. 5,017,293,126,951, while in 2017 it was Rp. 6,224,371,269,471. The largest percentage increase was in 2015 to 2016, from 10% to 37%.

Economic conditions can indirectly affect the receipt of zakat, infaq and alms. According to data from the Central Statistics Agency and Bank Indonesia, inflation in Indonesia in 2009-2018 has fluctuated. In 2013 and 2014, inflation has increased from the previous year of 4.3% to 8.36%. If the condition of inflation increases, it will have an impact on increasing the price of goods in general and reducing people's purchasing power. The ability of the community will decrease to pay ZIS because income will be prioritized for buying necessities.

The development of human development from 189 countries around the world recorded by UNDP, the Human Development Index in Indonesia in 2017 has reached 0.649 or ranked

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6th in ASEAN. According to the Central Statistics Agency in 2017 the value of the Human Development Index (HDI) has reached 70.81. The HDI achievement in 2017 is included in a high status of 70.81 or 70 ≤ IPM <80. The higher HDI value will affect labor productivity in producing goods and services. This has added value that can increase income.

Per capita income greatly affects the community in paying zakat. When people's income has increased, it will improve the quality of life in meeting their needs. Apart from being able to meet their needs, the community also has the ability to pay ZIS.

Local revenue variables can affect ZIS payments. Regional Original Income (PAD) in its distribution, there is an allocation for social assistance with the aim of reducing poverty and community welfare. The amount of PAD is in accordance with the amount of local revenue received by the government. This is in conjunction with the distribution of Zakat, Infaq and Almsgiving which can be allocated for social assistance with the aim of reducing poverty and community welfare. Based on the description described above, the focus of the research is the analysis of the influence of macroeconomic indicators on the payment of Zakat, Infaq and Alms (ZIS) at the National Zakat Agency (BAZNAS).

Theoretical basis

1. Philanthropy

Philanthropy (philanthropy) is etymologically generous, generous or social donations. Philanthropy comes from Greek, namely philos (love) and anthropos (human), which literally means the conceptualization of the practice of giving, service and association voluntarily to help others in need as expressions. love(Kholis, Sobaya, Andriansyah, & Iqbal, 2013).

2. Islamic Philanthropy

Islamic philanthropy has been normatively formulated in various Islamic sources, especially in the Al-Quran and Sunnah. Two types of generosity that develop in the Islamic tradition are generosity which is obligatory for every Muslim in the form of zakat payments and generosity is not obligatory but every Muslim is encouraged to pay such as donations, alms and waqf.(Latief, 2017).

The main basis for Islamic philanthropy which is sourced from the Koran is QS Al-Ma'un verses 1-7. In the surah, there is one meaning of people who deny religion is not to unite orphans, this is meant by the concept of socio-religion which then gives rise to zakat.

3. Zakat, Infaq and Alms

According to Law no. 23 of 2011 concerning zakat management explains that zakat is an asset that must be issued by a Muslim or business entity to be given to those entitled to receive it in accordance with Islamic law. Meanwhile, in terms of language, zakat means clean, holy, blessed and developed.

According to the language Infak comes from the word anfaqa which means spend, give, spend, or take out property. Whereas the law defines infaq as assets issued by a person or business entity outside of zakat for the general benefit and hopes for the blessing and reward of Allah SWT. Meanwhile, alms are assets or non-assets issued by a person or business entity outside of zakat for the general benefit and expect the blessing and reward of Allah SWT.

a. The mandatory requirements for people to give zakat are Muslim, intelligent and have assets that reach the nisab

b. Types of Zakat

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Zakat is divided into two, among others:

1. Zakat Fitrah is the zakat that must be issued by Muslims before Eid al-Fitr in the zuciary month of Ramadan. The amount is 2.5 kg of staple food.
2. Zakat Maal is anything that can be controlled and utilized. The kinds of assets that are obliged to be zakati include, among others, livestock, commercial assets, agricultural products, mining products and marine assets, rikaz (hidden assets), gold and silver.

c. ZIS as Social Assistance

ZIS is an instrument in Islam that is considered capable of helping to overcome poverty. The maximum distribution of zakat, donations and alms will have an impact on improving the welfare of the community, especially the poor.

Article 45 of the Ministry of Home Affairs No.13 of 2006, states that social assistance is used to budget for the provision of assistance in the form of money and / or goods to the community with the aim of improving the welfare of the community(Ritonga, 2014)

4. Inflation

According toMankiw, (2007)is a symptom of an increase in the price of goods within a certain price level which results in a decrease in the value strength of a currency. Meanwhile, according to Blanchard (2000), inflation is an increase in the price of goods and services in general at a certain price level in the economy in a certain period.

5. Human Development Index

The Human Development Index was introduced by *United Nations Development Program* (UNDP) in 1990 and published regularly in the annual Human Development Index (HDI) report. UNDP and Human Development Report, (1993) use three indicators to measure HDI, namely:

a. Life Expectancy Index (longevity)

Indicators for calculating life expectancy at birth and infant mortality rate per thousand population (infant mortality rate).

b. Education index (educational achievement)

Measured by two indicators, namely the literacy rate at the age of 15 and over (adult literacy rate) and the number of people aged 25 years and over who are still in school (the mean years of schooling).

c. Decent life index (access to resource)

Measurements using indicators of real expenditure per capita.

Based on the HDI value, UNDP divides the human development status of a country or region into 3 groups:

1. IPM <50 (Low)
2. 50 <IPM <80 (Moderate / Intermediate)
3. IPM> 80 (High)

HDI shows that the gap in income is bigger than the gap in other development indicators, especially in health and education indicators (Todaro and Smith, 2004).

6. Income per capita

Gross Regional Domestic Product (GRDP) is the net value of goods and services produced in an area during a period of one year without regard to the owner of the activity. PDRB per Capita is the Gross Regional Domestic Product Value divided by the total population living in the area / an illustration of the average income received by each resident during a

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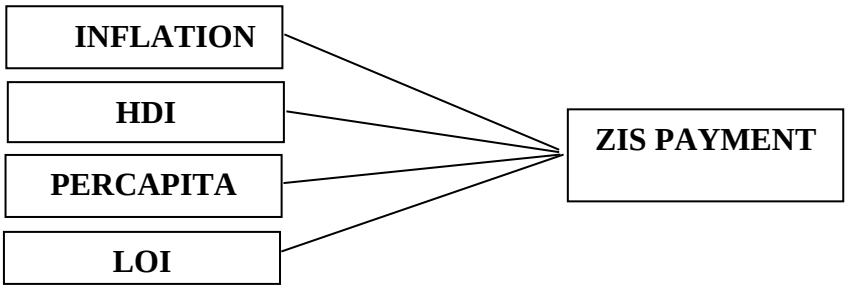
period of one year. The existence of an increase in the economy with slowing development of population growth, can have an impact on an increase in GDP per capita. PDRB Per capita is obtained from PDRB divided by mid-year population. So the amount of GDP per capita is strongly influenced by the two variables above.

7. Locally-generated revenue

According to the Central Agency Statistics, (2016), Regional Original Income (PAD) is revenue obtained by the region which is collected based on regional regulations in accordance with statutory regulations, for the purposes of the region concerned in financing its activities. PAD consists of local levies, local taxes, management of separated regional assets and the results of regional-owned companies, and others from legitimate regional revenues.

8. Kerangka Pemikiran

Local revenue variables can affect ZIS payments. Regional Original Income (PAD) in its distribution, there is an allocation for social assistance with the aim of reducing poverty and community welfare. The amount of PAD is in accordance with the amount of local revenue received by the government. The greater the PAD, the greater the social assistance activities. This is in conjunction with the distribution of Zakat, Infaq and Almsgiving which can be allocated for social assistance with the aim of reducing poverty and community welfare. Based on this definition, PAD can affect Zakat. Thus the research framework is as follows:



Research methods

1. Sources and Data Collection Techniques

This research uses quantitative data and secondary data. Secondary data used in this study are inflation, human development index (HDI), per capita income, local revenue (PAD) and the amount of zakat received. Secondary data were obtained from the Central Bureau of Statistics (BPS), the BAZNAS Annual Indonesian Zakat Outlook, and Bank Indonesia. The type of data used is a combination of time series and cross section data. The observation period from 2013-2017 covers 28 provinces in Indonesia due to the limited data available.

2. Operational Definition and Variable Measurement

a. Inflation is a continuous increase in prices within a certain period of time. This variable is expressed in percentage units (%).

b. Per capita income is the division of the PDRB value with the total population living in an area. This variable is expressed in units of rupiah (Rp).

c. The Human Development Index is a comparative measure oflife expectancy, literate, education and standard of living to achieve a good quality of life

d. Original Regional Revenue is income obtained under the applicable law consisting of regional taxes, regional levies, proceeds from regional owned companies and the management

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of separated regional assets, and other legitimate regional original revenues. This variable is expressed in units of rupiah (Rp).

e. Infaq and Alms Zakat Payments are Zakat, Infaq and Alms Payments received by the National Amil Zakat Agency (BAZNAS). This variable is expressed in units of rupiah (Rp).

3. Research Analysis Methods

This research uses panel data regression analysis method. Panel data regression is a combination of two time series data and a cross section which is able to provide more data so that it can produce a greater degree of freedom.

Panel data regression has three models, namely Common-Constant (Pooled Ordinary Least Square / PLS), Fixed Effect (Fixed Effect Model / FEM), Effect (Random Effect Model / REM). Based on the results of data processing, this study uses the Fixed Effect (FEM) model. The research model is as follows:

$$LogY_{it} = \beta_0 + \beta_1 X_{1it} + \beta_2 X_{2it} + \beta_3 logX_{3it} + \beta_4 logX_{4it} + e_{it}$$

Information:

Y = Zakat payment
X1 = Inflation
X2 = Human Development Index
X3 = Per capita income
X4 = Regional Original Income
β_0 = Constant
$\beta_1 - \beta_3$ = Regression Coefficient
e = *Error Term*
i = Period
t = Time

Data analysis and discussion

Description of Research Data

This research uses panel data type. Panel data is a combination of cross section and time series data types with secondary data obtained from 28 provinces in Indonesia in the period 2013-2017. Secondary data used are inflation, human development index, per capita income, local revenue and total Zakat, infaq and alms (ZIS) receipts with a total of 140 observations.The independent variables include inflation, human development index, per capita income and local revenue, while The dependent variable is the amount of zakat, infaq and alms received at the National Zakat Agency (BAZNAS).

Table 1. Descriptive Test Results

	ZIS	INFLATION	HDI	PKAPITA	PAD
Mean	12,164,227,975	5.3	69.70	46,622	4,380,659,857,471
Maximum	192.060.269.506	11.51	80.06	228,003	43,901,488,808,000
Minimum	300,000	0.64	63.76	12,379	11,833,885,000
Observations	140	140	140	140	140

Source: The results of data processing with Eviews 8

Based on the results of the descriptive test above, it shows that the amount of ZIS payments ranges from 300,000 to 192,060,269,506 with an average of 12,164,227,975. The

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amount of inflation ranges from 0.64 to 11.51 with an average of 5.3. The HDI size ranges from 63.76 to 80.06 with an average of 69.70. The amount of income per capita ranges from 12,379 to 228,003 with an average of 46,662. The amount of PAD ranged from 11,833,885,000 to 43,901,488,808,000 with an average of 4,380,659,857,471.

Table 1. Common Effect Model Test Results

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-8.144618	4.276695	-1.904419	0.0590
INFLATION	-0.205745	0.055626	-3.698684	0.0003
HDI	0.068206	0.054426	1.253168	0.2123
LOGPKAPITA	0.747407	0.303646	2.461439	0.0151
LOGPAD	0.644611	0.128041	5.034395	0.0000
R-squared	0.389960	Mean dependent var		21.66367
Adjusted R-squared	0.371885	SD dependent var		2.165507
SE of regression	1.716245	Akaike info criterion		3.953215
Sum squared resid	397.6420	Schwarz criterion		4.058274
Log likelihood	-271,7251	Hannan-Quinn criter.		3.995908
F-statistic	21,57423	Durbin-Watson stat		1.296800
Prob (F-statistic)	0.000000			

Source: The results of data processing with Eviews 8

Based on the regression results of the common effect model, the R-squared value is 0.389960; it means that as much as 38.99% of the independent variables can explain the dependent variable and the remaining 61.01% are explained by variables outside the model. The coefficient value of each independent variable is obtained from the regression results above, namely the inflation variable coefficient of -0.205745; the coefficient of the human development index variable is 0.068206; and the variable coefficient of per capita income is 0.747407 and the variable local revenue is 0.644611.

Table2. Fixed Effect Model Test Results

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-73.42567	16.85172	-4.357162	0.0000
INFLATION	-0.060520	0.063402	-0.954545	0.3419
HDI	-0.110118	0.392514	-0.280545	0.7796
LOGPKAPITA	9.203613	2,701125	3.407326	0.0009
LOGPAD	0.204917	0.355967	0.575664	0.5660
Effects Specification				
Cross-section fixed (dummy variables)				
R-squared	0.728958	Mean dependent var		21.66367
Adjusted R-squared	0.651158	SD dependent var		2.165507
SE of regression	1.279009	Akaike info criterion		3,527680
Sum squared resid	176.6734	Schwarz criterion		4.200056

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Log likelihood	-214.9376	Hannan-Quinn criter.	3,800913
F-statistic	9.369731	Durbin-Watson stat	1.889634
Prob (F-statistic)	0.000000		

Source: The results of data processing with Eviews 8

The results of the regression test for the fixed effect model obtained the R-squared value of 0.728958; it means that as much as 72.89% of the independent variables can explain the dependent variable and the remaining 27.11% is explained by variables outside the model. The coefficient value of each independent variable is obtained from the regression results above, namely the inflation variable coefficient of -0.060520; the coefficient of the human development index variable is -0.110118; and the variable coefficient of per capita income is 9.203613 and the variable of local revenue is 0.204917.

Table 3 Random Effect Model Test Results

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-11.51097	5,725815	-2.010363	0.0464
INFLATION	-0.232653	0.045191	-5.148175	0.0000
HDI	0.126829	0.073893	1.716392	0.0884
LOGPKAPITA	1.055418	0.422309	2.499164	0.0136
LOGPAD	0.509266	0.164966	3.087100	0.0025
	Effects Specification			
			SD	Rho
Random cross-section			0.918617	0.3403
Idiosyncratic random			1.279009	0.6597
	Weighted Statistics			
R-squared	0.372755	Mean dependent var		11,45082
Adjusted R-squared	0.354170	SD dependent var		1.778002
SE of regression	1.428865	Sum squared resid		275.6235
F-statistic	20.05672	Durbin-Watson stat		1.681807
Prob (F-statistic)	0.000000			
	Unweighted Statistics			
R-squared	0.368176	Mean dependent var		21.66367
Sum squared resid	411.8412	Durbin-Watson stat		1.220627

Source: The results of data processing with Eviews 8

The regression results of the random effet model obtained R-squared value of 0.372755; it means that as much as 37.27% of the independent variables can explain the dependent variable and the remaining 62.73% is explained by variables outside the model. The

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coefficient value of each independent variable is obtained from the regression results above, namely the inflation variable coefficient of -0.232653; the coefficient of the human development index variable is 0.126829; and the variable coefficient of per capita income is 1.055418 and the variable of local revenue is 0.509266.

Table 4. Results of Comparison of Fixed and Random Effect Model Estimates

Variable	**Fixed**		**Random**	
	Coefficient	Prob	Coefficient	Prob
C	-73.42567	0.0000	-11.51097	0.0464
Inflation	-0.060520	0.3419	-0.232653	0.0000
HDI	-0.110118	0.7796	0.126829	0.0884
LogPkapita	9.203613	0.0009	1.055418	0.0136
LogPAD	0.204917	0.5660	0.509266	0.0025

From the results of the regression test for the inflation variable in the methodnegative fixed effect is not significant 0.3419> α (5%), while the positive random effect method is significant 0.0000 <α (5%). The HDI variable in the negative fixed effect method is not significant 0.7796> α (5%), while the positive random effect method is not significant 0.00884> α (5%). Per capita income variable in the positive fixed effect method is significant 0.0009 <α (5%) while the positive random effect method is significant 0.0136 <α (5%). The PAD variable in the positive fixed effect method was not significant 0.5660> α (5%), while the positive random effect method was significant 0.0025 <α (5%). So that in the fixed effect method there is 1 significant variable, namely the per capita income variable, while in the random effect method there are 3 significant variables, namely the inflation variable, per capita income and PAD.

Table 5. Chow Test Results

Effects Test	Statistics	df	Prob.
Cross-section F	5.002873	(27,108)	0.0000
Chi-square cross-section	113.574921	27	0.0000

Source: Results of data processing with Eviews 8

Based on table 6 above, it shows that the probability value of the F test and Chi-square is significant with a p-value of 0.0000 ≤α 5%, meaning that rejecting H0 and accepting Ha, it can be concluded that the Fixed Effects model is better used than the Common Effects model. So that the appropriate estimation method for analyzing is the Fixed Effects model

Table 6. Hausman Test Results

Correlated Random Effects - Hausman Test
Equation: Untitled
Cross-section random effects test

Test Summary	Chi-Sq. Statistics	Chi-Sq. df	Prob.
Random cross-section	37.487983	4	0.0000

Source: Results of data processing with Eviews 8

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Based on table 7 above, it shows that the Hausman Test statistical value has a probability of 0.0000 ≤ α = 5%, which means that the intercepts for all Cross Section Tests are not the same / different, rejecting H0 and accepting Ha, it can be concluded that the Fixed Effects estimation method is more appropriate than the Random Effects model.

Table 7. T test

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-73.42567	16.85172	-4.357162	0.0000
INFLATION	-0.060520	0.063402	-0.954545	0.3419
HDI	-0.110118	0.392514	-0.280545	0.7796
LOGPKAPITA	9.203613	2,701125	3.407326	0.0009
LOGPAD	0.204917	0.355967	0.575664	0.5660

Source: Results of data processing with Eviews 8

1. Inflation Variable

Model regression estimation results *fixed effect* seen from the probability value of the inflation variable is 0, 3419> α (5%) then it fails to reject H0, this means that the inflation variable does not have a significant effect on the payment of zakat, infaq and alms.

2. Variable Human Development Index (HDI)

Based on the estimation results in the regression model *fixed effect* seen from the probability value of the inflation variable of 0.7796> α (5%) then it fails to reject H0, this means that the human development index variable does not have a significant effect on the payment of zakat, infaq and alms.

3. Income Per Capita Variable

Based on the estimation results in the regression model *fixed effect* seen from the obtained probability value of the inflation variable of 0.0009 <α (5%), then rejecting H0, this means that the variable per capita income has a significant effect on the payment of zakat, infaq and alms.

4. Local Own Income Variable (PAD)

Based on the estimation results in the regression model *fixed effect* seen from the obtained probability value for the inflation variable of 0.5660> α (5%) then it fails to reject H0, this means that the local revenue variable has no significant effect on the payment of zakat, infaq and alms

Table 8 F test

R-squared	0.728958	Mean dependent var	21.66367
Adjusted R-squared	0.651158	SD dependent var	2.165507
SE of regression	1.279009	Akaike info criterion	3,527680
Sum squared resid	176.6734	Schwarz criterion	4.200056
Log likelihood	-214.9376	Hannan-Quinn criter.	3,800913
F-statistic	9.369731	Durbin-Watson stat	1.889634
Prob (F-statistic)	0.000000		

Source: The results of data processing with Eviews 8

The results of the regression estimation of the fixed effect model obtained a probability value (F-statistic) of 0.000000 <α (5%) then rejecting H0, this means that all independent variables (inflation, human development index, per capita income and local revenue) have a significant effect on dependent variable (ZIS payment) together.

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Table 10 Interregional Constants

PROVINCE	INTERCEPT	PROVINCE	INTERCEPT
_ACEH	-69,201	_EAST JAVA	-73,615
_SUMUT	-73,377	_BANTEN	-72,588
_BOAST	-71,239	_BALI	-75,567
_RIAU	-80,687	_NTB	-68,792
_JAMBI	-74,903	_KALBAR	-71,654
_SUMSEL	-74,092	_CALITENG	-76,343
_BENGKULU	-70,004	_KALSEL	-72,120
_LAMPUNG	-71,463	_KALTIM	-62,645
_BABEL	-74,824	_FOUND	-81,591
_KEPRI	-81,669	_IGNITE	-73,823
_DKI	-83,996	_SULTENG	-75,520
_JABAR	-69,710	_SULSEL	-73,991
_JATENG	-71,732	_GORONTALO	-69,604
_DIY	-69,448	_MOULDER	-71,722

Source: The results of data processing with Eviews 8

It is known that the highest zakat receipts came from the province of East Kalimantan with the amount of -62,645, followed by the province of NTB with the amount of -68,792. The low zakat acceptance comes from the Riau Islands province of -81,669.

Table 11. The Relationship between Independent Variables and Dependents

No.	**Variable**	**Coefficient**	**Probability**	**Relationship**	**Information**
1	Inflation	-0.060520	0.3419	Negative	Not significant
2	HDI	-0.110118	0.7796	Negative	Not significant
3	Capita Income	9,203613	0.0009	Positive	Significant
4	PAD	0.204917	0.5660	Positive	Not significant

Conclusion

Based on the results of research using secondary data regarding the influence of variables including inflation, human development index, per capita income and local revenue on zakat, infaq and alms payments in 28 provinces throughout Indonesia in the period 2013-2017, conclusions can be drawn as follows:

1. Inflation variable shows that it does not have a significant effect on ZIS payments in Indonesia. This is due to the low level of inflation in Indonesia and inflation can be controlled.
2. The human development index variable does not have a significant effect on ZIS payments in Indonesia. This is because people's understanding of zakat, infaq and alms decreases, so that education increases but the understanding of zakat, infaq and alms decreases, it will affect the payment of ZIS.
3. The per capita income variable has a significant positive effect on ZIS payments in Indonesia. Because if someone's income has increased, then someone can meet their needs and have the ability to pay zakat.

4. The local revenue variable does not have a significant effect on ZIS payments in Indonesia. This is because the distribution of local revenue is used for regional expenditure, which consists of direct expenditure and indirect expenditure. Expenditures are directly related to programs and activities. Meanwhile, indirect spending that is not related to programs and activities.

Suggestion

Based on the results of research on the influence of the inflation variable, human development index, per capita income and local revenue on the payment of zakat, infaq and alms in 28 provinces throughout Indonesia in the period 2013-2017, there are several suggestions, namely:

1. The inflation variable does not affect the ZIS payment because the low level of inflation in Indonesia and inflation can be controlled. The author's suggestion for further research that the inflation variable is replaced by another variable.
2. The human development index variable has no effect on ZIS payments because people's understanding of ZIS is reduced even though the quality of human resources increases. The author's suggestion is to test using other variables such as the level of understanding / community religiosity towards ZIS payments.
3. The per capita income variable affects ZIS payments because if a person's income increases, he can meet his needs and if he reaches the nisab, he can pay his ZIS. The authors suggest that this variable can be reused by using a different sample, so that it can be generalized.
4. The local revenue variable has no effect on ZIS payments. The author's suggestion is not to use the PAD variable anymore in testing the effect on ZIS payments.

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