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## Resolving Public Negative Sentiment Towards Taxation in Indonesia According to Abu Yusuf's Thought

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### ABSTRACT

*The issue of tax increases has triggered negative sentiments and strong criticism from the public. This negative sentiment is fueled by concerns about adding to the economic burden on society. On the other hand, public trust in the management of taxation in Indonesia has not yet developed optimally. This study aims to explore ways to enhance public trust in Indonesia's tax management based on the thoughts of Abu Yusuf as outlined in Kitab al-Kharaj. This qualitative research employs a literature review approach by examining Abu Yusuf's perspectives. The findings suggest the need for tax reforms, such as tax collection based on taxpayers' ability (muqasamah), limiting the use of the self-assessment system (qabalah), optimizing agricultural taxes (kharaj), implementing customs duties (usyur), and implementation of mining taxes.*

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**Keyword:** Abu Yusuf; Al-Kharaj; Taxation; Negative Sentiment.

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## A. INTRODUCTIO

The issue of tax increases in Indonesia has drawn opposition from the public. This issue mainly raises negative sentiment and harsh criticism. Negative sentiment arises because of concerns that taxes will increase the economic burden on the community. However, some people have positive sentiments that express support and optimism that tax increases can have a positive impact on national economic development. Given the dominance of negative sentiments, the government must consider the potential impact of tax increases in the future, as well as consider subsequent policies, including the tax system, tax governance, tax officials, and the importance of building dialogue and transparency with the public. Ensuring that taxes are truly used for the benefit of the community and providing a sense of justice for taxpayers is important (Fauziah, 2024).

For some people, tax increases can lead to a decrease in welfare. Community welfare is assessed through several factors, including poverty levels, income levels, education levels, health services, demographic structure, employment opportunities, consumption patterns, and housing and environmental conditions. Other studies show that people think that increasing tax rates will cause an increase in the price of basic necessities, which will then affect their spending (Kharisma, 2023). In addition, public distrust of the Indonesian tax authorities is one of the causes of negative sentiment (Kurniawan & Larasati, 2023).

Many people protested on social media because of the increase in taxes, including the VAT tax which increased to 12%. Quoted from Liputan6.com, netizens are flocking to reject the 12% VAT until it becomes a trending topic on platform X, aka Twitter. Netizens are posting together with a picture of Garuda with a blue background.



Figure 1. Netizens reject 12% VAT.

Source: X.com

The image shows a protest message against the increase in Value Added Tax (VAT) to 12%. The visual design includes a blue background with the Garuda symbol at the top, indicating an official and national impression. The main text emphasizes that "Taxing without giving back to the people is a crime," which emphasizes that the public feels that they have not received adequate services from the government that are commensurate with the taxes they have to pay.

The additional message below, "Don't ask for big taxes if you haven't been good at serving the people," highlights sharp criticism of the government's performance in providing public services. The image ends with a direct call: "Reject 12% VAT," which is the core of the call to action. This reflects public dissatisfaction with the new fiscal policy and a sense of fairness in taxation, which has triggered a wave of widespread rejection on social media, as mentioned in the context of trends on platform X (Twitter).

Public distrust of the tax system stems from the increasing number of tax officials involved in corruption cases of tax funds. In addition, taxpayers' perceptions of unfair use of taxes also contribute to public distrust. Indonesia's tax system is often considered unfair, as reflected in the uneven development in various regions (Mukoffi et al., 2022).

Tax is one of the important elements in a country's economy, functioning as the main source of state revenue to finance various government programs and public services. According to Article 1 paragraph (1) of Law Number 28 of 2007 concerning General Provisions and Tax Procedures (KUP), tax is defined as a mandatory contribution to the state owed by individuals or entities that is mandatory based on law, without receiving direct compensation and used for state needs for the greatest prosperity of the people. Therefore, the tax sector is very much needed for state revenue to be able to support financing state needs and the running of government.

In a volatile economic situation, the government can adjust tax policies to control inflation, stimulate economic growth, or reduce unemployment (Bachtiar & Tambun, 2020; Ginting & Irawan, 2022). This is what the government is currently doing, namely making a policy to increase VAT by 12% to significantly increase state revenue. With higher VAT, the government will obtain more funds to fund various important programs, such as infrastructure development, education, and the health sector. However, the tax increase policy actually creates a new problem where the public does not agree with the tax increase policy.

Talking about taxes is not only about achieving targets but also tax governance, namely regulations regarding taxes, tax systems, tax officers, to the potential for taxes that can be optimized. Historically, taxation has existed since the time of the Prophet Muhammad (saw) and continues to this day (Zunaidi, 2021). At the beginning of the development of Islamic economics in the Arabian Peninsula, especially during the Abbasid Dynasty, a cleric and judge named Abu Yusuf wrote extensively about taxation in his book entitled *Al-Kharaj*. This important work is famous for its completeness and is considered very appropriate for countries that view taxes as one of their main sources of income (Zunaidi, 2021).

The tendency of Islamic economic studies in recent times is still trapped in normative studies. These studies still revolve around philosophical explanations and the normativeness of an economic activity. Therefore, it is interesting to talk about a brilliant economic figure of his time, namely Abu Yusuf, who is famous for his book *Kharaj (Manual on Land Tax)* who lived during the time of Caliph Harun al-Rasyid.

Based on previous studies, regarding Taxes in Indonesia according to Abu Yusuf's thoughts by (Bakir & Mustofa, 2023) that Abu Yusuf's economic ideas about taxation (*al-kharaj*) are still relevant today in modern Indonesia. There are similarities in Abu Yusuf's thoughts and Tax Policy in Indonesia, namely in determining the percentage of tax rates based on land productivity and tax allocation. This is profit-based and used for the public interest of the state and society. In addition, another study by (Fauzan, 2017) revealed that Based on data analysis, it is known that Abu Yusuf's economic thoughts are economic thoughts that are appropriate / in accordance with the conditions of society at that time.

From previous research that has been conducted, they focused on the relevance of Abu Yusuf's thoughts to taxation policy and suitability to the conditions of society at that time. In addition, it is only limited to the theory and concept of Abu Yusuf's thoughts without exploring how these ideas can be practically applied in modern taxation policies in Indonesia, including how these ideas can respond to issues such as increasing VAT rates and public dissatisfaction. Based on the description and gap above, this study aims to :

- 1) Analyze the relevance of Abu Yusuf's thoughts in resolving negative public sentiment towards taxation policies in Indonesia.
- 2) Wants to offer practical solutions based on the principles of tax justice according to Abu Yusuf to increase public trust in the taxation system.

## **B. THEORETICAL STUDY**

### **Definition of Tax**

Tax is one of the main sources of state revenue collected through the allocation of a certain percentage of taxpayers' income. Taxpayers receive reciprocal benefits in the form of state protection and maintenance of their rights and security. Taxation is regulated in Law Number 16 of 2009 which is an amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures. Article 1 paragraph 1 of the law defines tax as a mandatory obligation that must be paid by individuals or entities that are imposed based on law without direct compensation, and are used for the benefit of the state in order to achieve the greatest possible prosperity of the people. According to the law, taxation is an obligation, and taxes collected by the state are used for state operational needs. These operational needs include infrastructure development, job creation, and empowerment of micro, small, and medium enterprises (MSMEs). Tax plays an important role in state revenue and is the backbone of government administration. In addition, taxes also play a role in maintaining state sovereignty, especially as the main source of state revenue in the State Budget (APBN) (Irwan & Tuo, 2024).

From the various definitions of tax above, it can be concluded that taxes have the following elements: (Mardiasmo, 2016)

1. Contributions from the people to the state. Only the state has the right to collect taxes. The contribution is in the form of money (not goods).
2. Based on law. Taxes are collected based on or with the power of law and its implementing regulations.
3. Without reciprocal services or counter-performance from the state that can be directly designated. In paying taxes, there cannot be any individual counter-performance by the government.

### Legal Foundation

The basis for tax law is as follows (Fauzan, 2014):

1. Al-Qur'an  
QS. Al-Anfal: 41

﴿وَاعْلَمُوا أَنَّمَا غَنِمْتُمْ مِنْ شَيْءٍ فَإِنَّ لِلَّهِ خُمُسَهُ وَلِلرَّسُولِ وَلِذِي الْقُرْبَىٰ وَالْيَتَامَىٰ وَالْمَسْكِينِ وَابْنِ السَّبِيلِ إِن كُنْتُمْ أمانتُمْ بِاللَّهِ وَمَا أَنْزَلْنَا عَلَىٰ عَبْدِنَا يَوْمَ الْفُرْقَانِ يَوْمَ التَّفَقُّ الْجَمْعِ وَاللَّهُ عَلَىٰ كُلِّ شَيْءٍ قَدِيرٌ ﴿٤١﴾﴾

*"Know, indeed, whatever you can obtain as spoils of war, then indeed one-fifth is for Allah, the Messenger, the relatives of the Messenger, the orphans, the poor and the ibnussabil, if you believe in Allah and in what We have sent down to our servant (Muhammad) on the day of Furqaan, namely the day the two armies met. and Allah is Almighty over all things." (QS. Al-Anfal: 41).*

- QS. Al-Hasyr: 7

﴿مَا آفَاءَ اللَّهِ عَلَىٰ رَسُولِهِ مِنْ أَهْلِ الْقُرَىٰ فَلِلَّهِ وَلِلرَّسُولِ وَلِذِي الْقُرْبَىٰ وَالْيَتَامَىٰ وَالْمَسْكِينِ وَابْنِ السَّبِيلِ كَيْ لَا يَكُونَ دُولَةً بَيْنَ الْأَغْنِيَاءِ مِنْكُمْ وَمَا أَنْزَلْنَا عَلَيْكُمْ الرِّسَالَ فَحُدُودُهُ وَمَا نَهَيْكُمْ عَنْهُ فَأَنْتَهُوا وَاتَّقُوا اللَّهَ إِنَّ اللَّهَ شَدِيدُ الْعِقَابِ ﴿٧﴾﴾

*"Whatever booty (fa'i) Allah gave to His Messenger who came from the people of the cities was for Allah, the Messenger, the relatives of the Messenger, orphans, the poor and people who were on their way. , so that wealth does not only circulate among the rich among you. What the Messenger gives you, then accept him. And what he has forbidden you, then leave it, and fear Allah. Indeed, Allah is very severe in punishment." (Al-Hasyr: 7).*

### Principles and Theories of Tax Collection

Experts give their opinions on the basis of taxation as conveyed by (Setyawan, 2020), including according to Adam Smith who argues that there are four bases for taxation or collection, namely:

1. Principle of Equality  
The state must pay attention to the ability of its people, the amount of tax paid must be adjusted to their ability and income. The principle of justice must be put forward by avoiding arbitrariness behind the law.
2. Principle of Certainty  
The amount of tax is determined by law with certainty so that there is certainty about the amount of tax that must be paid by the community.
3. Principle of Timeliness (Convenience of Payment)  
The time of tax payment must be adjusted to the conditions of the community to be carried out at the right time, for example taxes are paid when people receive income.

#### 4. Principle of Efficiency

The cost of collecting taxes is tried to be as economical as possible, do not let the costs incurred in order to collect taxes be greater than the taxes collected.

(Setyawan, 2020) in the same book also explains the tax theories put forward by experts in collecting taxes, namely:

##### 1. Insurance Theory

The state has the function of protecting the people from all forms of threats and disturbances so that costs are needed from taxes to fulfill this goal.

##### 2. Interest Theory

The basis of the interest theory states that the people have an interest in the state to be protected from all forms of disturbances and threats, the costs used for these interests are obtained through taxes. People who have a greater interest in the state should pay higher taxes. There are many parties who disagree with this theory because the poor have a greater interest in the state than the rich, it is impossible for the poor to be burdened with higher taxes than the rich.

##### 3. Bearing Force Theory

The basis of the bearing force theory is that the state in carrying out its function of protecting the people requires high costs, these costs are borne by the people according to the bearing capacity of each of its people. Meanwhile, according to Sinaga (2016), tax collection in Indonesia still causes problems caused by weak regulations in the taxation sector, lack of socialization regarding taxation, low levels of awareness and education as well as the economy of Taxpayers.

### **Taxation System in Indonesia**

In Indonesia, the tax collection system includes the official assessment system, self-assessment system, and withholding system. The official assessment system is a tax collection system that grants the government (FISKUS) the authority to determine the amount of tax payable by taxpayers. The self-assessment system allows taxpayers to calculate and determine their own tax obligations. Meanwhile, the withholding system authorizes a third party, other than the fiscus or the taxpayer, to determine the amount of tax payable by the taxpayer (Ariffin & Sitabuana, 2022).

### **Tax Collection System According to Abu Yusuf**

According to Abu Yusuf's thoughts in the book *Al-Kharaj*, there are two methods of tax collection. The first method is *madzifah*, which applies a fixed value taxation model. The second method is *muqasamah*, which uses a taxation model based on fluctuating or changing values. Tax collection in this system takes into account changes in the percentage of income or an individual's ability to pay taxes (Zunaidi, 2021). Abu Yusuf emphasized that finance is an integral part of the government's ability to carry out the obligations set to provide support for governance (Dewintara, 2022). In practice, Abu Yusuf strongly opposes a tax system that imposes excessive burdens. He also suggests that tax administrators be fairly compensated and that their activities be monitored to prevent abuse of authority. In public administration, Abu Yusuf encourages rulers to recognize the importance of state responsibility in decision-making. In addition, he emphasized considering contemporary issues while adhering to Islamic law

(Junaidi, 2018). The types of taxes collected during Abu Yusuf's time were fa'i, kharaj, usyur and jizyah (Gozali, 2021).

1. Fa'i

Fa'i is wealth obtained by Muslims without going through battle, either with horsemen or other vehicles. One-fifth of the fa'i assets are given to those who are entitled. Fa'i assets include kharaj, jizyah, usyur or peace assets. Fa'i assets are a source of general funds intended for the Prophet and the government and other parties tasked with realizing the benefit of the lives of Muslims.

2. Kharaj

Kharaj according to the language means al-kara' (rent) and al-ghullal (results). Any land taken from the infidels by force, after war was declared against them, was considered kharajiyah land. If they embraced Islam, after the conquest, their land status remained kharajiyah. Kharaj is a right given to land that has been confiscated from the hands of infidels, either by war or peace. If peace agrees that the land belongs to us and they acknowledge it by paying kharaj, then they must fulfill it.

3. Usyur

Usyur is a tax imposed on merchandise entering Islamic countries. Usyur was not yet known during the time of the Prophet SAW and during the time of Abu Bakar Siddiq RA. The beginning of the implementation of usyur in Islamic countries was during the time of Amirul Mukminin Umar bin Al-Khathab, which was based on the aim of upholding justice. Usyur had been taken from Muslim traders if they visited enemy areas. So, in order to implement balanced treatment towards them, Umar bin Al-Khathab decided to treat non-Muslim traders with the same treatment if they entered an Islamic country.

4. Jizya

Jizyah is a certain amount imposed on people who join under the banner of the Muslims, but they do not want to convert to Islam.

### C. METHODOLOGY

This study uses a qualitative approach with a comprehensive literature review method to understand the basic concept of taxation (Pahleviannur et al., 2022). In addition, this study also uses a historical-normative-philosophical approach (Azmi & Syamsuri, 2019). The historical approach is used to obtain biographical data on Abu Yusuf. While the philosophical approach is to analyze the extent to which taxation during Abu Yusuf's time developed. The data required is taken from various literature in the form of books related to the object of research, especially those related to the ideas of taxation concepts according to Abu Yusuf. Data collection in this Abu Yusuf study, the author tried to collect books related to Abu Yusuf which consisted of (Sugiyono, 2018):

1. Primary Data, namely the Book of Al-Kharaj by Abu Yusuf published in Cairo in 1302 H.
2. Secondary Data, namely books, journals, articles related to the theme of discussion in this study.

In data collection, researchers take several steps by means of literature study. Literature study is used to study reading sources that can provide concise information regarding the problem being studied (Kamaluddin, 2021).

- 1) Literature study is a series of activities related to the method of collecting library data, reading and recording, and managing research materials (Mundzir et al., 2024).

- 2) Internet Searching or online searching is a search using a computer that is carried out via the internet with certain search tools or software on servers connected to the internet that are spread throughout the world.
- 3) Documentation is a data collection technique by collecting and analyzing documents, both written documents, images and electronics (Nurwakhidah, 2020).

In data processing, after the data collected is considered sufficient, the next step is to reduce the data. Data is grouped, categorized and discards unnecessary data. The data to be obtained will be analyzed carefully (Anggito & Setiawan, 2018).

In analyzing the data, the author uses a descriptive analytical method, namely describing the complete life history and thoughts of Abu Yusuf in terms of taxation. Then supported by the induction method to find conclusions, from general exposure to specific conclusions (Samsu, 2021). The explanation can be explained as below:

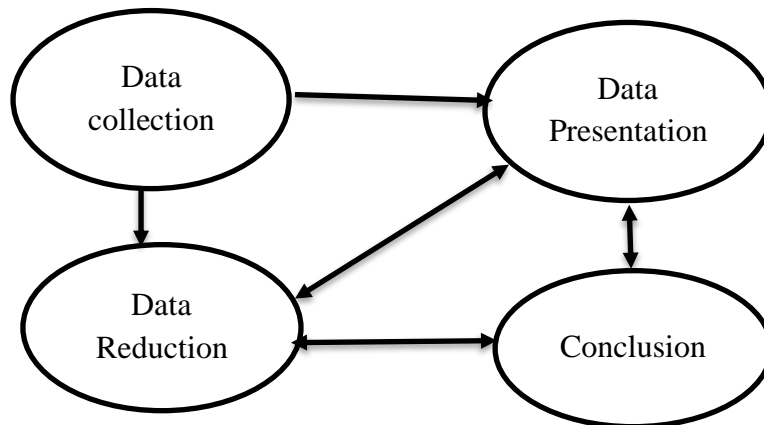


Figure 2. Data Analysis Techniques  
Souce: (Sugiyono, 2018)

The analysis steps taken by the researcher are as follows:

- 1) Data collection by conducting observations, interviews, and documentation studies. Thus, researchers are facilitated in describing the field data obtained
- 2) Data Reduction.  
The data obtained from the report is quite a lot so it needs to be recorded carefully and in detail. Reducing data means summarizing, choosing the main points or selecting data based on each part needed.
- 3) Data Presentation  
The presentation of qualitative research data can be done in the form of a brief description, how the relationship between categories and the like and displaying data by describing each data briefly and systematically so that it is easy to understand (Mubarrok & Rahmawati, 2020).
- 4) Conclusion  
To prove or verify the conclusion of the data by concluding each data obtained (Badruzaman, 2019).

## D. RESULT

### **The Relevance of Abu Yusuf's Thoughts in Resolving Negative Public Sentiments Towards Taxation Policies in Indonesia**

Abu Yusuf was the first fuqaha who had a book (kitab) that specifically discussed economic issues. His book entitled *Al-Kharaj*, discusses a lot about public economics, especially about taxation and the role of the state in economic development. This book was written at the request of Caliph Harun Ar-Rasyid as a guideline in collecting state income or revenue from kharaj, usyur, zakat, and jizyah. The book *Al-Kharaj* covers various fields including: government, state finance, land, taxation, and justice (Pengkajian, 2008).

In government, Abu Yusuf compiled a very popular fiqh principle, namely *Tassarruf Al-Imam 'ala Ra'iyah Manutun bi Al-Mashlahah* (every government action related to the people is always related to their welfare). He emphasized the importance of trustworthiness in managing state money, state money does not belong to the Caliph, but is a mandate from Allah and his people that must be guarded with full responsibility. He strongly opposed taxes on agricultural land and proposed replacing the lump sum tax system on land with a proportional tax system on agricultural products. This proportional system better reflects a sense of justice and is able to become an automatic stabilizer for the economy so that in the long term the economy will not fluctuate too sharply (Amrin et al., 2021).

In terms of taxation, Abu Yusuf tends to agree with the state taking part of the agricultural products from the cultivators rather than charging rent from agricultural land (Rachmawati & Khairuddin, 2021). According to him, this method is fairer and provides greater production results by providing convenience in expanding cultivated land. In other words, he recommends the use of the *muqasamah* system (proportional tax) rather than the *misahah* system (fixed tax) which has been in effect since the reign of Caliph Umar until the early period of the Abbasid Dynasty (Boedi Abdullah, 2010).

Tax is a source of government revenue and Abu Yusuf contributed his thoughts on taxation in his time. Regarding taxation, Abu Yusuf laid down the basic principles of taxation. This is known in further developments as tax norms. Namely the principles that apply in tax collection, such as the principle of equality, the principle of certainty, the principle of efficiency and justice, the principle of efficiency, and the principle of ease of payment. According to Abu Yusuf, the application of this principle creates a profitable situation, facilitates and guarantees taxpayer tax payments. So, if taxes are paid properly, of course this has implications for state revenues. The basic principle of tax collection requires taxpayers to be tolerant in paying their taxes. In this case, Abu Yusuf gave an example of Umar bin Khattab's actions who were lenient towards Bani Tholgha, and he quoted Omar bin Khattab's statement (Mubarok & Witro, 2022). Abu Yusuf's thoughts on taxation are very relevant to overcoming negative public sentiment towards tax policies in Indonesia. One of its relevance lies in the principle of justice in tax collection. Abu Yusuf emphasized the importance of the *muqasamah* system (proportional tax), where taxes are calculated based on land productivity and the taxpayer's ability. This system is fairer than the *misahah* system (fixed tax) which does not consider individual abilities. In the Indonesian context, this principle can be found in the Land and Building Tax (PBB), where tax determination is based on the Taxable Object Sales Value (NJOP), allowing taxpayers with different economic capabilities to pay taxes according to their income levels (Mubarok & Witro, 2022). For Abu Yusuf, the proportional tax method can increase state revenue from land taxes on the other hand, encouraging farmers to increase their production. And proposes replacing the fixed tax system (lumpsum system) on land with a proportional tax on agricultural products. This proportional system better reflects a sense of justice and is able to become an automatic stabilizer for the economy so that in the long term the economy will not fluctuate

too sharply (Gozali, 2021). According to the opinion above, Abu Yusuf wants a sense of justice for all citizens. The tax rates used in Indonesia vary, there are progressive rates applied to PPh, there are also proportional rates applied to PBB and PPN (Batubara et al., 2024).

In addition, Abu Yusuf also emphasized the importance of centralizing tax administration and transparency in its implementation. He recommended that tax policies have clear regulations and no elements of coercion against taxpayers. Transparency in this policy can increase public trust, reduce concerns about injustice, and ensure that taxes collected are used for the public interest. This is in line with the principles of taxation in Indonesia, which seek to create a more accountable system through regulations such as setting NJOP limits and monitoring the allocation of tax revenues for the construction of public facilities. In addition to aspects of justice and transparency, Abu Yusuf also emphasized that taxation must be flexible and adaptive. He suggested that tax policies need to consider the welfare of taxpayers by providing incentives or relaxations in certain situations. For example, in the Indonesian tax system, the policy of providing tax incentives for certain sectors during the COVID-19 pandemic shows an effort to support the economy and reduce the burden on society, an approach that is in line with Abu Yusuf's idea of flexibility in economic policy. Thus, the principles put forward by Abu Yusuf remain relevant in creating a fairer, more transparent, and more flexible tax system, which can ultimately reduce public resistance to government tax policies. Regarding the tax increase which has become a negative sentiment for the Indonesian people, in fact, if it is associated with Abu Yusuf's thinking that tax increases in Indonesia, if not managed with fair and transparent principles, have the potential to trigger resistance or negative sentiment from the public. In this context, Abu Yusuf's thinking remains relevant as a basis for designing tax policies that are responsive to the needs of the community (Cahyono, 2022).

First, Abu Yusuf emphasized the importance of fairness in tax collection, namely by ensuring that taxes are calculated proportionally based on the taxpayer's ability. If Indonesia plans to increase taxes, this approach can be applied by implementing a progressive tax rate, where individuals or entities with higher incomes are subject to higher taxes. This principle can maintain social balance and reduce the impact of tax increases on weak economic groups, so that the public feels that the policy is fairer (Mubarok & Witro, 2022).

Second, another relevance is seen in the transparency and accountability of tax use. Abu Yusuf emphasized that tax revenues must be used for the public interest, such as infrastructure development and improving public welfare. If Indonesia wants to increase taxes, the government must ensure that the allocation of these funds is clear, measurable, and well-supervised. Transparency in reporting tax use can increase public trust, so that even though tax rates are increased, public acceptance of this policy tends to be better (Amrin et al., 2021).

Third, the flexibility proposed by Abu Yusuf is also important. In difficult economic situations, such as when inflation is high or people's purchasing power is declining, tax increases need to be accompanied by flexible policies, such as providing incentives for the small business sector or reducing taxes on basic necessities. With this approach, the burden of tax increases is not fully felt by the wider community, but is more directed at groups that are able to contribute more. Overall, if the tax increase policy in Indonesia is based on the principles of justice, transparency, and flexibility as proposed by Abu Yusuf, the policy has the potential to be better received by the community. This shows the relevance of Abu Yusuf's thinking in maintaining economic stability while reducing resistance to tax policies that may be felt as burdensome (Mubarok & Witro, 2022).

## **Solution of Public Trust in the Tax System Through the Principle of Tax Justice According to Abu Yusuf**

The government has an obligation to prosper the people as stated in the state objectives contained in the opening of the 1945 Constitution. Islam is very concerned with the welfare of the people, this has been exemplified by the Prophet Muhammad, his companions, and the Islamic caliphs who ruled when Islam was victorious in the Arabian peninsula. In an effort to prosper the people, of course, costs are needed, the government must seek potential state revenues. Taxes are a very large potential in state revenues. The government must be able to implement taxes that provide a sense of justice to all citizens (Oky, 2019).

Public trust in the tax system can be increased by implementing the principles of tax justice initiated by Abu Yusuf. These principles provide an inclusive, transparent, and equitable approach, so as to reduce negative sentiment towards tax policies (Ruhiat, 2020).

First, the elimination of the fixed tax system (*wazifah*) and replacement with a proportional tax system (*muqasamah*). This system allows taxes to be imposed based on individual ability or the results of taxable assets. With this approach, the public will feel that the tax burden imposed is fairer and does not burden the weak economic group. In the Indonesian context, this can be implemented through strengthening progressive tax policies, where higher tax rates are imposed on high-income groups (Iltiham, 2018).

Second, transparency in the use of tax funds. Abu Yusuf emphasized the importance of the mandate in managing tax funds which are a mandate from Allah and the people. Transparency in reporting tax revenues and use can increase public trust. For example, the government can periodically provide open reports on the realization of the budget from tax revenues used for infrastructure development, health services, and education.

Third, the application of the principle of *al-mashlahah* (public welfare). Abu Yusuf argues that tax policies must be directed towards the interests and welfare of the community. Taxes collected should be focused on the construction of public facilities, such as bridges, dams, and irrigation systems, the benefits of which are directly felt by the community. That way, the community can see the real benefits of their tax contributions.

Fourth, avoiding coercion and intimidation in tax collection. Abu Yusuf emphasized the importance of a tax collection mechanism that does not oppress taxpayers. This is relevant for Indonesia, where friendly treatment of taxpayers through the provision of tax education and efficient administrative services can create a conducive atmosphere and increase public willingness to pay taxes (Amrin et al., 2021).

Fifth, flexibility in tax policy. Abu Yusuf proposed the imposition of different tax rates based on certain conditions, such as the type of irrigation system in agriculture. In the Indonesian context, this can be adopted by providing tax relief or incentives for sectors affected by disasters or difficult economic conditions.

By applying the principles of tax justice according to Abu Yusuf, the tax system in Indonesia can be designed in an inclusive, fair, and transparent manner. This not only increases public trust but also encourages active participation in supporting development through taxes.

## **E. CONCLUSION**

Abu Yusuf's thoughts on the principles of tax fairness, transparency, and flexibility in the tax system are very relevant in overcoming the negative public sentiment towards tax policy in Indonesia. The *muqasamah* (proportional tax) principle that adjusts taxes to the taxpayer's ability reflects fairness, while transparency in tax management increases public trust. In addition, the flexibility of tax policy that is adjusted to the economic conditions of the community can reduce the burden on the weak economic groups and support long-term

financial stability. By applying these principles, Indonesia's tax system can be more inclusive, fair, and effective in increasing state revenue and public welfare.

This research has limitations, including implementation in the modern context of Indonesia, which faces challenges such as corruption, lack of tax literacy among the public, and technological limitations in tax administration. In addition, the complexity of the modern economy requires more detailed regulations and strict supervision to implement proportional and flexible taxes. Data limitations related to individual economic capabilities are also obstacles to adjusting taxes proportionally.

This research can also provide implications for tax policy in Indonesia so that it is expected to improve public perceptions of taxes, increase taxpayer compliance, and maximize state revenue. Policies based on fairness, transparency, and flexibility can create a more accountable system and encourage active community participation in supporting development. On the other hand, the government needs to improve the efficiency of tax administration, strengthen supervision, and expand tax literacy so that this policy can be implemented effectively.

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