

Zakat and Shared Prosperity: Framework for Sustainable Society

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Abstract:

This study aims to construct a conceptual framework that explains how zakat contributes to shared prosperity and supports the development of a sustainable society. It seeks to model measurable links between zakat distribution and key social-sector indicators, such as poverty, education, employment, health, and household welfare, using the available national indicators. The study builds a conceptual framework that integrates zakat and shared prosperity within sustainability theory. The zakat is effective in reducing vulnerabilities and promoting shared prosperity within four objective indicators, which are reduced poverty, better education, improved health, and economic inclusion. This study is primarily conceptual, and therefore, it needs further simulated empirical modelling on the availability and quality of real-world datasets. Many national statistics data variables are not directly relevant as data sources for zakat impact, which can lead to more integrated data available for shared prosperity. The results can assist zakat institutions in improving targeting accuracy, designing evidence-based intervention programs, and aligning zakat distribution with national poverty-reduction strategies. Policymakers may use the framework to integrate zakat into broader social protection systems and data integration. By demonstrating how zakat contributes to shared prosperity, the study reinforces zakat's role in reducing inequality, strengthening social cohesion, and enhancing the welfare of vulnerable groups. It also promotes a sustainable society where economic justice and moral responsibility converge. This study offers a unique combination of conceptual theory and empirical modelling for zakat effectiveness, supported by a measurable framework tied to national indicators. It is among the first to propose a scalable zakat–shared-prosperity model, enabling future studies to replicate, refine, and apply the approach in policy and institutional settings.

Keywords: zakat distribution, shared prosperity, sustainable development, poverty reduction, social welfare, economic inclusion

1. Introduction

Zakat has long been recognized as a central pillar of Islamic socio-economic governance, functioning both as a religious obligation and a redistributive mechanism aimed at reducing wealth

inequality. Scholars emphasize that zakat serves as a built-in social security system designed to support vulnerable groups and foster social justice (Kahf, 1999; Abbas, 2011). Contemporary research in Islamic social finance further highlights its

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relevance in addressing modern poverty challenges through institutional mechanisms that can systematically mobilize and allocate resources (Asutay, 2013; Afifi & Abbas, 2018; Mohsin, 2020).

Shared prosperity has emerged as a central theme in global development strategies, particularly within the framework of inclusive growth promoted by the World Bank and UNDP. Shared prosperity emphasizes equitable distribution of economic benefits, focusing on improving the welfare of the bottom 40 percent of society (Lakner et al., 2014). This concept aligns with sustainable development principles, which call for growth that is socially inclusive, environmentally conscious, and capable of reducing structural inequality (Sachs, 2015).

Recent literature has explored the potential synergy between zakat and sustainable development, arguing that zakat can serve as an instrument for achieving multidimensional welfare outcomes. Zakat distribution has been linked to poverty reduction (Kasri, 2014; Beik & Arsyianti, 2016), improvements in education and health (Suprayitno et al., 2017; Eliza et al., 2024), and enhanced economic inclusion (Iqbal, 2015; Zauro et al., 2020). These outcomes resonate with the Sustainable Development Goals (SDGs), particularly those related to poverty, inequality, and social protection, positioning zakat as a strategic tool for sustainable societal development.

Despite the acknowledged potential of zakat, empirical evidence linking zakat distribution to measurable welfare outcomes remains fragmented. Much of the existing literature relies on case studies or localized assessments without employing rigorous national-level or longitudinal data (Wahab & Rahim, 2013). Moreover, the lack of integrated datasets (particularly those combining government socio-economic indicators with zakat institutional records) limits the ability to assess zakat's systemic impact on shared prosperity.

National datasets, for example, such as those provided by the Indonesian Bureau of Statistics (BPS), include comprehensive poverty, education, employment, and welfare indicators. However, these datasets do not directly track zakat recipients (*mustahiq*) or disbursement outcomes. Scholars highlight the methodological challenges posed by disconnected databases, inconsistent reporting standards, and the absence of unified social finance indicators (Sugeng et al., 2024). This fragmentation impedes quantitative modelling and evidence-based policy formulation.

A further gap in the literature is the absence of a structured conceptual model that connects zakat distribution to shared prosperity within a sustainability framework. While previous studies explore zakat effectiveness or specific social impacts, few have integrated these dimensions into a coherent model capable of guiding empirical measurement and policy analysis. This gap underscores the need for a theoretical and methodological foundation that aligns Islamic social finance instruments with contemporary development paradigms.

This study aims to address these gaps by developing a conceptual framework that links zakat distribution to shared prosperity and sustainable societal outcomes. The framework incorporates key social-sector indicators (such as poverty, education, employment, health, and household welfare) that are measurable through BPS datasets. The study's contribution lies in offering a structured model that can serve as the basis for future empirical analysis and for integrating zakat into broader poverty alleviation and social protection strategies.

2. Literature review

2.1. Zakat in Islamic social finance

Zakat is one of the core instruments in Islamic social finance, designed to redistribute wealth, promote social justice, and uplift marginalized groups through structured mechanisms of collection and distribution. Scholars conceptualize zakat as both a religious obligation and an economic stabilizer, aimed at eliminating extreme deprivation and supporting societal balance. Contemporary studies further highlight zakat's institutionalization through modern zakat authorities, which apply governance frameworks to enhance transparency, targeting accuracy, and socio-economic impact (al-Qaradawi, 2011; Asutay, 2013; Abbas et al., 2025). As Islamic social finance expands, alongside waqf, sadaqah, and Islamic microfinance, zakat remains the most measurable and policy-relevant tool for addressing structural issues such as poverty, unemployment, and inequality. Studies consistently emphasize that effective zakat distribution must align with *maqasid al-sharia* objectives, prioritizing human dignity, socio-economic empowerment, and long-term welfare (Dusuki & Bouheraoua, 2011; Firdaus et al., 2024; Muhammad et al., 2025).

2.2. Shared prosperity and sustainable society

Shared prosperity represents a development paradigm that emphasizes inclusive economic

growth, equitable distribution of opportunities, and the well-being of the bottom 40 percent of society, as adopted by global institutions such as the World Bank (2014). In sustainability discourse, shared prosperity aligns closely with the Sustainable Development Goals (SDGs), particularly SDG 1 (No Poverty), SDG 3 (Good Health), SDG 4 (Quality Education), SDG 8 (Decent Work), and SDG 10 (Reduced Inequalities). Academic literature positions a sustainable society as one that integrates economic resilience, social justice, and environmental balance (Ueda et al., 2009; Sachs, 2015). This framework suggests that social protection systems must not only reduce poverty but also enhance capabilities, promote mobility, and strengthen social cohesion. Within this context, zakat with waqf is recognized by scholars as a culturally grounded, morally driven, and institutionally adaptable instrument capable of supporting inclusive development pathways that align with sustainability theory (Kamali, 2016; Afifi, 2024).

2.3. Zakat and social-sector outcomes

A growing body of empirical studies explores how zakat contributes to improvements in poverty, education, health, employment, and household welfare. Research in Malaysia, Indonesia, and Pakistan shows that productive zakat programs significantly enhance income levels, entrepreneurship opportunities, and beneficiaries' financial independence (Beik & Arsyianti, 2016; Khamis et al., 2024). Zakat assistance has been linked to increased school participation, reduced health vulnerabilities, and improved food security among low-income families (Baznas, 2023). Evaluations of zakat institutions also demonstrate that well-targeted programs reduce socio-economic inequalities by addressing multi-dimensional poverty indicators rather than income poverty alone (Rusydiana et al., 2025). Despite these findings, the empirical evidence is still dispersed, methodologically inconsistent, and often limited by small sample sizes. This reinforces the need for a unified conceptual framework that clarifies how zakat affects measurable social-sector indicators related to shared prosperity.

2.4. Data challenges in measuring zakat impact

One of the persistent challenges in zakat research is the fragmentation and incompatibility of datasets used to model zakat's impact. Some national statistical agencies, such as Indonesia's Badan Pusat Statistik (BPS), collect extensive socio-economic data (poverty rates, education levels, employment

trends, and household expenditure), but these datasets are not designed to measure zakat-specific variables (Suryahadi et al., 2020). Zakat institutions, on the other hand, maintain independent beneficiary records that often lack longitudinal consistency, standardized indicators, or integration with national databases. This disconnect limits the ability of researchers to conduct macro-level modelling and to evaluate zakat's contribution to shared prosperity outcomes. Several scholars argue for harmonized data frameworks, improved impact assessment tools, and collaborative data-sharing mechanisms between zakat authorities and national statistical institutions to ensure more accurate and policy-relevant measurements (Azizah, 2024; Afifi et al., 2025). The absence of such integrated datasets remains a major research gap that this study aims to address conceptually.

3. Conceptual framework and methodology

3.1. Conceptual basis

The conceptual basis of this study integrates three major bodies of knowledge: zakat as an Islamic socio-economic instrument, shared prosperity as a development objective, and sustainability theory as a guiding framework for long-term societal resilience. Drawing on maqasid sharia, zakat is positioned as a mechanism that promotes human dignity, social welfare, and equitable distribution, objectives consistent with sustainable development principles (Dusuki & Bouheraoua, 2011). Shared prosperity, defined by the World Bank (2014) as improving the welfare of the bottom 40%, provides a measurable framework for assessing distributional outcomes. Sustainability theory, especially the three-pillar model of social, economic, and human development (Sachs, 2015), anchors the role of zakat institutions in addressing multidimensional vulnerabilities. The conceptual integration recognizes that zakat influences human development pathways through material support, capability enhancement, and empowerment, elements that directly contribute to inclusive and sustainable societal progress.

3.2. Framework development

The proposed conceptual framework models the pathways through which zakat distribution may contribute to shared prosperity in a sustainable society. Four interrelated pathways are outlined. First, poverty reduction, where zakat alleviates immediate deprivation and stabilizes household consumption (Beik & Arsyianti, 2016). Second, educational enhancement, where financial support

enables school participation and reduces dropout risks among low-income households (Munadi, 2021). Third, health improvement, where zakat facilitates access to healthcare, nutrition, and preventive interventions that reduce long-term vulnerabilities. Fourth, economic inclusion, where productive zakat empowers beneficiaries to participate in labor markets, entrepreneurship, and community economic activities (Baznas, 2023). These pathways are structured as a cascading mechanism: poverty reduction expands educational and health opportunities, which then increase economic participation, leading to shared prosperity. The framework is designed to be scalable, replicable, and adaptable to various zakat institutions and national contexts.

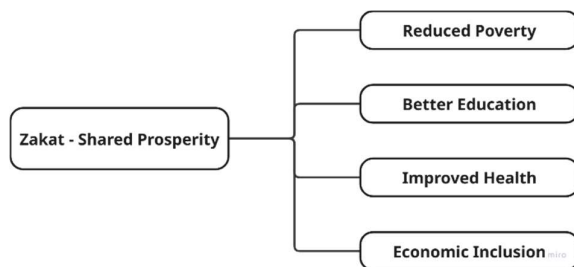


Figure 1. Zakat-Shared Prosperity Framework

3.3. Data perspective

A key component of this conceptualization lies in its alignment with available socio-economic indicators, particularly those provided by Indonesia's Badan Pusat Statistik (BPS). Relevant national indicators include poverty headcount ratios, school enrollment and completion rates, health access and morbidity data, unemployment and labor-force participation, and household expenditure surveys (Suryahadi et al., 2020). These indicators serve as proxies for assessing the potential outcomes of zakat distribution. However, a major limitation is the absence of direct zakat variables in national datasets, which prevents precise causal modelling. Zakat institutions maintain internal beneficiary databases, but the data are often non-standardized, short-term, and disconnected from wider national systems. This mismatch creates challenges for empirical modelling and necessitates conceptual extrapolation. The study, therefore, argues for future integration between zakat's datasets and national indicators, enabling richer analysis of zakat–shared-prosperity linkages.

3.4. Methodological orientation

Given the fragmented data landscape, this study adopts a conceptual modelling approach, supported by insights from existing empirical studies and sustainability theory. The conceptual model identifies theoretical relationships between zakat inputs, social-sector pathways, and shared prosperity outcomes. While no econometric estimation is conducted in this study, the framework is designed to be adaptable to quantitative modelling, including simulation analysis, structural equation modelling (SEM), or panel data analysis when integrated datasets become available. For instance, panel analysis could link regional zakat collection and distribution (from zakat provincial reports) to poverty, education, and health indicators over time. Simulation models could estimate hypothetical impacts under varying distribution strategies. This methodological orientation serves as a blueprint for future empirical research, enabling scholars and policymakers to test, validate, and refine the proposed conceptual relationships.

4. Results and discussion

4.1. Zakat as a tool for reducing vulnerabilities

Zakat functions as a structured instrument for reducing socio-economic vulnerabilities by offering immediate relief and enabling long-term empowerment. Prior studies demonstrate that zakat can stabilize household consumption, reduce dependency, and provide beneficiaries with the means to escape poverty cycles (Beik & Arsyianti, 2016). Mechanisms such as productive zakat programs, capital injections for microenterprises, and temporary income support contribute to reducing financial shocks among low-income households. Moreover, zakat's obligation-based nature ensures a predictable source of funding within Muslim communities, making it a potentially sustainable pillar of social protection. Empirical evidence from OIC suggests that well-governed zakat institutions can significantly reduce multidimensional vulnerability indicators, including food insecurity, unemployment, and lack of access to basic services (Rusydiana et al., 2025). This positions zakat not merely as charity but as a formal mechanism within Islamic social finance for managing socio-economic risks and shared prosperity among the vulnerable.

Table 1. Four Indicators Zakat-Shared Prosperity

Component	Description
Poverty Reduction	Zakat provides direct financial support to mustahiq households, stabilizing basic consumption, reducing income shortfalls, and mitigating immediate economic deprivation. This component reflects zakat's foundational role in alleviating poverty and preventing households from falling below subsistence thresholds.
Educational Enhancement	Through scholarships, learning support, and family assistance, zakat helps low-income students access and complete education. Improved educational attainment increases future income potential and breaks intergenerational poverty cycles.
Health Improvement	Zakat distribution supports healthcare access (such as medical subsidies, nutritional programs, and preventive interventions), thereby reducing health-related vulnerabilities. Improved health strengthens household resilience and contributes to long-term human development.
Economic Inclusion	Productive zakat initiatives provide capital, skills development, and entrepreneurship support, enabling beneficiaries to participate more fully in economic activities. This component focuses on long-term empowerment and income generation, contributing to inclusive and sustainable economic growth.

4.2. Linking zakat distribution to social outcomes

The conceptual model developed in this study identifies four primary pathways through which zakat contributes to shared prosperity: poverty reduction, improved health, enhanced education, and economic inclusion. Zakat alleviates poverty by providing direct transfers to mustahiq, reducing income shortfalls, and enabling minimum consumption requirements (Zulkifli et al., 2019). In health, zakat-funded services (such as medical subsidies, nutrition programs, and maternal care) improve health outcomes and reduce long-term vulnerability (Ahmad et al., 2021). In education, zakat scholarships and school-support initiatives increase access and reduce dropout rates among disadvantaged children (Mahfudz et al., 2021). Finally, economic growth is stimulated when productive zakat increases household capacity for entrepreneurship and labor-force participation (Utami et al., 2021; Asni et al., 2025). These four pathways collectively contribute to shared prosperity and align closely with global development indicators used in assessing inclusive growth.

4.3. Data integration for shared prosperity measurement

A critical challenge discussed in this study is the absence of integrated datasets combining national socio-economic indicators with zakat institutional data. National datasets provide robust indicators on poverty, employment, education, and health at both provincial and national levels; however, these datasets do not identify which households receive

zakat or how zakat impacts measurable welfare variables (Suryahadi et al., 2020). On the other hand, zakat institutions maintain separate databases containing beneficiary profiles, disbursement amounts, and program classifications, but these datasets lack standardization and national harmonization. Integrating these data sources would enable more rigorous measurement of zakat's effects on shared prosperity, permitting the use of panel analysis, structural modelling, or impact evaluation techniques. The conceptual framework presented in this study encourages the development of cross-institutional data platforms that allow institutions to align reporting standards for future empirical work.

4.4. Policy alignment and institutional coordination

Zakat's potential to support shared prosperity is maximized when it is aligned with national development policies and global sustainability agendas. Integrating zakat into broader social protection frameworks (such as Indonesia's poverty-reduction programs, community empowerment initiatives, and SDG-aligned national strategies) can create synergistic effects that enhance policy coherence and reduce duplication of efforts (Baznas, 2023; Muhammad et al., 2025). Effective coordination between zakat authorities, government agencies, and civil society organizations can improve targeting accuracy and program delivery. For instance, aligning zakat distribution with SDG 1 (No Poverty), SDG 4 (Quality Education), and SDG 10 (Reduced Inequalities) creates measurable channels for strengthening multi-sectoral

development outcomes. Harmonizing institutional roles and data systems strengthens accountability and fosters a holistic ecosystem where zakat serves as both a moral and policy-driven instrument for sustainable social transformation. Such alignment ensures that zakat becomes an integral component of national strategies for shared prosperity.

5. Conclusion and recommendations

This study develops a conceptual framework illustrating how zakat contributes to shared prosperity and supports the formation of a sustainable society. The model identifies four interconnected pathways (poverty reduction, improved health outcomes, enhanced educational opportunities, and increased economic participation) through which zakat distribution can generate measurable social impact. By integrating Islamic social finance principles with shared prosperity and sustainability theory, the framework positions zakat not merely as a religious obligation but as a strategic instrument in addressing multidimensional socio-economic challenges. This reinforces the potential of zakat to play a significant role in building an equitable and resilient society.

The analysis highlights the need to strengthen the institutional and analytical foundations required to operationalize zakat's role in national development. For zakat to effectively contribute to shared prosperity, it must be embedded within data-driven systems, supported by standardized indicators, and aligned with broader social protection mechanisms. The conceptual model offers a pathway for future empirical validation, particularly through panel analysis, simulation, and causal modelling approaches once integrated datasets become available. As such, this study provides an important starting point for bridging Islamic social finance with contemporary mainstream development frameworks.

The findings of this study offer several practical implications for zakat institutions and policymakers. First, the proposed framework can enhance the targeting accuracy of zakat distribution by linking beneficiary selection to measurable socio-economic indicators, ensuring that assistance reaches those most in need. Second, it supports the design of evidence-based interventions by guiding zakat programs to address key vulnerabilities in poverty, education, health, and employment more systematically and measurably. Third, the

framework encourages stronger alignment between zakat initiatives and national poverty-reduction strategies as well as global development priorities, particularly the Sustainable Development Goals (SDGs). Finally, the study highlights the importance of integrating zakat distribution into national social safety nets and advancing the development of digitized, interoperable data ecosystems that can facilitate better monitoring, evaluation, and coordination across institutions.

From a societal perspective, the study underscores the potential of zakat to contribute significantly to reducing inequality and socio-economic vulnerability among marginalized groups. By strengthening the ethical foundations of welfare distribution, zakat can enhance social cohesion and communal justice, reinforcing shared norms of compassion and collective responsibility. Furthermore, aligning zakat distribution with broader development objectives supports the creation of a sustainable and inclusive society where individuals have equitable access to essential services and opportunities. In doing so, zakat serves not only as a spiritual obligation but also as a transformative tool that promotes long-term social well-being and resilience.

This study is conceptual in nature and relies on theoretical linkages rather than empirical measurement. Significant gaps remain in the availability of real-world, integrated datasets that capture both zakat distribution and corresponding socio-economic outcomes. Future research should focus on linking zakat institutional data with national statistics, enabling the use of econometric approaches such as fixed-effects models, difference-in-differences (DID), or structural equation modelling (SEM). Longitudinal and cross-provincial datasets will be particularly valuable for validating the framework proposed here and assessing zakat's long-term impact on shared prosperity. Continued efforts to standardize data reporting and build collaborative platforms between zakat institutions, regulators, and national statistical institutions are essential for advancing this research agenda.

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