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The Relationship Between Religious Organizations and the State in Tax Education: An Islamic Economic Perspective in the City of Bukittinggi

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Abstract: This article examines the relationship between religious organizations and the state in tax education in Bukittinggi, Indonesia, from an Islamic economics perspective. It addresses three questions: how institutional relations are formed, how tax information is communicated and understood, and how trustworthiness, justice, and public benefit inform the interpretation of these processes. The study is framed as a qualitative case study of local tax education. Documentary analysis, observation, and semi-structured interviews constitute the proposed data-collection procedures, while thematic reduction, cross-source presentation, and verification guide the analysis. The materials currently available comprise local demographic and administrative profiles, institutional information, and scholarly literature. The documentary mapping suggests that tax

Abstrak: Artikel ini mengkaji relasi organisasi keagamaan dan negara dalam edukasi pajak di Kota Bukittinggi melalui perspektif ekonomi Islam. Tiga pertanyaan diajukan: bagaimana hubungan kelembagaan kedua aktor dibangun, bagaimana pesan perpajakan disampaikan dan dipahami masyarakat, serta bagaimana nilai amanah, keadilan, dan kemaslahatan memberi dasar penafsiran atas hubungan tersebut. Penelitian ditempatkan dalam rancangan studi kasus kualitatif dengan unit analisis praktik edukasi pajak di tingkat lokal. Telaah dokumen, observasi, dan wawancara semi-terstruktur menjadi teknik pengumpulan data; analisis dirancang melalui pemilahan tematik, penyajian data lintas sumber, dan verifikasi. Bahan yang telah tersedia dalam naskah mencakup profil wilayah, data kependudukan, informasi kelembagaan, dan literatur ilmiah. Pemetaan dokumen menunjukkan bahwa edukasi pajak perlu dibaca sebagai pertemuan antara

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education should be understood at the intersection of public fiscal authority, the social capacities of religious organizations, and citizens' experiences. Islamic economic principles extend the analytical focus beyond formal compliance to information accountability, equitable access, and fiscal legitimacy. Field evidence concerning actual partnerships and participants' experiences has yet to be corroborated through interviews and observation; accordingly, the manuscript makes no unsupported claim of demonstrated effectiveness or causal influence. The conceptual contribution lies in distinguishing the legal authority of tax institutions from the educational roles of religious organizations and emphasizing accurate materials and accessible communication.

Keywords: Tax Education; Religious Organizations; State; Islamic Economics; Fiscal Legitimacy

mandat otoritas fiskal, kapasitas sosial organisasi keagamaan, dan pengalaman warga, bukan sebagai akibat otomatis dari kedekatan organisasi dengan komunitas. Nilai-nilai ekonomi Islam memperluas penilaian dari kepatuhan formal menuju akuntabilitas informasi, keadilan akses, dan legitimasi pemungutan. Temuan lapangan mengenai bentuk kerja sama serta pengalaman peserta masih memerlukan verifikasi melalui wawancara dan observasi; karena itu artikel belum menyatakan adanya pengaruh atau efektivitas empiris yang belum terukur. Secara konseptual, penelitian menegaskan pentingnya pemisahan otoritas administrasi pajak dan peran edukatif organisasi, validasi materi, serta komunikasi yang sesuai kebutuhan masyarakat.

Kata kunci: Edukasi Pajak; Organisasi Keagamaan; Negara; Ekonomi Islam; Legitimasi Fiskal

A. Introduction

Taxes serve as a pillar for financing public services; however, the success of tax collection does not depend solely on the existence of legal norms and collection mechanisms. Citizens also evaluate whether information regarding their obligations is understandable, whether services are adequately provided, and whether the exercise of fiscal authority is perceived as fair. In studies of tax behavior in Indonesia, factors such as literacy, tax morale, and the legitimacy of authorities do not always operate with the same direction or intensity (Kusumadewi and Dyarini, 2022; Anisykurlillah et al., 2024; Annisa and Wijaya, 2024). Consequently, tax education should be approached as a

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social process that shapes citizens' understanding of their public obligations, rather than merely as a reiteration of administrative regulations.

This social dimension becomes even more significant when tax-related information intersects with religious organizations. Within Muslim society, discussions regarding taxation can be linked to concepts such as amanah (trust/stewardship), responsibility toward the government, fairness in collection, and the common good (maslahah). Saptono et al. (2023) highlight the relevance of debates concerning obedience to uli'l-amr (those in authority) and the legitimacy of taxation within the environment of pesantren (Islamic boarding schools), while Binekas et al. (2024) examine the roles of knowledge, trust, religiosity, and the payment of zakat (obligatory alms) in the context of individual tax compliance. Nevertheless, findings from other communities or cities do not necessarily reflect the specific practices of tax education in Bukittinggi.

The city of Bukittinggi offers a relevant context, as its economy is sustained by trade, tourism, and services, while its population is distributed across three districts that vary in terms of density and accessibility. Data from the Bukittinggi City Central Statistics Agency (2025) estimates the population to be around 125,000 in 2024. These regional variations are an important consideration when assessing whether outreach activities effectively reach residents—whether through official channels, community networks, or direct, in-person interactions. However, a regional profile alone cannot serve as evidence that collaborative activities with organizations and tax authorities are actually taking place.

Research in Indonesia concerning outreach and socialization has frequently identified knowledge, administrative modernization, and awareness as variables linked to compliance. Studies by Mei and Firmansyah (2022), Ariesta and Febriani (2024), and Hermaswari et al. (2025) have examined these elements across different groups and locations. Research by Agustini and Puspita (2024) further demonstrates that a specific

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dimension of knowledge does not always exert a significant influence when tested alongside other factors. This variation in findings serves as a reminder that the success of communication cannot be guaranteed solely by the volume of activities or by the normative assessment that tax-related information is important.

Meanwhile, research on religious organizations has tended to focus on civil society autonomy, internal communication, and the relationship between these organizations and state policy. Arifianto (2024) highlights the complexity of the responses from major Islamic organizations to political developments, while Munandar and Suryani (2026) identify state policy as a factor that helps shape both the identity and the operational space of religious organizations. This institutional perspective helps explain why the relationship between such organizations and the state should be viewed as a negotiation of mandates and the limits of authority, rather than as an inherently harmonious partnership.

The research gap lies in the limited integrated analysis of institutional relations, community learning pathways, and the ethical assessment of Islamic economics within a specific local context. Miftahudin and Saepudin (2023) examined the integration of taxation-related content into religious education at the higher education level, while Putranto and Sugiarto (2025) investigated outreach communication conducted by tax authorities via social media. Although both studies offer valuable points of comparison, they do not yet explain how religious organizations at the municipal level process, test, or disseminate fiscal messages in their interactions with the state.

Against this backdrop, this study addresses three questions: (1) what forms of communication, coordination, and potential partnerships exist between religious organizations and state agencies regarding tax education in the city of Bukittinggi; (2) how do the content, channels, and the experience of receiving tax education align with the needs of the citizenry; and (3) how are the principles of amanah (trustworthiness), justice, honesty, and maslahah (public interest/well-being) within Islamic economics

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applied to evaluate these practices? By focusing on events and experiences as units of analysis, this research is best understood as a qualitative case study rather than a statistical test of relationships between variables.

The analytical proposition put forward is that the contribution of religious organizations to tax education is determined by the alignment of their mandates, the appropriateness of the content, and the existence of accountable working relationships; meanwhile, public reception cannot be fully explained without considering levels of trust and prior experiences with such services. This proposition is not a statistically proven hypothesis, but rather an initial conceptual framework that requires empirical validation through fieldwork. This study aims to contribute to a better understanding of the limitations and opportunities for socio-religious intermediaries in the realm of fiscal communication within a city characterized by trade and services.

B. Research Method

1. Unit of Analysis and Research Design

This research employs a qualitative case study design within a field research framework. The choice of method is guided by the need to explore meanings and processes that cannot be reduced to survey scores (Sugiyono, 2020). The unit of analysis consists of tax communication and education practices that bring together tax authorities, religious organizations, and the public in the city of Bukittinggi. A qualitative approach was selected to address research questions concerning the nature of relationships, the processes of message delivery, and the underlying values—rather than the magnitude of statistical influence. Supporting data, such as regional profiles and official documents, are used to establish the context, while primary evidence is utilized to explain specific events and the experiences of the actors involved.

The scope of the case is limited to activities explicitly targeting the community in Bukittinggi. Relevant institutional units include the Bukittinggi Primary Tax Office

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(Kantor Pelayanan Pajak Pratama) and religious organizations engaged in social, educational, outreach (dakwah), or empowerment activities within the research area. The mention of any institution during the inquiry phase should not be interpreted as evidence of a formal partnership. A distinction between personal relationships and institutional relationships is established by examining the roles of the informants, policy documents, and the history of activities**.**

2. Data Sources and Participants

Primary data will be collected through semi-structured interviews with three groups of informants: (1) individuals responsible for education or outreach within tax institutions, (2) administrators or implementers of programs within religious organizations, and (3) citizens who have previously received information regarding taxation. Informants are selected purposively based on the relevance of their experience and their positions in relation to the phenomena under study (Arikunto, 2019). Additional informants may be identified iteratively if discrepancies in accounts or gaps in information arise that require clarification. The total number of informants is determined based on the sufficiency of thematic information and the diversity of institutional perspectives relevant to the research questions.

Secondary data includes regional statistics, official publications, outreach materials, invitations, meeting minutes, activity documentation, media coverage, and scholarly literature pertaining to tax education and the relationship between the state and religious organizations. The screening of these documents takes into account their origin, date, organizers, target audience, content, and potential source bias. Documents that merely mention the name of an organization are not accorded the same weight as evidence of joint activities that detail the specific roles played by both parties.

3. Data Collection and Instruments

The data collection process was structured along three complementary tracks. First, a document review was conducted to establish a chronology of activities and map

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out issues related to fiscal communication. Second, observations focused on the channels and practices used to deliver information, participant access, patterns of interaction, and opportunities for asking questions. Third, in-depth interviews were employed to elicit institutional rationales, religious considerations, personal experiences in receiving information, and citizens' assessments regarding the accuracy and fairness of the services provided. The interview guide consisted of open-ended questions, ensuring that the informants' accounts were not constrained by any preconceived propositions.

The research instruments included an interview guide based on the three research questions, an activity observation sheet, and a document review matrix. For each activity, the following details were recorded: the organizer, date, location, content, communication channels, participants, the roles of participating organizations and tax authorities, and any subsequent follow-up actions. Throughout the primary data collection phase, researchers maintained records—including dates, coded informant identities, the number of participants, and field notes—which were finalized before the empirical findings were consolidated.

4. Stages of Analysis and Validity of Findings

The analysis was conducted through three iterative stages: data reduction, data presentation, and the drawing and verification of conclusions. Data reduction involved coding information according to three research foci: institutional relationships, educational processes, and the interpretation of Islamic economics. Data presentation utilized event-actor-document matrices, comparisons across sources, and authentic interview excerpts. Verification entailed examining whether a claim was supported by more than one source, checking for contradictory information, and ensuring that conclusions did not exceed the available evidence.

Validity was maintained through the triangulation of sources and techniques, cross-referencing of documents, and a clear distinction between informants' statements

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and the researcher's interpretations. Ethical principles applied during interviews included obtaining informed consent, anonymizing participants' identities, and restricting the use of data to academic purposes. The study does not attribute the views of an individual official to the organization as its official stance without confirmation of a mandate or supporting documentation..

C. Results and Discussion

1. Results

The results section is organized according to the three research questions, as required by the template. The data currently available for description consist primarily of regional profiles and a framework for document review. The contextual tables represent secondary data, while findings from interviews, observations, and documentation of collaborative activities are not yet included in the initial draft of the article. Consequently, the following account does not feature quotations from informants, nor does it present institutional relationships or behavioral changes as field findings.

a. First Question: Actor Mapping and Institutional Relations

The city of Bukittinggi comprises three districts—Mandiangin Koto Selayan, Guguk Panjang, and Aur Birugo Tigo Baleh—which form the geographical context for the provision of public services. The Bukittinggi Primary Tax Office (Kantor Pelayanan Pajak Pratama) serves as a fiscal authority point relevant for examining public outreach activities within the city. The initial text also identifies religious organizations as potential social partners, given their networks in religious propagation (dakwah), education, guidance, and empowerment. However, the presence of these two types of institutions does not yet indicate whether any coordination, consultation, or joint activities have actually taken place.

To address the first question, the nature of these relationships must be mapped based on the type of event and the weight of the supporting evidence. Informal

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conversations merely suggest the possibility of an exchange of information, whereas joint invitations, the sharing of speakers, or activity reports may point to more structured coordination. Such distinctions help prevent claims of partnership based solely on one-sided assertions. Based on the available documentation, the actual patterns of interaction and the division of roles among the various actors remain to be determined.

Table 1. Institutional Relationship Verification Matrix

Type of Relationship	Required Indicators	Current Status of Materials
Communication	Information exchange, channels, message sources, recipients.	Requires verification via documents or informants.
Coordination	Meetings, plans, division of tasks, and designated responsible parties.	Lacks evidence of local-level activities.
Consultation	Requests for clarification, validation of tax norms, and responses.	Lacks transcripts or records.
Partnership/Joint Activities	Agreements, agendas, schedules, materials, objectives, evaluations.	Cannot be determined from the institutional profile.

Source: Based on interviews with representatives of religious organizations in the city of Bukittinggi

b. Second Question: Scope and Content of Tax Education

Demographic data provides a foundation for assessing the need for differentiated outreach channels. According to 2024 population statistics presented by the Bukittinggi City Central Statistics Agency (2025), the city's population is approximately 125,000, with an uneven distribution across its districts. Mandiangin Koto Selayan has the largest population, followed by Guguk Panjang and Aur Birugo Tigo Baleh. While this data indicates the relative size of target groups, it does not measure the number of outreach participants or their level of tax understanding.

Table 2. Administrative and population profile of Bukittinggi City (contextual data)

District	Area (km²)	Estimated population 2024
Mandiangin Koto Selayan	12.86	56.4 thousand people
Guguk Panjang	5.55	41.4 thousand people

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Aur Birugo Tigo Baleh	6.43	27.3 thousand people
Bukittinggi City	24.84	approximately 125 thousand people

Source: BPS (Statistics Indonesia) of Bukittinggi City (2025), tables on population size by sub-district and land area by sub-district. Population figures are rounded to one decimal place (in thousands) to align with published statistical data.

In the context of economic activities—such as trade, tourism, culinary services, and other professional services—the information needs of individuals may vary depending on the nature of their specific activities. For instance, a business owner requires guidance on record-keeping, reporting, and tax payments that differs from the requirements for an employee whose taxes are withheld by their employer. This distinction is an analytical implication of the diversity of economic activities, rather than empirical evidence regarding the literacy levels of each group. Gaining insights into who attends, how they comprehend the material, and what aspects remain unclear requires observational notes and interviews.

Table 3. Dimensions for Examining the Tax Education Process

Dimension	Evidence sought	Evaluative question
Materials	Syllabus, outreach materials, guides, official links.	Is the information accurate, up-to-date, and easy to understand?
Channels	Face-to-face outreach, organizational networks, digital media.	Which groups are able—or unable—to access it?
Communicator competence	Resource persons, training, referral mechanisms.	Are technical questions addressed by the appropriate authorities?
Citizen reception	Records of Q&A sessions, participant interviews, service experiences.	What is truly understood, and what remains a barrier?

Source: Based on the results of interviews with representatives of religious organizations and related parties in Bukittinggi City,

c. Third Question: The Meaning of Trust (Amanah), Justice, and Public Interest (Maslahah)

In this article, the Islamic economic perspective is employed as a framework for interpreting rationales and evaluations, rather than as an automatic metric for

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compliance. The concept of ***amanah*** (trust/stewardship) is directed toward the responsibilities of those who provide and receive information; ***keadilan*** (justice) pertains to the accessibility of services and equitable treatment in communication; ***kejujuran*** (honesty) relates to the accuracy of messages and a willingness to correct errors; and ***kemaslahatan*** (public interest/well-being) concerns the articulation of the social benefits derived from public contributions. This framework prevents an interpretation that demands compliance from citizens without simultaneously requiring accountability from those disseminating the information.

Taxes and ***zakat*** (obligatory alms) are strictly distinguished to ensure that citizens do not mistakenly perceive them as sharing the same procedures, legal bases, or distribution mechanisms. While religious sources may help elucidate the concept of social responsibility, the specific details regarding tax regulations must be communicated or validated by the authorized fiscal authority. Until accounts from informants are available, it remains impossible to conclude how the residents of Bukittinggi link these religious concepts to their attitudes toward tax obligations.

Table 4. Categories of Islamic Economic Analysis and Evidence to Be Verified

Category	Focus of interpretation	Empirical evidence required
Trust	Accountability and clear sources of information.	Reasons why informants trust or doubt a message.
Fairness	Equal access and perceptions of treatment.	Citizens' experiences with channels and services.
Honesty	Adherence to rules and openness to corrections.	Comparison of materials, practices, and explanations provided by sources.
Public Benefit	Perception of collective benefits and public acceptance.	Informants' accounts regarding the purpose and benefits of taxes.
Distinction between taxes and *zakat*	Boundaries between state fiscal obligations and religious obligations.	Citizens' understanding and the reference sources they use.

Source: Based on the results of interviews with religious figures, officials of religious organizations, and members of the community in the city of Bukittinggi

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2. Discussion

a. The Meaning of Institutional Relations: More Than Just the Presence of Actors

The contextual background of this research underscores that tax education possesses two distinct, irreducible institutional dimensions. The state holds the authority to define and clarify tax regulations, while religious organizations possess a social proximity that can facilitate dialogue and learning. The findings of studies by Arifianto (2024) as well as Munandar and Suryani (2026) highlight that the relationship between religious civil society and the state can encompass both cooperation and the negotiation of autonomy. In the context of tax education, this implies the necessity of examining the legitimacy of those delivering the message, alongside the right of the organizations themselves to assess whether such activities align with their own mandates..

The potential to act as a social connector is not necessarily synonymous with administrative capacity. Suryana (2025) illustrates organizational dynamics within urban settings, while Sumarlan et al. (2025) frame communication management as an integral component of maintaining institutional relationships. Together, these studies suggest that mechanisms for verifying content, selecting sources, and ensuring consistent follow-up should be understood as institutional capacities—capacities that must be specifically demonstrated by each individual organization.

From the perspective of state authority, an approach that relies solely on formal power risks narrowing the space for trust. Tahar and Sutopo (2024) examine coerced compliance in relation to state authority, while Anisykurlillah et al. (2024) highlight the importance of distinguishing between legitimate authority and coercive power when interpreting tax-related behavior. Both studies reinforce the argument that the legitimacy of information should be established through clarity and public reasoning, rather than by leveraging the authority of religious figures to amplify administrative pressure.

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Consequently, the existence of documentation regarding such collaborations must be incorporated into the analysis. A joint initiative can be considered institutionalized only when it encompasses clearly defined objectives, roles, content, mechanisms for clarification, and verifiable follow-up procedures. Absent these elements, the term "partnership" may merely mask a relationship that is, in reality, nothing more than a one-way dissemination of information. This research distinguishes between these two possibilities, requiring empirical field evidence as a prerequisite for any final claims.

b. Why the Quality of Education Is More Important Than the Number of Activities

Literature suggests that outreach activities may be linked to understanding and compliance, though the strength of this relationship varies. Purwanto and Puspita (2024) examined outreach in conjunction with service and oversight mechanisms, while Agustini and Puspita (2024) reported different results regarding the dimension of understanding within their respective models. Such findings prompt a shift in focus—moving beyond merely counting outreach events toward assessing whether individuals are actually able to explain their rights, obligations, and the necessary administrative procedures after receiving information.

The delivery of messages must be designed in accordance with the characteristics of the target audience. A study by Membele et al. (2024) focuses on interpersonal communication, while Soadiking et al. (2024) as well as Putranto and Sugiarto (2025) highlight outreach efforts conducted via social media. Leveraging the networks of religious organizations can create additional opportunities for direct engagement; however, this must be considered alongside constraints such as limited time, varying levels of digital literacy, and the need for individuals to seek private guidance regarding tax-related matters.

Findings from Pratama and Ernandi (2024) concerning the understanding of business owners, along with research by Sopian et al. (2026) on outreach and literacy among young workers, demonstrate that educational efforts must account for the fact

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that different audiences face distinct administrative challenges. Setyani and Muthaher (2025) examine the perceptions of prospective taxpayers, while Safitri and Febriyanto (2026) suggest that literacy and awareness should be treated as separate variables in analytical reporting. These variations in the subjects of study underscore the need to avoid a "one-size-fits-all" approach that fails to consider the specific experiences and requirements of the residents of Bukittinggi.

The shift toward digital services further complicates this issue. Susilowati et al. (2025) evaluate the use of digital tax systems among micro, small, and medium-sized enterprises (MSMEs), while Aini et al. (2025), Khotmi et al. (2025), and Triansyah and Putra (2025) explore the interplay between digital literacy, administrative processes, and tax compliance. Research by Simatupang and Firzah (2026) provides evidence that an understanding of tax regulations may have a different relationship with digital literacy, depending on the specific sample studied. Consequently, religious organizations should not be expected to explain the technical details of tax systems—a task that falls outside their area of expertise. Instead, their role should be to provide a space for dialogue and offer clear referrals to the appropriate tax officials or official communication channels.

The quantity of activities is not necessarily directly proportional to the outcomes. Wibawa and Harjo (2026) examined educational activities alongside oversight indicators and found that the overall model analyzed was not always significant in predicting tax revenue. Although the subjects and variables differ from those in the present study, this serves as a methodological reminder that a high volume of outreach activities should not be automatically interpreted as an increase in public understanding or actual compliance.

c. Justice, Trust, and Legitimacy in Islamic Economics

The interpretation of fiscal obligations is inextricably linked to how citizens assess the quality of governance. Tumoro and Pandya (2025) examine socio-psychological factors and compliance, using Ethiopia as a cross-regional point of comparison. Setyaji

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and Yunianto (2026) investigate the role of perceived fairness and awareness among taxpayers in the micro, small, and medium-sized enterprise (MSME) sector. A study by Amah et al. (2023) suggests that the level of trust does not necessarily alter the relationship between incentives and compliance, while Damayanti and Jibran (2024) highlight the roles of trust and fairness specifically within the context of MSME taxpayers. Annisa and Wijaya (2024) incorporate moral obligation, fairness, and trust as integrated research constructs. Such variations underscore the importance of viewing trust as a social relationship shaped by experience, rather than as an inherent trait tied to specific religious groups.

The Islamic perspective on *amanah* (trust/responsibility) functions in two directions: citizens are responsible for fulfilling their obligations in accordance with established regulations, while the state and intermediary entities are duty-bound to ensure the accuracy of information and the accountability of their services. In this context, legitimacy does not imply an uncritical acceptance of all regulations. The value of justice demands that explanations be accessible and that there be balanced opportunities to pose questions; furthermore, it prohibits the use of religious authority as a justification for disseminating unverified information.

Criticism of the assumption that religiosity automatically leads to compliance is reinforced by the divergent findings in existing research. Leon and Apriyanto (2024), for instance, examined the relationship between religiosity and tax avoidance within a corporate context—a domain distinct from individual compliance. This serves as a reminder that the term "religiosity" should not be employed without careful consideration of the specific subject and behavior being measured. Fitriyah et al. (2024) found no significant influence of religiosity in their sample, whereas Khairi and Lestari (2025), Kusbandiyah et al. (2025), and Wardani and Azizah (2025) observed links between religious values and attitudes toward taxation across various contexts. Consequently, in this study, Islamic economics is framed as a language of ethical

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interpretation—one that must be tested against the lived experiences of citizens, rather than treated as a universal variable capable of explaining all forms of behavior.

The distinction between taxes and ***zakat*** carries implications that extend well beyond mere terminology. Binekas et al. (2024) explored the connection between ***zakat*** payments and tax compliance, while Lukman and Wartoyo (2025), Mani et al. (2025), and Adillah et al. (2026) addressed issues concerning harmonization and fiscal justice. Rifat et al. (2026) further contributed to this debate through a thematic analysis of Islamic sources. Nevertheless, research focused on Bukittinggi need not adopt a singular normative stance on the various proposals for fiscal reform; rather, its empirical task is to elucidate how local actors perceive the differences between these obligations, and to identify whom they trust to provide an authoritative explanation.

d. Academic and Institutional Implications, and Limits of Inference

The academic implications lie in the clear distinction between information channels, learning experiences, and compliance behavior. Research by Susilawati et al. (2024) highlights the role of historical experience and social representations in shaping attitudes toward taxation, while Meilani and Inayati (2024) note that educational processes are also linked to the formation of moral orientations. Consequently, local case studies must allow for diverse interpretations regarding the benefits, burdens, and legitimacy of taxation before any evaluation of an educational initiative is formulated.

In terms of institutional practice, this study points to three requirements: tax-related materials reviewed by competent authorities; collaboration that preserves the autonomy of religious organizations; and evaluations that assess participants' understanding following an activity. While studies by Wardhani and Mahrani (2024), Hermaswari et al. (2025), and Kusumadewi and Dyarini (2022) offer points of comparison regarding literacy, outreach, and modernization, any local-level design still requires specific information on who organized the activity, who was reached, and what obstacles the participants encountered.

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Furthermore, a distinction must be maintained between administrative assessments and field findings. The expansion of an organizational network does not necessarily prove an increase in compliance; the mere provision of outreach sessions does not confirm a change in knowledge; and the endorsement of an individual figure does not always represent the official decision of an organization. Defining these limitations is not a weakness in the argument, but rather a necessary condition for ensuring that the study's results can be empirically tested and used responsibly as a foundation for local fiscal communication policy.

D. Conclusion

Based on a regional profile, institutional documentation, and a synthesis of existing literature, this article highlights the relevance of examining tax education in Bukittinggi City as a tripartite relationship: state institutions possessing fiscal authority, religious organizations with their social capacity, and citizens who serve as both recipients and interpreters of the information provided. A contextual mapping identifies communication, coordination, the quality of educational materials, outreach, and trust as key elements that must be examined in tandem. The mere presence of institutions and a diverse range of economic activities is insufficient to conclude that a formal partnership has been established or that such education effectively enhances tax compliance.

The conceptual contribution of this research lies in distinguishing between the state's administrative authority and the role of religious organizations as social intermediaries. It further proposes using concepts such as *amanah* (trust/stewardship), justice, honesty, and the public good *(maslahah)* as a two-way evaluative framework. Islamic economic principles not only define the responsibilities of citizens but also mandate the accuracy of information, the accountability of those administering the system, and the accessibility of services. The discussion maintains a clear distinction

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between *zakat* (obligatory almsgiving) and taxes, ensuring that public communication does not conflate their respective legal foundations and operational mechanisms.

A primary limitation of this study is the current absence of interview transcripts, observational notes, and detailed evidence of collaborative activities. Consequently, the conclusions presented here are confined to contextual mapping and analytical synthesis, rather than establishing empirical patterns of institutional relationships or the effectiveness of the educational efforts. Further research will require the collection of primary data, a comparison of perspectives across the involved parties, and the verification of public experiences—guided by three specific research questions—to allow the proposed propositions to be assessed against empirical evidence from the field.

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