



ENHANCING ZAKAT COMPLIANCE: INTRODUCING THE SLIPPERY SLOPE FRAMEWORK

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ABSTRACT

This study introduces the Slippery Slope Framework for enhancing zakat compliance, addressing the issue of voluntary adherence due to insufficient and non-comprehensive existing legislation. This lack of stringent and holistic legal measures has resulted in some of the Muslim community neglecting their zakat obligations. The Slippery Slope Framework aims to provide a structured approach to improve compliance by balancing enforcement with the cultivation of trust. Employing a conceptual methodology, this paper explores and justifies the introduction of this framework as a model for zakat compliance. The findings highlight the framework's potential to significantly enhance zakat adherence through a dual strategy of authoritative enforcement and fostering voluntary compliance. This research offers valuable insights for policymakers and stakeholders in the Islamic fiscal economy, proposing a model that not only

strengthens compliance but also enhances the overall effectiveness of zakat collection and distribution. The study underscores the critical need for a comprehensive legal framework to ensure that zakat obligations are met consistently, thereby contributing to socio-economic justice and welfare empowerment within the Muslim community.

Keywords: zakat; slippery slope; compliance; trust; power

INTRODUCTION

Islamic Zakat, one of the five pillars of Islam, plays a crucial role in wealth redistribution and poverty alleviation within the Muslim community. It involves the obligatory collection and distribution of a specific portion of wealth from eligible Muslims to the designated categories of beneficiaries, known as Asnaf. When managed effectively, the impact of zakat goes beyond providing immediate financial aid, contributing to social equity, economic stability, and communal solidarity. However, the management of zakat collection faces significant challenges. Despite its significance, a considerable segment of the Muslim community continues to neglect their zakat obligations. According to a study conducted by the Lembaga Zakat Selangor (LZS), it is estimated that over 600,000 individuals and companies eligible to pay zakat have not fulfilled this religious duty (Idris, 2022). This issue arises primarily because zakat compliance in Malaysia generally operates on a voluntary basis. The absence of stringent enforcement mechanisms has led to widespread non-compliance. Previous research indicates that the absence of stringent enforcement against Muslims who neglect zakat payments, coupled with the inconsistencies in zakat-related legal frameworks across various jurisdictions, significantly impacts the adherence of Muslims to this fourth pillar of Islam (Esa & Noor, 2017; Esa et al., 2018; Yaakub, 2023). The traditional approach of using da'wah (Islamic outreach) to encourage zakat payment has proven inadequate in the current context (Esa et al., 2018; Yaakub, 2023).

Zakat institutions have primarily focused on da'wah and promotional activities to enhance zakat collection. One innovative approach introduced is the concept of wakalah zakat, which allows recipients of zakat to distribute a portion of the funds themselves to the eligible asnaf. This method aims to increase transparency and accountability while ensuring that the zakat reaches those in

need more efficiently. Despite these efforts, the voluntary nature of zakat compliance and the lack of uniform enforcement continue to hinder optimal zakat collection (Yaakub, 2023). There is a pressing need to explore more effective frameworks and strategies to address these issues, ensuring that zakat fulfils its intended socio-economic functions within the Muslim community.

On the other hand, the Slippery Slope Framework (SSF) is a conceptual model that addresses compliance behaviour by integrating the elements of coercion and trust. This framework, originally developed in the context of tax compliance, has been increasingly applied to various areas of regulatory compliance. The core concept of SSF is to understand and influence the factors that drive voluntary compliance, while also recognising the role of enforced compliance (Kirchler et al., 2008).

Concept and Characteristics

The SSF posits that compliance behaviour can be significantly enhanced by balancing two primary factors: power of authorities and trust in authorities. The power of authorities refers to the ability of regulatory bodies to detect and punish non-compliance effectively. Trust in authorities, on the other hand, is the belief that these authorities are benevolent, fair, and operate in the best interest of the community. One of the fundamental characteristics of the SSF is its dual approach (Gangl et al., 2012). It asserts that coercive power alone may lead to compliance, but this compliance is often superficial and can collapse if the enforcement pressure is reduced. Conversely, trust alone, while promoting voluntary compliance, may not be sufficient to deter deliberate non-compliance. Therefore, a combination of both elements is essential for sustained compliance (Kirchler, 2007; Kirchler et al., 2008). Understanding and improving zakat compliance is crucial for several compelling reasons.

Firstly, zakat is one of the five pillars of Islam, obligatory for all eligible Muslims who meet the wealth threshold. Abu Bakr, the first Caliph of Islam after Prophet Muhammad, famously declared war against those who refused to pay zakat, asserting that the obligation to pay zakat was as crucial as the obligation to perform salah (prayer). His firm stance ensured the maintenance of zakat as a fundamental pillar of Islam, emphasizing the importance of compliance and the unity of the Muslim community in upholding their religious duties. However, studies, including those by institutions like Lembaga Zakat

Selangor (LZS), consistently reveal a significant shortfall in zakat payments, indicating widespread non-compliance (Idris, 2022). This undermines the socio-economic benefits zakat is intended to provide, such as poverty alleviation and community development. Secondly, the current approach to zakat compliance relies largely on voluntary contributions due to the lack of stringent enforcement mechanisms and comprehensive legal frameworks. This leniency perpetuates non-compliance among certain segments of the Muslim community. Addressing this issue is crucial not only for religious adherence but also for ensuring the equitable distribution of wealth and resources within Islamic societies.

Moreover, enhancing zakat compliance through frameworks like the Slippery Slope Framework (SSF) offers a practical solution. By integrating elements of coercion and trust, SSF can potentially increase both the willingness and the consistency of zakat payments. This, in turn, can amplify the socio-economic impact of zakat, fostering greater socio-economic stability and development within Muslim communities globally. Therefore, this study is paramount as it aims to explore and justify the implementation of SSF in zakat management. By doing so, it seeks to contribute to the body of knowledge on religious compliance and economic behaviour, inform policy-making in zakat institutions, and ultimately enhance the effectiveness of zakat as a tool for socio-economic empowerment.

LITERATURE REVIEW

Findings from multiple studies highlight the importance of addressing the differing levels of knowledge and awareness about zakat, which have a substantial impact on compliance behaviour among zakat payers in Malaysia. Notably, these studies have predominantly focused on voluntary compliance rather than enforcement-driven compliance. Research underscores the pivotal role of various factors in influencing voluntary zakat compliance among Muslims. (Sadallah, Abdul-Jabbar, Bin-Nashwan, et al., 2023) assert that perceptions of zakat fairness significantly shape compliance intentions, particularly when coupled with a genuine intention to adhere to zakat obligations. Similarly, (Yusoff & Omar, 2022) observed a positive relationship between perceptions of zakat fairness and actual compliance behaviour among zakat payers in Terengganu, highlighting the importance of perceived equity in fostering voluntary compliance. (Sawmar & Mohammed, 2021) have developed a

comprehensive governance model, adapted from (Oladimeji Abioye Mustafa et al., 2013), which emphasizes the impact of governance mechanisms such as board attributes, transparency practices, stakeholder management, and procedural justice on zakat compliance. Trust acts as a moderating factor in this model, indicating that robust governance, paired with high levels of trust, can enhance voluntary compliance. (Saad et al., 2020) further elucidate this by identifying attitudes towards zakat evasion, moral reasoning, peer influence, and zakat knowledge as significant determinants of compliance intentions. Their findings suggest that policy reforms aimed at addressing these factors could substantially improve zakat collection. (Abdul-Jabbar & Bin-Nashwan, 2022) examine the influence of social pressure and institutional credibility on entrepreneurs' zakat compliance, with enforcement serving as a moderating factor. Their research highlights the complex interplay between societal expectations and institutional trust in shaping compliance behaviour. (Sadallah, Abdul-Jabbar, & Aziz, 2023) also note the positive effects of attitudes, subjective norms, and perceived behavioural control on the intention to comply with zakat, reinforcing the need for holistic approaches to enhance voluntary compliance. (Bin-Nashwan et al., 2021) emphasizes the role of trust, religiosity, moral reasoning, and peer influence in moderating compliance behaviour, suggesting that fostering these elements can bolster zakat adherence. Finally, Mokhtar et al. (2023) highlight the significant relationship between knowledge and awareness of the wakalah concept and compliance behaviour in Kedah, indicating that educational initiatives could play a crucial role in promoting voluntary compliance. Overall, these studies collectively underscore the need for a comprehensive approach that addresses perceptions of fairness, strengthens governance structures, addresses psychological and social determinants, and enhances institutional credibility and trust. By focusing on these areas, policymakers and zakat authorities can foster an environment that encourages voluntary zakat compliance among Muslims, thereby ensuring the effective redistribution of wealth and fostering social and economic stability within Muslim communities. However, there exists a noticeable gap in scholarly literature concerning enforced compliance within the domain of zakat payment obligations.

The Slippery Slope framework, originally developed in the context of tax compliance, has garnered considerable attention in behavioural economics and

tax administration studies. This framework posits that minor transgressions in tax compliance can lead to increasingly significant deviations over time, driven by psychological and situational factors. However, despite its applicability and success in understanding tax compliance behaviours, there is a notable absence of studies applying this framework to zakat compliance. Due to the lack of existing research utilizing the Slippery Slope framework in the context of zakat compliance, this study seeks to address this gap in the literature. By adapting this established framework to the context of zakat, the research seeks to explore how behavioural insights from tax compliance studies can inform strategies to enhance zakat collection and compliance rates. This endeavour is crucial as zakat plays a pivotal role in Islamic finance and social welfare, yet faces challenges in compliance due to varying interpretations, enforcement issues, and cultural factors unique to Muslim societies. In conclusion, this study addresses the need for enforcement-focused research on zakat compliance in Malaysia, aiming to provide insights into enhancing legal enforcement strategies to bolster compliance rates among zakat payers.

METHODOLOGY

This study is classified as a conceptual paper, falling under model perspective category, which involves constructing or reconstructing existing models of tax compliance. This perspective aims to bridge theoretical frameworks to develop propositions (Cornelissen, 2017). The focus of this research is on adapting the SSF (Slippery Slope Framework) tax compliance model initially proposed by (Kirchler et al., 2008). The context of zakat tax compliance introduces nuances related to the lack of balanced policies that could optimize zakat revenues. This conceptual paper aims to propose propositions regarding the perceived connection between the SSF and current practices in zakat compliance. It seeks to establish an appropriate paradigm for reconstructing the SSF model within the Malaysian context.

RESULTS

The Development of The Slippery Slope Framework Tax Compliance Model

The Slippery Slope Framework presents a nuanced view of tax compliance, proposing that tax climates within societies exist on a continuum from

antagonistic to synergistic. In an antagonistic climate, tax authorities and taxpayers adopt a "cops and robbers" mentality: authorities perceive taxpayers as potential evaders who require stringent monitoring, while taxpayers view authorities as adversaries, often leading to tax evasion (Braithwaite, 2003). This societal distance, as conceptualized by (Bogardus, 1928), typically results in minimal voluntary compliance, with individuals making pragmatic calculations about the costs and benefits of tax evasion. Conversely, in a synergistic climate, tax authorities are seen as serving the community, fostering a "service and client" relationship akin to principles in New Public Management. Countries such as Switzerland emphasize respectful treatment of taxpayers to enhance compliance (Feld & Frey, 2018).

The Slippery Slope Framework introduces two critical dimensions—authority power and trust—that jointly influence levels of tax compliance (Kirchler, 2007). Represented in a three-dimensional model (Fig. 1), the framework illustrates how varying levels of authority power and trust interact to shape tax compliance outcomes. When trust in authorities is low and authority power is weak, compliance tends to be minimal, with taxpayers evading taxes unless the risk of detection outweighs the benefits. Increasing authority power under conditions of low trust enhances compliance through audits and severe penalties, although with diminishing returns as enforcement efforts escalate. Conversely, increasing trust levels under low authority power promotes voluntary compliance, driven by moral and community obligations. The framework posits that high compliance levels can occur under either strong authority power or high trust conditions, yet motivations differ significantly between enforced and voluntary compliance (Kirchler et al., 2008). Moreover, trust and authority power moderate each other's effects: trust matters most when authority power is low, whereas authority power dominates when trust is high (Kirchler et al., 2008).

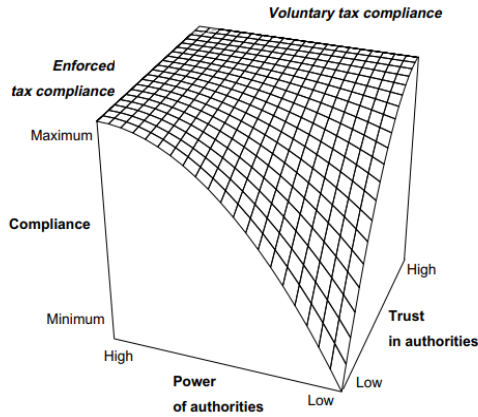


Figure 1: The Slippery Slope Framework
Source: Kirchler et al. (2008)

Several empirical investigations have validated the assumptions of the slippery slope framework regarding the influence of trust in authorities and the power of authorities on tax compliance. These studies include experimental research using hypothetical scenarios (Kaplanoglou & Rapanos, 2015; Kaplanoglou et al., 2016; Kasper et al., 2015; Kogler et al., 2013; Olsen et al., 2018; Wahl et al., 2010), large-scale cross-sectional analyses (Lisi, 2012), and surveys involving self-employed taxpayers (Kogler et al., 2015). Notably, a comprehensive study (Batrancea et al., 2019) conducted across 44 countries and regions further substantiates the applicability of the SSF. In summary, the Slippery Slope Framework provides a comprehensive perspective on tax compliance, highlighting the pivotal roles of authority power and trust in shaping compliance behaviours. This model offers insights into how tax systems can optimize compliance by fostering trust and strategically deploying authority power, thereby enhancing voluntary contributions to public revenues.

Enhancing Zakat Compliance Through Introducing the Slippery Slope Framework Model

Zakat, as a pillar of Islamic faith, embodies the obligation of wealth redistribution and social equity among Muslims. However, contemporary

challenges such as non-compliance with zakat obligations, and a lack of robust enforcement mechanisms have hindered universal compliance. The Slippery Slope Framework (SSF), initially devised for tax compliance, offers a promising model to address these challenges within the context of zakat. It posits that compliance behaviour is shaped by two critical factors: the perceived power of authorities to enforce rules and the trust individuals place in those authorities. In a synergistic environment where trust is high and authorities are perceived as fair and effective, compliance tends to be voluntary and robust. In contrast, within an adversarial context characterized by diminished trust and ineffective enforcement, compliance decreases as individuals actively avoid fulfilling their obligations. Utilizing the SSF model for zakat compliance involves adjusting its parameters to align with the distinctive socio-religious dynamics of Islamic charitable giving. This involves assessing and enhancing the authority's ability to enforce zakat laws effectively while concurrently fostering greater trust among Muslim donors in zakat institutions. By aligning these dimensions, policymakers and zakat authorities can better understand the behavioural motivations of zakat payers and tailor strategies to promote higher compliance rates. This approach not only seeks to increase zakat revenues but also aims to restore confidence in zakat institutions' integrity and accountability.

The integration of the SSF model into zakat compliance strategies promises profound implications for Islamic financial governance and social justice. By emphasizing transparency, fairness, and community engagement, zakat institutions can cultivate a culture of ethical compliance rooted in Islamic principles. Empirical evidence supporting the SSF's efficacy in tax compliance contexts underscores its potential effectiveness in enhancing zakat collection efforts. Ultimately, this model provides a structured framework to optimize zakat's impact in alleviating poverty and promoting economic equity within Muslim communities, thereby advancing the broader goals of social welfare and solidarity. The framework's segmentation of compliance into voluntary and enforced categories allows policymakers and zakat institutions to tailor strategies effectively. By fostering trust in authorities and enhancing their perceived legitimacy, voluntary compliance can be encouraged. This aspect is particularly significant in societies where zakat payments are often seen as charitable acts intertwined with religious obligations. When zakat payers perceive authorities as fair and supportive, they are more inclined to contribute willingly, viewing zakat

payments as a moral duty rather than a regulatory burden. SSF also emphasizes the role of regulatory power in enforcing compliance where voluntary adherence is lacking. In scenarios where trust is low or where societal norms are not sufficiently supportive of zakat payments, regulatory interventions become essential (Kirchler et al., 2008). This could involve increasing audit probabilities, imposing stricter penalties for non-compliance, or enhancing transparency in zakat collection and distribution. Such measures not only deter potential evaders but also uphold the integrity of the zakat system, ensuring that funds are properly channelled to deserving recipients. Finally, the framework's empirical basis and applicability across diverse tax compliance contexts underscore its relevance to zakat administration. Studies in tax compliance using this model have shown promising results in various cultural and regulatory environments, indicating its adaptability to the specificities of zakat collection. By leveraging insights from behavioural economics and social psychology, the framework offers a comprehensive toolkit for policymakers aiming to optimize zakat revenues while maintaining community trust and participation.

CONCLUSION

This research introduces the Slippery Slope Framework to improve zakat compliance, addressing the challenge of inadequate and incomplete existing legislation. Insufficient legal measures have led some members of the Muslim community to neglect their zakat responsibilities. The Slippery Slope Framework aims to enhance compliance by balancing enforcement measures with the promotion of trust. The study emphasizes that this framework represents a significant advancement in understanding and managing zakat compliance. Its approach, which focuses on both voluntary and enforced compliance through trust-building and regulatory authority, offers a systematic strategy for managing the complexities associated with zakat collection. By implementing strategies informed by this framework, zakat institutions can promote a culture of compliance based on trust, ensuring sustained financial support for social welfare mandated by Islamic principles. The research provides valuable insights for policymakers and stakeholders in the Islamic fiscal economy, proposing a model that strengthens compliance and enhances zakat collection effectiveness. The study underscores the urgent need for a comprehensive legal framework to

ensure consistent fulfillment of zakat obligations, thereby promoting socio-economic justice and empowering welfare within the Muslim community.

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