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EFFECTS OF REGIONAL TAX, RETRIBUTION, AND ZAKAT

MASLAHAH THROUGH TO LOCAL REVENUE

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Abstract: Application of Zakat as one source of revenue (PAD) cannot be equated with taxation and Retribution areas where charity should be treated specially in its management. Batam city has had regional Regulation No. 3 the Year 2009 on the Management of Zakat. To find out if this legislation is valid or not then do research with title effects "Local Taxes, Retribution, and Zakat Against Maslahah Through Local Revenue." In this study, the same sample set with the population (census method) of respondents who Obtained 195 respondents. Data analysis was performed using the Structural Equation Model (SEM). The software used for the structural analysis is AMOS 23 and from Arbuckle and for descriptive analysis using SPSS 23. Obtained From this study the following results: effect variable tax on income variable regions is Significantly positive, the effect of a variable levy on variable regional revenue was positively insignificant variable effects alms to the local income is Significantly positive, the impact of variable taxes to variable maslahah is positive, not significant, the effect of variable to variable maslahah Retribution is a significant positive effects of regional income variable to variable negative maslahah not substantial, levy a variable impact on the maslahah significant positive variable, multiple correlation square value changes in local revenue is the effect of taxes, fees and zakat amounting, various correlation square value changes in local income is the effect of: taxes, fees and zakat of 60.3 %, 39.7% the rest is the effect of other variables that have not been included in this study, maslahah change is the effect of Taxes, Levies, and Zakat, and Income at 55.7%, 44.3% the rest is the effect of other variables that have not been included in this study. So that the area Affects maslahah income for people in Batam City as the World Bandar Madani, it is Necessary to Make the charity as a seed to the regional and local income taxes that apply to the lawful economic activities.
Keywords: Local Taxes, Retribution, Zakat, Local Revenue, Maslahah.

Preliminary

As one of the areas in Indonesia, Batam is one area that continues to carry out development to progress, development of an area would require substantial funding and planning. In running an administration area, in this case, the city of Batam, local revenue is a key in Determining fast or slow development in Batam. Understanding Local Revenue according to Act No. 33 of 2004 on Financial Balance between Central and Regional Article 1 paragraph 18 that "revenue, after this Referred to as PAD is the earned income areas levied by local regulations following the legislation" Local Revenue (PAD) is regionally sourced from the local income tax, the result of Retribution, the effects of the wealth management and other areas separated local revenues are legitimate, the which aims to provide flexibility to the regions in Mobilizing funds in the implementation of regional autonomy as the embodiment of the principle of decentralization. (Explanation of Law 33 of 2004)

Local taxes comes from state taxes handed over to the area as a local tax where the supply is Carried out under the legislation. A local tax levied by the regions based on the strength of laws and regulations Other laws the which in this case is regulated by the Regions. Then the local tax money used to fund the implementation of the household affairs of the area or to finance local expenditure as a public legal entity Then the next local revenue sources are Retribution Retribution where are local taxes as payment for the use or acquire the services of employment, business or area belonging to the public interest, or for services rendered by either indirectly or indirectly area. Implementation charges levied by region and imposed on anyone who Utilizes or services supplied sniffing area. Currently the management of zakat in Batam yet a part of the revenues, in Indonesia, only the province of Aceh that have specific policies related to the management of zakat to be used as part of the local income before taxes and Retribution. In Islam, zakat is a treasure that must be removed if it has met the requirements to be set and distributed to Reviews those who deserve it Therefore, the application of zakat as local revenue should be adjusted and regulated by special rules. Use of Zakat as one source of income (PAD) cannot be equated with taxation and Retribution areas where charity should be treated specially in its management. This is Because, zakat Obtained distribution cannot be delayed,

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so it does not necessarily follow that the government budgeting mechanism Carried out per year. Zakat as one source of revenue is only applicable in the province of Aceh. This was following Reviews those set out in Article 180 paragraph (1) letter d of Law Number 11 the Year 2006 concerning the Government of Aceh. However, the management of zakat funds should be treated specially, Because charity is not a currency area in general and the existing rules of how to channel it. According to general terms, Maslahah is to bring all forms of expediency or reject any possibility that damage. More details maslahah is an expression of easements or anything that is associated with it, while cost is the things that are still associated with it, while the price is the things that are painful or anything that is affiliated. Judging from the material, maslahah divided over the public good and private benefit the good public roommates (maslahah umma) is concerning the interests of the people. This does not mean the public good for the benefit of everyone, but it could take the form of the majority of the people.

Literature And Development Hypothesis
Local Tax

Said the tax is not derived from the Arabic for the letter "p" does not exist in Arabic consonant. However, the translation of the Qur'an there is 1x the word "tax," God said that on translation

قَٰتِلُوا۟ ٱلَّذِينَ لَا يُؤۡمِنُونَ بِٱللَّهِ وَلَا بِٱلۡيَوۡمِ ٱلۡءَاخِرِ وَلَا يُحَرِّمُونَ مَا حَرَّمَ ٱللَّهُ وَرَسُولُهُۥ وَلَا يَدِينُونَ دِينَ ٱلۡحَقِّ مِنَ ٱلَّذِينَ أُوتُوا۟ ٱلۡكِتَٰبَ حَتَّىٰ يُعۡطُوا۟ ٱلۡجِزۡيَةَ عَن يَدٍ وَهُمۡ صَٰغِرُونَ ۝

Fight Reviews those who believe not in Allah and (also) the day then and they do not forbid that the which has been banned by Allah and His messenger and not the religion that is true (Islam), (i.e., people) who the Book to them, until they pay the jizya with willing submission they are in a state of subjection. (QS. At-Tawbah: 29 in Ministry of Religious, 2016).

وَلَا تَلۡبِسُوا۟ ٱلۡحَقَّ بِٱلۡبَٰطِلِ وَتَكۡتُمُوا۟ ٱلۡحَقَّ وَأَنتُمۡ تَعۡلَمُونَ ۝

"And do not confuse the rights mixed with falsehood, and do not hide that it is right, for you know." (QS. Al Baqarah: 12)

Tax is one source of government revenue to finance both routine and development expenditures. As the financial resources of the State. The government seeks to incorporate as much money to the state treasury. Currently, the government can disseminate to the public to Participate to Be Obedient in paying taxes. This is done by way of legislation Enhance existing taxation and imposition of onerous if the taxpayer can not pay taxes payable to the State Treasury promptly. Understanding the burden According to some experts, among others, According Soemitro in Mardiasmo (2013: 1) Gives the definition of a tax is a levy of the people to the state treasury by law (enforceable) and by not got the services of lead (contra) directly demonstrated and used to pay public expenditure.

The understanding of tax under Siahaan (2010: 7) is a levy of society by the State (government) based on laws that are enforceable and payable shall pay not to get the achievement back (contra / remuneration) directly, the results of the which are used to finance State spending in governance and development.

Retribution

عَلِمَ أَن سَيَكُونُ مِنكُم مَّرۡضَىٰ وَءَاخَرُونَ يَضۡرِبُونَ فِي ٱلۡأَرۡضِ يَبۡتَغُونَ مِن فَضۡلِ ٱللَّهِ وَءَاخَرُونَ يُقَٰتِلُونَ فِي سَبِيلِ ٱللَّهِ فَٱقۡرَءُوا۟ مَا تَيَسَّرَ مِنۡهُ وَأَقِيمُوا۟ ٱلصَّلَوٰةَ وَءَاتُوا۟ ٱلزَّكَوٰةَ وَأَقۡرِضُوا۟ ٱللَّهَ قَرۡضًا حَسَنًا وَمَا تُقَدِّمُوا۟ لِأَنفُسِكُم مِّنۡ خَيۡرٍ تَجِدُوهُ عِندَ ٱللَّهِ هُوَ خَيۡرًا وَأَعۡظَمَ أَجۡرًا وَٱسۡتَغۡفِرُوا۟ ٱللَّهَ إِنَّ ٱللَّهَ غَفُورٌ رَّحِيمٌ

He knows that there will be among you those who are ill and those who walk on the earth may seek the gift of God; and other people again who fight for Allah, then recite what is easy (for you) of the Qur'an, and establish worship, pay the poor-due, and give a loan to Allah a good investment. And whatever you do to yourself you would have been obtained (return) it on the side of God as a reward the best and the greatest reward. And ask forgiveness of Allah; Allah is Forgiving, Merciful. (QS. Al-Muzzammil: 20 in Ministry of Religious, 2016)

Retribution areas Certain payment for services or permits individual Provided or provided by local Governments for the benefit of private persons or entities. According Sukman (2013: 616) levy is a collection area as payment for specific services or permits individual Provided or provided by local Governments for the benefit of private persons or entities. Such services can be said to be direct, that is only to pay the levy roommates enjoys remuneration from the state. One example is the levy on health services at hospitals run by the government. Objects levy is a levy on services Provided or provided by local Governments. Not all can be levied by local government Retribution, but only Certain kinds of services which, According to socio-economic considerations as an object worthy of Retribution.

Zakat

Allah says:

مَّثَلُ ٱلَّذِينَ يُنفِقُونَ أَمْوَٰلَهُمْ فِى سَبِيلِ ٱللَّهِ كَمَثَلِ حَبَّةٍ أَنۢبَتَتْ سَبْعَ سَنَابِلَ فِى كُلِّ سُنۢبُلَةٍ مِّائَةُ حَبَّةٍ ۗ وَٱللَّهُ يُضَٰعِفُ لِمَن يَشَآءُ ۗ وَٱللَّهُ وَٰسِعٌ عَلِيمٌ

Parable (income incurred by) Reviews those who spend Reviews their wealth in the way of Allah is like a seed that grows seven ears, in every ear a hundred grains. God magnifies (reward) For Whom He will. And Allah is the area (his gift), the Knower. (Surat al-Baqara: 261 in Ministry of Religious, 2016). Zakat is an obligation that the great Islam. In the Qur'an commands give charity several times juxtaposed with prayer command. Among them is the Word of God:

وَأَقِيمُوا۟ ٱلصَّلَوٰةَ وَءَاتُوا۟ ٱلزَّكَوٰةَ وَٱرْكَعُوا۟ مَعَ ٱلرَّٰكِعِينَ

And Steadfast in prayer, pay the poor-due, and ruku' please with Reviews those who bow. (Surat al Baqoroh 43 in Ministry of Religious, 2016).tithe is A Certain amount of property the which shall be issued by the Moslems and given to groups who deserve it (the poor and so on) According to the conditions set by syarak. Zakat is the third pillar of the Five Pillars of Islam. Zakat literally means "grow", "developing" "cleanse" or "clean". While the terminology of Shari'ah, zakah Refers to the activity Provides most of the wealth in the amount and specific calculations for Certain persons as specified. Zakat is one of the pillars of Islam and Became one of the principal elements for the enforcement of Islamic Shari'a. Therefore, the law of zakat is obligatory (fard) for every Muslim who has fulfilled Certain conditions. Zakat included in the category of worship such as prayer, pilgrimage, and fasting the which has been Provided in detail based on the Qur'an and Sunnah. Zakat is Also a social and humanitarian charity that can be developed following the development of humanity.

Local Revenue

The Government and people responsible for the welfare of the people by looking for local revenue plumber legitimate and lawful, the commands of Allah:

وَلْيَخْشَ ٱلَّذِينَ لَوْ تَرَكُوا۟ مِنْ خَلْفِهِمْ ذُرِّيَّةً ضِعَٰفًا خَافُوا۟ عَلَيْهِمْ فَلْيَتَّقُوا۟ ٱللَّهَ وَلْيَقُولُوا۟ قَوْلًا سَدِيدًا

And let the fear of God Reviews those who suppose to leave behind Reviews their weak children, they worry about the (welfare) them. Therefore, let them fear Allah and let Them Correctly Pronounce words. (Nisa QSAn: 9 in Ministry of Religious, 2016). Based on Law No. 33 2004 chapter 1 verse 15 describes that revenue is the revenue that the region from sources within its territory imposed under the bylaws following the legislation in force. Suhardjanto (in Mariak, 2013: 108) states that local revenue is derived from the financial

resources of each region. If the number of local revenue increases, then the area needs will be met for the prosperity of the people is also increasing.

Of the opinions Expressed above can be concluded that the revenue is one part of the local fiscal income derived from revenue sources within its own country imposed under the legislation in force and Become one of the capital base of local Governments to finance the construction and shopping fulfill Reviews their areas.

Maslahah

To get maslahah then people should not be redundant, Allah ordered:

$$۞ يَـٰبَنِىٓ ءَادَمَ خُذُوا۟ زِينَتَكُمْ عِندَ كُلِّ مَسْجِدٍ وَكُلُوا۟ وَٱشْرَبُوا۟ وَلَا تُسْرِفُوٓا۟ ۚ إِنَّهُۥ لَا يُحِبُّ ٱلْمُسْرِفِينَ ۞$$

Son of Adam, wear beautiful clothes in every (enter) mosque, eat and drink, and do not exaggerate. Allah loves not Reviews those who exaggerated. (Qur'an: 31 in Ministry of Religious, 2016).

Maslahah comes from the word meaning salahu the which means either the opposite of bad words or damaged. Maslahah is masdar one word, the which means that benefits or irrespective of the damage. Maslahah in Arabic are acts that push the human kindness. In a general sense all things that are beneficial to humans, both regarding interest or make a profit, or in the sense of avoiding such Rejecting or resist damage. Prosperity is the ability to make ends meet. Abdullah (in Sumarjo 2010) states that success (wealth) of the local government can be seen from the PAD. PAD is a real wealth of each region. OSR is sourced from local taxes, Retribution, the results of the which are separated by regional wealth management, and other legitimate PAD. (Masdiantini, 2016: 1157)

Maslahah in control is a form of prosperity, and prosperity is the ability to a make ends meet. The welfare of the local government can be seen from the PAD. The analysis used to calculate the health of the local government is proxied by the growth rate of PAD. The growth rate of PAD measure the ability of local Governments to maintain or increase the success in collecting revenue from period to period. High revenue growth may indicate that the local government has made optimal Efforts in exploring sources of income in the region. Prosperity level will undoubtedly have an impact on improving the quality of public services as evidence of an Increase in local government performance. (Masdiantini, 2016: 1161)

Regional Revenue As Intervening Against Maslahah

God commands that all aspects of life Aimed at seeking maslahah, Allah says:

$$أُو۟لَـٰٓئِكَ ٱلَّذِينَ ٱشْتَرَوُا۟ ٱلضَّلَـٰلَةَ بِٱلْهُدَىٰ فَمَا رَبِحَت تِّجَـٰرَتُهُمْ وَمَا كَانُوا۟ مُهْتَدِينَ ۞$$

Those are the ones who buy the fallacy with the instructions, it is not fortunate to commerce them, and they are not guided. (Surat al-Baqara. 16in Ministry of Religious, 2016), Based on Law No. 33 2004 chapter 1 verse 15 describes that revenue is the revenue that the region from sources within its territory imposed under the bylaws following the legislation in force. Halim (2004) defines that income is the acceptance obtained area from sources within its region levied by local regulations following the law in effect. Of the opinions Expressed in the above, it can be concluded that the revenue is one part of the local fiscal income derived from revenue sources within its own country imposed under the legislation in force and Become one of the capital base of local Governments to finance development and fulfill its regional spending. To Enhance the independence of the region, local Governments should seek to explore and improve Reviews their financial resources continually. One of the problems encountered in Efforts to Increase local revenue is a weakness regarding measurement/assessment of the polling area. Y production and fairness. (Halim, 2004).

Model Thinking

Frame of mind is made based on the facts, observation and study of literature, supported by previous studies and therefore this framework contains a relationship or influence between the variables involved in the research by supporting documentation, and Cleary define the relationship between variables exists, and Also it can be used the base to solve the problems as well as logic flow that exists between variables that will be very relevant to the issue under study.
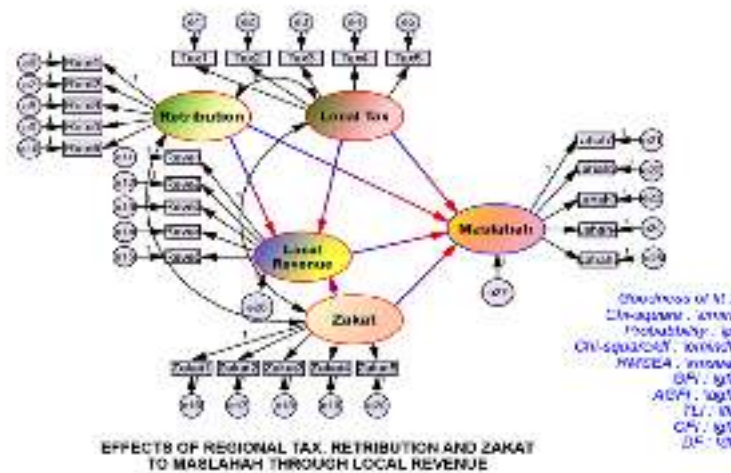
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Figure 1.

Hypothesis

1). Local Tax effect on the local revenue in Batam, 2). Effects Retribution to the local income in Batam, 3). Zakat effect to the local income in Batam, 4). Local Tax effect against Maslahah in Batam, 5). Retribution against Maslahah effect in Batam, 6). Zakat effect against Maslahah in Batam, 7). Regional Income as intervening against maslahah in Batam.

Research Methods

In this study, the variables can be divided into independent variables (independent variables) are variables that effect, consisting of (X1) local taxes, (X2) Levy, (X3) Zakat. Another variable is the dependent variable (dependent variable) is the variable that is affected, or roommates Become due for Reviews their independent variables. In this study, there is a two dependent variable is an intervening variable (intervening variable) is (Y) of Revenue, and the dependent variable (dependent variable) is (Z) Maslahah.

Population

A population is a group of people, events, something that has Certain characteristics. If Researchers use all elements of the society into research of data, it is called a census, if part of it is called a sample. (Rumengan and Idham, 2015: 140. The population of this study was employees and administrators in the Office of the Management Board of Taxes and Retribution of Batam, Batam City Badan Amil Zakat-MUI, The Department of Public Welfare and as many as 195 people.

Sample

The sample is an element of the population selected to represent the people in the research (Cooper and Schindler, 2003: 82). In this study, the sample size adapted to the analysis, the models used is Structural Equation Model (SEM). In this regard, the sample size for SEM used the models estimated the maximum likelihood estimation (MLE) is 100-200 samples (Hair et al., 1998: 605; Ghozali, 2004: 17), or as much as 5-10 times the number of parameters estimated (Ferdinand, 2006: 44). In this study, the number of respondents of 195, then the amount of the sampled using the census as many as 190 respondents, consisting of:

Table 1. Respondents Table

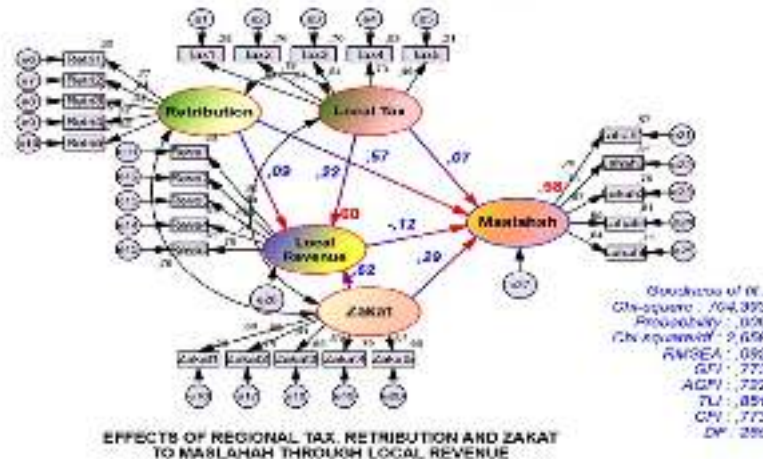| No.	Respondents	Amount
1	Badan Amil Zakat Batam	50
2	Indonesian Ulema Council Batam	50
3	Regional Revenue Office Batam	50
4	Department of Public Welfare Batam	45
	Number of Respondents	195

Research Result

Effect Analysis with SEM

In accordance with the purpose of the Study to Determine the Effects of Local Taxes, Retribution, Zakat, Local Revenue and Maslahah, the Data was Analyzed using Structural Equation Modeling (Structural Equation Modeling = SEM) the which is a set of statistical techniques that allow testing of a series of

relationships that are Relatively complicated simultaneously. To simplify the analysis, the hypothesis made in the equation models SEM as follows:

Figure 2
Full model of Taxes Local Variables, Retribution, Zakat,
Regional Income and Maslahah

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Based on the picture above, do the analysis of the measurement models with parameter lambda, structural model analysis, analysis of determination, Goodness of Fit to effect Local Taxes, Retribution, Zakat, Local Revenue, and Maslahah.

Testing Analysis Model Parameter Measurement with Lamla

To test the parameters lambda use standardized value estimate (regression weight) in the form of loading factor. If the value of the standardized estimate (regression weight) $(\lambda_{ij}) > 0.50$, $CR > t$ table $= 2.000$, and Probability $< \alpha = 0.05$, then the loading factor lambda parameters (λ_{ij}), 1 indicator was significant (Ferdinand, Agusty, 2002: 97). This means that the indicators are valid. For testing purposes, lambda parameters are displayed following table containing the loading factor/lambda (λ_{ij}), CR, Probability (P).

Table 2.
Standardized Regression Weights
Indicator Local Taxes, Retribution, Zakat, Local Revenue, and Maslahah

			Estimate
LOC	<---	TAX	,221
LOC	<---	RET	,093
LOC	<---	ZAKA	,617
LAHA	<---	TAX	,067
LAHA	<---	LOC	-,116
LAHA	<---	ZAKA	,294
LAHA	<---	RET	,573

Table 3.
Regression Weights
Indicator Local Taxes, Retribution, Zakat, Local Revenue, and Maslahah

			Estimate	SE	CR	P	Label
LOC	<---	TAX	,121	,039	3,122	,002	par_5
LOC	<---	RET	,047	,051	,931	,352	par_23
LOC	<---	ZAKA	,535	,121	4,436	***	par_30
LAHA	<---	TAX	,061	,059	1,033	,302	par_1
LAHA	<---	LOC	-,194	,177	-1,094	,274	par_2
LAHA	<---	ZAKA	,426	,182	2,342	,019	par_3
LAHA	<---	RET	,487	,091	5,354	***	par_4

Measurement Analysis of Determination

Analysis of the measurement models with determination is used to Determine the contribution of exogenous variables on endogenous variables. For this analysis of used Square Multiple Correlation. Multiple Correlation magnitude Square can be seen in the following table.

Table 4.
Squared Multiple Correlations.
(Group number 1 - Default model)

	Estimate
LOC	.603
LAHA	.577

After discussion of the theory and implementation of the study the results of this study can be summarized as follows:

1) Tax latent variable effects on the latent variables of Revenue has standardized estimate (regression weight) of 0.221 to Cr (Critical ratio = identical to the value t-test) of 3,122 on probability = ***. CR value 3,122> 2,000 and Probability = *** <0.05 indicates that the latent variables Taxes on Income latent variable area is a significant positive. This study demonstrates the truth verse of the Qur'an "Fight Reviews those who believe not in Allah and (also) the day then and they do not forbid that the which has been forbidden by Allah and His messenger and not the religion that is true (Islam), (i.e., people) who the Book to them, until they pay the jizya with willing submission they are in a state of subjection. "(QS. At-Tawbah: 29in Ministry of Religious, 2016)

2) Retribution against a possible variable effect of the latent variables of Revenue has the standardized estimate (regression weight) of 0.093 to Cr (Critical ratio = identical to the value t-test) of 0.931 on a probability = 0.352. CR value 0.931 <2,000 and Probability = 0.352> 0.05 indicates that the Securities latent variable levies against latent variables of Revenue was positively insignificant. These findings share Word of Allah: "He knows that there will be among you those who are ill and those who walk on the earth may seek the gift of God; and other people again who fight for Allah, then recite what is easy (for you) of the Qur'an, and establish worship, pay the poor-due, and give loan to Allah a good loan. (QS. Al-Muzzammil: 20in Ministry of Religious, 2016)

3) Zakat latent variable effect to the regional revenue has standardized estimate (regression weight) of 0.617 to Cr (Critical ratio = identical to the value t-test) of 4.436 on a probability = ***, Value CR = 4.436> 2,000 and Probability = *** <0.05 indicates that the latent variable Securities Zakat against latent variables of Revenue is a significant positive. This analysis strengthens theory in the Qur'an "Parable (income incurred by) Reviews those who spend Reviews their wealth in the way of Allah is like a seed that grows seven ears, in every ear a hundred grains. God magnifies (reward) For Whom He will. And Allah is the area (his gift), the Knower. (QS. Al-Baqara. 261in Ministry of Religious, 2016)

4) Local taxes latent variable effect on revenue against latent variables Maslahah have standardized estimate (regression weight) of 0.067 to Cr (Critical ratio = identical to the value t-test) of 1,033 on probability = 0.302. CR value 1.033 <2,000 and Probability = 0.302> 0.05 indicates that the hidden variable Securities Exchange Taxes on Maslahah latent variable is not significantly positive. The greater the payoff means, the greater the role of local taxes on revenue, and vice versa if the result of the comparison is too small means that the role of local taxes on revenue IS ALSO small (Mahmudi. 2010: 145). These findings are evidence of the truth of the Qur'anic passage, "And do not confuse the rights mixed with falsehood, and do not hide that it is right, for you know." (QS. Al Baqarah: 42in Ministry of Religious, 2016) Withdrawal of Local Tax law is based positive (non-Islamic) so that its contribution Maslahah (inner and outer well-being and the world hereafter) is positive, not significant,

5) Zakat potential variable effect against latent variables Maslahah have standardized estimate (regression weight) of 0.294, with Cr (Critical ratio = identical to the value t-test) of 2.342 on a probability = 0.294. CR value 2.342> 2,000 and Probability = ,019 <0.05 indicates that the Securities latent variables Maslahah Zakat against latent variable are significantly positive. The Word of God supported this research "Parable (income incurred by) Reviews those who spend Reviews their wealth in the way of Allah is like a seed that grows seven ears, in every ear a hundred grains. God magnifies (reward) For Whom He will. And Allah is the area (his gift), the Knower. "(QS. Al-Baqarah: 261in Ministry of Religious, 2016) Reviews those who give most of his wealth to the people in need with a sincere heart and solely for worshiping Allah. Then Allah will double the reward for

Reviews those who spend Reviews their wealth, even if only a grain of rice then Allah will double one. Because God is omniscient, all-seeing again, this is God's promise to Contribute alms to the significant positive maslahah.

6) Regional Income latent variable effect against latent variables Maslahah have standardized estimate (regression weight) of -0.116, with Cr (Critical ratio = identical to the value t-test) of -1,094pada probability = 0.274, -1.094 CR value <2.000 and Probability = 0.274> 0.05 indicates that the latent variables Effects of Revenue against Maslahah latent variable is not the significant negative. This research is the Word of God: "And let the fear of God Reviews those who suppose to leave behind Reviews their weak children, they worry about the (welfare) them. Therefore, let them fear Allah and let them Pronounce words Correctly. (QS. An Nisa: 9 in Ministry of Religious, 2016). Mandatory and important not to be Defeated by vague (dissenting), therefore the area is an absolute revenue by source: local tax, donation, charity, and so forth. Evidence that areas dominated by local income taxes do not Contribute maslahah. therefore local revenues should be maximized through potential zakat.

7) Retribution against latent variable effect of the latent variable Maslahah have standardized estimate (regression weight) of 0.573 to Cr (Critical ratio = identical to the value t-test) of 5.354 on a probability = ***, CR Value 5.354> 2.000 and Probability = ** * <0.05 indicates that the Exchange levies against positive Maslahah significant latent variables. According Siahaan (2013: 616) retribution is a collection area as payment for specific services or permits individual Provided or provided by local Governments for the benefit of private persons or entities. Such services can be said to be direct, that is only to pay the levy roommates enjoys remuneration from the state. One example is the levy on health services at hospitals run by the government. Objects levy is a levy on services Provided or provided by local Governments.

8) Multiple Correlation Square value for the variable of Revenue times 100% = 0,603X100% = 60.3%. Thus it can be stated that the change in Revenue is the effect of Taxes, levies, and Zakat of 60.3%. The rest ya 100% -60.3%, % = 39.7% is the effect of other variables that have not been included in this study. Value Square Multiple Correlation Taxes, Levies and Zakat and Income Regional determination = 0,577x100% = 55.7%. Thus it can be stated that the change is the effect Maslahah Taxes, Levies, and Zakat, and Income at 55.7%, the rest = 100% -55.7% = 44.3% is the effect of other variables that have not been included in this study. These findings show the effect of the independent variable selection of the dependent variable is quite appropriate for Multiple Correlation Square Values above 50%.

Analysis Goodness of Fit

Based on test criteria, Chi-square (χ^2), Relative Chi-square (χ^2/ Df), RMSEA, GFI, AGFI, TLI and CFI above and Goodness of Fit value Amos processing results as shown in the figure above. it can be prepared the following table.

Table 5. Evaluation of Goodness of Fit

The Goodness of Fit Index	Cut-of-Value	results Model	information
Chi-square (χ^2)	Small expected	704.393	Good
Chi-square Relative (χ^2/ Df)	≤ 3,00	2,658	Good
probability	> 0.05	0,000	Not good
RMSEA	≤ 0:08	0092	Marginal
GFI	≥ 0.90	.773	Marginal
AGFI	≥ 0.90	0797	Marginal
TLI	≥ 0.94	0851	Marginal
CFI	≥ 0.94	0773	Marginal

Source: Findings research, 2018

By paying attention to the cut-of-value and goodness of fit model results in the Table above shows the seven criteria are met eight tests were used. The requirements are met the Chi-square (χ^2), Relative Chi-square (χ^2/ Df) RMSEA, GFI, TLI, AGFI, and CFI, while only one Probability that is not good. Furthermore, seven of the eight criteria are met the required standards. The models can be Expressed as a good model of (Soliman, 2002: 80 and Soliman, 2004: 71).

Conclusion

Based on the research and discussion that has been done in the previous chapter, it can be concluded as follows:

1) Tax latent variable effect on the latent variables of Revenue has standardized estimate (regression weight) of 0344 to Cr (Critical ratio = identical to the value of t-test) of 2,264 on probability = 0.024 CR value 2,264> 2,000 and Probability = 0.024> 0.05 indicates that the latent variables Taxes on Income latent variable is a significant positive area.

2) Retribution against latent variables influence on the latent variables of Revenue has the standardized estimate (regression weight) of 0080, with Cr (Critical ratio = identical to the value of t-test) of 0822 on a probability = 0411. 0822 CR value <2.000 and Probability = 0411> 0.05 indicates that the effect of latent variables on the potential variable Retribution to Regional Revenue was positively insignificant.

3) Zakat latent variables influence the regional revenue has standardized estimate (regression weight) of -0196 with Cr (Critical ratio = identical to the value of t-test) of -1991 on probability = 0.046. CR = -1991 <2.000 and Probability = 0.046> 0.05 indicates that the effect of latent variables Zakat against latent variables of Revenue is negative not significant.

4) Tax potential variable effect against latent variables Maslahah have standardized estimate (regression weight) of 0.028 to Cr (Critical ratio = identical to the value of t-test) of -1510 on probability = 0131. -1510 CR value <2.000 and Probability = 0131> 0.05 indicates that the effect of latent variables influence Maslahah Taxes on the latent variable is not the significant negative.

5) Retribution against latent variables influence on the latent variables Maslahah has a standardized estimate (regression weight) of -0044, with Cr (Critical ratio = identical to the value of t-test) of -0410 on probability = 0.682. -0410 CR value <2.000 and Probability = 0.682> 0.05 indicates that the effect of the levy on negative Maslahah latent variables was not significant.

6) Zakat potential variable effect against latent variables Maslahah have standardized estimate (regression weight) of 0481, with Cr (Critical ratio = identical to the value of t-test) of 3703 on a probability = ***. CR value 3,703> 2,000 and Probability = ***> 0.05 indicates that the effect of latent variables Zakat Maslahah Significantly against latent variables is positive.

7) Latent variables influence of Revenue against latent variables Maslahah has a standardized estimate (regression weight) of -1101, with Cr (Critical ratio = identical to the value of t-test) of -4829 on probability = ***. 4829 CR value <2.000 and Probability = ***> 0.05 indicates that the effect of the latent variables of Revenue against Maslahah latent variables is Significantly positive.

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EFFECTS OF REGIONAL TAX, RETRIBUTION, AND ZAKAT MASLAHAH THROUGH TO LOCAL REVENUE Chablullah Wibisono[1] & Novita Handayani[2] chablullah.wibisono@univbatam.ac.id Faculty of Economics, University of Batam, Riau Islands, Indonesia * Correspondence email: chablullahwibisono@gmail.com Faculty of Economics, University of Batam, Indonesia

Abstract: Application of Zakat as one source of revenue (PAD) cannot be equated with taxation and Retribution areas where charity should be treated specially in its management. Batam city has had regional Regulation No. 3 the Year 2009 on the Management of Zakat, To find out if this legislation is valid or not then do research with title effects "Local Taxes, Retribution, and Zakat Against Maslahah Through Local Revenue." In this study, the same sample set with the population (census method) of respondents who Obtained 195 respondents. Data analysis was performed using the Structural Equation Model (SEM). The software used for the structural analysis is AMOS 23 and from Arbuckle and for descriptive analysis using SPSS 23. Obtained From this study the following results:effect variable tax on income variable regions is Significantly positive, the effect of a variable levy on variable regional revenue was positively insignificant variable effects alms to the local income is Significantly positive, the impact of variable taxes to variable maslahah is positive, not significant, the effect of variable to variable maslahah Retribution is a significant positive effects of regional income variable to variable negative maslahah not

substantial, levy a variable impact on the maslahah significant positive variable, multiple correlation square value changes in local revenue is the effect of taxes, fees and zakat amounting, various correlation square value changes in local income is the effect of: taxes, fees and zakat of 60.3 %, 39.7% the rest is the effect of other variables that have not been included in this study, maslahah change is the effect of Taxes, Levies, and Zakat, and Income at 55.7%, 44.3% the rest is the effect of other variables that have not been included in this study. So that the area Affects maslahah income for people in Batam City as the World Bandar Madani, it is Necessary to Make the charity as a seed to the regional and local income taxes that apply to the lawful economic activities. Keywords: Local Taxes, Retribution, Zakat, Local Revenue, Maslahah. Preliminary As one of the areas in Indonesia, Batam is one area that continues to carry out development to progress, development of an area would require substantial funding and planning. In running an administration area, in this case, the city of Batam, local revenue is a key in Determining fast or slow development in Batam. Understanding Local Revenue according to Act No. 33 of 2004 on Financial Balance between Central and Regional Article 1 paragraph 18 that"revenue, after this Referred to as PAD is the earned income areas levied by local regulations following the legislation." Local Revenue (PAD) is regionally sourced from the local income tax, the result of Retribution, the effects of the wealth management and other areas separated local revenues are legitimate, the which aims to provide flexibility to the regions in Mobilizing funds in the implementation of regional autonomy as the embodiment of the principle of decentralization. (Explanation of Law 33 of 2004) Local taxes comes from state taxes handed over to the area as a local tax where the supply is Carried out under the legislation. A local tax levied by the regions based on the strength of laws and regulations Other laws the which in this case is regulated by the Regions. Then the local tax money used to fund the implementation of the household affairs of the area or to finance local expenditure as a public legal entity. Then the next local revenue sources are Retribution Retribution where are local taxes as payment for the use or acquire the services of employment, business or area belonging to the public interest, or for services rendered by either indirectly or indirectly area. Implementation charges levied by region and imposed on anyone who Utilizes or services supplied sniffing area. Currently the management of zakat in Batam yet a part of the revenues, in Indonesia, only the province of Aceh that have specific policies related to the management of zakat to be used as part of the local income before taxes and Retribution. In Islam, zakat is a treasure that must be removed if it has met the requirements to be set and distributed to Reviews those who deserve it. Therefore, the application of zakat as local revenue should be adjusted and regulated by special rules. Use of Zakat as one source of income (PAD) cannot be equated with taxation and Retribution areas where charity should be treated specially in its management. This is Because, zakat Obtained distribution cannot be delayed, 1 so it does not necessarily follow that the government budgeting mechanism Carried out per year. Zakat as one source of revenue is only applicable in the province of Aceh. This was following Reviews those set out in Article 180 paragraph (1) letter d of Law Number 11 the Year 2006 concerning the Government of Aceh. However, the management of zakat funds should be treated specially, Because charity is not a currency area in general and the existing rules of how to channel it. According to general terms, Maslahah is to bring all forms of expediency or reject any possibility that damage. More details maslahah is an expression of easements or anything that is associated with it, while cost is the things that are still associated with it, while the price is the things that are painful or

anything that is affiliated. Judging from the material, maslahah divided over the public good and private benefit the good public roommates (maslahah umma) is concerning the interests of the people. This does not mean the public good for the benefit of everyone, but it could take the form of the majority of the people. Literature And Development Hypothesis Local Tax Said the tax is not derived from the Arabic for the letter "p" does not exist in Arabic consonant. However, the translation of the Qur'an there is 1x the word "tax," God said that on translation. Fight Reviews those who believe not in Allah and (also) the day then and they do not forbid that the which has been banned by Allah and His messenger and not the religion that is true (Islam), (i.e., people) who the Book to them, until they pay the jizya with willing submission they are in a state of subjection. (QS. At- Tawbah: 29 in Ministry of Religious, 2016). "And do not confuse the rights mixed with falsehood, and do not hide that it is right, for you know." (QS. Al Baqarah: 42) Tax is one source of government revenue to finance both routine and development expenditures. As the financial resources of the State. The government seeks to incorporate as much money to the state treasury. Currently, the government can disseminate to the public to Participate to Be Obedient in paying taxes. This is done by way of legislation Enhance existing taxation and imposition of onerous if the taxpayer can not pay taxes payable to the State Treasury promptly. Understanding the burden According to some experts, among others, According Soemitro in Mardiasmo (2013: 1) Gives the definition of a tax is a levy of the people to the state treasury by law (enforceable) and by not got the services of lead (contra) directly demonstrated and used to pay public expenditure. The understanding of tax under Siahaan (2010: 7) is a levy of society by the State (government) based on laws that are enforceable and payable shall pay not to get the achievement back (contra / remuneration) directly, the results of the which are used to finance State spending in governance and development. Retribution He knows that there will be among you those who are ill and those who walk on the earth may seek the gift of God; and other people again who fight for Allah, then recite what is easy (for you) of the Qur'an, and establish worship, pay the poor-due, and give a loan to Allah a good investment. And whatever you do to yourself you would have been obtained (return) it on the side of God as a reward the best and the greatest reward. And ask forgiveness of Allah; Allah is Forgiving, Merciful. (QS. Al-Muzzammil: 20 in Ministry of Religious, 2016) Retribution areas Certain payment for services or permits individual Provided or provided by local Governments for the benefit of private persons or entities. According Siahaan (2013: 616) levy is a collection area as payment for specific services or permits individual Provided or provided by local Governments for the benefit of private persons or entities. Such services can be said to be direct, that is only to pay the levy roommates enjoys remuneration from the state. One example is the levy on health services at hospitals run by the government. Objects levy is a levy on services Provided or provided by local Governments. Not all can be levied by local government Retribution, but only Certain kinds of services which, According to socio- economic considerations as an object worthy of Retribution. Zakat Allah says: Parable (income incurred by) Reviews those who spend Reviews their wealth in the way of Allah is like a seed that grows seven ears, in every ear a hundred grains. God magnifies (reward) For Whom He will. And Allah is the area (his gift), the Knower. (Surat al- Baqara: 261 in Ministry of Religious, 2016). Zakat is an obligation that the great Islam. In the Qur'an commands give charity several times juxtaposed with prayer command. Among them is the Word of God: And Steadfast in prayer, pay the poor-due, and ruku` please with Reviews those who bow. (Surat al

Baqoroh 43in Ministry of Religious, 2016).tithe is A Certain amount of property the which shall be issued by the Moslems and given to groups who deserve it (the poor and so on) According to the conditions set by syarak. Zakat is the third pillar of the Five Pillars of Islam. Zakat literally means"grow", "developing", "cleanse"or"clean". While the terminology of Shari'ah, zakah Refers to the activity Provides most of the wealth in the amount and specific calculations for Certain persons as specified. Zakat is one of the pillars of Islam and Became one of the principal elements for the enforcement of Islamic Shari'a. Therefore, the law of zakat is obligatory (fard) for every Muslim who has fulfilled Certain conditions. Zakat included in the category of worship such as prayer, pilgrimage, and fasting the which has been Provided in detail based on the Qur'an and Sunnah. Zakat is Also a social and humanitarian charity that can be developed following the development of humanity. Local Revenue The Government and people responsible for the welfare of the people by looking for local revenue plumber legitimate and lawful, the commands of Allah: And let the fear of God Reviews those who suppose to leave behind Reviews their weak children, they worry about the (welfare) them. Therefore, let them fear Allah and let Them Correctly Pronounce words. (Nisa QSAn: 9 in Ministry of Religious, 2016). Based on Law No. 33 2004 chapter 1 verse 15 describes that revenue is the revenue that the region from sources within its territory imposed under the bylaws following the legislation in force. Suhardjanto (in Manik, 2013: 108) states that local revenue is derived from the financial resources of each region. If the number of local revenue increases, then the area needs will be met for the prosperity of the people is also increasing. Of the opinions Expressed above can be concluded that the revenue is one part of the local fiscal income derived from revenue sources within its own country imposed under the legislation in force and Become one of the capital base of local Governments to finance the construction and shopping fulfill Reviews their areas. Maslahah To get maslahah then people should not be redundant, Allah ordered: Son of Adam, wear beautiful clothes in every (enter) mosque, eat and drink, and do not exaggerate. Allah loves not Reviews those who exaggerated. (Qur'an: 31 in Ministry of Religious, 2016). Maslahah comes from the word meaning salaha the which means either the opposite of bad words or damaged. Maslahah is masdar one word, the which means that benefits or irrespective of the damage. Maslahah in Arabic are acts that push the human kindness. In a general sense all things that are beneficial to humans, both regarding interest or make a profit, or in the sense of avoiding such Rejecting or resist damage. Prosperity is the ability to make ends meet. Abdullah (in Sumarjo 2010) states that success (wealth) of the local government can be seen from the PAD. PAD is a real wealth of each region. OSR is sourced from local taxes, Retribution, the results of the which are separated by regional wealth management, and other legitimate PAD. (Masdiantini, 2016: 1157) Maslahah in control is a form of prosperity, and prosperity is the ability to a make ends meet. The welfare of the local government can be seen from the PAD. The analysis used to calculate the health of the local government is proxied by the growth rate of PAD. The growth rate of PAD measure the ability of local Governments to maintain or increase the success in collecting revenue from period to period. High revenue growth may indicate that the local government has made optimal Efforts in exploring sources of income in the region. Prosperity level will undoubtedly have an impact on improving the quality of public services as evidence of an Increase in local government performance. (Masdiantini, 2016: 1161) Regional Revenue As Intervening Against Maslahah God commands that all aspects of life Aimed at seeking maslahah, Allah says: Those are the

ones who buy the fallacy with the instructions, it is not fortunate to commerce them, and they are not guided. (Surat al-Baqara: 16in Ministry of Religious, 2016), Based on Law No. 33 2004 chapter 1 verse 15 describes that revenue is the revenue that the region from sources within its territory imposed under the bylaws following the legislation in force. Halim (2004) defines that income is the acceptance obtained area from sources within its region levied by local regulations following the law in effect. Of the opinions Expressed in the above, it can be concluded that the revenue is one part of the local fiscal income derived from revenue sources within its own country imposed under the legislation in force and Become one of the capital base of local Governments to finance development and fulfill its regional spending. To Enhance the independence of the region, local Governments should seek to explore and improve Reviews their financial resources continually. One of the problems encountered in Efforts to Increase local revenue is a weakness regarding measurement/assessment of the polling area. Y production and fairness. (Halim, 2004). Model Thinking Frame of mind is made based on the facts, observation and study of literature, supported by previous studies and therefore this framework contains a relationship or influence between the variables involved in the research by supporting documentation, and Cleary define the relationship between variables exists, and Also it can be used the base to solve the problems as well as logic flow that exists between variables that will be very relevant to the issue under study. Figure 1. Hypothesis 1). Local Tax effect on the local revenue in Batam, 2). Effects Retribution to the local income in Batam, 3). Zakat effect to the local income in Batam, 4). Local Tax effect against Maslahah in Batam, 5). Retribution against Maslahah effect in Batam, 6). Zakat effect against Maslahah in Batam, 7). Regional Income as intervening against maslahah in Batam. Research Methods In this study, the variables can be divided into independent variables (independent variables) are variables that effect, consisting of (X1) local taxes, (X2) Levy, (X3) Zakat. Another variable is the dependent variable (dependent variable) is the variable that is affected, or roommates Become due for Reviews their independent variables. In this study, there is a two dependent variable is an intervening variable (intervening variable) is (Y) of Revenue, and the dependent variable (dependent variable) is (Z) Maslahah. Population A population is a group of people, events, something that has Certain characteristics. If Researchers use all elements of the society into research of data, it is called a census, if part of it is called a sample. (Rumengan and Idham, 2015: 140. The population of this study was employees and administrators in the Office of the Management Board of Taxes and Retribution of Batam, Batam City Badan Amil Zakat-MUI, The Department of Public Welfare and as many as 195 people. Sample The sample is an element of the population selected to represent the people in the research (Cooper and Schindler, 2003: 82). In this study, the sample size adapted to the analysis, the models used is Structural Equation Model (SEM). In this regard, the sample size for SEM used the models estimates the maximum likelihood estimation (MLE) is 100-200 samples (Hair et al., 1998: 605; Ghozali, 2004: 17), or as much as 5- 10 times the number of parameters estimated (Ferdinand, 2006: 44). In this study, the number of respondents of 195, then the amount of the sampled using the census as many as 190 respondents, consisting of: Table 1, Respondents Table No. Respondents Amount 1 Badan Amil Zakat Batam 50 2 Indonesian Ulema Council Batam 50 3 Regional Revenue Office Batam 50 4 Department of Public Welfare Batam 45 Number of Respondents 195 Research Result Effect Analysis with SEM In accordance with the purpose of the Study to Determine the Effects of

Local Taxes, Retribution, Zakat, Local Revenue and Maslahah, the Data was Analyzed using Structural Equation Modeling (Structural Equation Modeling = SEM) the which is a set of statistical techniques that allow testing of a series of relationships that are Relatively complicated simultaneously. To simplify the analysis, the hypothesis made in the equation models SEM as follows: Figure 2 Full model of Taxes Local Variables, Retribution, Zakat, Regional Income and Maslahah Based on the picture above, do the analysis of the measurement models with parameter lambda, structural model analysis, analysis of determination, Goodness of Fit to effect Local Taxes, Retribution, Zakat, Local Revenue, and Maslahah. Testing Analysis Model Parameter Measurement with Lamda (?i) To test the parameters lambda use standardized value estimate (regression weight) in the form of loading factor. If the value of the standardized estimate (regression weight) (?i)> 0: 50, CR> t table = 2. 000, and Probability <? = 0:05, then the loading factor lambda parameters (?i). I indicator was significant (Ferdinand, Agusty, 2002: 97). This means that the indicators are valid. For testing purposes, lambda parameters are displayed following table containing the loading factor/lambda (?i), CR, Probability (P). Table 2. Standardized Regression Weights Indicator Local Taxes, Retribution, Zakat, Local Revenue, and Maslahah Estimate LOC <--- TAX , 221 LOC <--- RET , 093 LOC <--- LAHA <--- ZAKA TAX , 617 , 067 LAHA <--- LOC -, 116 LAHA <--- ZAKA , 294 LAHA <--- RET , 573 Table 3. Regression Weights Indicator Local Taxes, Retribution, Zakat, Local Revenue, and Maslahah Estimate SE CR P Label LOC <--- TAX , 121 , 039 3,122 .002 par_5 LOC <--- RET , 047 , 051 , 931 , 352 par_23 LOC <--- ZAKA , 535 , 121 4.436 *** par_30 LAHA <--- TAX , 061 , 059 1,033 , 302 par_1 LAHA <--- LAHA <--- LAHA <--- LOC ZAKA RET -, 194 , 426 , 487 , 177 , 182 , 091 -1.094 2.342 5.354 , 274 .019 *** par_2 par_3 par_4 Measurement Analysis of Determination Analysis of the measurement models with determination is used to Determine the contribution of exogenous variables on endogenous variables. For this analysis of used Square Multiple Correlation. Multiple Correlation magnitude Square can be seen in the following table. Table 4. Squared Multiple Correlations: (Group number 1 - Default model) Estimate LOC , 603 LAHA , 577 After discussion of the theory and implementation of the study the results of this study can be summarized as follows: 1) Tax latent variable effects on the latent variables of Revenue has standardized estimate (regression weight) of 0.221 to Cr (Critical ratio = identical to the value t-test) of 3,122 on probability = ***. CR value 3,122> 2,000 and Probability = *** <0.05 indicates that the latent variables Taxes on Income latent variable area is a significant positive. This study demonstrates the truth verse of the Qur'an "Fight Reviews those who believe not in Allah and (also) the day then and they do not forbid that the which has been forbidden by Allah and His messenger and not the religion that is true (Islam), (i.e., people) who the Book to them, until they pay the jizya with willing submission they are in a state of subjection. "(QS. At-Tawbah: 29in Ministry of Religious, 2016) 2) Retribution against a possible variable effect of the latent variables of Revenue has the standardized estimate (regression weight) of 0.093 to Cr (Critical ratio = identical to the value t-test) of 0.931 on a probability = 0.352. CR value 0.931 <2.000 and Probability = 0.352> 0.05 indicates that the Securities latent variable levies against latent variables of Revenue was positively insignificant. These findings share Word of Allah: "He knows that there will be among you those who are ill and those who walk on the earth may seek the gift of God; and other people again who fight for Allah, then recite what is easy (for you) of the Qur'an, and establish worship, pay the poor-due, and give loan to Allah a good loan. (QS. Al-Muzzammil: 20in Ministry of Religious, 2016)

3) Zakat latent variable effect to the regional revenue has standardized estimate (regression weight) of 0.617 to Cr (Critical ratio = identical to the value t-test) of 4.436 on a probability = ***, Value CR = 4.436> 2.000 and Probability = *** <0.05 indicates that the latent variable Securities Zakat against latent variables of Revenue is a significant positive. This analysis strengthens theory in the Qur'an "Parable (income incurred by) Reviews those who spend Reviews their wealth in the way of Allah is like a seed that grows seven ears, in every ear a hundred grains. God magnifies (reward) For Whom He will. And Allah is the area (his gift), the Knower. (QS. Al- Baqara: 261in Ministry of Religious, 2016) 4) Local taxes latent variable effect on revenue against latent variables Maslahah have standardized estimate (regression weight) of 0,067 to Cr (Critical ratio = identical to the value t-test) of 1,033 on probability = 0.302. CR value 1.033 <2.000 and Probability = 0.302> 0.05 indicates that the hidden variable Securities Exchange Taxes on Maslahah latent variable is not significantly positive. The greater the payoff means, the greater the role of local taxes on revenue, and vice versa if the result of the comparison is too small means that the role of local taxes on revenue IS ALSO small (Mahmudi, 2010: 145). These findings are evidence of the truth of the Qur'anic passage, "And do not confuse the rights mixed with falsehood, and do not hide that it is right, for you know." (QS. Al Baqarah: 42in Ministry of Religious, 2016) Withdrawal of Local Tax law is based positive (non-Islamic) so that its contribution Maslahah (inner and outer well-being and the world hereafter) is positive, not significant, 5) Zakat potential variable effect against latent variables Maslahah have standardized estimate (regression weight) of 0.294, with Cr (Critical ratio = identical to the value t-test) of 2.342 on a probability = 0.294. CR value 2.342> 2.000 and Probability = .019 <0.05 indicates that the Securities latent variables Maslahah Zakat against latent variable are significantly positive. The Word of God supported this research: "Parable (income incurred by) Reviews those who spend Reviews their wealth in the way of Allah is like a seed that grows seven ears, in every ear a hundred grains. God magnifies (reward) For Whom He will. And Allah is the area (his gift), the Knower. "(QS. Al- Baqarah: 261in Ministry of Religious, 2016) Reviews those who give most of his wealth to the people in need with a sincere heart and solely for worshiping Allah. Then Allah will double the reward for Reviews those who spend Reviews their wealth, even if only a grain of rice then Allah will double one. Because God is omniscient, all-seeing again, this is God's promise to Contribute alms to the significant positive maslahah. 6) Regional Income latent variable effect against latent variables Maslahah have standardized estimate (regression weight) of -0.116, with Cr (Critical ratio = identical to the value t-test) of -1,094pada probability = 0.274. -1.094 CR value <2.000 and Probability = 0.274> 0.05 indicates that the latent variables Effects of Revenue against Maslahah latent variable is not the significant negative. This research is the Word of God: "And let the fear of God Reviews those who suppose to leave behind Reviews their weak children, they worry about the (welfare) them. Therefore, let them fear Allah and let them Pronounce words Correctly. (QS. An Nisa: 9 in Ministry of Religious, 2016). Mandatory and important not to be Defeated by vague (dissenting), therefore the area is an absolute revenue by source: local tax, donation, charity, and so forth. Evidence that areas dominated by local income taxes do not Contribute maslahah, therefore local revenues should be maximized through potential zakat. 7) Retribution against latent variable effect of the latent variable Maslahah have standardized estimate (regression weight) of 0.573 to Cr (Critical ratio = identical to the value t-test) of 5.354 on a probability = ***, CR Value 5.354> 2.000 and Probability = ** * <0.05

indicates that the Exchange levies against positive Maslahah significant latent variables. According Siahaan (2013: 616) Retribution is a collection area as payment for specific services or permits individual Provided or provided by local Governments for the benefit of private persons or entities. Such services can be said to be direct, that is only to pay the levy roommates enjoys remuneration from the state. One example is the levy on health services at hospitals run by the government. Objects levy is a levy on services Provided or provided by local Governments. 8) Multiple Correlation Square value for the variable of Revenue times 100% = 0,603X100% = 60.3%. Thus it can be stated that the change in Revenue is the effect of Taxes, levies, and Zakat of 60.3%. The rest ya 100% -60.3%. % = 39.7% is the effect of other variables that have not been included in this study. Value Square Multiple Correlation Taxes, Levies and Zakat and Income Regional determination = 0,577x100% = 55.7%. Thus it can be stated that the change is the effect Maslahah Taxes, Levies, and Zakat, and Income at 55.7%, the rest = 100% -55.7% = 44.3% is the effect of other variables that have not been included in this study. These findings show the effect of the independent variable selection of the dependent variable is quite appropriate for Multiple Correlation Square Values above 50%. Analysis Goodness of Fit Based on test criteria, Chi-square (?2), Relative Chi-square (?2/ Df), RMSEA, GFI, AGFI, TLI and CFI above and Goodness of Fit value Amos processing results as shown in the figure above, it can be prepared the following table. Table 5. Evaluation of Goodness of Fit The Goodness of Fit Index Cut- of -Value results Model information Chi-square (?2) Small expected 704.393 Good Chi-square Relative (?2/ Df) ?????? 2,658 Good probability > 0.05 0,000 Not good RMSEA ??0:08 0092 Marginal GFI ??0.90 .773 Marginal AGFI ??0.90 0797 Marginal TLI ??0.94 0851 Marginal CFI ??0.94 0773 Marginal Source: Findings research, 2018 By paying attention to the cut-of-value and goodness of fit model results in the Table above shows the seven criteria are met eight tests were used. The requirements are met the Chi-square (?2), Relative Chi-square (?2/ Df) RMSEA, GFI, TLI, AGFI, and CFI, while only one Probability that is not good. Furthermore, seven of the eight criteria are met the required standards. The models can be Expressed as a good model of (Solimun, 2002: 80 and Solimun, 2004: 71). Conclusion Based on the research and discussion that has been done in the previous chapter, it can be concluded as follows: 1) Tax latent variable effect on the latent variables of Revenue has standardized estimate (regression weight) of 0344 to Cr (Critical ratio = identical to the value of t-test) of 2,264 on probability = 0.024. CR value 2,264> 2,000 and Probability = 0.024> 0.05 indicates that the latent variables Taxes on Income latent variable is a significant positive area. 2) Retribution against latent variables influence on the latent variables of Revenue has the standardized estimate (regression weight) of 0080, with Cr (Critical ratio = identical to the value of t-test) of 0822 on a probability = 0411. 0822 CR value <2.000 and Probability = 0411> 0.05 indicates that the effect of latent variables on the potential variable Retribution to Regional Revenue was positively insignificant. 3) Zakat latent variables influence the regional revenue has standardized estimate (regression weight) of -0196 with Cr (Critical ratio = identical to the value of t-test) of -1991 on probability = 0.046. CR = - 1991 <2.000 and Probability = 0.046> 0.05 indicates that the effect of latent variables Zakat against latent variables of Revenue is negative not significant. 4) Tax potential variable effect against latent variables Maslahah have standardized estimate (regression weight) of 0.028 to Cr (Critical ratio = identical to the value of t-test) of -1510 on probability = 0131. -1510 CR value <2.000 and Probability = 0131> 0.05 indicates that the effect of latent variables influence Maslahah Taxes on the latent

variable is not the significant negative. 5) Retribution against latent variables influence on the latent variables Maslahah has a standardized estimate (regression weight) of -0044, with Cr (Critical ratio = identical to the value of t-test) of -0410 on probability = 0.682. -0410 CR value <2.000 and Probability = 0.682> 0.05 indicates that the effect of the levy on negative Maslahah latent variables was not significant. 6) Zakat potential variable effect against latent variables Maslahah have standardized estimate (regression weight) of 0481, with Cr (Critical ratio = identical to the value of t-test) of 3703 on a probability = ***. CR value 3,703> 2,000 and Probability = ***> 0.05 indicates that the effect of latent variables Zakat Maslahah Significantly against latent variables is positive. 7) Latent variables influence of Revenue against latent variables Maslahah has a standardized estimate (regression weight) of -1101, with Cr (Critical ratio = identical to the value of t-test) of -4829 on probability = ***. 4829 CR value <2.000 and Probability = ***> 0.05 indicates that the effect of the latent variables of Revenue against Maslahah latent variables is Significantly positive. Reference Arif, M Nur Rianto Al. (2010) The Multiplier Effect And Its Implication Zakat Poverty Program. Journal of Faculty of Sharia Ekbisi UIN Sunan Kalijaga Vol. 5, No. 1 December 2010 Arditia, Reza (2012) Analysis of Contributions and Effectiveness of Local Tax Revenue as a Source of the City of Surabaya. Burhanuddin, Nizam. State Finance Law (2015), Total Media. Yogyakarta. Ferdian, Yuriko (2013) Effect of PAD, DBH, and Other Income, Legal regional Against expenditure. Harsasto, Priyanto. Et al. (2017) Economic Government, Open University, South Tangerang Kesek, Feisly (2013). Effectiveness and Contributions of Local Revenue Revenue Center Against Manado. Kusuma, Krishna Made Arta Fencing, and Wirawati, Ni Gusti Putu. (2013) Influence Analysis of Regional Tax Revenue And Retribution Against PAD Se Improvement District / Municipality in the Province of Bali. E-Journal of Accounting, University of Udayana 5.3 (2013) Lestari, urges Putu Ayu and Riharjo, Ikhsan Budi. (2014) Planning and Budgeting In Surabaya Madura Regional Development Agency (BPWS).Journal of Accounting Research Science & Technology Vol. 3 No. 2 Indonesian Government Regulation No. 71 the Year (2010) concerning the Government Accounting Standards Manik, Tumpal. (2013)Wealth Effect Analysis, Size of Local Government, Inflation, the Intergovernmental Revenue Against Poverty Development And Human And Economic Growth, Masdiantini, Putu Riesty, and Erawati, Ni Made Ad (2014) Effect of Local Government Size, Prosperity, the Intergovernmental Revenue, Audit Findings and Opinion On Financial Performance.E-Journal of Accounting, University of Udayana. February 2016. Ministry of Religious Affairs (2016) "Book Quran Tafsir" Publisher Widya Light, Jakarta Mosal, M. Mourin (2013) Effectiveness Analysis, Contribution To The parking tax revenue (PAD) and Application of Accounting In the city of Manado. EMBA Journal Vol.1 4 December 2013. Octovido, Irsandy, et al. (2014). Analysis of Effectiveness and Contributions of Local Tax Revenue as a Source of Urban Stone (Studies in Regional Revenue Office Stone Years 2009-2013).Journal of Business Administration (JAB) | Vol. 15 No. October 1st, 2014. Ramadan, Muhammad Rheza. (2017). Integration of Tax and Zakat in Indonesia. Islamic comic: Islamic Economics Journal Volume 8 No. 1 January - June 2017 Ritonga, Taufiq, and Syamsul Irwan. (2016). Measuring the transparency of financial management in Indonesia: based websites. Journal of Accounting & Auditing Indonesia 20 (2) December 2016 Rumengan, Jimmy, and Idham. (2015). Qualitative Research Methods and Kuantitati, Citapustaka Media, Medan Siregar, Dian Lestari. (2017). Influence Taxpayer Awareness And Sanctions Against Tax Compliance Personal Tax Payer Tax Office Primary In Batam.Journal of Accounting and Management Innovation, Vol.1 No.2, July 2017. Trisugiarto, Teguh.

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