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The impact of zakat in poverty alleviation and income inequality reduction from the perspective of gender in West Java, Indonesia

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Abstract

Purpose: This study aims to analyse the role of zakat in poverty alleviation and income inequality reduction based on the gender of zakat recipients. **Design/methodology/approach:** This study used the Centre of Islamic Economic and Business Studies (CIBEST) model as a poverty measure and the Gini coefficient and Atkinson index as income inequality measures to analyse 1,300 zakat recipients in five different areas of West Java, Indonesia. **Findings:** Based on the CIBEST model, zakat distribution programmes have better salutary effects on male-headed households in terms of material (0.215) and absolute (0.037) poverty indices, whereas female-headed households have better performance on the

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falah (0.438) and spiritual (0.022) poverty indices, with greater changes in these indices in female-headed households. According to the Gini coefficient and Atkinson index, female-headed households have better income distribution one-year after zakat distribution programmes, whereas the male-headed households have better performance in regards to welfare loss. Research limitations/implications: The present study only used the poverty line standard published by the Central Board of Statistics from the Republic of Indonesia to identify respondents who live under the poverty line. Practical implications: This paper can serve as a reference for zakat institutions in the implementation of zakat distribution programmes when the gender of zakat recipients is taken into consideration. Originality/value: Not many studies have analysed the impact of gender in zakat distribution programmes despite gender being one of the most important determinants of poverty and income inequality. This study attempts to determine the economic impact of zakat from the perspective of gender. © 2022, Emerald Publishing Limited.

Author keywords

Gender; Income inequality; Poverty; Zakat

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