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IMPACT OF ZAKAT, INFAQ, AND ALMS (ZIS) FUNDS ON POVERTY LEVELS: EVIDENCE FROM WEST KALIMANTAN (2014–2024)

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Abstract

Poverty is one of the development issues that remains a major concern for the government, including in West Kalimantan Province. This study aims to analyze the effect of Zakat, Infaq, and Sedekah (ZIS) funds on poverty rates in West Kalimantan Province for the period 2014–2024. This study uses a quantitative approach with a simple linear regression analysis method. The data used are secondary data obtained from the National Zakat Agency (BAZNAS) and the Central Statistics Agency (BPS). The results of the study indicate that ZIS funds in West Kalimantan experienced an increasing trend during the study period, while the poverty rate decreased from 8.07% in 2014 to 6.25% in 2024. The results of the simple linear regression analysis indicate that ZIS funds have a negative and significant effect on poverty rates with a probability value of 0.017 (<0.05), so the research hypothesis is accepted. The coefficient of determination (R^2) of 48.4% indicates that 48.4% of the variation in poverty rates can be explained by ZIS funds, while 51.6% is influenced by other factors outside the research model. This finding indicates that ZIS funds have a significant contribution as an instrument for poverty alleviation, so that optimization of ZIS fund collection and distribution needs to be continuously improved to support improving community welfare.

Keywords : Infaq; Poverty; Alms; Zakat

1. Introduction

Poverty is a condition where an individual or household lacks the ability to meet basic living needs, including food, clothing, shelter, education, and health (Maulana et al., 2022). This condition makes it difficult to achieve a high level of community well-being due to limited access to various economic resources. According to Kembaren

(2021), poverty reflects the inability of an individual or group to maintain a decent standard of living in accordance with prevailing standards of living. This situation results in low human resource quality, which ultimately reduces productivity and community income.

The problem of poverty also has various complex social and economic impacts. High poverty rates are closely related to rising unemployment rates, limited access to adequate education, slowing economic growth, and the emergence of various forms of social inequality (Waine, M., & Manduapessy, 2025). One factor driving poverty is high unemployment. People without jobs or a steady source of income will struggle to meet their daily needs, potentially becoming trapped in a perpetual cycle of poverty (Azis, 2021).

In economic development, poverty is a key issue that the government must address because it directly impacts the level of public welfare. Essentially, economic development aims to improve the quality of life through increased income, job creation, and equitable distribution of development outcomes. Although various poverty alleviation policies have been implemented, poverty remains a challenge that must be addressed sustainably. According to data from the Central Statistics Agency (BPS), in March 2025, the number of poor people in Indonesia was recorded at 23.85 million, or 8.47% of the total population. This figure represents a decrease of 0.21 million compared to September 2024 and a decrease of 1.37 million compared to March 2024. The number of poor people, which remains at nearly 24 million, indicates that poverty remains a strategic issue in national development that requires comprehensive management (BPS, 2025).

The government has made various efforts to reduce poverty through various policies, such as social protection programs, social assistance, community economic empowerment, and expanding employment opportunities. One Islamic economic instrument with significant potential for poverty reduction is zakat, infaq, and sedekah (ZIS). The ZIS instrument serves not only as a form of worship but also as a mechanism for income redistribution aimed at creating equitable welfare, reducing social disparities, and improving the standard of living of the less fortunate (Baya et al., 2026).

Optimizing the management of ZIS funds is expected to provide sustainable benefits to those who mustahik through various economic empowerment programs, education, health, and productive business development. The success of these empowerment programs is greatly influenced by the capacity of zakat management institutions to manage funds professionally, transparently, and on target. The ability of zakat collectors to build community empowerment competencies and strengthen social capacity (Putri et al., 2026). In Islamic teachings, zakat is one of the pillars of Islam that holds a very important position because it contains both worship and socio-economic dimensions. Allah SWT says in Surah Al-Baqarah verse 43:

وَاَقِيْمُوا الصَّلٰوةَ وَاٰتُوا الزَّكٰوةَ وَارْكَعُوْا مَعَ الرّٰكِعِيْنَ ﴿٤٣﴾

"Perform prayer, pay zakat, and bow with those who bow."

(QS. Al-Baqarah verse 43)

Zakat is an Islamic economic instrument that plays a strategic role in distributing wealth more equitably to those in need. The potential for ZIS funds in Indonesia is enormous, given the majority of the Indonesian population is Muslim. ZIS funds are managed by the National Zakat Agency (BAZNAS) and various Zakat Institutions (LAZ), which continuously strive to improve the collection and effectiveness of fund distribution to the community.

West Kalimantan Province has significant economic potential, supported by abundant natural resources, such as agriculture, plantations, mining, water resources, and human resources, which have the potential to drive economic growth and improve community welfare. However, this potential has not fully addressed various development challenges, such as economic inequality, limited capital, low productivity, and persistently high poverty rates in several regions. The development of the number of poor people in each district/city in West Kalimantan Province is presented in Figure 1.1 .

Table 1 Development of Poverty Rates in West Kalimantan Province 2014–2024

Year	Number of Poor People (Thousand People)	Percentage of Poor Population (%)
2014	398.6	8.07
2015	389.69	8.44
2016	387.43	8
2017	387.08	7.86
2018	370.75	7.37
2019	353.79	7.28
2020	365.62	7.24
2021	368.12	6.84
2022	343.66	6.81
2023	336.08	6.71
2024	333.99	6.25

Source: BPS (processed data, 2026)

Based on Table 1.1, the poverty rate in West Kalimantan Province during the 2014–2024 period shows a downward trend, from 8.39% in 2014 to 6.25% in 2024. Although there was a slight increase in 2021 due to the impact of the COVID-19 pandemic, the poverty rate has decreased again along with the economic recovery. However, the number of poor people, which still reached 333.99 thousand in 2024, indicates that poverty alleviation remains a challenge for regional development. Therefore, it is necessary to optimize various poverty alleviation efforts, including through the utilization of zakat, infaq, and sedekah (ZIS) funds as an Islamic economic instrument to improve community welfare.

Various efforts have been made to reduce poverty, including providing basic necessities, increasing access to health and education services, providing job skills training, and promoting community economic empowerment programs. In addition to these policies, Islam also offers solutions for poverty alleviation through the application of Islamic economic principles, one of which is optimizing the management of zakat, infaq, and sedekah (ZIS). According to Widiastuti (2021), poverty alleviation in the context of Islamic economics is reflected in increased public welfare, characterized by improved income levels, increased access to education and health services, and better fulfillment of basic community needs.

Table 2. ZIS Fund Data and Poverty Rates in West Kalimantan

Year	ZIS Fund (Rp)
2014	2,639,000,000
2015	2,639,000,000
2016	3,650,369,012
2017	5,017,293,126
2018	3,715,106,301
2019	3,794,405,169
2020	8,763,215,583
2021	4,190,041,456
2022	3,767,724,571
2023	16,223,901,712
2024	16,924,209,748

Source: BAZNAS (processed data, 2026)

Based on Table 2, Zakat, Infaq, and Sedekah (ZIS) funds in West Kalimantan Province during the 2014–2024 period show an upward trend despite fluctuations in several years. ZIS funds, which were initially Rp2.64 billion in 2014 and 2015, increased to Rp5.02 billion in 2017, then decreased in the 2018–2022 period before increasing significantly again to Rp16.22 billion in 2023 and Rp16.92 billion in 2024. Overall, this condition indicates an increase in the capacity of ZIS fundraising in West Kalimantan which has the potential to support community empowerment and poverty alleviation programs.

Research on the impact of zakat, infaq, and sedekah (ZIS) funds on poverty still yields mixed results. Research by Muiz et al. (2023) and Wulandari and Pratama (2022) found that ZIS fund distribution significantly reduced poverty levels in Indonesia. Similarly, Adrian and Lutfi (2023) concluded that ZIS fund distribution impacted poverty levels in West Sumatra Province.

However, most previous research has focused on the national or provincial level, while research specifically examining the impact of ZIS funds on poverty rates in West Kalimantan Province during the 2014–2024 period is still very limited. Therefore, this study aims to fill this gap by analyzing the impact of ZIS funds on poverty rates in West Kalimantan Province using data from 2014–2024.

Based on this description, research is needed to analyze the influence of zakat, infaq, and alms funds on poverty rates in West Kalimantan Province during the 2014–2024 period. This research is expected to provide empirical evidence regarding the effectiveness of ZIS funds as an Islamic economic instrument in reducing poverty. In addition to contributing to the development of knowledge in the field of Islamic economics, the results of this study are also expected to be used as a consideration for local governments, the National Zakat Agency (BAZNAS), and other zakat management institutions in formulating more effective strategies for collecting and distributing ZIS funds to support the acceleration of poverty reduction in West Kalimantan Province.

2. Literature review

Zakat, Infaq, and Alms Fund (ZIS)

The Zakat, Infaq, and Sedekah (ZIS) fund is an Islamic philanthropic instrument that functions to improve community welfare through the equitable distribution of wealth (Hafidhuddin, 2002). Zakat is obligatory for eligible Muslims, while infaq and sedekah are given voluntarily according to ability (Qardhawi, 2011). These three instruments serve as a means of helping needy groups while reducing social inequality. The use of ZIS funds is not only for consumption but also directed towards productive activities to increase the economic independence of mustahik (Indarningsih et al., 2025). The productive use of funds can strengthen the welfare of beneficiaries. This role makes ZIS one of the instruments of Islamic economics. The existence of ZIS also supports the distribution of income in society. This function demonstrates the importance of ZIS as part of socio-economic development.

ZIS funds are managed by zakat collection institutions in accordance with sharia provisions and applicable regulations (Ministry of Religious Affairs of the Republic of Indonesia, 2013). Management includes the collection, distribution, and utilization of funds in a planned manner. Transparency and accountability are important principles for increasing public trust (Zaenurrosyid et al., 2023). The collected funds are channeled through social and economic empowerment programs. Effective management increases the benefits of funds for those entitled to receive them. Targeted distribution encourages improved community welfare (Rosyidah & Luthfiyah, 2025). Effective management also strengthens ZIS's role as an instrument for poverty alleviation. Optimizing ZIS fund management is expected to have a sustainable economic impact.

Understanding Zakat, Infaq, and Alms (ZIS)

Zakat is a certain amount of wealth that must be paid by every Muslim who has fulfilled the requirements and provisions of sharia to be distributed to those entitled to receive it (Sabiq, 2009). The obligation of zakat has both a spiritual and social dimension because it functions as an instrument of income redistribution to achieve justice and social welfare. The Islamic economic system views zakat as a mechanism for wealth equality through the distribution of assets from groups with economic capacity to groups in need. Infaq is the voluntary expenditure of a portion of assets for various purposes recommended by Islamic teachings without being limited by a nisab

or a specific time (Ascarya, 2015). Alms have a broader scope because they can be realized through the giving of assets or various forms of good deeds that benefit others as regulated in Law Number 23 of 2011 concerning Zakat Management. The characteristics of zakat, infaq, and alms complement each other so that all three become instruments of Islamic philanthropy that function to strengthen social solidarity, improve community welfare, and support economic equality (Haikal et al., 2024).

Optimal management of zakat, infaq, and alms serves as an instrument for Sharia-based economic development that is not only oriented towards fulfilling consumptive needs but also encourages community economic empowerment. Professional, transparent, accountable, and sustainable management of ZIS funds can increase the effectiveness of fund collection and distribution, thus optimizing the benefits received by mustahik (Saidy et al., 2025). ZIS fund distribution can be realized through economic empowerment programs, education, health, and social activities aimed at increasing the capacity and economic independence of beneficiaries. Optimizing the collection and utilization of zakat, infaq, and alms funds contributes to improving community welfare and reducing poverty levels through mechanisms for equitable income distribution and increasing economic productivity (Hasanah et al., 2024). Zakat, infaq, and alms are seen as instruments of Islamic economic policy that have a strategic function in supporting equitable and sustainable social and economic development.

Zakat, Infaq, and Alms (ZIS) as Islamic Economic Instruments

Zakat, infaq, and sedekah are Islamic economic instruments that function as income redistribution mechanisms to achieve equitable social welfare. This redistribution function is implemented through the distribution of a portion of assets from economically capable groups to mustahik groups in accordance with sharia provisions, thereby contributing to reducing social and economic disparities (Zuhria & Mashudi, 2025). The use of ZIS funds is not limited to meeting consumptive needs, but is also directed at productive activities through the provision of business capital, business capacity development, and economic empowerment of mustahik. The productive use of ZIS funds is expected to increase the economic independence of beneficiaries and create sustainable sources of income (Romdoni & Nurpalah, 2025). The scope of ZIS fund utilization includes economic, educational, health, social, and humanitarian sectors, aiming to improve the quality of life of the community. Optimizing the collection, management, and utilization of ZIS funds contributes to improving public welfare through equitable income distribution and strengthening productive economic activities, thereby supporting poverty alleviation efforts (Hasanah et al., 2024). This function places zakat, infaq, and alms as one of the instruments of Islamic economic policy that is oriented towards creating distributive justice, equal distribution of welfare, and sustainable economic development.

Management of Zakat, Infaq, and Alms (ZIS) Funds

The management of zakat, infaq, and alms (ZIS) funds is a series of activities that include collecting, recording, managing, distributing, and utilizing funds in accordance with Islamic law and applicable laws and regulations. These activities are

carried out by the National Zakat Agency (BAZNAS) and zakat collection institutions that have obtained official permission from the government. Professional management aims to ensure that the collected funds are distributed appropriately to those entitled to receive the funds so that their benefits can be optimally felt. According to Hafidhuddin (2002), good zakat management must be carried out based on the principles of trustworthiness, professionalism, and transparency in order to increase public trust in zakat management institutions.

Successfully collected ZIS funds can be distributed through consumer programs and productive economic empowerment programs. Productive distribution is expected to increase the economic capacity of those entitled to receive ZIS, thereby not only meeting short-term needs but also promoting economic independence. Management accompanied by regular evaluation and monitoring will increase the effectiveness of each program. Yusuf al-Qaradawi (2011) emphasized that zakat has social and economic functions that can improve community welfare when managed professionally. Research by Firmansyah and Devi (2023) and Pratama and Aisyah (2022) also shows that the quality of ZIS fund management influences the effectiveness of distribution and improves the welfare of those entitled to receive ZIS.

Poverty

Poverty is a condition where an individual or household is unable to meet the basic needs necessary for a decent life. Limited income makes it difficult for people to meet their needs for food, clothing, shelter, education, and healthcare. According to Todaro and Smith (2020), poverty is not only seen as low income but also reflects limited access to various resources that can improve people's quality of life.

Poverty is often used as an indicator of the success of a region's economic development because it is closely linked to the level of community welfare. The lower the poverty rate, the better the development conditions achieved. Kuncoro (2010) stated that poverty alleviation efforts require policies that can increase community incomes while expanding employment opportunities. Findings by Nasution and Rini (2022) and Rahman (2023) indicate that poverty reduction is influenced by increased economic access, education, and the effectiveness of social protection programs.

Factors Affecting Poverty

Poverty is influenced by various interrelated factors, including economic, social, and demographic aspects. Low income levels and high unemployment rates are the main causes of the increasing number of poor people. Furthermore, limited education levels result in fewer opportunities for people to obtain jobs with adequate incomes. Kuncoro (2010) explains that poverty is a multidimensional phenomenon influenced by various structural and economic factors.

In addition to income and education, access to healthcare, economic growth, and inflation rates also influence poverty levels. Todaro and Smith (2020) explain that uneven economic growth can widen income disparities, thereby increasing the number of poor people. Research by Sari and Hidayat (2024) and Putra and Wibowo (2023) shows that unemployment rates, inflation, and the quality of human resources significantly influence changes in poverty levels in a region.

The Role of Zakat, Infaq, and Alms (ZIS) as an Instrument for Income Redistribution

Zakat, infaq, and sedekah are Islamic economic instruments that serve as income redistribution mechanisms from the wealthy to those in need. The distribution of ZIS funds aims to reduce economic disparities while helping meet the basic needs of those entitled to receive them. According to Yusuf al-Qaradawi (2011), zakat has both a religious and a social dimension, serving to create equitable prosperity within society.

This redistribution role is realized not only through consumer assistance, but also through productive economic empowerment that can sustainably increase the income of those entitled to receive zakat. Hafidhuddin (2002) explains that productive use of zakat can increase the economic independence of beneficiaries, enabling them to escape poverty. Research by Huda and Pratiwi (2023) and Wahyuni and Fadli (2024) shows that the targeted distribution of ZIS funds contributes to improving community welfare and reducing income inequality.

The Mechanism of Zakat, Infaq, and Alms (ZIS) for Reducing Poverty

ZIS funds contribute to poverty reduction by meeting the basic needs of the poor and increasing the economic capacity of those entitled to receive them. The distribution of consumer assistance can reduce household expenses, while productive assistance in the form of business capital, training, and mentoring can increase the community's ability to earn income. Yusuf al-Qaradawi (2011) explains that zakat functions as an instrument capable of improving the economic well-being of the community when managed optimally.

Increasing the income of beneficiaries through economic empowerment programs provides opportunities for communities to escape the poverty line. Todaro and Smith (2020) state that increased income is a key indicator of poverty reduction. Research by Rizki and Maulana (2023) and Fauziah and Syafitri (2024) shows that effective management of ZIS funds has a positive impact on improving community welfare and supporting sustainable poverty reduction.

2.5 Previous Research

No	Researcher & Year	Research Title	Method	Research result	Linkage to Research
1	Muiz et al (2023)	*Analysis of the Distribution of ZIS Funds at BAZNAS on the Reduction of Poverty Levels*	Quantitative	The distribution of ZIS funds has had an impact on reducing poverty levels in Cianjur Regency. (Unisba Scientific Journal)	Both study the influence of ZIS funds on poverty, but the research locations are different.

2	Munandar, et al 2020	*The Influence of Zakat, Infak, and Alms (ZIS) Fund Distribution and Economic Growth on Poverty Levels in Jambi Province in 2019–2023*	Panel Data Regression	ZIS funds and economic growth influence poverty levels in Jambi Province. (Journal of Economic Spectrum)	The main variables are the same, but the research was conducted in Jambi Province.
3	Munandar, et al (2020)	*The Influence of Zakat, Infaq, Alms Distribution and Gross Regional Domestic Product on Poverty Levels in Kerinci Regency*	Multiple Linear Regression	ZIS distribution has a negative and significant impact on poverty. (UM Jambi Journal)	To be a reference regarding the relationship between ZIS and poverty at the district level.
4	Lestari & Huzaini (2024)	*Analysis of the Influence of Zakat, Infak, Sedekah (ZIS), Average Years of Schooling, Unemployment, and Per Capita Expenditure on Poverty Levels in NTB for the Period 2014–2023*	Time Series (EViews)	ZIS funds, along with macroeconomic variables, influence poverty levels in West Nusa Tenggara (NTB). (Al-Haram Journal)	Both use time series data and poverty indicators.

5	Adrian & Lutfi (2023).	*Economic growth, distribution of zakat, infaq, and alms (ZIS) funds, unemployment rate and human development index on poverty level in West Sumatra Province for the period 2015-2020*	Panel Data Regression	The distribution of ZIS funds has a significant impact on poverty levels in Yogyakarta. (Journal of UIN Jakarta)	Provides an empirical basis that ZIS distribution can reduce poverty.
6	Hamid & Azka (2025)	*The Effect of Zakat, Infaq, and Shodaqoh Distribution on the Poverty Level in Indonesia*	Time Series	Zakat distribution has a significant negative impact on national poverty, while infaq and almsgiving show different results. (Amor Fati)	To become a national reference regarding the effectiveness of ZIS funds on poverty.
7	Putri, Kartika & Aprayuda (2020)	*Can Zakat Funds Reduce Poverty? A Case Study of West Sumatra Province*	Multiple Regression	Zakat funds have a significant negative impact on poverty levels. (UIR Press Journal)	Provides empirical evidence that zakat is able to reduce regional poverty.
8	Nurherlina & Rusgianto (2024)	*Analysis of the Influence of Zakat, Infak, and Alms (ZIS) Collection on Indonesian Macroeconomics: A Panel Data Approach*	Panel Data	ZIS collection impacts various macro indicators, including the number of poor people. (Journal of STIE AAS)	Supports the theory that ZIS management has an impact on welfare indicators.
9	Afifudin & Sari (2019)	*The Influence of Zakat and Infaq on Poverty Reduction in Aceh in the 2007–2017 Period*	Quantitative Time Series	Zakat and infaq have a significant impact on reducing poverty in Aceh. They are cited as a reference in research conducted in West	Having the same ZIS and poverty variables with a time series period.

				Sumatra. (UIR Press Journal)	
10	Abdelbaki (2013)	*The Impact of Zakat on Poverty and Income Inequality in Bahrain*	Econometrics	Zakat has been proven effective in reducing poverty and income inequality. It is widely referenced in ZIS research in Indonesia. (UIR Press Journal)	To become the basis for international theory regarding the effectiveness of zakat in poverty alleviation.

2.6 Framework of Thought

The framework explains that the greater the ZIS funds collected and distributed effectively, the greater the opportunity to reduce poverty rates in West Kalimantan.

Figure 2.1 framework of thought



3. Research methods

This study uses a quantitative approach with an explanatory research type to analyze the effect of Zakat, Infaq, and Sedekah (ZIS) funds on poverty rates in West Kalimantan Province for the period 2014–2024. The data used are secondary data in the form of annual time series obtained from publications of the Central Statistics Agency (BPS) of West Kalimantan Province and the National Zakat Agency (BAZNAS) of West Kalimantan Province. The data collection technique uses a documentation method through statistical reports and annual reports (Sugiono, 2022). The independent variable of the study is ZIS funds, measured based on the total ZIS fund collection each year, while the dependent variable is the poverty rate, measured by the percentage of the poor population. Data analysis was carried out using descriptive analysis, classical assumption tests including normality tests, heteroscedasticity tests, and autocorrelation tests, as well as simple linear regression analysis. Hypothesis testing uses a t-test to determine the significance of the influence of ZIS funds on poverty rates and the coefficient of determination (R^2) to measure the ability of ZIS funds to explain changes in poverty rates during the study period (Sugiono, 2022).

4. Results and Discussion

Table 3. ZIS Fund Data and Poverty Rates in West Kalimantan

Year	ZIS Fund (Rp)	Poverty Rate (%)
2014	2,639,000,000	8.07
2015	2,639,000,000	8.44
2016	3,650,369,012	8
2017	5,017,293,126	7.86
2018	3,715,106,301	7.37
2019	3,794,405,169	7.28
2020	8,763,215,583	7.24
2021	4,190,041,456	6.84
2022	3,767,724,571	6.81
2023	16,223,901,712	6.71
2024	16,924,209,748	6.25

Source: BPS West Kalimantan Province (2024), BAZNAS (2024)

Research data in Table 3 shows the development of Zakat, Infaq, and Sedekah (ZIS) funds and the poverty rate in West Kalimantan Province during the 2014–2024 period. The value of ZIS funds tends to increase, although it fluctuates in several years. ZIS fund collection of Rp2,639,000,000 was recorded in 2014 and 2015, then increased to Rp5,017,293,126 in 2017. A decline occurred again from 2018 to 2022, then fund collection increased significantly to Rp16,223,901,712 in 2023 and reached Rp16,924,209,748 in 2024.

Changes in the amount of ZIS funds were followed by a decrease in the poverty rate during the observation period. The poverty rate of 8.07% in 2014 increased to 8.44% in 2015, then experienced a gradual decline to reach 6.25% in 2024. This pattern shows that the increase in ZIS fund collection tends to be followed by a decrease in the percentage of the poor population, so the relationship between the two variables is worthy of analysis using simple linear regression.

Descriptive Analysis

Table 4. Descriptive Analysis

	N	Minimum	Maximum	Sum	Mean
ZIS	11	2639000000.00	16924209748.00	71324266678.00	6484024243.4545
Poverty figures	11	6.25	8.44	80.87	7.3518
Valid N (listwise)	11				

Based on Table 2, the number of data analyzed was 11 observations according to the research period of 2014–2024. The ZIS fund variable has a minimum value of Rp2,639,000,000 and a maximum value of Rp16,924,209,748, while the total ZIS fund collection reached Rp71,324,266,678 with an average of Rp6,484,024,243.45. These values indicate that ZIS fund collection experienced quite large variations during the research period.

The poverty rate variable has a minimum value of 6.25% and a maximum value of 8.44%. The total poverty rate during the observation period was 80.87%, with an average value of 7.35%. This average value indicates that the poverty rate in West Kalimantan Province remained around seven percent for the eleven years of observation, although it showed a downward trend each year.

Assumption Test

Multicollinearity Test

Table 5. Multicollinearity Test Results

Variables	Tolerance	VIF
ZIS	1,000	1,000

Based on table 3, the results of the multicollinearity test show a Tolerance value of 1.000 and a VIF value of 1.000. The tolerance value is above 0.10 and the VIF value is below 10. These results indicate that the regression model does not experience symptoms of multicollinearity, so that the independent variables meet the requirements for use in regression analysis.

Normality Test

Table 6. Normality Test Results

	Kolmogorov-Smirnov [a]			Shapiro-Wilk		
	Statistics	df	Sig.	Statistics	df	Sig.
Unstandardized Residual	.143	11	.200 *	.946	11	.596

Based on Table 4, the normality test results show a Kolmogorov-Smirnov value of 0.200 and a Shapiro-Wilk value of 0.596. Both values are greater than 0.05, indicating a normal distribution of the residuals. This indicates that the regression model meets the assumption of normality and is suitable for hypothesis testing.

Heteroscedasticity Test

The significance value of the ZIS variable is 0.077. This value is greater than 0.05, indicating that the regression model does not exhibit heteroscedasticity.

Autocorrelation Test

The autocorrelation test yielded a Durbin-Watson value of 1.621. This value falls within the range indicating no autocorrelation interfering with the regression model. This indicates that the residuals for each observation period are not systematically related, thus meeting the autocorrelation assumption.

Research Hypothesis Testing

Table 7. Variable Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7,932	.253		31,412	.000
	ZIS	-8.955E-11	.000	-.696	-2,906	.017

a. Dependent Variable: Poverty rate

Based on table 5, the simple linear regression equation obtained is:

$Y=7{,}932-8{,}955\times10^{-11}X$

The equation shows that the constant value of 7.932 describes the estimated poverty rate if the ZIS fund is zero. The regression coefficient of the ZIS fund variable is negative at -8.955×10^{-11}. This value indicates that every increase in ZIS funds is followed by a decrease in the poverty rate. The t-test results obtained a calculated t value of -2.906 with a probability value of 0.017 which is smaller than 0.05. These results indicate that ZIS funds have an effect on the poverty rate, so the research hypothesis is accepted.

Table 8 Simple Linear Regression Test Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2,216	1	2,216	8,447	.017 [b]
	Residual	2,361	9	.262		
	Total	4,578	10			

Based on Table 6, the results of the simple linear regression test obtained a calculated F value of 8.447 with a probability value of 0.017, which is less than 0.05. These results indicate that the regression model is suitable for explaining the relationship between ZIS funds and poverty rates. The ZIS fund variable is able to explain changes in poverty rates during the study period.

Coefficient of Determination Test

Table 9. Determination Coefficient Test

Model Summary

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.696 [a]	.484	.427	.51223

a. Predictors: (Constant), ZIS

Based on Table 7, the results of the coefficient of determination test show an R-square value of 0.484. This value indicates that 48.4% of the change in poverty rates can be explained by ZIS funds. The remaining 51.6% is influenced by other factors not included in the research model, such as economic growth, unemployment rate, inflation, government spending, education quality, and other socioeconomic factors.

Discussion

The results of the study indicate that Zakat, Infaq, and Sedekah (ZIS) funds influence the poverty rate in West Kalimantan Province for the 2014–2024 period. The negative regression coefficient indicates that an increase in ZIS fund collection is followed by a decrease in the poverty rate. This pattern is also evident in the annual data, where ZIS fund collection experienced a significant increase towards the end of the study period, while the percentage of the poor population continued to decline, reaching 6.25% in 2024.

These findings indicate that the collection of ZIS funds plays a role as an Islamic economic instrument supporting poverty alleviation efforts (Siregar, 2024). The funds collected can be distributed to eligible community groups through various productive and consumer programs. This distribution helps meet the basic needs of low-income communities, improves business capabilities, and strengthens purchasing power, thus improving the economic conditions of beneficiaries (Sah, 2022).

The research findings align with Islamic welfare distribution theory, which explains that zakat functions as a mechanism for income equality (Kartika et al., 2026). Distributing funds to the mustahik (beneficiary) reduces economic inequality by transferring a portion of the wealth of those with financial means to those in need (Revandari et al., 2026). This process encourages increased community welfare while also helping to reduce poverty levels.

The coefficient of determination of 48.4% indicates that ZIS funds make a significant contribution to changes in poverty rates. This percentage also demonstrates that poverty reduction is not solely influenced by ZIS fundraising. Research by Amanda & Fathoni (2023) found that economic growth, employment opportunities, education levels, inflation, government policies, and social conditions contribute to changes in poverty rates each year. This demonstrates that poverty alleviation efforts require synergy between ZIS fund management and various economic development policies.

The research findings suggest that increased ZIS fund collection requires effective management to achieve broader benefits. Strengthening public education, increasing the trust of zakat payers, and targeted distribution have the potential to improve the welfare of those who mustahik (Budiarto et al., 2026). These conditions support the role of ZIS funds as an instrument for community economic empowerment and strengthen poverty reduction efforts in West Kalimantan Province.

Conclusion and Suggestions

Based on the results of research on the influence of Zakat, Infaq, and Alms (ZIS) funds on poverty rates in West Kalimantan for the period 2014–2024, the following conclusions can be drawn.

Zakat, Infaq, and Alms (ZIS) funds in West Kalimantan have shown a trend of increasing growth during the 2014–2024 period, despite fluctuations in some years. The increase in ZIS fund collection was accompanied by a downward trend in the poverty rate, from 8.07% in 2014 to 6.25% in 2024.

The results of a simple linear regression analysis indicate that Zakat, Infaq, and Sedekah (ZIS) funds influence poverty rates in West Kalimantan. A negative regression coefficient indicates that an increase in ZIS funds is accompanied by a decrease in poverty rates. The hypothesis test yielded a probability value of 0.017, thus accepting the research hypothesis.

The coefficient of determination of 48.4% indicates that changes in poverty rates can be explained by ZIS funds, with 51.6% being influenced by other factors not included in the research model. These results indicate that ZIS funds have a significant contribution as an instrument for poverty alleviation, although they still require support from various economic factors and government policies.

Suggestion

The National Zakat Collection Agency is expected to continue to increase the collection and distribution of ZIS funds in a targeted manner.

Regional governments are expected to strengthen the synergy of poverty alleviation programs with ZIS fund managers.

Future researchers are expected to add other variables and use a longer research period.

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