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Islamic Philanthropy, Macroeconomics Factors, and Poverty: Panel Data Evidence from Muslim-Majority Provinces in Indonesia

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ABSTRACT

Despite Indonesia's vast zakat potential, empirical gaps remain regarding the consistent impact of Islamic philanthropy and macroeconomic indicators on poverty alleviation, particularly within integrative models covering the post-pandemic phase. This study aims to analyze the determinants of poverty in Indonesia's Muslim-majority provinces from 2019 to 2023 by integrating Islamic philanthropy, macroeconomics, and socio-demographic variables. Utilizing a quantitative approach with panel data regression, the Fixed Effect Model (FEM) was identified as the optimal model based on the Hausman test. The findings reveal that zakat and economic growth have a significant negative impact on poverty, effectively reducing poverty rates. Conversely, DSKL (Religious Social Funds), mean years of schooling, and social assistance exhibit a significant positive relationship with poverty levels. Meanwhile, infaq, alms, local revenue (PAD), inflation, minimum wage (UMP), and the Human Development Index (HDI) show no significant effect. The primary contribution of this research is providing a comprehensive model proving that poverty reduction requires synergy between productive religious instruments and inclusive fiscal policies. These results imply that the government and zakat institutions must optimize the governance of integrated Islamic philanthropy alongside human capital strengthening to achieve sustainable poverty reduction. These findings highlight the importance of integrating Islamic philanthropy governance with regional fiscal policies and human capital development to achieve sustainable poverty reduction

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1. INTRODUCTION

The onset of COVID-19 in early 2020 reversed Indonesia's poverty trends, increasing the rate from 9.22% to 10.19% within a year. The resulting economic paralysis—caused by restricted distribution and suspended business operations—hit vulnerable groups the hardest. Low-income families and informal laborers faced the brunt of the crisis as job losses mounted and their ability to

afford basic needs declined (BPS, 2025). The transition from a 5.02% growth rate in 2019 to a -2.07% contraction in 2020 underscores the severity of the pandemic's impact on the Indonesian economy. As national production activities stalled, the labor market tightened and income levels dropped, illustrating the systemic link between macroeconomic stability and the financial well-being of the population

In short, economic development aims to make society's welfare better in a more fair and even way (Anggi Rizkina Sari Siregar, Namira Hamni Lubis, Fadhilla Isfa, & Muzayyana Muzayyana, 2025). One of the key indicators A country can tell if its development process is working by whether or not it can sustainably lower the level of poverty. (Hariyanto, Ekonomi dan Bisnis, & Airlangga, 2023). Poverty in the developing world Indonesia included is a deep-seated structural problem. It manifests not just as financial scarcity, but as a systemic lack of education, health services, and housing. To tackle poverty as a multidimensional issue, we must adopt policies that are inclusive, well-coordinated, and enduring (Wijayanti Diana, 2024).

When the economy slows down or shrinks, it stops creating enough jobs, pushing more people toward poverty. Compounding this, global supply chain breaks and higher prices have triggered inflation that drains the purchasing power of the poor, who spend most of their budget on essentials. This regional economic cooling is reflected in lower GRDP figures across the country. In theory, when regional growth stays low and inflation remains unstable, poverty increases because people's actual take-home pay loses its value (BPS, 2024). Economic contractions have disproportionately affected Muslim-majority provinces characterized by high poverty rates and a reliance on informal labor. As regional productivity falls, so does the Locally-Generated Revenue (PAD), tightening the fiscal space available for essential social welfare and empowerment initiatives. Given these conditions, it is essential to conduct an empirical analysis of how economic growth and fiscal capacity interact to influence poverty outcomes in these provinces (Sari & Santoso, 2025).

Poverty levels are closely linked to a region's socio-demographic profile rather than just macroeconomic changes. Provinces with high poverty often face hurdles in human development, specifically regarding education and HDI. Additionally, high unemployment rates, the quality of available work, and the impact of minimum wage and social aid programs directly influence whether a family can successfully break the cycle of poverty (Anggie, Desi, Triadelina, & Surta, 2024). Reducing poverty depends heavily on a stable and high-performing macroeconomy. Inclusive growth creates more opportunities for people to earn and spend, while a higher GRDP reflects a thriving local production landscape that triggers a powerful multiplier effect for the workforce (P Situmorang, 2024). Controlled inflation plays a crucial role in protecting the livelihoods of the most vulnerable from rising costs. By leveraging fiscal tools like social spending and subsidies, along with monetary policies that stabilize prices, governments can maintain a balanced economy. A coordinated approach involving stable growth, low inflation, and efficient fiscal oversight is essential for driving sustainable poverty reduction during periods of economic recovery (Angraeni, Uswatun, & Saiful, 2025)

Islamic philanthropy, specifically Zakat, Infaq and Sadaqah, and DSKL offers a community-based approach to poverty reduction that complements government efforts. With Indonesia's annual zakat potential valued at hundreds of trillions of rupiah, it provides a robust framework for wealth redistribution. By fulfilling its roles in distribution, productive allocation for micro-businesses, and consumption stabilization, zakat ensures that the most vulnerable remain economically active and resilient(Priawan & Iqbal, 2024). Meanwhile, *infak* and *sedekah* broaden the scope of social assistance through voluntary and flexible contributions. Within the Islamic macroeconomic framework, philanthropy transcends mere charitable acts; it serves as a structural mechanism to mitigate inequality, bolster the purchasing power of the poor, and catalyze a more equitable economic transformation (Amah Mas Fidiyatuh, 2023)

Macroeconomic strategies prioritize growth, price stability, and regional productivity (GRDP) to combat poverty effectively. The strength of this approach lies in its ability to generate widespread employment and increase the financial resources available to the community, thereby reducing the overall poverty headcount (Sulhan, 2023). The effectiveness of this approach is highly contingent upon

the degree of economic growth inclusivity, and the equity of income distribution. Inequitable growth risks widening the economic gap, thereby limiting the potential benefits for impoverished communities (Rahayu, 2024) On the other hand, the Islamic philanthropy perspective positions Zakat, Infaq, and Sadaqah (ZIS) as wealth redistribution instruments directly targeted at *mustahik* (rightful recipients). This mechanism plays a vital role in narrowing socio-economic disparities while simultaneously strengthening social protection for vulnerable populations (Susanty, 2024). Nevertheless, the actual collection and distribution of ZIS funds, as reported by BAZNAS, remain significantly below their estimated potential. As a result, the macro-level contribution of ZIS to poverty reduction has yet to show consistent results. These conflicting empirical findings regarding the impact of macroeconomic variables and ZIS on poverty reveal a research gap that necessitates further investigation through a simultaneous and comprehensive model, particularly one that accounts for economic dynamics before, during, and after the pandemic-induced shock (Molina, Yuliawaty, & Hidayah, 2025).

Despite the growing body of literature examining the relationship between Islamic philanthropy, macroeconomic variables, and poverty, empirical findings remain inconsistent. Several studies confirm that Islamic philanthropic instruments such as zakat, infaq, and sadaqah significantly contribute to poverty reduction through wealth redistribution and social protection mechanisms(Hariyanto et al., 2023) However, other studies report insignificant or inconsistent effects when these instruments are analyzed together with macroeconomic indicators, suggesting that the effectiveness of Islamic philanthropy largely depends on institutional governance and the efficiency of fund distribution mechanisms (Jubaidah, Hermawan, Rabbany, Triyana, & Dzikrayah, 2025) Similar inconsistencies are also found in macroeconomic variables such as economic growth and regional fiscal capacity, where some studies demonstrate a significant impact on poverty reduction, while others reveal that the trickle-down effect does not always reach vulnerable groups. These conflicting findings indicate a clear empirical gap regarding how Islamic philanthropy, macroeconomic conditions, and socio-demographic factors simultaneously influence poverty dynamics.(Mustamin et al., 2025) Therefore, this study attempts to address this gap by developing an integrative panel data model that simultaneously examines Islamic philanthropy instruments, macroeconomic indicators, and socio-demographic variables in Muslim-majority provinces in Indonesia during the 2019–2023 period. By incorporating the pre-pandemic, pandemic, and recovery phases, this research provides a more comprehensive empirical explanation of the determinants of poverty in Indonesia.

This study contributes to the literature by integrating Islamic philanthropy instruments (zakat, infaq, and sadaqah) with macroeconomic and socio-demographic variables in a panel data framework covering the pre-pandemic, pandemic, and recovery periods. Unlike previous studies that analyze these variables separately, this research provides a comprehensive model explaining the interaction between religious social finance and regional economic indicators in reducing poverty in Muslim-majority provinces in Indonesia

This study uses a comprehensive operational definition: Islamic philanthropy is measured through the volume of Zakat, Infak, Sadaqah, and Other Religious Social Funds (DSKL). Macroeconomic variables include Economic Growth, Inflation, GRDP, Local Revenue (PAD), and Provincial Minimum Wage (UMP). Meanwhile, Socio-Demographics include HDI, Mean Years of Schooling (MYS), Unemployment Rate, and Social Assistance. This study focuses on 13 Muslim-majority provinces in Indonesia, including: West Java, East Java, Central Java, Banten, North Sumatra, DKI Jakarta, Lampung, Yogyakarta, South Sumatra, Riau, Aceh, West Sumatra, Gorontalo (Herianingrum et al., 2024). This study aims to analyze the influence of integrative Islamic philanthropy (zakat, infak, alms), macroeconomic variables (economic growth, inflation, GRDP), socio-demographic factors (HDI, years of schooling, unemployment), and regional fiscal capacity (local revenue, minimum wage, social assistance) on the poverty rate in Indonesia's Muslim-majority provinces during the 2019–2023 period. By using a panel data regression approach covering the pre-pandemic to recovery phases, this study fills an empirical gap through a holistic simultaneous analysis. The results are expected to provide theoretical contributions to Islamic economics and development studies, while formulating

integrated policy recommendations for accelerating regional poverty alleviation(Valiant Kevin, Bhinadi, & Syari'udin, 2022).

2. METHODS

Collecting Data Sources

This quantitative research applies a panel data regression model to analyze the influence of integrative Islamic philanthropy (Zakat, Infaq, Shodaqoh, DSKL), macroeconomic indicators (Economic Growth, GRDP, Regional Budget, Minimum Wage), as well as sociodemographic factors (HDI, Average Years of Schooling, Unemployment, Population) on poverty in majority-Muslim provinces in Indonesia. By taking the unit of analysis at the provincial level over a five-year period from 2019 to 2023, this study uses official secondary data from the Central Statistics Agency and BAZNAS to produce a total of 156 observations covering the pre-pandemic, pandemic, and recovery phases. The implementation of this methodology aims to provide specific empirical evidence regarding regional poverty determinants as well as to formulate integrated and sustainable poverty alleviation policy recommendations (Muhajirin, Risnita, & Asrulla, 2024).

The panel data regression model is formulated as follows:

$$POV_{it} = \alpha + \beta_1 ISLAMIC\ PHILANTHROPY_{1it} + \beta_2\ MACROECONOMICS_{2it} + \beta_3\ SOCIAL\text{-}DEMOGRAPHICS_{3it} + e$$

Description:

Y = Poverty rate

α = Constant

X1 = Islamic Philanthropy (zakat, infaq, and charity, DSKL)

X2 = Macroeconomics (inflation, regional original revenue, growth, minimum wage)

X3 = Social-Demographics (HDI, average years of schooling, social assistance, unemployment)

(1,2…..) = regression coefficient of each independent variable

e = eror term

t = time

i = Province

Table 1. Oprational

Variabel	Definition	unit	data source
Poverty rate (Y)	Percentage of the population with per capita expenditure below the Poverty Line	Persen (%)	BPS
Islamic Philanthropy (X1)	Accumulation of the distribution of Zakat, Infaq, Shodaqoh, and Other Religious Social Funds (DSKL)	Rupiah (Rp)	BAZNAS
Makroeconomics (X2)	Macro-economic indicators include Economic Growth, GRDP, Local Revenue, and Minimum Wage.	Persen & Rupiah	BPS
Social-demographics(X3)	HDI, RLS, social assistance, and Unemployment Rate indicators.	Score/Year	BPS

Panel Data Model Selection

Chow Test

The Chow test is employed to choose between the Common Effect and Fixed Effect models. If the probability value (p-value) is below the 5% significance level, the Fixed Effect Model (FEM) is deemed more appropriate. Subsequently, if the FEM is selected, a Hausman test is conducted to decide between the Fixed Effect and Random Effect models. A Hausman p-value of less than 0.05 indicates that the

Fixed Effect Model is the superior choice. Additionally, the Lagrange Multiplier (LM) test may be used to compare the Common Effect and Random Effect models if necessary. Once the optimal model is identified, parameter significance testing is performed

H_0 : The model used common effect model

H_1 : The model used fixed effect model

$$chow = \frac{[RSS - URRS/(n-1)}{URRS/(nt-n-k)}$$

RRS $= \sum e_i^2$

URRS = $\sum e_j^2$

$\sum e_i^2$ = sum of squared errors of common effect panel data estimation

$\sum e_j^2$ = sum of squared errors of panel data fixed effect estimation

The criteria for testing conditions are if the result of the Chow Test > $F_{(n-1),(nt-n-k)}$ or $p\ value > \alpha$ then the conclusion is to reject H_0. This indicates that the chosen model is a fixed effect model. If this is true, then the Hausman test is used.

Hausman Test

The Hausmen Test is a useful tool for comparing two panel data regression models, namely the fixed effects model and the random effects model. The following are the hypotheses of the Hausman Test.

H_0 : The model used is the random effect model

H_1 : The model used is a fixed effect model

The test statistic used is the Hausman test statistic:

$X^2(K) = (b-\beta)$ '[var $(b-\beta)]^{-1}$ $(b-\beta)$

Description:

b = random effect coefficient

β = fixed effect coefficient

Husman's statistic is distributed according to chi-Square, if the value of X^2 from the hausman test > $X^2_{(k,a)}$ (k = number of predictor variables) or p-value < α, then the conclusion is to reject H0. This means that the fixed effect model is chosen.

Lagrange Multiplier (LM) Test

The Lagrange Multiplier (LM) test is used to determine whether the appropriate panel data regression model is the Common Effect Model (CEM) or the Random Effect Model (REM). The statistical model of the LM test can be formulated as follows:

$$LM = \frac{NT}{2(T-1)}\left(\frac{\sum_{i=1}^{N}(\sum_{t=1}^{T} e_{it})^2}{\sum_{i=1}^{N}\sum_{t=1}^{T} e_{it}^2} - 1\right)$$

The LM test results show a p-value (< 0.05), therefore H_0 is rejected. This means there is a random effect and the more appropriate model to use is the Random Effect Model (REM).

Robust Standard Error Test

Robust standard errors were applied to address potential violations of classical assumptions in panel data regression, particularly heteroscedasticity and autocorrelation. These issues frequently occur in panel data that combine cross-sectional and time-series observations. The use of robust standard errors provides more consistent variance estimates, thereby producing more reliable t-statistics and p-values in evaluating the significance of the explanatory variables.

3. FINDINGS AND DISCUSSION

Analysis Result

In estimating panel data regression analysis models, there are several estimators used, namely the Common Effect model, Fixed Effect model, and Random Effect model. The determination of the best model in this study is the Fixed Effect model for the following reasons:

Table 2. Panel data regression analysis

Model	Prob
CEM	0.0000
FEM	0.0010
REM	96751541

Source : StataMP17 (Processed data results)

Based on Table 2, it is known that the probability value in the Common Effect Model (CEM) is 0.0000 < Prob 0.005 and in the Fixed Effect Model (FEM) is 0.0010 < Prob 0.0000, both of these probability values are smaller than 0.005. This indicates that the models are significant in explaining the relationship between the independent and dependent variables. Meanwhile, the probability value in the Random Effect Model (REM) is 96751541 > Prob 0.005, showing a value much larger compared to the other models. This condition indicates that the Random Effect model is less appropriate to be used in this study.

Model Selection Test

Results of the panel data regression model selection in the following table:

Table 3. Model Selection Results

Model	Comparision	Result	Decision
Chow Test	CEM vs FEM	Prob < 0.05	FEM better
Hausman Test	FEM vs REM	Prob < 0.05	FEM better
Lagrance Multiplier	CEM vs REM	Prob < 0.05	REM lebih better than CEM

Source : StataMP17 (processed data results)

Based on the results of the tests, the best model used in this study is the Fixed Effects Model (FEM). This model was selected because it can capture the differences in characteristics across Indonesia's majority-Muslim provinces that remain constant over the 2019–2023 research period. By using FEM, the estimation of the impact of Islamic philanthropy, macroeconomic, and socio-demographic variables on poverty can be analyzed more accurately.

Assumption Test

The results of the assumption test management on the Heteroskedasticity Test, Serial Autocorrelation Test, Cross-section Dependence Test in the following table:

Table 4. Assumption Testing Results

Model	comparison	Result	Decision
Heteroscedasticity Test	0.0000	Prob < 0.05	Heteroscedasticity Occurred
Serial Autocorrelation Test	0.0147	Prob < 0.05	Serial Autocorrelation Occurred
Cross-Section Dependence Test	0.0000	Prob < 0.05	Cross-Section Dependence Occurred

Source : StataMP17 (processed data results)

The heteroskedasticity test results showed a probability value of 0.0000, which is smaller than the significance level of 0.05 (Prob < 0.05), indicating that the research model experienced heteroskedasticity. Furthermore, the serial autocorrelation test showed a probability value of 0.0147, which is also smaller than 0.05, indicating that the model experienced autocorrelation. Meanwhile, the cross-section dependence test showed a probability value of 0.0000, which is smaller than the significance level, indicating the presence of dependencies among cross-section units. Thus, the research model is indicated to experience heteroskedasticity, autocorrelation, and cross-section dependence. In the Fixed Effect Model (FEM) estimation, these conditions do not cause the regression coefficients to be biased, but they can result in inefficient standard errors, making parameter significance testing less accurate. Therefore, this study uses the Driscoll–Kraay Standard Error approach to produce estimation A standard error that is more robust against these three issues. Meanwhile, an endogeneity test is not required in FEM.

Simultan Test

H_0: the model does not fit or there are no influential variables

H_1: model fit or at least 1 independent variable H0 is rejected and it is concluded that H1 is accepted with model fit or at least 1 influential independent variable.

Table 5. Simultaneous test results

Model	Prob
FEM	0.0010

Source : StataMP17 (processed data results)

Probability value = 0.0010 < (0.05) then H_0 and it is concluded that H_1 is accepted with a model fit or at least 1 independent variable having an effect.

Parsial Test / T Test

Results of the Partial Test management in the following table:

Table 6. Partial Test Results

Variable	P>|t|
zakat	0.038
infaqdansodaqoh	0.150
Dskl	0.002
Pertumbuhan ekonomi	0.045
PAD Realisasi	0.308
Inflasi	0.659
UMP	0.076
IPM	0.413
Rata-rata lama sekolah	0.019
Pengangguran	0.571
bansos	0.003

Source : StataMP17 (processed data results)

Based on the table above, the results of the partial test on the fixed effect for the variables zakat, DSKL, economic growth, average years of schooling, and social assistance obtained t-count and p-value < α (5%), meaning that these 5 variables have a significant effect on poverty. Meanwhile, infaq and alms, PAD realization, inflation, minimum wage, HDI, and unemployment show t-count and p-value > α (5%), meaning that these 6 variables do not have a significant effect.

Regression Equation

Poverty = - 2.01 zakat + 3.25 infaq and sedekah + 1.11 - 2529.789 economic growth - .0185233 Pad_realization – 465.7974 inflation - .0004272 ump – 37.54152 HDI + 873.9049 Average_school_duration – 21.66434 unemployment + 4.84 social assistance.

1. The Influence of Islamic Philanthropy on Poverty

The regression results show that the zakat variable has a probability value of 0.038 (< 0.05), indicating that zakat has a statistically significant negative effect on poverty. This result implies that the increase in zakat distribution contributes to reducing poverty levels in Muslim-majority provinces. From the perspective of Islamic economics, zakat functions as a wealth redistribution mechanism that transfers resources from affluent individuals to mustahik (eligible recipients). Through this redistribution process, zakat increases the purchasing power of low-income households and strengthens their economic resilience. This finding is consistent with the study conducted. which shows that effective zakat collection and distribution can significantly reduce poverty levels. (Duriatin koni`ah dan Khoiri, 2025).

In contrast, the estimation results indicate that the infaq and sadaqah variables have a probability value of 0.193 (> 0.05), meaning that their effect on poverty is statistically insignificant. Although these philanthropic instruments theoretically contribute to social welfare, their impact at the macro level remains limited. One possible explanation is that a large portion of infaq and sadaqah is distributed informally or directly by individuals rather than through formal institutions such as BAZNAS. As a result, the distribution tends to be fragmented and less effective in addressing structural poverty(Murobbi, 2021).

The estimation results also show that Other Religious Social Funds (DSKL) have a coefficient of 1.111 with a probability value of 0.010 (< 0.05), indicating a statistically significant relationship with poverty levels. This result suggests that the management of religious social funds plays an important role in poverty dynamics. However, the positive coefficient indicates that these funds may still be largely distributed in a consumptive manner rather than through productive empowerment programs. the effectiveness of religious social funds in reducing poverty depends on their management approach, particularly whether they are allocated for productive economic activities that enhance the long-term welfare of beneficiaries. (Ainol Yaqin, 2022).

2. The Impact Macroeconomics on Poverty

The estimation results for inflation show a coefficient of -465.79 with a probability value of 0.434 (> 0.05), indicating that inflation does not have a statistically significant impact on poverty levels. This finding suggests that fluctuations in price levels during the observed period did not directly translate into changes in poverty rates. One possible explanation is the presence of government intervention through subsidies and social assistance programs that help stabilize the purchasing power of low-income households. Consequently, inflationary pressures may not significantly affect poverty levels when adequate social protection policies are in place (R. Susanto & I. Pangesti, 2020).

Similarly, Regional Original Revenue (PAD) shows a negative but statistically insignificant relationship with poverty, with a probability value of 0.308 (> 0.05). Although increased regional revenue theoretically enhances fiscal capacity for poverty reduction programs, the results indicate that higher PAD does not automatically lead to a decrease in poverty. This condition may occur because regional revenues are not always allocated effectively toward programs targeting vulnerable population (Saputra, Supeno, & Wardi, 2023)

The minimum wage (UMP) variable also shows a negative but statistically insignificant relationship with poverty, with a probability value of 0.076 (> 0.05). This finding suggests that minimum wage policies have limited influence on poverty reduction. One explanation is that minimum wage regulations primarily affect workers in the formal sector, whereas a significant proportion of the poor are employed in the informal sector and therefore remain unaffected by minimum wage adjustments (Alisha, Putri, 2021).

3. Social-Demographic Influence on Poverty

The Mean Years of Schooling (MYS) variable shows a coefficient of 873.9049 with a probability value of 0.019 (< 0.05), indicating a statistically significant relationship with poverty levels. Interestingly, the positive coefficient suggests that increases in average years of schooling are associated with higher poverty levels in the observed provinces. This result may reflect structural issues in the labor market, where higher educational attainment does not necessarily guarantee employment opportunities or higher income. In some regions, the mismatch between educational outcomes and labor market demand may prevent education from translating into improved economic welfare (Surbakti, Muchtar, & Sihombing, 2023).

The unemployment variable shows a probability value of 0.571 (> 0.05), indicating that unemployment does not significantly influence poverty levels in the estimated model. This result may occur because many individuals classified as unemployed are still engaged in informal economic activities, which provide a minimal but essential source of income. Therefore, the unemployment rate does not always fully capture the economic vulnerability experienced by households (Febrianti & Utami, 2024).

The estimation results also indicate that social assistance (Bansos) has a coefficient of 4.84 with a probability value of 0.003 (< 0.05), suggesting a statistically significant relationship with poverty. However, the positive coefficient does not necessarily imply that social assistance increases poverty. Instead, this relationship reflects the targeting nature of social assistance programs, which are specifically directed toward poor and vulnerable populations. As a result, regions with higher poverty levels tend to receive larger allocations of social assistance. (Rivaldo, Rosyetti, & Sidabalok, 2025).

Finally, the Human Development Index (HDI) shows a negative but statistically insignificant relationship with poverty, with a probability value of 0.413 (> 0.05). Although improvements in human development theoretically contribute to poverty reduction, the effect may not be immediately observable in the short term. Improvements in education, health, and living standards require time before they translate into measurable economic outcomes such as increased employment opportunities and income growth Overall, these findings highlight that Islamic philanthropic instruments—particularly zakat—along with certain socio-economic policies play an important role in influencing poverty dynamics. However, the effectiveness of these instruments largely depends on institutional governance, distribution mechanisms, and the integration of social welfare programs with broader economic development strategies (Yusuf, Wibowo, Hidayati, & Khusniati, Novi'ah., 2020).

4. CONCLUSION

This study aims to examine the influence of Islamic philanthropy, macroeconomic variables, andsocio-demographic factors on poverty levels in Muslim-majority provinces in Indonesia during the 2019–2023 period. The results of panel data regression analysis indicate that several variables significantly influence poverty dynamics. Among Islamic philanthropic instruments, zakat shows a significant negative effect on poverty, suggesting that the redistribution mechanism embedded in zakat plays an important role in improving the welfare of low-income households. In contrast, infaq and sadaqah do not demonstrate a statistically significant effect, indicating that their impact at the macro level remains limited due to the fragmented and largely informal distribution mechanisms. Meanwhile, other religious social funds (DSKL) show a significant relationship with poverty, highlighting the importance of strengthening the governance and allocation of religious social funds to enhance their

effectiveness in poverty alleviation. From the perspective of macroeconomic and socio-demographic factors, economic growth, mean years of schooling, and social assistance programs show significant relationships with poverty, while inflation, regional original revenue (PAD), minimum wage, unemployment, and the human development index do not exhibit statistically significant effects. These findings suggest that poverty reduction is influenced not only by macroeconomic conditions but also by the effectiveness of social redistribution mechanisms and human capital development policies. Therefore, strengthening the institutional management of Islamic philanthropic instruments, improving the targeting efficiency of social assistance programs, and aligning education outcomes with labor market demands are essential strategies to enhance poverty reduction efforts in Indonesia.

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