The allocation and distribution of a country’s income in the 4.0 era need to be given special attention so that it can be allocated efficiently by each individual. The efficiency of allocation and distribution of income in a capitalist economic system has an impact on income inequality in society which can lead to conflict and also creates poverty. But in achieving this prosperity, it is as if there is no government intervention. This study aims to explore how the allocation and distribution of state income are seen from an Islamic economic perspective and also to compare the capitalist distribution system with the Islamic distribution system in the 4.0 era. The research method used is library research which originates from books, journals, the internet, and other relevant sources. The results of the study show that the allocation and distribution of state income from an Islamic economic point of view is an economic concept that has the concept of equal distribution of wealth or income for the community, applicable in Indonesia, which will produce prosperity for the community. The comparison of the capitalist distribution system is based on absolute ownership of the factors of production so that the main goal is to make a profit. As much as possible appears to ignore moral and social values. The Islamic economic distribution system in the era of disruption upholds moral and social values because, in addition to achieving good profitability, Islam also teaches problems in economic activities. With Islamic economic equality, it is hoped that it can reduce the gap in economic inequality to realize prosperity. Therefore, sharia distribution can be carried out by prioritizing Islamic business ethics which is implemented through the concept of Rahmatan lil 'Alamin in the economy. Likewise, in Indonesia, where the majority of the population is Muslim, special attention is needed so that it can implement the allocation and distribution of state income through the concepts of Zakat, Infak, Shadaqah, and Wakaf adapted to the times.
A. INTRODUCTION

Economic activity in the Islamic world is known as muamalah, which includes several buying and selling activities, leasing, accounts payable, and so on. As time goes by, society is of course increasingly experiencing an increase in enthusiasts who used to carry out conventional economic activities to switch to economic activities based on Sharia principles, this is because economic activities based on Sharia principles are considered to be in favor of justice compared to conventional economic activities. Monetary policy is a policy issued by the Central Bank for the purpose of economic stability, such as regulating the amount in circulation (Janwari, 2021). Meanwhile, monetary policy is to control the macroeconomy in order to achieve economic stability by regulating the amount that has been circulating.

Therefore, in terms of controlling inflation and exchange rates (the role of the central bank), this is the Islamic monetary and fiscal policy. If we analyze the "time value of money" where money today is more valuable than money in the future, this is because the value of money has the potential to develop when it has been invested, then the investment is the solution. The funds held now can be invested in various investment instruments so that their value will grow in the future. This thinking teaches us that money today is more valuable because of the potential future returns from the investments we make today. This theory can be used as a reference to understand how important investment activity is. In understanding the concept of the time value of money, it is necessary to understand various other concepts such as present value, future value to interest rate (www.dbs.id, 2021). It is different from the concept of the time value of money from an Islamic Law Perspective, as research proclaimed (Ilyas, 2017) that Islam does not use the concept of the time value of money, but Islam uses the concept of the economic value of time. In the view of Islam, money is only a medium of exchange, not a commodity (commodity). Likewise, the motive for the demand for money is to meet the needs of transactions not for mere speculation. Likewise, the view (Maghfiroh, 2019) that the Islamic economy does not recognize the “time value of money” but the theory of
“economic value of time” is considered correct from the view of Islamic economics. This means that money itself does not actually have a time value, but it is time that has an economic value. For this reason, humans are required to always carry out productive activities.

Income distribution is very important to be considered in the economic life of the community so that an economy can be allocated efficiently by individuals (Y. Rahmawati, 2016). The efficiency of the allocation and distribution of income in the capitalist economic system has had an impact on inequality and income inequality in society so it can lead to conflict and also create permanent poverty for the community. However, in achieving public welfare, it is as if there is no government intervention. This is according to Risna Nurhaida Hafni’s opinion that the efficiency of the allocation and distribution of income based on an Islamic perspective can be said to be efficient if it has fulfilled the kulliyatul al-khamsah which includes protecting religion (hifdzu din), protecting life (hifdzu nafs), protecting the mind (hifdzu aql), protecting property (hifdzu maal), and protect offspring (hifdzu nasab) (Ar-Risuni, 1416; Hafni, 2019).

Whereas in Islamic economics the rules of income distribution have been regulated, both between the elements of production and distribution in the social security system. This is Norhadi’s opinion that Islam provides certain limits in trying, owning wealth, and transacting it (Norhadi, 2018). In the distribution of wealth, the Qur’an has set certain steps in order to achieve the goal of an objectively equal distribution of wealth in society, such as introducing an inheritance law that limits the power of the owner of the property with the intention of dividing all wealth among close relatives if someone dies. Likewise, the law of zakat, infaq, sadaqah, and other forms of giving is also regulated to distribute wealth to people in need. Distribution of income in the world of trade is also prescribed in the form of cooperation contracts, for example, distribution in the form of mudharabah is a form of distribution of wealth with fellow Muslims in the form of profit-sharing-oriented investments. Investors who have excess assets help people who have business skills but do not have capital.

Inequality today is a universal problem and it needs to be faced by all modern economic systems (A. Rahmawati, 2013). So that economic injustice
and inequality of income and wealth are the beginning of the emergence of the problem of poverty in an all-digital era like today. The emergence of the concept of distributive justice in Islamic economics continues to be motivated by the fact that existing economic theories are not able to overcome the problem of poverty and inequality of income and wealth. Therefore, the study of distribution has always been an interesting study in the field of Islamic economics.

The view (Holis, 2016) related to the above (distribution) if it is associated with an Islamic economic system, it will have a system that adopts the view of Islam, regarding the allocation and distribution of wealth that is not fair and equitable will make the rich get richer and the poor, the poorer, this makes the realization of injustice. So that distribution can be used as one of the human economic activities, in addition to production and consumption. The Qur’an’s thrust on the distribution sector has been made explicit. Islamic teachings lead people to spread their wealth so that wealth does not accumulate in a small group of people. In the view of Islam, the distribution of wealth that is not fair and equitable will make the rich get richer and the poor get poorer. Thus, when the allocation and distribution above make poverty, which in this case is one of the country’s big problems, especially in poor countries or developing countries. For this reason, in the comprehensive discussion conducted by Nunung Nurlaela regarding this matter, the solution to this economic problem, both aspects of inequality and the provision of economic goods is indispensable in order to find alternative solutions (Nurlaela, 2017). From the above background regarding the allocation and distribution of state income in Islam, the authors ask research questions, namely: How is the allocation and distribution of state income seen from the point of view of Islamic economics? and how does the Capitalist Distribution System compare with the Islamic Distribution System in the 4.0 era?

B. LITERATUR REVIEW

Justice and Freedom in Islam Economics

The concept of freedom (al-hurriyyah) in Islam, originally was the concept of ikhtiyar and destiny, which is related to the freedom or not of humans in carrying out their actions, in terms of theology or religion. Then after the contact with the
western world the concept developed into a wider scope. Such as freedom of expression or expression of opinion, thought, political freedom, or economic freedom (In’amuzzahidin, 2017). Humans, who have the potential for good and evil, have been given full freedom by Allah to choose them, with all the consequences in this world and in the hereafter. Accordingly, Allah created the reason for him to identify these two things (Al-Mutaal As-Saidi, 1999). In further developments, after Islam experienced contact with the West, the term freedom did not only concern issues of theology (ikhtiyar or destiny), but also included freedom of expression, economy, or political freedom.

Islamic principles emphasize that every human activity is measured by reward and sin, every rewarded one certainly contains the value of worship, while human worship in economic activity can be characterized by its ability to do good deeds and fastabiqul khairat, al-’adl (justice), which limits humans from doing arbitrariness, both for themselves and their environment. The characteristics of Islamic economics include three main principles. The three of them fundamentally and collectively regulate economic theory in Islam, namely the principles of faith, morals, and legal principles (muamalah). The basic values of Islamic economics consist of; the value of ownership, the value of justice, the value of balance, the value of freedom, and the value of togetherness. These principles and business ethics are now the operational basis of Islamic financial institutions in Indonesia. In a practical framework, these principles and business ethics are implemented in various products and services of Islamic financial institutions that use a profit-sharing mechanism (Latif, 2014).

Capitalist economics and socialist economics, separate themselves from ethical philosophy and the interests of moral values. The capitalist economic principle is based on laissez-faire (free, liberal), while the socialist economic principle is based on the concept of class conflict. The flow of life formed as a result of the above economic system has eroded the values of gotong royong, deliberation, mutual assistance, and togetherness within a religious framework, resulting in the birth of poverty in the midst of prosperity, where this condition can conflict with moral and religious values, even deviate greatly from Islamic guidelines. One of the goals of Dinul Islam is to build a social order that is moral, egalitarian, and just. This goal is
sufficient for all social activities, including the economic sector. Thus, the purpose of Islamic economics is formulated, namely to build a state economic order that has noble character based on equality and justice to give birth to a civil society under the protection of Allah SWT. In the findings of research conducted by (Latif, 2014) it is explained that the characteristics of Islamic economics include three main principles. The three of them are fundamentally and collectively regulate economic theory in Islam, namely the principles of faith, morals and legal principles (muamalah). While the basic values of Islamic economics consist of; the value of ownership, the value of justice, the value of balance, the value of freedom, the value of togetherness. These principles and business ethics are now the operational basis of Islamic financial institutions, especially in Indonesia.

While the opinion (Husni, 2020) in his journal explained that justice is a benchmark in an economic system. In the implementation of the current economic system such as the capitalist economic system and the socialist economic system, there are often economic injustices in society. The measure that makes it unfair is the large number of social inequalities between communities that result in a spike in poverty or a spike in unemployment in the country. Therefore, we need an economic system that can be a solution for the welfare of the people, namely an Islamic economic system. As a result, the concept of justice has two contexts, namely the individual context and also the social context. According to the individual context, in his economic activity, a Muslim should not hurt himself. As for the social context, every Muslim is required not to harm others. The application of the concept of justice in the Islamic economic system is to avoid economic inequality or economic inequality between one person and another. The Islamic economic system also prohibits or does not justify all forms of economic injustice such as monopoly and concentration of economic power in one particular group.

**Distribution in the Context of the State**

Distribution in the Islamic economy in the context of an effort to equalize welfare through distributive justice, Rahmawati explains in her research that criticism of the distribution of the capitalist economy and ends with a study of Islamic economic distribution in realizing distributive justice and distribution
mechanisms in Islam as a solution for justice and social welfare (A Rahmawati, 2013). Therefore, in order to respond to the challenges of injustice and inequality in distribution, Islam offers an economic distribution system that prioritizes the value of freedom of action based on religious teachings and the values of justice in ownership which are based on two joints, namely "freedom and justice". This distribution system offers a mechanism in the distribution of Islamic economics, namely economic mechanisms and non-economic mechanisms, by involving the government's role in productive and non-productive economic activities, so as to realize distributive justice. With the distribution of assets with non-economic mechanisms through the activities of giving zakat, infaq, grants, waqf, and shadaqoh, it is hoped that it will be able to bridge the income distribution gap between the haves (rich) and they have not (poor).

Economic principles that are built on Islamic moral values promote the interests of equitable distribution of income. The state is obliged to work to improve material welfare for the social environment and individuals by making maximum use of existing resources. Therefore, the state is obliged to issue policies that seek economic stability and so on. This is also a mandate from the 1945 Constitution article 27 paragraph 3, namely that the earth and water, and the natural resources contained therein are controlled by the state and used for the greatest prosperity of the people (Edwin Nasution, 2006).

The failure of the Capitalist and Socialist Economy in this (state context) in general terms, is that the economic system adopted by many countries is dominated by the capitalist economic system and the socialist economic system. The capitalist economic system has the principle that ownership of property and all economic activities are only owned by the private sector or a handful of individuals. Meanwhile, socialist economics emphasizes that all economic activities are only carried out by the government so that people are not entitled to the means of production, distribution activities, or other economic activities (Sharif Chaudry, 2012, pp. 355–356). With the implementation of this system, it turns out to cause many problems in many countries, both systems are not for the welfare of the people, but on the contrary, are creating chaos in many countries. The view (Qadir, 2021) in terms of the Efficiency of Income Distribution in Islamic Economics, it is
explained that the allocation of efficient income distribution which does not go out of the sharia corridor has been regulated in Islam. Because the imbalance in the distribution of wealth will lead to conflict in society, even prolonged poverty. Basically, poverty itself can be overcome in a systematic way. The application of moral concepts and discipline in Islam is an important factor in guiding each individual into the economic system. This aims to prevent the occurrence of economic injustice and social inequality which is the cause of the division of harmony among Muslims themselves. Islam has set out clearly and in detail on this issue.

Therefore, the efficiency of the allocation and distribution of income in the capitalist economic system in the context of state administration can have an impact on injustice and income inequality in society, it can lead to conflict and create prolonged poverty in the community. It is possible for depravity to occur and even damage to the economic system, so it is necessary to change the capitalist economic system by making the best use of the concepts that exist in Islamic economics, namely a concept based on the Qur’an and Hadith. The distribution system in Islam wants *maqasid* sharia to be fulfilled, meaning that the scale of priority aspects between *Al-daruriyyah*, *Al-hajjiyyah*, and *Al-tahsiniyyah* can be fulfilled so that activities that cause injustice and oppression will not occur, and public welfare will be achieved because there is no monopoly in distribution.

**Distribution in the Context of the Household Sector**

The distribution of income in the household context will be closely related to the terminology of *shadaqah*. The context of *sadaqah* is not seen from the point of view of understanding the Indonesian language but in the context of the terminology of the Qur’an, namely *Shadaqah* obligatory, which is a form of household expenditure related to obligation-based income distribution instruments such as living, zakat, and inheritance. And second, namely, *shadaqah nafilah* (sunnah) which means forms of household expenditure related to charity-based income distribution instruments such as *infaq*, *akikah*, and *waqf*. Third, *hudud* (punishment) is an accidental instrument and is a consequence of various actions.
Or in other words, this instrument cannot stand alone, without previous illegal acts such as *kafarat*, dam or *diyat* (Edwin Nasution, 2006).

The implementation of fiscal policy and monetary policy carried out by these two different institutions (Fiscal and Monetary) must not conflict with one another, both of which must adjust the policies they make. One of the actions that must be taken by Bank Indonesia in overcoming this inflation problem is by reducing the money supply and raising interest rates, where this monetary policy will reduce investment and household spending. While the opinion (Sukirno, 2016) related to the policies carried out by the Ministry of Finance in the form of fiscal policy, namely by reducing spending and increasing individual and company taxes. These two steps can reduce government spending, reduce investment and reduce household spending (Triwahuni, 2021).

**Distribution and Allocation of State Revenue in Era 4.0**

In the last few decades, there has been a very rapid development of information technology and the internet which has led to the industrial revolution 4.0. The development of this technology not only opens wide interaction but also disrupts various fields of human life. Indonesia. Thus, one of the consequences of the industrial revolution 4.0 is the birth of the digitalization process in all fields. This has also changed the paradigm of economics and marketing. Production, distribution, to marketing, must follow the digitalization movement of the world economy which continues to grow (Firdausy et al., 2019, p. iii). Furthermore, the industrial revolution 4.0 has four principles that enable every company to identify and implement various Industrial 4.0 scenarios, including 1) Interoperability (compatibility); 2) Information Transparency; 3) Technical Assistance; and 4) Independent Decision (Agustina, tt). The trend of digitalization affects the foundations of the economy, changes the transaction patterns of both individuals and corporations and disrupts conventional functions, including the financial sector. These trends create opportunities as well as risks that present new challenges for authorities. The policy challenge for authorities is to find the right balance between efforts to optimize the opportunities presented by digital innovation and efforts to mitigate risk (www.bi.go.id, 2019). If we see that the role of cash waqf as a
distribution in the Islamic economy can now be taken as an example by the state in allocating and distributing state income through a pilot in the distribution of cash waqf (Ahyani & Muharir, 2021b). Where by following the example of cash waqf in Indonesia in the era of the industrial revolution 4.0 which can prosper the economy of the community and also the state, why not the government in distributing and allocating state income through welfare as well as waqf (Ahyani & Muharir, 2021a).

Furthermore (Ahyani & Slamet, 2021) in his research explains that Islamic economics currently exists in Indonesia, and the goal is to embrace conventional economics. As for the view (Mujiiwardhani et al., 2019) regarding the impact of village fund allocation for regional development and community welfare, it is on increasing output achievement in infrastructure, education, and health services, as well as improving economic performance, but has not been able to improve welfare indicators. In addition, as expressed by Sri Mulyani as the minister of finance, the government's policy in designing the distribution and state income has reflected an objective sharia economy. This means that the values of equality and justice for the quality and fair distribution of the community's economy have been implemented by the Indonesian government (Putri, 2021). In addition, the vaccination program can also be used as an effort to restore the community's economy in the midst of a pandemic outbreak like today (www.kemenkeu.go.id, 2021).

One of the solutions offered by the Islamic social finance sector to face the economic crisis in the 4.0 era and during the COVID-19 pandemic is through Zakat, Infaq, Alms, and Waqf (Ziswaf). In particular, zakat is to increase consumption and production stimulants of mustahik which will generate demand which in parallel will generate supply which will gradually restore the balance of economic transactions in society. In the context of zakat, we recognize that there are at least four classifications of people based on income or property ownership. First, are the poor (extremely poor) who only have an income of less than 50 percent of the necessities of a decent life. The second is poor where their income range is around 50-99 percent of a decent standard of living (had kifayah). The needy and poor (mustahik) are people who live below the poverty line. Third, not poor but not muzakki, where their income is above a decent standard of living (had kifayah) but has not yet reached the nishab line to pay zakat. But they can easily pay infaq (munfiq). This includes people who are vulnerable
to poverty such as traders, informal workers, or the MSME sector who rely on daily income. Fourth is muzakki (zakat payer), they are people who have income/wealth exceeding the nishab line so they are obliged to pay zakat (Septian, 2020). Another thing in order to support the economy to recover quickly is tourism development (Puspasari, 2020). The same thing as research conducted by (Ahyani, Muharir, et al., 2021) is that an effort to boost the economy in the 4.0 era is through the development of the sharia economy through halal tourism. The same thing as research conducted by (Ahyani, Mahfud, et al., 2021) where community economic development is a form of community economic recovery it can also be done through sharia economic development through halal food.

C. METHODOLOGY

This type of research is included in the category of normative legal research. The method used in this research is library research, with a qualitative research methodology, using a statutory approach, a historical approach, a comparative approach, and a conceptual approach. Data and data sources are obtained from books, journals, and the Internet as well as various data sources that are relevant to the study of the discussion on the study of the allocation and distribution of state income in Islam with a focus on analysis and comparisons between a capitalist distribution and sharia distribution in the 4.0 era.

D. RESULT AND ANALYSIS

Analysis of the Allocation and Distribution of State Revenue in the Islamic Economics Perspective

The allocation and distribution of state revenues, if drawn on the concept of Islamic economics, can be done as well as the decentralization of zakat in Indonesia, this is as research conducted by (Athoillah, 2015) that zakat has become a community tradition and therefore zakat can be a social glue, as stated in social capital approach. The economic approach strengthens the discussion of zakat reformulation for the welfare of this nation (Athoillah, 2014). Likewise, the opinion (Rosadi & Athoillah, 2015) related to the problem of poverty that plagues the Muslim community is influenced by the system used in the distribution of zakat
funds. Each system used has advantages and disadvantages according to the priority of the problem to be solved. If the priority is to eradicate poverty, then decentralization is the best of all options. Furthermore, Rosadi wants to reiterate the importance of decentralizing the distribution of zakat funds so that funds collected by a region will be returned to that region, and the problem of poverty faced from where the funds are collected can be resolved immediately.

However, in terms of fulfilling human needs, in Islam, the mechanism has been regulated in a country. The role of the state, in this case, the government, is very significant in ensuring the welfare and needs of its people. In order to ensure the welfare of the people, the state will regulate and allocate existing income proportionally and obtain optimal and Sharia-compliant sources of income. The policy that regulates and allocates sources of income is known as fiscal policy (L. Rahmawati, 2012). According to Wolfson’s view as quoted by Suparmoko, fiscal policy (fiscal policy) is government actions to improve public welfare through government revenue and expenditure policies, resource mobilization, and determining the price of goods and services from companies (M. Suparmoko, 1997).

Meanwhile (Samuelson & D. Nordhaus, 1997) states that fiscal policy is the process of forming taxation and public spending in an effort to suppress fluctuations in the business cycle, and play a role in maintaining economic growth, high use of labor, free from inflation, high and variable. Exemplified by the existence of fiscal policy in terms of social security, social welfare, and state intervention in Indonesia (Wahidah, 2018). Especially in alleviating poverty in accordance with the concepts of social security, social welfare, and state intervention (according to Muhammad Baqir al-Sadr). However, in practice, in Indonesia, it has not been implemented properly because if the total amount of funds for social security is divided by the number of poor people in Indonesia, the funds are still not sufficient. Therefore, there needs to be a more assertive policy in the distribution of social security.

The economic development of a country, including Indonesia, of course, cannot be separated from the monetary and fiscal policies adopted by each country concerned. However, the monetary and fiscal policies adopted by each country are different depending on the real economic conditions, direction, and development goals to be achieved. In principle, the management of monetary and fiscal policies
aims to maintain the inflation rate by regulating the circulation of money and interest rates which tend to increase in the community. For this reason, as an effort to overcome inflation, monetary and fiscal policies, the government needs to carry out macroeconomic policies in relation to achieving inflation targets and economic growth. Thus, each country needs to maintain economic stability in accordance with the challenges it faces.

Comparison of Capitalist Distribution System with Islamic Distribution System

The capitalist economic system is based on absolute ownership of the factors of production, so it has the main goal of getting as much profit as possible which seems to ignore moral and social values. Distribution with this capitalist system causes economic inequality due to injustice in the use of resources which tends to be controlled by the rich only. Therefore, it is time to implement an Islamic economic distribution system that upholds moral and social values, because, in addition to achieving good profitability, Islam also teaches to achieve maslahah in its economic activities. The distribution of the Islamic economy, it is expected to reduce the gap in economic inequality to achieve prosperity (Dewantara, 2020).

In a capitalist economy solving the problem of poverty in a country is done by increasing production. This is realized by giving freedom to each individual to take or utilize as many resources as possible. This method aims to increase production yields. However, this system has a weakness because in reality there is economic inequality in society. Therefore, there is a need for a system that limits freedom in economic activities through moral values, and the Islamic economic system is considered a suitable middle ground to be used as a solution to various conventional economic problems. The Islamic distribution system can be the right choice to be applied in the economy. Various advantages in ethics or morals become more valuable than Islamic economics when compared with the weaknesses in the capitalist economic system that appear to override ethics in business. The Islamic economic system seeks to achieve prosperity through the principles of justice and Islamic moral values (Dewantara, 2020, p. 21). Furthermore, Dewantara in his journal explained that distribution is a process in producing a sales product which is carried out to determine income. Then Islamically if we explore that distribution in
Islam is the distribution of existing assets, both privately owned and publicly owned (public) to those who are entitled to receive it by improving the welfare of the community in accordance with the Shari’ā (Rozalinda, 2015).

If the distribution is drawn in the context as the underlying basis for the capitalist economic system, it will become secularism and materialism, where secularism separates religion from science which ignores normative values, and materialism has an understanding that matter is everything. Thus, all the rules of life in society, including in the economic field, are determined by humans, not by religion. In this case, something will be said to be good if it can provide the maximum possible use of material. The fulfillment of material needs is considered to be able to make a person achieve happiness (Baidhawy, 2008, p. 67). In contrast to business ethics in Islam, Sakirah in her book explains that in the practice of daily life, humans are very close to the word business. Business is an activity that produces goods and services to meet the needs of people’s lives. Goods and services will be distributed to people in need, from these distribution activities, business people will get a profit. Business can be done using various ways to gain profit, all methods are considered lawful. To make the business a good business activity, business rules must be followed so that business can run well and not harm others (Sakirah et al., 2021). The relationship between production and consumption is distribution. The Qur’ān explicitly states that work itself is permissible, Allah SWT has permitted trade and forbade interest [QS. 2:275] (Sakirah et al., 2021).

This kind of understanding makes the economy only focus on how to increase the level of production and national income in the context of providing tools to satisfy needs. So, each individual can freely attain as much wealth as they can afford. The reality that can be seen is that the capitalists (capital owners and conglomerates) always win and become the rulers. This situation will make government policies will sacrifice the interests of the people so that there is an imbalance in the distribution of wealth. In contrast to distribution which simply distributes production from producers to consumers, distribution in Islam is the distribution of existing assets, whether privately or publicly owned, to those who are entitled to receive them. The main goal is to improve the welfare of the community by implementing the applicable regulations in Islam. For this reason, the
focus in this concept is related to the distribution process and not just the output of the distribution. Thus, if there is a failure in the market, the *fastabiqul khairat* frame will direct market participants to the government’s policy towards the process of redistribution of income (Munthe, 2014).

When viewed from its development, in the capitalist economic system there is a theological understanding that has become a culture of the pattern of social life. So, capitalism cannot be separated from religion just like that. As time went on, life became more open with the attitude of religious leaders who tried to just ignore economic and political oppression. Thus, religion has no space in various systems including the economy (Zulaikah, 2011). For it is necessary to apply the concept of *rahmatan lil 'alamin* which overshadows the entire ummah, not only Muslims, which allows Islamic legal philosophy to contribute in developing the Indonesian economy. The goal of Islam itself, if we compare the original capitalist economy (capitalist distribution) with sharia economics (Islamic distribution) to achieve happiness in the world and the hereafter, we can look at the concept of a triangle between the philosophy of God, humans and nature, for example, enabling the covering of deficiencies in the conventional economic system and the economic system. Islam. Furthermore, Islamic values with the Islamic concept of *rahmatan lil 'alamin* in Islamic economic law can be realized by organizing social activities such as waqf in the spirit of creating a just life, reducing social inequality and reviving Islamic values. In era 4.0, the implementation of the *rahmatan lil'alamîn* value can be adapted to the demands of the times such as cash waqf, halal industry, halal food, halal tourism, and so on (Ahyani, Slamet, et al., 2021).

By looking at the distribution of Islamic economics from the perspective of Islamic economic ethics, which is different from the capitalist distribution above, the difference is clear, namely the distribution of sharia focuses on individuals while the socialist distribution focuses on common ownership. Distribution ethics in Islamic economics are norms or ethical rules for the process of storing and distributing products to customers based on Islamic principles, namely seeking reasonable profits, widespread distribution, social justice and the prohibition of *ikhtikar*. An Islamic-based distribution ethic requires that in terms of distribution, it must be based on two joints, (freedom and justice in terms of ownership) (Syukur,
Furthermore, Musthofa Syukur in his journal explains explicitly that what distinguishes Islam from capitalism and socialism is that Islam has never separated economics from ethics, just as it has never separated science from morality, politics from ethics, war from ethics and blood relatives from Islamic life. Islam is a treatise that was revealed by Allah SWT through the apostles to fix human morality (Syukur, 2018).

The distribution process in an Islamic economy must be implemented properly, and in accordance with sharia principles. In distributing the product, it must be evenly distributed so that all consumers can enjoy the product. In addition, distribution is also not allowed to do injustice to other competitors. This principle is stated by Allah SWT in (Surah An-Nisa [4]: 29) which means: O you who believe, do not eat each other’s property in a vanity way, except by way of commerce that applies consensually in between you. Likewise, the opinion (Sholiha, 2020) in his article explained that Islamic Economics has the concept of an even distribution of wealth or income for the community, so that there is no striking economic inequality in society. The instruments that can be used in the distribution of a country, especially in Indonesia, are zakat, inheritance law, wills, endowments, zakat fitri, ransom, infaq and alms, feeding the poor, good debts to Allah, donating excess, prohibition of hoarding wealth, and the forbidden. And this requires the role of the government to operate it.

In terms of economic policy, especially fiscal policy, Umar bin Al-Khattab used a lot of perseverance. Namely policies (persistence) that are appropriate / in accordance with the conditions of society at that time. The economic policies made by Umar bin Al-Khattab were based on the Koran, Hadith, or the perseverance of Umar bin Al-Khattab or his friends at the time (Fauzan, 2017). Exemplified in the case of Zakat and 'Usyur State Revenues, namely customs duties (export and import taxes), that this income is distributed at the local level, and if there is a surplus, the remaining income is stored in the central Baitul Mal and distributed to eight ashnaf (Adiwarman, 2012).
E. CONCLUSION

Based on the above discussion in relation to the allocation and distribution of state income in Islam, the authors conclude that the allocation and distribution of state income is seen in the era of 4.0 (disruption) as it is today if from the point of view of Islamic economics, when Islamic Economics has the concept of an equitable distribution of wealth or income evenly for the community can be applied in Indonesia, it will result in welfare for the community. Comparing the Capitalist Distribution System with the Islamic Distribution System today, the capitalist economic system is based on absolute ownership of the factors of production, so that it has the main goal of getting as much profit as possible which seems to ignore moral and social values. Distribution with this capitalist system causes economic inequality due to injustice in the use of resources which tends to be controlled by the rich only. Therefore, it is time to implement an Islamic economic distribution system that upholds moral and social values, because, in addition to achieving good profitability, Islam also teaches to achieve maslahah in its economic activities. The distribution of Islamic economics is expected to reduce the gap in economic inequality to achieve prosperity. Therefore, Islamic distribution can be done by prioritizing Islamic business ethics which is implemented through the concept of Rahmatan lil 'Alamin in the economy. In the context of the State, it is also the case where Indonesia is not an Islamic State but the majority of the population is Muslim, so with the allocation and distribution of state income in Islam in the 4.0 era, special attention is needed by prioritizing Zakat, Infaq, Shadaqah, Waqf, and so on. Another thing that is no less important is allocating income and distributing state revenues fairly and equitably.

F. REFERENCES


Hisam Ahyani, et al.: The Relevance of...


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