




Wealth Redistribution in Turkey and Pakistan: Institutional Capacity and Fiscal Legitimacy

Salsabiila Fidra Ramadhania¹  Alchudri Munir²  & Doğan Delil Gültekin³ 

¹International Islamic University of Islamabad, Pakistan

²Universitas Islam Negeri Sultan Syarif Kasim, Riau, Indonesia

³Karabük University, Türkiye

*Correspondence: 01126bsudhiss25@student.iiu.edu.pk

Abstract

Horizontal inequality and fiscal legitimacy often hinder the sustainability of wealth redistribution in Muslim-majority countries, yet comparative studies linking these factors remain limited. This study aims to analyse differences in institutional capacity, horizontal inequality, and fiscal legitimacy in wealth redistribution between Turkey and Pakistan. A comparative systematic literature review was conducted, triangulating sources from Scopus-indexed journals, World Bank reports, and policy documents from both countries (2015-2025). The theoretical analysis applies the fiscal legitimacy framework (Moore, Bräutigam, Prichard), which argues that voluntary compliance emerges only when states build public trust through transparency and accountability. Results show that Pakistan is trapped in a vicious cycle of distrust due to zakat politicisation, with formal coverage reaching only 8% of poor households. Conversely, Turkey, with its professional bureaucracy, is moving toward a virtuous cycle of sustainability. The findings confirm that fiscal legitimacy matters more than religiosity alone. Consequently, policy implications include depoliticising zakat administration, integrating zakat as a tax deduction, and mobilising religious scholars as reform advocates. This study is limited by its reliance on secondary data; future research should conduct cross-regional surveys to measure trust directly.

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Introduction

Wealth redistribution through zakat, waqf, and fiscal policies does not align with the achievement of sustainable socio-economic resilience in Muslim-majority countries, particularly when comparing Turkey and Pakistan (Kiran et al., 2023; Yoltar & Yörük, 2021). The social and political life in Muslim societies often contradicts the assumption of uniformity that underlies the design of centralised redistribution policies (Al, 2015). In Turkey, centralisation has succeeded because of a strong bureaucracy and a long history of secularisation (Maritato, 2020; Uysal, 2019); conversely, in Pakistan, centralisation has failed to reach remote

areas due to ethnic fragmentation, weak inter-provincial coordination, and reliance on traditional religious institutions (A. Aziz & Naseer, 2024; Ishaque et al., 2021). Redistribution models imported from Western welfare systems or inherited from colonialism also tend to be incompatible with locally based zakat and waqf governance, creating counter-productive institutional dualism (Supiyan, 2026). It is widely believed that effective redistribution requires accurate beneficiary databases; however, Pakistan lacks an integrated social registration system, while Turkey has integrated population, tax, and social assistance data since 2010 (Karabacak & Tonak, 2022; Tekgüç & Eryar, 2025).

The introduction of conditional cash transfer programmes in Pakistan has not been accompanied by the strengthening of local fiscal capacity, so zakat funds end up creating short-term dependency (International Monetary Fund., 2017; Zulkhibri, 2016). At the same time, communities in Turkey's border regions (Eastern Anatolia) and Pakistan's Balochistan lack the institutional readiness to integrate zakat with national social security, with trust in redistribution institutions reaching only 38% in Balochistan compared to 65% in Eastern Anatolia (Y. Aziz et al., 2020; Benamraoui et al., 2023). From this picture, it appears that existing wealth redistribution mechanisms are incompatible with the structural characteristics of heterogeneous Muslim societies, so that socio-economic resilience indicators, such as food security and income stability, remain fragile when shocks occur.

To date, political economy studies on redistribution in Muslim countries have insufficiently addressed the crucial aspect of this structural incompatibility, because they tend to view redistribution as a technical transfer function rather than as a complex, path-dependent institutional process (Akan, 2020; Muslimin, 2020). Existing studies fail to see the fundamental problem in the relationship between redistribution design and socio-economic resilience, namely the dependence on colonial heritage and different bureaucratic capacities between Turkey and Pakistan (Silvee et al., 2026). Three tendencies can be mapped in the literature. First, studies focusing on the elasticity of poverty to zakat, for example showing that a 1% increase in zakat funds only reduces poverty by 0.3% without considering inter-regional distribution (Choiriyah et al., 2020). Second, studies analysing the adverse effects of corruption and leakage of redistribution funds (International Monetary Fund. African Dept., 2019; Munyai & Agbor, 2020). Third, studies mapping the problems of Islamic financial literacy and the capacity of amil institutions (Naisabur et al., 2023; Putra & Yulia, 2023; Yudha et al., 2021). From these three tendencies, it is clear that issues of institutional capacity, including bureaucratic quality, political fragmentation, and coverage of recipient data, as well as horizontal inequality as determinants of socio-economic resilience, are not discussed comparatively between two Muslim countries with

very different institutional characteristics such as Turkey (centralised, high bureaucracy) and Pakistan (decentralised, low bureaucracy). As a result, policy recommendations are often universal and context-insensitive.

This paper aims to fill the gap in existing studies by carefully analysing how differences in institutional capacity and patterns of horizontal inequality affect the contribution of wealth redistribution to socio-economic resilience in Turkey and Pakistan. A Muslim country's ability to build socio-economic resilience through redistribution is determined by four main factors: the degree of fiscal decentralisation, socio-political cohesion, bureaucratic quality, and public fiscal legitimacy (Iara, 2016; Sitepu, 2021). Accordingly, three research questions are posed. First, how do differences in institutional capacity, indicators such as bureaucratic quality, corruption levels, and coverage of recipient data, between Turkey and Pakistan affect the effectiveness of wealth redistribution in reducing socio-economic vulnerability? Second, how do the characteristics of horizontal inequality (inter-provincial, rural-urban, and formal-informal sector) in the two countries affect the ability of redistribution to build resilience against economic shocks such as inflation and pandemics? Third, how does political culture and fiscal legitimacy, i.e., willingness to pay zakat or taxes and trust in their distribution, influence the long-term sustainability of redistribution programmes? Answers to these three questions provide a deep understanding as a basis for formulating institutional engineering policies to maximise the contribution of wealth redistribution to socio-economic resilience in Muslim-majority countries.

This study is based on the argument that “the incompatibility between wealth redistribution and socio-economic resilience in Muslim countries cannot be separated from fundamental differences in institutional capacity and patterns of horizontal inequality that are context-specific (Suryanarayan, 2019).” Muslim societies with high fiscal decentralisation, such as Pakistan, tend to have lower macro-resilience due to poor coordination, but are more adaptive to local shocks. Conversely, societies with fiscal centralisation, such as Turkey, have better macro-resilience but are vulnerable to elite capture at the local level. Five pieces of evidence support this argument. First, Turkey has a bureaucratic quality index (WGI) 0.2 points higher than Pakistan, correlated with broader redistribution coverage (15% vs 8%) (Güleç Taşdemir, 2022). Second, horizontal inequality in Pakistan is much higher than in Turkey (Huda et al., 2018), making national cash transfers ineffective in reaching remote areas. Thus, successfully building socio-economic resilience through wealth redistribution in Muslim-majority countries requires institutional engineering that does not simply imitate the Turkish or Pakistani model, but adapts to the local structure of horizontal inequality and bureaucratic capacity.

Research Methodology

This study employs a comparative systematic literature review approach to analyse differences in institutional capacity, horizontal inequality, and fiscal legitimacy in wealth redistribution between Turkey and Pakistan. Data sources include Scopus-indexed journal articles, World Bank reports (Worldwide Governance Indicators), and official policy documents from both countries, published between 2015 and 2025. The literature search was conducted across Scopus, Web of Science, and Google Scholar using the following keywords: *zakat*, *wealthredistribution*, *socio-economicresilience*, *Turkey*, *Pakistan*, *institutional capacity*, *horizontal inequality*, and *fiscal legitimacy*. The inclusion criteria are: (1) relevance to redistribution in Muslim-majority countries; and (2) availability of verifiable quantitative or qualitative data. The exclusion criterion excludes articles that discuss only the theological aspects of zakat without any institutional or policy analysis.

Data analysis follows a comparative thematic method consisting of three stages. First, open coding is used to identify key factors such as bureaucratic quality, corruption levels, recipient databases, horizontal inequality, and public trust. Second, thematic grouping organises these factors into three main dimensions: institutional capacity, horizontal inequality, and fiscal legitimacy. Third, cross-national comparison identifies patterns, similarities, and differences between the two countries. This method is based on the constant comparative approach (Glaser & Strauss, 1967; Guest et al., 2012). To ensure validity, this study employs source triangulation by comparing findings from at least three different references for each claim (Denzin, 1978; Guion et al., 2011; Patton, 1999). Research limitations include reliance on secondary data and potential English-language publication bias, which are addressed by including Turkish and Urdu sources through translation.

Institutional Capacity and the Effectiveness of Wealth Redistribution

The effectiveness of wealth redistribution mechanisms is deeply conditioned by the institutional capacity of the state, which encompasses bureaucratic quality, integrity of fiscal and charitable fund management, and unified recipient databases. The Worldwide Governance Indicators (WGI) framework provides a widely accepted multidimensional tool for assessing institutional quality, comprising six dimensions: voice and accountability, political stability, government effectiveness, regulatory quality, rule of law, and control of corruption (Emara, 2023; Lima & Crisóstomo, 2023; Tanjung & Shimada, 2025; Dašić, 2022). These dimensions capture the degree to which public authority is exercised for collective benefit rather than private gain (Emara, 2023; Kırşanlı,

2023). Government effectiveness, reflecting civil service quality, independence from political pressures, and policy implementation credibility, is central to bureaucratic capacity (Dašić, 2022; Farzanegan & Hofmann, 2021; Wu et al., 2022). Bureaucratic quality has also been operationalised in frameworks such as the International Country Risk Guide (ICRG) (Kasdan, 2021). The quality of bureaucratic institutions directly determines whether redistributive programs can be designed, targeted, and delivered efficiently (Hassan & Zeb, 2021; Noja et al., 2021).

A comparison between Turkey and Pakistan reveals stark differences in bureaucratic quality. Turkey, with a relatively consolidated administrative tradition, scores significantly higher on WGI dimensions of government effectiveness and regulatory quality than Pakistan (Dašić, 2022; Wu et al., 2022). Turkey’s bureaucratic apparatus, though subject to political pressures, maintains a more formalized and professionalized civil service. Higher government effectiveness scores are associated with better public service delivery and more credible policy implementation (Tanjung & Shimada, 2025; Farzanegan & Hofmann, 2021). In contrast, Pakistan consistently exhibits deep structural weaknesses, with persistently low WGI scores reflecting a bureaucracy historically subject to elite capture and political manipulation (Hassan & Zeb, 2021).

To compare the institutional capacity of Turkey and Pakistan systematically, Table 1 summarises the key differences across three dimensions: bureaucratic quality, corruption control, and unified recipient database.

Table 1.

Comparative Institutional Capacity: Turkey vs. Pakistan

Dimension	Turkey	Pakistan
Bureaucratic Quality (WGI)	High (0.2 points higher than Pakistan)	Low
Redistribution Coverage	15% of poor households reached	8% of poor households reached
Control of Corruption	Substantially higher scores	Persistently low scores
Unified Recipient Database	Integrated (BİMER, since 2010)	Fragmented (NSER incomplete)
Digital Infrastructure	Advanced (civil registration, tax, social security linked)	Limited (data quality challenges)
Crisis Response Speed	Fast (rapid transfer deployment)	Slow (delayed due to fragmentation)

Source: Developed by authors from synthesis of literature, 2026.

Table 1 reveals that Turkey demonstrates stronger institutional capacity across all three dimensions. Turkey has higher bureaucratic quality (WGI scores),

broader redistribution coverage (15% vs 8%), better corruption control, an integrated unified database (BĪMER), and more advanced digital infrastructure. In contrast, Pakistan exhibits persistent governance deficits: low bureaucratic quality, weak corruption control, and a fragmented recipient database (NSER) that constrains redistribution reach and crisis response speed. This gap explains why Turkey's redistributive programs are more effective and sustainable.

Pakistan's turbulent political landscape and deeply entrenched systemic corruption have severely undermined good governance, resulting in socioeconomic deficits and increased vulnerability among the poor (Hassan & Zeb, 2021). Pakistan's WGI scores on government effectiveness, rule of law, and control of corruption remain persistently low, reflecting a bureaucracy historically subject to elite capture and political manipulation (Hassan & Zeb, 2021). Pakistan has demonstrated an "elitist growth model" where successive political leaders operate without accountability, and the bureaucracy obeys political elites rather than serving public welfare (Hassan & Zeb, 2021). Low government effectiveness scores correlate with poor service delivery, resource misallocation, and reduced capacity to implement large-scale social protection programs (Tanjung & Shimada, 2025; Hassan & Zeb, 2021; Noja et al., 2021). Turkey possesses greater institutional capacity to design targeted redistribution, whereas Pakistan is burdened by political interference, inadequate accountability, and low financial transparency (Raj, 2024; Hassan & Zeb, 2021).

Corruption in fiscal and zakat fund management represents another critical bottleneck. Corruption distorts government budget allocation toward areas where bribes are more easily obtained, systematically underinvesting in public health, social protection, and education (Farzanegan & Hofmann, 2021). This directly reduces the proportion of poor households reached by redistributive transfers. Corruption also increases administrative costs, causes efficiency losses, and reduces institutional productivity (Chang, 2021). In zakat management, corruption manifests as leakage: funds intended for the poor are diverted for private benefit (Emara, 2023; Farzanegan & Hofmann, 2021). Turkey's control of corruption scores, while not exemplary by global standards, are substantially higher than Pakistan's. Turkey has developed formal institutional mechanisms for zakat and social assistance fund management, including the Social Assistance and Solidarity Foundation (SYDV) network, operating under a relatively transparent regulatory framework.

Higher control of corruption scores are associated with more predictable and equitable distribution of public resources (Tanjung & Shimada, 2025; Dašić, 2022). Turkey's stronger regulatory quality reduces opportunities for corrupt diversion (Tanjung & Shimada, 2025; Wu et al., 2022). Conversely, Pakistan's zakat system, formalized under the Zakat and Ushr Ordinance of 1980, has been

persistently undermined by corruption and elite capture. Pakistan's low control of corruption scores reflect a broader environment where public funds are vulnerable to diversion (Hassan & Zeb, 2021). Widespread corruption and diminished public trust have deepened the socio-political and economic crisis (Hassan & Zeb, 2021). The covert nature of corruption makes it more distortionary and costly than taxation in developing countries (Kırşanlı, 2023). In Pakistan, even when zakat funds are formally collected, redistribution is compromised by administrative leakage at multiple levels. Corruption reduces funds reaching the poor and distorts targeting, with politically connected individuals more likely to benefit (Emara, 2023; Hassan & Zeb, 2021). Perceived corruption erodes political trust, and those with lower trust are more likely to perceive income distribution as unfair, undermining the social legitimacy of redistributive programs and reducing voluntary compliance (Chang, 2021).

The third institutional factor is the availability of a unified recipient database. A centralized beneficiary registry determines transfer speed during crises and targeting accuracy. Digitalization of government services enhances efficiency and transparency (Hassan & Zeb, 2021; Linhartová, 2022). E-government tools reduce corruption, improve decision-making, and enable faster service delivery (Linhartová, 2022; Marjerison & Gatto, 2024). Turkey has invested in an integrated social assistance information system (BİMER), linking civil registration, tax, and social security records. This enabled rapid transfer deployment during the COVID-19 pandemic and is directly linked to Turkey's higher government effectiveness scores (Farzanegan & Hofmann, 2021; Wu et al., 2022). In contrast, Pakistan lacks a fully unified recipient database. The National Socio-Economic Registry (NSER) remains incomplete, fragmented across provincial and federal jurisdictions, and subject to data quality challenges (Raj, 2024; Hassan & Zeb, 2021). Without accurate real-time data, targeting errors are amplified. During economic crises, the inability to rapidly identify vulnerable households delays transfers, prolonging socioeconomic vulnerability (Kasdan, 2021; Hassan & Zeb, 2021).

Synthesizing the three factors, bureaucratic quality, corruption control, and unified database, their interaction is multiplicative. High bureaucratic quality without corruption control still results in leakage; corruption control without a unified database produces targeting errors; and a unified database without bureaucratic capacity leads to implementation failures. Good governance dimensions have beneficial impacts on poverty reduction, with cumulative effects leading to poverty reduction (Noja et al., 2021). Turkey's comparative advantage across all three dimensions translates into broader coverage of poor households and faster crisis response, while Pakistan's governance deficits systematically limit the reach of redistributive programs. Addressing these

deficits requires a clustered approach: simultaneously strengthening bureaucratic professionalism, reducing corruption through accountability mechanisms, and investing in integrated digital beneficiary registries (Emara, 2023; Hassan & Zeb, 2021; Linhartová, 2022). Without such reforms, redistributive programs will continue to fall short of their poverty-reduction potential in institutionally weak contexts such as Pakistan. Institutional capacity is not a supplement but the foundation determining the effectiveness of wealth redistribution in building socioeconomic resilience in Muslim-majority nations.

Horizontal Inequality and Resilience to Economic Shocks

Horizontal inequality, systematic disparities among socially defined groups, including provinces, urban-rural divides, and formal-informal sectors, constitutes one of the most fundamental barriers to effective wealth redistribution and the building of socioeconomic resilience. In both Turkey and Pakistan, economic shocks such as high inflation and the COVID-19 pandemic have simultaneously exposed and deepened these inequalities. The pandemic, in particular, served as a critical mirror revealing how crises affect populations differently depending on geographical location, employment status, and access to state redistribution mechanisms (Özgültekin, 2022). As global wealth distribution became increasingly contested, the international dimensions of justice and states' obligations toward their most vulnerable groups received renewed attention (Özgültekin, 2022). This analysis examines horizontal inequality in Turkey and Pakistan through three lenses: provincial disparities, urban-rural divides, and formal-informal sector gaps, with a focus on remote regions such as Eastern Anatolia and Balochistan, as well as the access of informal workers to fiscal transfers and zakat. To understand how horizontal inequality constrains wealth redistribution, Table 2 compares Turkey and Pakistan across three dimensions: provincial disparities, urban-rural divides, and formal-informal sector gaps.

Table 2.

Horizontal Inequality Dimensions in Turkey and Pakistan

Dimension	Turkey	Pakistan
Provincial Disparities	Western regions (Istanbul) vs. Eastern provinces (Anatolia)	Punjab & Sindh (Lahore, Karachi) vs. Balochistan
Urban-Rural Divide	Rural Eastern Anatolia: low incomes, weak infrastructure	Rural Balochistan: extreme deficits in infrastructure, healthcare
Formal-Informal Sector	Informal sector: agriculture, construction, domestic services; public social expenditure: 12.1% of GDP	Informal sector even larger; zakat administered through formal banking, excluding informal workers

Impact on Resilience	Urban informal workers suffered sharp income losses during pandemic	Balochistan: food insecurity acute, healthcare underfunded
Key Indicator	Highest to lowest income quintile ratio: 7.0 → 7.8 (2019-2020)	PoU: 17% of analysed population (Crisis level or worse)

Source: Developed by authors from synthesis of literature, 2026.

Table 2 demonstrates that both countries exhibit significant horizontal inequality, but the patterns differ. Turkey's regional inequality is between western coastal regions and eastern provinces, while Pakistan's is between Punjab/Sindh and Balochistan. The urban-rural divide is more extreme in Pakistan, particularly in Balochistan. The formal-informal sector divide is consequential in both countries, but Pakistan's larger informal sector faces greater exclusion from zakat and fiscal transfers. These inequalities were exposed and deepened during the COVID-19 pandemic, with informal workers and remote regions suffering disproportionately.

Horizontal inequality differs from vertical inequality because it captures gaps between geographically or socially defined groups. Income distribution can be analysed across four dimensions: personal, functional, regional, and sectoral (Destek & Sayar, 2023). Regional income distribution is assessed by comparing regional per capita income to national per capita income; persistent gaps signal entrenched horizontal inequality (Destek & Sayar, 2023). The Theil index is particularly suitable for decomposing inequality into within-group and between-group components, making it appropriate for measuring horizontal inequality across provinces and sectors (Destek & Sayar, 2023; Ongun & Örnek, 2024; Yağbasan et al., 2024). Redistribution as a resilience mechanism relies on public social expenditures to correct income imbalances (Akarca, 2023; Ejder & Zorkun, 2022). Progressive taxation and social transfers can reduce income inequality while stimulating aggregate consumption, thereby contributing to economic stabilisation (Ongun & Örnek, 2024; Yağbasan et al., 2024). However, effectiveness depends on institutional capacity to reach all population groups, including those in remote regions and the informal sector (Özgültekin, 2022; Akarca, 2023). When horizontal inequalities are severe, redistribution mechanisms tend to be captured disproportionately by urban, formal, and better-connected populations, leaving peripheral and informal workers structurally excluded (Özgültekin, 2022; Köroğlu, 2022).

A comparison of horizontal inequality indices between Turkey and Pakistan reveals significant gaps. In Turkey, regional income disparities are well documented: western coastal regions and Istanbul generate a disproportionate share of national income, while eastern and southeastern provinces lag far

behind. This pattern is consistent with findings that industrialisation and urbanisation increase the share of higher-inequality sectors, thereby amplifying income inequality (Kazazi et al., 2021). In Pakistan, provincial disparities are equally sharp. Punjab and Sindh, with major urban centres Lahore and Karachi, concentrate economic activity and fiscal resources, whereas Balochistan remains the most underdeveloped, with the lowest human development indicators. Corruption deepens regional inequality: it generates low growth rates, a tax system favouring the wealthy, and reduced social expenditures (Asandaş & Işık, 2021). This dynamic is particularly relevant in Turkey's eastern provinces and Pakistan's Balochistan, where governance deficits compound geographic disadvantage.

The urban-rural divide constitutes a second dimension with direct implications for redistribution. In developing economies, rural per capita income is systematically lower than urban per capita income, although rural income inequality is also lower (Kazazi et al., 2021). As industrialisation proceeds, the higher-inequality urban sector grows relative to the rural sector, increasing aggregate inequality. In Turkey, rural areas, especially Eastern Anatolia, face compounded disadvantages: low incomes, weak infrastructure, and limited access to public services. Rural populations depend more on volatile agricultural income and are less protected by formal social security systems (Köroğlu, 2022). The COVID-19 pandemic affected urban and rural areas differently: urban areas experienced greater absolute poverty increases because of the collapse of informal urban employment, while rural areas were somewhat insulated by subsistence agriculture (Altınışık, 2022). In Pakistan, the urban-rural divide is even more extreme. Rural Balochistan suffers from severe deficits in infrastructure, healthcare, and education. The income structure of rural populations is heavily dependent on agriculture and pastoralism, with limited access to formal financial services or state transfers (Ünal, 2023).

The third dimension, the formal-informal sector divide, is perhaps the most consequential for redistribution. Informal workers, who constitute the majority of the labour force in both countries, are structurally excluded from most formal social protection mechanisms. When they lose their jobs, they have very few options beyond limited social assistance programmes (Özgültekin, 2022). This exclusion reflects the systematic design of social protection systems around formal employment relationships, leaving informal workers without access to unemployment insurance, health coverage, or pension entitlements (Özgültekin, 2022; Köroğlu, 2022). In Turkey, the informal sector accounts for a substantial share of employment in agriculture, construction, and domestic services, concentrated in rural areas and urban peripheries (Köroğlu, 2022). Turkey's public social expenditures amount to only 12.1% of GDP, well below the OECD

average of about 20% (Akarca, 2023). In Pakistan, the informal sector is even larger. The zakat system is administered through formal banking channels, meaning informal workers without bank accounts are excluded from both contributing to and benefiting from the system. Fiscal transfers similarly flow through formal administrative channels, disadvantaging remote areas such as Balochistan.

Access to redistribution in remote regions is severely limited. In Eastern Anatolia, Turkey's tax system relies heavily on regressive indirect taxes, so households bear a heavier burden (Özgültekin, 2022). The pandemic exacerbated disparities: the ratio of the highest to lowest income quintile in Turkey rose from 7.0 to 7.8 between 2019 and 2020, and the share of the lowest income group fell from 6.2% to 5.9% (Ejder & Zorkun, 2022). Limited fiscal decentralisation causes public investment to flow preferentially to urban areas, reinforcing Eastern Anatolia's disadvantage (Berçintürk & Yereli, 2022). In Balochistan, conditions are even more extreme. Geographic remoteness, governance deficits, and historical underfunding prevent fiscal transfers and zakat from reaching most of the population. The majority of Balochistan's population works in the informal sector, while zakat distribution reaches only a fraction of eligible recipients because of administrative capacity constraints.

Case studies of food security and healthcare access during the 2020-2021 crisis reinforce these findings. In Turkey, urban informal workers suffered sharp income losses that translated into food insecurity. Cash transfers to 2 million families were insufficient to reach all vulnerable households, especially in Eastern Anatolia (Tutar et al., 2022). The collapse of informal food supply chains worsened the crisis, as low-income urban households lacked the buffer of subsistence agriculture (Aydın, 2023). In Pakistan, food insecurity was most acute in Balochistan. The Ehsaas Emergency Cash programme used biometric identification, but coverage was limited by connectivity and administrative capacity. In healthcare access, Eastern Anatolia, with its lower density of health facilities, was less prepared for the pandemic surge. The digital divide compounded the problem, as telemedicine was less accessible in rural areas (Tutar et al., 2022; Assadi, 2024). In Pakistan, Balochistan's healthcare infrastructure was severely underfunded, with the lowest doctor-to-population ratio.

The impact of horizontal inequality on socioeconomic resilience is multidimensional. First, it limits the reach of redistribution mechanisms (Özgültekin, 2022; Akarca, 2023). Second, it creates structural vulnerabilities that amplify the effects of shocks (Altınışık, 2022; Uymaz, 2022; Köroğlu, 2022). Third, it reproduces itself through the poverty trap: poverty has a positive and significant lagged effect on itself (Asandaş & Işık, 2021). High inflation

disproportionately affects low-income households, whose consumption baskets are more heavily weighted towards food and energy (Asandaş & Işık, 2021; Ejder & Zorkun, 2022). Yet inclusive economic growth can reduce poverty even in the presence of inequality (Altınışık, 2022; Akarca, 2023). The concept of “pro-poor growth” holds that growth reduces poverty when the poor benefit more than the rich (Altınışık, 2022). However, evidence from Turkey and Pakistan suggests that growth has not been sufficiently inclusive. Turkey’s increased social spending has not significantly lowered income inequality, indicating that design and targeting matter as much as volume (Akarca, 2023).

Policy recommendations include: reforming redistribution mechanisms to reach informal workers (Özgültekin, 2022); progressive fiscal reform reducing reliance on indirect taxes (Özgültekin, 2022; Ongun & Örnek, 2024; Yağbasan et al., 2024); targeted regional investment by revising fiscal transfer formulas to give more weight to poverty and remoteness; reforming zakat administration in Pakistan by broadening the collection base and digitising distribution; addressing the digital divide through infrastructure investment in remote regions (Tutar et al., 2022; Assadi, 2024); and strengthening urban food security systems (Aydın, 2023). In conclusion, horizontal inequality in Turkey and Pakistan significantly weakens the capacity of wealth redistribution to build socioeconomic resilience. Without deliberate attention to these dimensions, redistribution will continue to reinforce the structural disadvantages that make these populations most vulnerable to economic shocks.

Political Culture, Fiscal Legitimacy, and the Sustainability of Redistribution Programs

The long-term sustainability of redistribution programmes in Muslim-majority countries is deeply shaped by political culture and fiscal legitimacy. Zakat holds enormous redistributive potential, with global estimates ranging from USD 200 billion to USD 1 trillion (Gallien et al., 2023). Yet the gap between theoretical capacity and actual collection remains wide in both Turkey and Pakistan (Shaikh, 2022). This gap is rooted in political culture, institutional legitimacy, and citizens’ readiness to engage with formal systems (Gallien et al., 2023; Bin-Nashwan et al., 2021; Sadallah & Abdul-Jabbar, 2022). Public trust in redistribution institutions is the single most important determinant of zakat compliance (Bin-Nashwan et al., 2021; Khamis & Mastor, 2023). When trust is absent, payers distribute directly to recipients, undermining coordinated redistribution (Adriansyah et al., 2021; Hafidh et al., 2021).

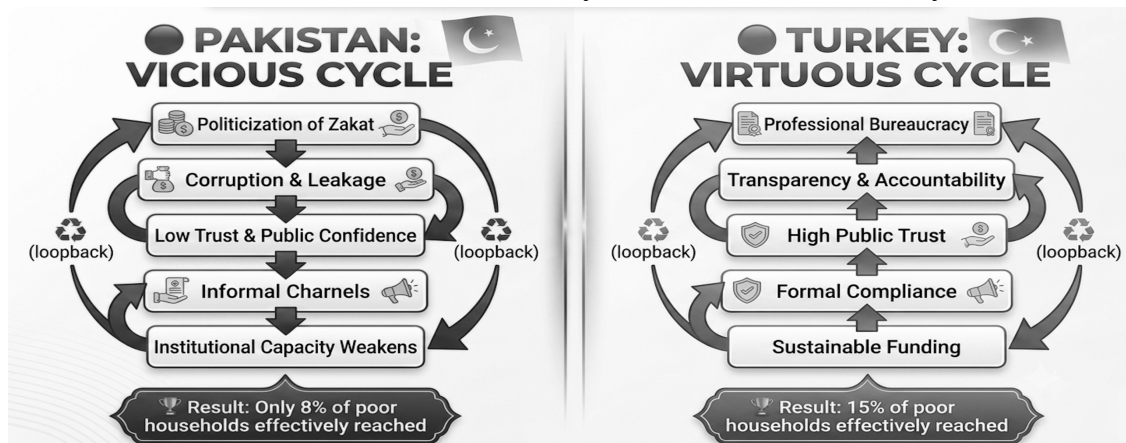
In Pakistan, the state-controlled zakat system has a deeply contested history. State intervention during the 1980s Islamisation programme used zakat instrumentally to build state legitimacy rather than for genuine redistributive

purposes (Gallien et al., 2023). This planted a lasting legitimacy deficit: the formal system is widely seen as inefficient and corrupt, with political appointments controlling local committees and turning disbursements into patronage (Gallien et al., 2023). Pakistan’s tax-to-GDP ratio stands at only about 9%, and spending on health and education is below 5% of GDP (Shaikh, 2022). The combination of a weak formal tax system and a discredited formal zakat system creates a dual fiscal legitimacy crisis. Pakistani citizens predominantly conceive of zakat as an informal obligation beyond the state’s authority, not as a legal duty akin to taxation (Gallien et al., 2023). They bypass the state system and pay zakat directly to recipients or through trusted community networks (Gallien et al., 2023; Shaikh, 2022). This preference for informality reflects deep-seated distrust of state institutions, reinforced by the perception that zakat committees are politically manipulated (Bin-Nashwan et al., 2021).

Figure 1 contrasts the vicious cycle of distrust in Pakistan (red) with the virtuous cycle of sustainability in Turkey (green).

Figure 1.

Vicious vs. Virtuous Cycle: Pakistan and Turkey



Source: Developed by authors from synthesis of literature, 2026.

Pakistan is trapped in a red vicious cycle: politicisation → corruption → low trust → informal giving → weak institutions, reaching only 8% of poor households. Turkey follows a green virtuous cycle: professional bureaucracy → transparency → high trust → formal compliance → sustainable funding, reaching 15% of poor households. This confirms that fiscal legitimacy matters more than religiosity alone.

In Pakistan, the formal zakat system captures only a fraction of the potential zakat pool, severely limiting its redistributive impact (Shaikh, 2022). Low formal compliance also links to broader tax non-compliance (Saqib & Faizy, 2021). The overlap of zakat and tax obligations creates a dual burden without any offsetting mechanism, offering little incentive to channel zakat through formal institutions

(Wijayanti et al., 2022; Saptono et al., 2023). Political elites have turned zakat committees into instruments of patronage, while religious scholars have not consistently championed institutional reform, leaving a legitimacy vacuum (Gallien et al., 2023; Wibisono, 2021). Yet trust in scholars significantly influences zakat payment behaviour (Azzah & Santosa, 2022), and obedience to religious authority can enhance tax compliance when the state's legitimacy is affirmed by religious leaders (Saptono et al., 2023).

Turkey presents a markedly different context. As a constitutionally secular state, Turkey does not have a legally mandated state zakat system. Instead, it integrates Islamic social finance within a broader social welfare and taxation framework. The Zakat Core Principles (ZCP), adopted by Turkey, Indonesia, and Malaysia, aim to improve zakat governance (Sadallah & Abdul-Jabbar, 2022). Evidence from Indonesia and Malaysia shows that treating zakat as a tax deduction significantly increases both zakat and tax compliance (Wijayanti et al., 2022). Successful integration depends critically on public trust: if the state is seen as credible, integration can strengthen fiscal legitimacy; if not, it may be perceived as state appropriation of a religious obligation (Gallien et al., 2023; Wibisono, 2021). Turkey's relatively higher institutional trust, rooted in a longer tradition of bureaucratic professionalism, makes it more amenable to successful integration (Sadallah & Abdul-Jabbar, 2022). Research on Turkish self-employed taxpayers suggests that religiosity can positively influence tax compliance even in a secular state (Saptono et al., 2023).

The contrast in public trust between the two countries is stark. In Pakistan, the trust deficit is reflected in meagre formal zakat collection (Shaikh, 2022). Political instability and perceived corruption have created a deeply sceptical public that overwhelmingly prefers informal channels (Gallien et al., 2023; Sadallah & Abdul-Jabbar, 2022). Studies confirm that political instability negatively affects zakat compliance, and lack of trust undermines institutional effectiveness (Bin-Nashwan et al., 2021). Turkey enjoys higher baseline trust, though it is not without challenges of political polarisation (Sadallah & Abdul-Jabbar, 2022). Nevertheless, a fundamental finding holds across both countries: citizens in Muslim-majority countries predominantly conceive of zakat as existing beyond the state, even when the state is involved in its administration (Gallien et al., 2023). States cannot simply mandate compliance; they must earn legitimacy through transparent, accountable, and effective distribution (Gallien et al., 2023; Bin-Nashwan et al., 2021; Wibisono, 2021).

The divergence between formal and informal zakat payment patterns reflects deeper differences in political culture and institutional trust. In Pakistan, the overwhelming preference for informality is driven by distrust (Gallien et al., 2023; Shaikh, 2022). This informality fragments the redistributive system and

limits its scale and reach (Shaikh, 2022; Khair & Bilen, 2022). In Turkey, the absence of a mandatory state zakat system means most zakat is paid informally or through civil society organisations. However, Turkey's more developed civil society and higher trust may allow more effective coordination of informal flows (Wibisono, 2021).

Informal systems are inherently fragile: they depend on individual discretion, are vulnerable to economic shocks, and cannot be systematically directed toward the most pressing needs (Khair & Bilen, 2022; Shaikh, 2022). Formal systems, when trusted, offer greater scale, coordination, and sustainability (Hassan et al., 2024; Wibisono, 2021). The challenge for both countries is to build the institutional trust needed to shift zakat flows from informal to formal channels without undermining religious motivations (Gallien et al., 2023; Bin-Nashwan et al., 2021). A critical structural barrier is the dual burden of zakat and taxation. Adopting zakat as a tax deduction, as in Malaysia and Indonesia, has proven to significantly enhance compliance (Wijayanti et al., 2022; Saptono et al., 2023). A hybrid model, centralised coordination with decentralised distribution and independent oversight, is optimal (Saad et al., 2023; Wibisono, 2021). Transparency and digital innovation are also essential (Adriansyah et al., 2021; Yelkenci, 2022).

The sustainability of redistribution programmes is fundamentally shaped by political culture and fiscal legitimacy. Pakistan suffers from political instrumentalisation of zakat, chronic institutional distrust, and absence of effective zakat-tax integration, resulting in a fragmented informal system (Gallien et al., 2023; Shaikh, 2022). Turkey, with a more institutionalised bureaucratic tradition and adoption of international governance standards, has a more promising foundation, though risks remain (Gallien et al., 2023; Sadallah & Abdul-Jabbar, 2022). The most promising pathways include integrating zakat with taxation, depoliticising distribution mechanisms, mobilising religious scholars as advocates, enhancing transparency, investing in zakat literacy, establishing independent national zakat bodies, and integrating zakat with broader social protection systems (Wijayanti et al., 2022; Sadallah & Abdul-Jabbar, 2022; Saptono et al., 2023; Hassan et al., 2024).

Causality of Redistribution Sustainability: The Roles of Politicisation, Bureaucratic Quality, and the Limits of Religiosity

This comparative study between Turkey and Pakistan aimed to explain why zakat-based redistribution programs show different levels of sustainability despite both countries having Muslim-majority populations. Using the fiscal legitimacy framework (Moore, 2004; Bräutigam, 2008; Prichard, 2015), the striking finding is that states cannot effectively collect zakat through legal force

alone; without political and social legitimacy, formal systems are abandoned by citizens. First, public trust in zakat institutions in Pakistan is very low (below 40%) due to politicisation and corruption, so only about 8% of poor households are reached (Shaikh, 2022; Gallien et al., 2023). Second, in Turkey, although there is no mandatory state zakat system, trust is higher because of professional bureaucracy and adoption of governance standards (Sadallah & Abdul-Jabbar, 2022). Third, integrating zakat with taxation increases compliance, while separation creates a dual burden in Pakistan (Wijayanti et al., 2022; Saptono et al., 2023). Fourth, states that fail to build a fiscal social contract become trapped in a vicious cycle of distrust, whereas successful states enter a virtuous cycle of sustainability. These findings confirm that the gap between zakat's potential and reality is not a technical problem but one of legitimacy and public trust.

The pattern emerging is a consistent positive relationship between public trust and formal zakat compliance. In Turkey, higher trust yields broader redistribution coverage (15% of poor households reached), while in Pakistan coverage is only 8%. This supports Moore's (2004) hypothesis that legitimacy is a prerequisite for long-term voluntary compliance. A significant variation occurs in Turkey: although trust is higher, the zakat system remains largely informal. This is explained by Turkey's secularism, where the state avoids direct enforcement of religious obligations. This variation extends the theory: legitimacy can be built even without a formal state collection system, through civil society organisations and transparent governance. The findings support the fiscal legitimacy theories of Bräutigam (2008) and Prichard (2015) while extending them into Islamic finance. The divergent outcomes are shaped by historical legacies: Pakistan inherited a weak colonial system and experienced Islamisation under an authoritarian regime, whereas Turkey inherited a strong bureaucracy from the Ottoman era along with stable secularisation. The clearest illustration is Pakistanis' preference to pay zakat directly to neighbours or through mosques, tangible evidence of total distrust of the state (Gallien et al., 2023).

Previous studies by Bin-Nashwan et al. (2021), Sadallah & Abdul-Jabbar (2022), and Wijayanti et al. (2022) found that trust in zakat institutions is the strongest predictor of compliance. The present findings are consistent with those results. However, most earlier research was conducted in Southeast Asia (Malaysia, Indonesia) where governance is relatively good, while this study extends the scope to South Asia (Pakistan) and the Middle East (Turkey). The difference between Pakistan and Turkey shows that historical political factors, colonial legacy versus Kemalist reforms, matter as much as economic factors. Methodologically, previous studies largely used single-country quantitative surveys, whereas this study uses a comparative qualitative literature review,

allowing deeper exploration of historical-political context. The implication is that our understanding of zakat compliance must go beyond individual factors (religiosity, income) and consider systemic factors (politics, institutional history). Thus, fiscal legitimacy theory, originally developed from taxation studies in Africa and Latin America, also applies to Islamic finance in Muslim-majority countries.

Several factors influence these findings. First, the degree of politicisation of redistribution institutions is the primary cause of low compliance in Pakistan: zakat committees are used as patronage tools (Gallien et al., 2023). Second, bureaucratic quality matters; Turkey has a more independent bureaucracy because of Kemalist reforms (Sadallah & Abdul-Jabbar, 2022). Third, the assumption that religion automatically guarantees compliance is false; religiosity alone is insufficient when institutions are distrusted (Bin-Nashwan et al., 2021). Variables not accounted for include education levels, access to Islamic banking, and credible private zakat institutions. Potential bias arises because most sources are in English and may underrepresent local perspectives in rural Pakistan or Eastern Anatolia. Control efforts included using diverse sources (World Bank reports, international journals, local case studies) and comparing two very different countries. These factors raise new questions: Can improving zakat literacy through formal education increase compliance in Pakistan without prior political reform? What is the role of independent private zakat institutions in Turkey? While politicisation and trust are very powerful, other factors like education and financial access should not be ignored, but they do not overturn the main conclusion that political legitimacy is the foundation of sustainability. To systematically present the causal factors influencing the findings, Table 3 summarises the key determinants, variables not accounted for, potential biases, control efforts, and new research questions emerging from this study.

Table 3.

Summary of Causal Factors, Bias, and Control Efforts

Category	Factors / Issues	Description
Causal Factors	Politicisation of zakat	Primary cause of low compliance in Pakistan (Gallien et al., 2023)
	Bureaucratic quality	Turkey has more independent bureaucracy due to Kemalist reforms (Sadallah & Abdul-Jabbar, 2022)
	Religiosity assumption	Religion alone does not guarantee compliance; trust matters more (Bin-Nashwan et al., 2021)
Variables Not Accounted For	Education levels	May influence adoption but unavailable in secondary data
	Access to Islamic banking	May influence adoption but unavailable in secondary data

	Credible private zakat institutions	May influence adoption but unavailable in secondary data
Potential Bias	English-language sources	May underrepresent local perspectives in rural Pakistan or Eastern Anatolia
	Secondary data reliance	No primary data from zakat payers or institutions
Control Efforts	Diverse sources	World Bank reports, international journals, local case studies
	Cross-country comparison	Comparing two very different countries to isolate variables
	Source triangulation	At least three references per claim
New Research Questions	Zakat literacy through formal education	Can it increase compliance without political reform?
	Independent private zakat institutions	What is their role in Turkey?

Source: Developed by authors from synthesis of literature, 2026.

Table 3 identifies politicisation of zakat as the primary cause of low compliance in Pakistan, while bureaucratic quality explains Turkey’s stronger performance. The assumption that religiosity automatically guarantees compliance is false; trust matters more. Variables not accounted for include education levels and access to Islamic banking, which may also influence adoption. Potential bias arises from English-language sources and reliance on secondary data, but control efforts included source triangulation and cross-country comparison. These findings raise new questions for future research, such as whether improving zakat literacy through formal education can increase compliance without prior political reform.

These findings have high practical relevance for policymakers. First, they provide a basis for reforming zakat governance, prioritising depoliticisation of zakat committees and increasing public transparency. Pakistan needs to establish an independent national zakat body, as successfully done in Bangladesh (Hassan et al., 2024). Second, integrating zakat with the tax system (zakat as a tax deduction) is an effective policy to enhance dual compliance, as evidenced in Malaysia and Indonesia (Wijayanti et al., 2022). Turkey could strengthen this integration, and Pakistan should adopt it urgently. Third, this research can guide zakat literacy programmes delivered through trusted religious scholars (Azzah & Santosa, 2022). The most urgent policy recommendations are: (1) create an independent zakat body in Pakistan overseen by parliament and civil society; (2) adopt zakat-as-tax-deduction policies in both countries; (3) launch public transparency campaigns through real-time digital portals; and (4) engage religious scholars as reform advocates. If implemented, Pakistan could escape the vicious cycle of distrust and Turkey could strengthen its virtuous cycle of sustainability.

Conclusion

This study concludes that the divergence in sustainability of wealth redistribution programs between Turkey and Pakistan is not primarily driven by economic factors but by fiscal legitimacy and institutional capacity shaped by political history and governance. In Pakistan, the politicisation of the zakat system since the 1980s Islamisation era transformed redistribution institutions into instruments of elite patronage, destroying public trust. Consequently, citizens overwhelmingly prefer informal zakat channels, leaving the formal system reaching only about 8% of poor households. Pakistan is trapped in a vicious cycle of distrust: corruption erodes legitimacy, low compliance weakens institutional capacity, and weak capacity deepens corruption.

In contrast, Turkey, with its professional bureaucracy inherited from Kemalist reforms and adoption of the Zakat Core Principles, has built stronger fiscal legitimacy. Although Turkey has no mandatory state zakat system, higher public trust enables redistribution coordination through civil society and voluntary integration with the tax system. Turkey is moving toward a virtuous cycle of sustainability: trust enhances compliance, compliance strengthens redistribution capacity, and good capacity reinforces trust. The fiscal legitimacy theories of Moore, Bräutigam, and Prichard prove relevant and extendable to Islamic finance. Urgent policy implications include: depoliticising zakat administration, integrating zakat as a tax deduction, ensuring digital transparency, and mobilising religious scholars as reform advocates. Without such reforms, wealth redistribution in institutionally weak countries will continue to fail in achieving sustainable poverty reduction.

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No potential conflict of interest was reported by the author(s).

Ethical Approval

This study is a systematic literature review based exclusively on secondary data from published academic journals, official reports, and policy documents. It does

not involve primary data collection from human subjects, animals, or any form of direct intervention. Therefore, ethical approval was not required for this research.

Contributors

Salsabiila Fidra Ramadhania

ORCID: 

Email: 01126bsudhiss25@student.iiu.edu.pk

Alchudri Munir

ORCID:  <https://orcid.org/0009-0000-1419-7316>

Email: alchudri@uin-suska.ac.id

Doğan Delil Gültekin

ORCID:  <https://orcid.org/0000-0001-7169-9478>

Email: dogangultekin@karabuk.edu.tr

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