

Concept of Islamic Taxation: Conceptual Perspective of “The Tribute Money” by Masaccio

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Abstract

This article is an amalgamation of two distinct fields of Islamic taxation and Art History with a focus on Islamic taxation concepts and a biblical story by Masaccio that highlights the importance of taxation in the Early Renaissance era. This article focuses on the hermeneutical comparative study of Islamic taxation concepts and their historical and conceptual perspectives. Islamic taxation systems are based on *Sharia* or Islamic law. It is crucial because *both Muslims and non-Muslims implemented Sharia* during the lifetime of the Prophet Muhammad (PBUH) and even after his death. In this study, the importance of taxation is explored by a biblical tale, “Tribute Money”, to illustrate the significance of the tax in the region's survival and improvement. This article uses Hermeneutics, a qualitative method whose nature is exploratory, to conclude that taxation is a contentious concept because it affects the economic and social progress of well-being. In the great ancient empires, taxation emerged and expanded gradually. Furthermore, this emerging concept was spread to other empires and cultures, so taxation became a cultural tradition.

Keywords: Islamic Taxation, Tribute Money, Masaccio, Biblical Tale, Taxation

1. Introduction

This article is divided in two sections. The first section explores the importance of the Islamic Taxation system and highlights the types of taxes and evasion. Furthermore, it also interprets the impact of zakat on the economic and social benefits of an area. The second half of the article highlights a historical Biblical story, “*The Tribute Money*” to interpret the significance of the tax in the region's survival and improvement. The concept of taxes may be traced back to

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ancient civilizations, and it has since been updated and accepted by the public in a variety of ways including social, economic, and political benefits to both states and regions.

2. Research Method

According to Lee Abbott and McKinney (2013), research design is the methodical planning of the complete research process. It provides detailed guidelines that must be adhered to throughout the entire research process considering the nature of the research questions. A majority of academics agrees that using the right research methods depends on the goals and objectives of the study. Hermeneutics was used in this study as a research method to interpret the taxation phenomenon. According to Morgan and Harmon (2001), data collection is a predetermined, systematic procedure for acquiring and measuring information on relevant variables. According to Willson and Miller (2014), this approach enables the researchers to respond to specific research questions, test hypotheses, and assess findings. Data is gathered from primary and secondary sources in both visual and written formats.

Hermeneutics is the study of interpretation (Dowling, 2004). To understand the meanings of texts and other utterances or pictures, hermeneutics employs them as its source material (Schmidt, 2009). Religious studies analyse images and texts to learn more about religion and practices that have social significance (Harrison, 2010). Many objected to it and said it was an anti-Islamic story intended to lead Muslims astray from the Quran's intended message. But unlike Muslim philosophers who used it to describe how they perceived their holy text, Western scholars created hermeneutics under the aegis of biblical literalism (Wright, 1996).

History mostly refers to the field of interpretation and explanation as the part of theology that establishes the rules for deciphering the meanings of the Bible. According to Conner and Malmin, it is a science because it deals with principles inside an organised system (Camerling, Panggarra, Kanna, & Laukapitang, 2021). The concepts needed for an accurate interpretation of the Bible are meant to be derived from and organised. It is also an art because it concentrates on using deduced principles (Glassford, 2019). These concepts cannot be applied mechanically; they rather require expert interpretation. In such a case, hermeneutics is "the science of interpretation."

3. Taxation in Islam

Sharia, known as Islamic law, is the foundation of Islamic taxation systems. During the time of the Prophet Muhammad (PBUH) and even after his death,

Sharia was applied not just to Muslims but even occasionally to non-Muslims under the protection of Muslims. There may be significant disparities between Islamic and conventional taxation because of the laws and guiding principles governing it. The Islamic tax system has traditionally been difficult to comprehend because of its rigorous adherence to Shariah norms, its excellent grasp of the specific source of revenue and its tax administration (Alhemiri et al., 2022). KPMG claims that Islamic tax is a product that presents a significant challenge because both tax authorities and taxpayers lack tax knowledge. It takes a significant amount of resources to approach tax authorities about Islamic tax. Moreover, tax rulings by tax authorities also take a long time due to interpretive, technical, and policy-based issues. Islamic tax presents an acute issue because both tax authorities and taxpayers need to be more tax-aware claims KPMG.

Islam has established a set of rules for interpersonal relationships with others and interactions with God in all spheres of society. In addition to the Islamic states, methods of raising money, specific tax laws must adhere to Islamic frameworks. Islam reveres Allah Almighty as the supreme authority and claims ownership of all resources. Man must employ these resources according to the Islamic principles and refrain from greed and exploitation in the quest for material gain because he is Allah's representative on earth (Al-Quran 2: 262).

The principal sources of funding for Islam's early years are *sadaqat*. Implementing the Zakat tax established the main source of income for the Islamic state. Zakat applied to everything: cash, animals, revenue, minerals, and treasures. The Islamic State also levied land taxes, *Ushr*, as a supplementary revenue stream. *Jizya* was a substantial supply, but its rules regarding timing needed to be set. There was no systematic taxation system in impact during the time of the Holy Prophet (S.A.W.). As a result, income came from various sources including Zakat, Sadaqat, and jizya, products, and the property bought through non-Muslim agreements.

Tax evasion is unlawful and immoral in Islam, although the practice is rising (Benk et al., 2015). Tax evasion affects the economy and the impoverished, both enshrined in Islam. As a result, ethical taxation is essential if society is to earn cash for the government. The term "ethical attitude" refers to the presence of sound judgment and a sense of personal accountability (Hashim, 2012). Islam, as a major religion, is founded on the principles of ethics. The Holy Quran and the Prophet Muhammad's (PBUH) Sunnah, which serve as the primary sources for a thorough understanding of Islam, elevate ethics to a crucial concern for Muslims (Faisal, 2016). The Holy Qur'an states that:

- *"The noblest of you in Allah's eyes is the best of you in deportment." (49:13)*
- *"I have been sent to refine good morals," the Prophet Muhammad (PBUH) declares in the Hadith (Ibn Hanbal, No: 8595)*
- *Allah was also prayed to by the Prophet Muhammad (PBUH) for good morality.*
- *"O Allah, no one but you has the power to provide me lofty ethics." Keep me clear from evil qualities, O'Allah." (Muslim, 201)*

4. Evasion of Taxes in Islam: Discussion

According to Benk et al., (2015), tax evasion has been practised for an extended period, possibly several decades. According to Islam, avoiding taxes is unethical and should be avoided at all costs. Even though it is immoral, taxpayers will continue to find ways to avoid paying taxes by concealing their income or property from the government. According to Fisman and Wei (2004), tax evasion is notoriously difficult to detect due to the nature of the practice. As a result, any government that implements a tax system cannot rely on the taxpayers' sense of obligation to pay what is due. Because the taxpayers' sense of obligation is reliant on the government, this is the case (Slemrod, 2007).

Those with a moral compass will undoubtedly pay what they owe to the authority figure in question. Despite this, a few individuals refuse to pay. The effect of the tax on distorting the broader market idea of resource allocation has a major ripple effect on the government's infrastructures according to Fagbemi, Uadiale, and Noah (2010). Individuals who attempt to avoid paying taxes are liable to fines, a legal obligation on the government's side.

Muslims have been required to pay Zakat taxes by the Islamic taxation system. Muslims have a moral obligation to give Zakat to help the poor and to meet the needs of the government. As a result, avoiding taxes is considered sinful as it contradicts Islamic beliefs (McGee, 2011). According to several studies, tax evasion is responsible for a considerable amount of revenue leakage amounting to billions of dollars each year (Gravelle, 2009). Despite the efforts of governments of the developing countries to reduce tax cheating, the practice continues to be widespread in these countries. Because tax fraud is so common in poor countries, those countries have taken several steps to understand better the moral factors that drive people to cheat on their taxes (Fagbemi et al., 2010). Tax evasion is a problem that threatens the country's economic structure while also instilling a sense of injustice among taxpayers (Elgaroshi & Musa, 2013). The impact of tax evasion has been a global problem in both Islamic and regular revenue-collecting systems.

However, if an Islamic taxation system is utilized, a vast majority of Muslims will support it since the *Sharia* will dictate how the money is collected and distributed. Because Nigeria experimented with an Islamic taxation system before the British colonization, an attempt to apply it in the Northern region will help the region's economic growth.

4.1 Types of Taxes in Islam and the Importance of Islamic Taxation: Interpretation

The Islamic legal status of taxable lands and the religious and community status of those who pay taxes support the Islamic tax rules. Like taxes in Islamic countries, they serve as the primary source of government revenue to support the country's economy and administration. One of Islam's five pillars, Zakat is the most significant type of tax described in the Quran. The practice of paying Zakat dates back to long before the time of the Prophet Muhammad. Zakat is a topic that is discussed in detail in the Quran in a chapter that refers back to Prophet Abraham.

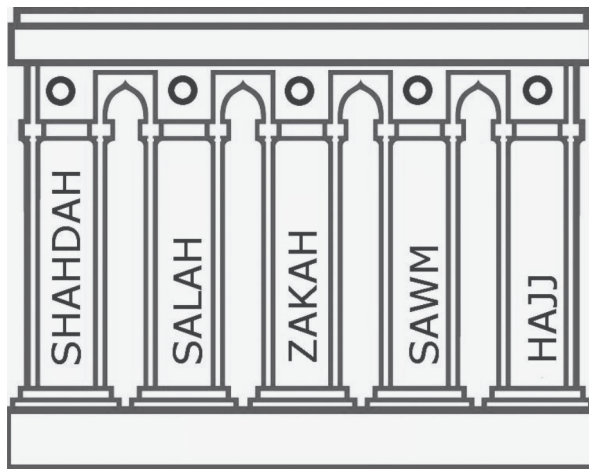


Fig 4.1. Fiver Pillars of Islam

- *"We made them leaders who followed our word and were motivated to do good actions, practice salat, and donate Zakat; they were worshippers of Us." (21:73 in the Quran)*

When and how Zakat is to be computed and paid has been specified. Zakat is supposed to be paid on all of one's earnings. According to Sharia, Muslims must calculate their annual income from dividends, harvest, and other sources. The Holy Quran also stipulates when Zakat is to be paid.

- *"Eat from their fruits when they blossom and fulfil their oath on the day of their harvest" (Quran, 6:141).*
- *Based on evidence from various Holy Quranic texts, Shehzad (1992) recognized the core character of zakat as a sort of devotion. A Quranic verse about Zakat backs this up.*
- *"[O Prophet!]" says the narrator. Taking zakat out of their wealth, on the other hand, would cleanse and purify them." (9:103)*
- *Also, according to the Quran, people should not employ interest to make more money to support the needy.*
- *"That which ye give in riba so that it may many times increase on [other] people's wealth has no increase with Allah; but that which ye give as Zakat so that it may many times increase on [other] people's wealth has no increase with Allah; but it is these people who will receive manifold [in the hereafter] of what they gave" (30:39).*

Although Islamic taxes have existed before the Islamic period began, their prevalence in the Arabian Peninsula became more apparent during the Prophet Muhammad's lifetime (SAW). In addition to zakat, regarded as one of Islam's five pillars, the Quran mentions several types of zakat. The *Jizya Tax*, which is computed based on the per capita monthly tax paid by non-Muslims dwelling within the Islamic system, and the *Kharaj Tax*, which is also known as the land tax paid by non-Muslims and afterwards levied on Muslims, are two examples of zakat.

4.2 Taxation in Retrospect: Historical Association of the Taxation Concept

Taxes are thought to be a new invention, according to general belief. In essence, taxes have existed in some form or the other since the dawn of human civilization (Dwyer, 2014). The imposition of taxes is a sign of ancient civilisations in the great ancient empires; taxation emerged and expanded gradually. The emerging ideals spread to other empires and cultures where taxation became a cultural tradition (Samson, 2002). The trend is in practice today though it has changed its form. For example, the first tax collection example dates back to 4500 BC in Mesopotamia when a ruler levied a toll fee on the bridge that his citizens used daily to cross the river to harvest their farms on the other side (Dowell, 2013).

In the past, taxes were not always paid as currency or coins; in some areas, food and other luxury goods were also used to pay taxes. Egypt is one of the best examples. Taxes were originally recorded in ancient Egypt where Pharaoh received a tax equivalent to 20% among all grain harvests roughly thousands of years ago. Grain functioned as a physical reserve currency that could be

collected directly, traded, and redistributed throughout society, owing to the unavailability of coined money in Egypt at that time (McGill.CA, 2010).

As the countries grew and civilizations advanced, the Greeks designed the concept of taxation throughout the world among countless other classical innovations. Even though taxation has a long history, it was a significant basis of classical civilization. Even before taxes made up a big part of the national income, they were a source of political trouble (Samson, 2002b).

Revolutions, on average, have had a significantly higher impact on taxation than the other way around. Many taxes, like the income tax, first enacted in the United Kingdom in 1799, and the turnover or purchase tax enacted in Germany in 1918 and the United Kingdom in 1940, began as "temporary" war measures. During World War II, the withholding method of income tax collection was first introduced in France and the United Kingdom (Kiser & Karceski, 2017).

One of the clearest illustrations of the historical significance of taxation is Masaccio's painting "Tribute Money" which depicts a biblical story. It tells the tale of Christ being asked by Matthew to pay the tax before crossing the bridge. It also depicted the region's political status, which had been defeated in a war and was suffering from economic deficit. The concept of the painting conveys numerous profound meanings and interpretations. The aesthetic, intellectual, and historical backdrop of tax collection activity are all discussed in this article.

4.3 Masaccio's Aesthetic and Conceptual Insight: Quattrocento

The early Renaissance period spanned the 15th century CE. The time is also known as the Quattrocento. This period was famous for realism and in art, there was a greater emphasis on naturalism (Carman, 1988). In contrast to the two-dimensionality of early Byzantine Art, figures were represented with more anatomical accuracy and expressive aspects. Artists also used new illusionistic techniques such as *chiaroscuro* and *trompe l'oeil* to significantly boost the three-dimensionality of paintings. Masaccio was a painter from Florence who is thought to have been the first great Italian painter of the Quattrocento period of the Italian Renaissance. Vasari said that Masaccio was the best artist of his time because he could copy nature, show real people and actions, and give a convincing impression of three dimensions.

Masaccio's Tribute Money is among a series of religious paintings, currently in the Brancacci Chapel of the Santa Maria del Carmine in Florence, and is considered one of the most important works of Renaissance Biblical art (Pestilli, 2006). Tommaso di Giovanni Masaccio produced this cycle of Christian art

showing incidents from Saint Peter's life between 1425 and 1427 with the help of the elder painter Masolino (1383-1440). Filippino Lippi completed it after it was left unfinished (1457-1504). Moreover, Masaccio's Brancacci Chapel paintings are regarded as a highlight of the Florentine Renaissance for their combination of humanistic aesthetics, scientific linear perspective, and three-dimensional character painting. According to Giorgio Vasari, the chapel has become the preferred destination for the Florentine painters (Yousefzadeh, 2018).

4.4 Aesthetics Power by Masaccio

Masaccio is commonly associated with Renaissance pioneers like Donatello and Brunelleschi, owing to his use of single-point perspective. Furthermore, Masaccio's approach to combining atmospheric and aerial perspectives was unique. The background highlands and Peter's sketch on the left are brighter in hue and dimmer than the foreground elements in *Tribute Money*, producing a sense of depth. This method was traditionally recognized in Rome but was thought to have died out until Masaccio reintroduced it.

Masaccio's use of light was also distinct. Masaccio's light recognised a definite location outside the image, casting light and shadow on the characters, unlike earlier artists like Giotto who utilized a flat, neutral light from an unknown source. The bodies were moulded into three-dimensional shapes to give the illusion of chiaroscuro. Masaccio is well-known for his varied facial depictions. When he died, the painting remained unfinished which his senior partner Masolino da Panicale completed by painting the faces of Jesus and St Peter, followed by Healing of the Cripple and Raising of Tabitha on the opposite sides of the Chapel (Kurian, 2012).

4.5 Tribute Money: Concept of Taxation

According to the painting, the tax collector approaches the entire group of Christ and his disciples. This differs from the biblical story in that the entire episode takes place outside. Even though the story is told in three parts that are not in any particular order, the narrative logic is maintained through the compositional innovations.

According to Christian tradition, the story is included in Matthew's Gospel, which was authored by the apostle Matthew, a tax collector (Matthew 9:9-13). The verse is occasionally used in conjunction with another passage, the "give unto Caesar..." story, as a Christian justification for secular power (Yousefzadeh, 2018a). In (Matthew 22:15-22), a group of Pharisees tries to induce Christ to incriminate himself by questioning:

"Is it legal to pay tribute to Caesar, or not?" "Render therefore to Caesar the things that are Caesar's, and to God the things that are God's," he adds, pointing to the picture of Caesar on the coin (Carman, 1988b).

The mural *Tribute Money* depicts a composite narrative from Matthew. To pay a request for tribute money (tax payment), Jesus tells Peter to look for a coin in the jaws of a fish (Pestilli, 2007b). The artwork portrays three different story sequences in the frame.

- In the centre area of the painting, the tax collector demands payment, and Christ instructs Peter on how to receive the money.
- Peter is sitting on the shore of Lake Genezaret removing a penny from the jaws of a freshly caught fish.
- In front of his house, Peter gives the tax collector money as a gift.



Fig. 4.2. The Tribute Money by Masaccio, located in the Brancacci Chapel of the Basilica of Santa Maria del Carmine, Florence, Dimensions 247 cm × 597 cm (97.2 in × 235 in), 1425.

The scene portrayed in *The Tribute Money: A Narrative* is taken from Matthew 17:24–27.

"Those who had received tribute money approached Peter when they arrived in Capernaum and asked, 'Does not your lord pay tribute?' Yes, he confirms. 'What do you think, Simon?' Jesus stopped him as he entered the house. Who do the earth's kings seek tribute or custom from? Are they terrified of strangers or their children? 'Of strangers,' Peter informs him. 'The children are then let free, Jesus tells him. However, should we offend them, go to the sea, cast a hook, and catch the first fish that comes up; and when thou hast opened his mouth, thou shalt discover a piece of money: take, and give to them for me and thee' (Carman, 1988a).



Fig. 4.3. Brancacci chapel's wall

In a nutshell, a Roman tax collector visits Christ and the twelve apostles and demands money for taxes that they do not have. As he makes a left-hand gesture, Jesus says to Peter: *"Go to the lake and cast your line so we don't offend them. The first fish you capture will have a four-drachma coin in its mouth. Please take it and deliver it to them so that my and your taxes can be paid "* (Matthew 17:27). The apostles had enough money to pay the tax collector because Christ performed a miracle (Polzer, 1971).

Masaccio paints an entire scenario on the Brancacci chapel's wall. With his right hand pointed down and his left palm open, the tax collector asks Christ and the apostles for money in the opening scene. He rotates his behind, giving the impression that the picture is three-dimensional. On display at Orsanmichele in Florence, Donatello's St. Mark statue represents the saint in a natural, contrapposto stance, with his weight resting on his left leg and his right knee bent (Toribio, 2018).

On the other hand, the apostles appear apprehensive and await the conclusion with bated breath. St. Peter is perplexed, questioning Christ and pointing to the sea, but he also appears willing to believe Christ. The plot is told through the actions and attitudes of the characters. The tax collector is agitated and has his hand out, begging for money; he stands in contrapposto with his back to us. Peter would look perplexed and point to the lake, reflecting Christ's action. Christ is the only one who is completely calm because he is performing a miracle.



Fig. 4.4. Christ pointing to the sea.

4.6 Importance of Catasto, Tribute Money: Discussion

Several ideas have been presented as to why Masaccio chose this particular subject - it is not a typical theme in art history. According to one theory, the painting serves as justification for the 1427 catasto (tax collection), a new type of income tax (Yousefzadeh, 2018b). Brancacci would stand to lose if taxes were raised, and he would almost certainly be one of the opponents, so this is not a convenient argument. Felice Brancacci, on the other hand, was a silk trader engaged in Mediterranean trade and a member of the city's Board of Maritime Consuls.

A more likely connection between the image and Pope Martin V's decision to charge a state tax on the Florentine church in 1423 is more likely. The money found in the mouth of the fish can also be seen as a sign of Florence's wealth obtained from the sea.

According to the Brancaccis, understanding the artwork and the sequence as a whole requires knowledge of Florence and the papacy in Rome. Florence was at war with Milan at the time and required the Pope's help (Holberton, 1985). As a result, the Brancacci frescoes must be viewed as part of a pro-papal agenda and as an attempt to legitimize the Roman Empire by tying it to Saint Peter. In the account, Peter stands out among the disciples, and Christ's words "*for me and thee*" demonstrate how close they are. In contrast to the small outlines on the left, Peter appears to be a majestic and muscular figure while he is with Christ and fulfilling his tasks. All of this leads to his apostleship as Christ's earthly vicar. As a result, the Tribute Money marks a turning point in the chapel as Peter transitions from disciple to master by obeying Christ's order.

To summarise, it is unclear why Masaccio opted to depict this Biblical event in his painting. According to one interpretation, this could be a reference to a 1423 agreement between Florence's secular authorities and Pope Martin V which established that the Florentine church could be taxed. The payment was made with coins extracted from a fish's mouth which could have alluded to the city's prosperity due to maritime trade. When the fresco was commissioned, the chapel's owner, Felice Brancacci, was a member of the city's Board of Maritime Consuls (Pestilli, 2007b). Additionally, the current political atmosphere must be considered. Florence was at war with the city-state of Milan at the time, and it was heavily reliant on the Pope's protection. As a result, it is necessary to evaluate the Brancacci frescoes in this context.

5. Conclusion

Tax can be defined as a financial payment or another form of levy that a government organization asks a taxpayer to pay for government expenditures

and other public spendings by highlighting the importance of *Tribute Money* and its topic as well as raising awareness of taxation (regional, local, or national). Tax compliance also refers to government policies and individual efforts aimed at ensuring that taxpayers pay the correct amount of tax at the correct time and receive the appropriate tax credits and deductions. To summarise, taxes are a method for individuals or businesses to contribute funds to the government. Taxation is contentious because it can benefit or harm economic progress and social well-being. But as Islam has established a set of rules for interpersonal relationships with others and interactions with God in all spheres of society, methods of raising money and specific tax laws must adhere to Islamic frameworks. Islam reveres Allah Almighty as the supreme authority and claims ownership of all resources. Man must employ these resources by Islamic principles and refrain from greed and exploitation in the quest for material gain because he is Allah's representative on earth (Al-Quran 2: 262).

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