



## Observing the Managemet Implications of Zakat Management in Indonesia

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<b>ABSTRACT</b> Management in the management of zakat nationally was socialized after the issuance of Law Number 38 of 1999 concerning Zakat Management in Indonesia. However, in the course of the management of zakat management in Indonesia, there are problems in the formation of zakat management at the regional, district, sub-district and zakat managers in the form of community organizations. So that in zakat management the distribution of zakat is not right on target so that zakat management gets pros and cons in the community. The purpose of this study is to examine more deeply the implications of zakat management in Indonesia through the literature so that answers are obtained such as the contribution of solutions in this study. The methodology in this research is the type in this research is a qualitative research literature. While the approach in this study uses a normative juridical approach. The results in this study are the management of zakat management must be adjusted to the needs of those who are entitled to receive it according to the socio-economic conditions of Muslim citizens. <b>Keywords:</b> <i>Check, Management Implications, Zakat Management.</i>			

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## INTRODUCTION

Issuing zakāh (zakat) is an obligation for Muslims who have reached the nisab to issue zakat. Zakat has a very noble place in the teachings of Islamic law (Ascarya, 2022; Hudaefi dkk., 2022), because the existence of zakat is very decisive and mapping in alleviating the poverty of Muslims in Indonesia. In the development of Islam, it is known from the spread of Islam, managing state income so that it becomes a developing country and the formation of complete government organizations, regulations in zakat management so that changes follow the rotation of the development of globalization. Reforms in government and firmness in the Islamic religion (Cokrohadisumarto dkk., 2019), the government can produce concrete evidence on solving problems in zakat management in Indonesia.

Zakat is included in Islamic law which must be issued by every Muslim who has reached the nisab to issue zakat to be distributed to those who are entitled to receive the zakat (AULIYAH & BASUKI, 2021; Mutamimah dkk., 2021). With the actual application of zakat, it is like a foundation to establish a place of refuge and can protect Muslims who are entitled to receive it.

Related to the legal basis of zakat in QS. at-Taubah verse 103, Allah SWT says:

حُدِّ مِنْ أَمْوَالِهِمْ صَدَقَةٌ تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلَّ عَلَيْهِمْ إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ سَمِيعٌ عَلِيمٌ

'Take zakat from some of their property, with that zakat you clean and purify them and pray for them. Truly your prayers (become) peace of mind for them. And Allah is All-Hearing, All-Knowing.'

The fuqaha have agreed that zakat is an obligation, for those who deny it are not included in the group of the Prophet Muhammad SAW. Meanwhile, in government regulation no. 23 of 2011 on the issue of zakat, zakat is interpreted as income that is required (mandatory) for Muslims who have reached the nisab to be issued and distributed to people who need it in accordance with Islamic teachings. (Abdullah, 2013).

### **The Urgency of Zakat Management in Indonesia**

It should be noted that the management of zakat management in the country of Indonesia is increasing and slowly over time which requires a long time. Looking at the history of the development of Islam in Indonesia (Wahyuningsih & Nurzaman, 2020), zakat is very influential for the mapping of Muslim sociality as alleviating poverty in Muslim society. (Beik, 2013).

The management of zakat carried out by the state requires Muslims whose income has reached the standard nisab to be issued. Looking at history at the time of the victory of the Indonesian people from the colonialists, zakat was managed without involving government organizations (Gabriela dkk., 2022a; Kartel dkk., 2022; Qureshi dkk., 2022). Zakat management is managed by social organizations run by two organizations, namely mosque organizations and Islamic boarding schools in Indonesia. (Wibisono, 2015).

In parameter we can see the historical levels in the management of zakat in Indonesia, which began in the days of the previous Islamic kings. According to (Wibisono, 2015), during the reign of the king, zakat was interpreted to mean increasing state revenue so that it could prosper the poor from the zakat income (Dewi S dkk., 2022; Keshav dkk., 2022). Can be traced in obliging zakat government of the Islamic kings in Indonesia. For example, in the king's government in Aceh which implements Islamic law, residents deposit zakat for the economic development of the poor, must pay zakat to the king's government. During the reign of the king of Aceh, the government of the king of Banjar worked very professionally managing zakat management to prosper the poor. (Siswantoro, 2012).

At the beginning of the independence of the State of Indonesia, the management of zakat was continuously monitored and observed by economists as well as fiqh scholars and policy holders (government) to formulate an increase in the income of Muslims

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(Jernsittiparsert & Sommanawat, 2019). From the policy we need to pay attention to the regulations in the 1945 Constitution and understand the contents therein discussing the obligation to carry out Islamic religious teachings as in articles 29 and 34 of the 1945 Constitution, explaining that the poor and neglected children are looked after by the Government (State). (Siswantoro, 2012). During the reign of President Soeharto, in his government zakat was brought to assume good news to Muslims in terms of the context of the implications of zakat management in Indonesia.

The establishment of a government in change (reform) brings good hope to Muslim society, namely a good opportunity to plan in an orderly manner the zakat management law plan which has been contested for nearly fifty years (Arifin & Anwar, 2021; Beik dkk., 2021; Iskandar dkk., 2021). Law No. 38 of 1999 discusses the problem of zakat management at the request of the State. Management in the management of zakat on a national basis was socialized after the issuance of Law Number 38 of 1999 concerning the Management of Zakat in Indonesia. (Sholikah, 2015).

This law is the formal legal basis for the implementation of zakat in Indonesia. History of Implementation in Indonesia Broadly speaking (Demina dkk., 2022; Hikmah dkk., 2022), the zakat law above contains rules regarding the management of zakat funds that are well organized, transparent and professional, and carried out by official amil appointed by the government (Anoum dkk., 2022). Eleven years running, various parties felt the weakness of Law Number 38 of 1999 from several sides, giving rise to a strong enthusiasm to revise the Law. (Mas'udi, 2009).

### **The Essence of Zakat Management in Indonesia**

Distributing zakat has the opportunity to improve the economy and is very appropriate to fix the problems that exist in Indonesia at this time, for example in eliminating the poor (Firman dkk., 2022; Ilham dkk., 2022), giving every citizen an educated way and caring for the physical and spiritual health of people who are obliged to receive zakat, in this case the application of zakat in Indonesia is faced with to a number of problems. (Suedewo, 2008). In explaining everything about zakat, it can make problems related to collecting zakat very problematic, namely the distrust of those who issue zakat to zakat collectors at community and state organizations (Safitri dkk., 2022), so that it becomes a problem within the institutions that are involved in collecting zakat in Indonesia.

Some of the main problems in the management of zakat are organizational or institutional problems in managing zakat bodies and the problem of the importance of issuing zakat for Muslims (Amilahaq dkk., 2021; Bayinah dkk., 2021), and the problem of how zakat managers work is not optimal. In dealing with this case, we must use methods to follow up on terror and looming obstacles and can restore the shortcomings of zakat management organizations in general (Gantira Mira dkk., 2020). In this case justice must be applied to provide action to those who do not want to pay zakat. (Canggih, 2017).

According to Mintarti (Mintarti, 2014) one of the most basic problems in the organization of zakat bodies is that there seems to be a lack of human resources for zakat collection officers and socializing the issuance of zakat. Because some zakat collectors are

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not yet professional at work (Ryandono dkk., 2023), they only use it as if they only do annual work.

In improving the management of zakat institutions in Indonesia, they face a dilemma so that they experience various problems such as the low awareness of the Muslim community about the purpose and importance of issuing zakat (Hartini dkk., 2022; Nopiana dkk., 2022). Most of the Muslim community in general are of the view that issuing zakat is only an annual activity which is carried out towards the end of the month of Ramadan, which is almost 1 Shawwal. (Hafidhuddin, 2012). Even though it is necessary to know that issuing zakat is one of the obligations of Muslims that already exists in Islamic teachings as required by Allah for Muslim communities who have reached the standard of spending on the nisab.

Issuing zakat for Muslims is not just carrying out obligations but what about the existence of zakat can improve the welfare of the people who really need it (Herianingrum dkk., 2023), called the poor. (Siswantoro E. S., 2016). In the future, people who were previously Muslims or muzakki in the future must be obliged to pay zakat regularly because it has reached the nisab standard for issuing zakat.

There is no follow-up by the government to take over the regulation and management of zakat because so far in Law No. 23 of 2011 the problem of setting zakat is still not clear enough to discuss the problem of establishing a zakat organization and managing it professionally in collecting zakat as a whole. (Widarwati, 2017) This is due to the absence of references to guidelines from literacy regarding the collection, management and distribution of zakat. Furthermore, the weakness of the Law is that the sanctions imposed are still limited to BAZ and LAZ who carry out irregularities in the distribution of zakat, but there is also no specific strict action for those who do not want to fulfill their obligations in issuing zakat. (Hastuti, 2014).

Providing solutions in every zakat management problem is very important, because to improve the management of zakat institutions, the solutions are as follows: There must be effective collaboration between the government, amil zakat institutions, and Muslim citizens in the management of zakat (Najeed dkk., 2022). The government and zakat management institutions must play an active role in socializing the issuance of zakat either through online media or through outreach to remote areas delivered directly to the Muslim community. The government must strengthen the role of the Amil Zakat Agency and Amil Zakat Institutions through the Law on zakat management which is the legal reference for BAZ and LAS in carrying out their duties. The existence of these institutions can force muzakki to carry out their obligations in issuing zakat that has reached nisab.

With the presence of relevant legal sources for amil zakat institutions in carrying out their duties and active socialization of collaboration between government and amil zakat institutions, it can increase the knowledge of the Muslim community about the awareness that is very important in issuing zakat (Dianovi dkk., 2022), so that the main purpose of issuing zakat can be fulfilled in advancing welfare of Muslims and eliminating poverty in the State of Indonesia.

### **Zakat Management Urgency**

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Zakat institutions in Indonesia are already trustworthy in managing zakat management, what needs to be improved is professionalism in zakat management. Issuing zakat through zakat institutions can be realized from a perspective review that has very good value than being issued directly by individuals or individuals (Abdullah dkk., 2022). (Azman, 2015). This can make the muzakki aware that issuing zakat through an institution is a form of Islamic sharia teachings in carrying out mahdhoh worship and strengthens a sense of trust in zakat institutions that are given the mandate and responsibility that are supported by the government and amil zakat institutions in Indonesia.

The management of zakat already has instructions from the word of Allah SWT in the Koran which is explained in QS. At-taubah verse 60, as follows:

﴿إِنَّمَا الصَّدَقَاتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَمَلِينَ عَلَيْهَا وَالْمُؤَلَّفَةِ قُلُوبُهُمْ وَفِي الرِّقَابِ  
وَالْغُرَمِينَ وَفِي سَبِيلِ اللَّهِ وَابْنِ السَّبِيلِ فَرِيضَةً مِّنَ اللَّهِ وَاللَّهُ عَلِيمٌ حَكِيمٌ ٦٠﴾

'Indeed, the zakat is only for the poor, the poor, the zakat administrators, the mu'allaf who are persuaded by their hearts, to (free) the slaves, the people in debt, for the path of God and for them who is on the way, as a decree that is obligatory by God, and God is All-Knowing and All-Wise'.

And Allah SWT also says in QS. At-taubah verse 103

خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ سَمِيعٌ  
عَلِيمٌ ١٠٣

'Take zakat from some of their property, with that zakat you clean and purify them and pray for them. Truly your prayers (become) peace of mind for them. And Allah is All-Hearing, All-Knowing.'

From the explanation of the two verses of the Qur'an above, it is explained that the group of Muslims entitled to receive zakat is the person whose duty it is to administer zakat ('amilina 'alaiha) and that zakat is directed to those who are obliged to pay zakat are from those whose nisab time has come to issue zakat (muzakki) is then distributed to those entitled to receive zakat (mustahiq) (Gabriela dkk., 2022b). The one in charge of collecting the zakat is amylin. In the interpretation Imam Qurtubi interprets to explain that the collector of zakat (amil) as an individual is appointed by the central government as an officer in collecting, recording the accumulation of zakat from those who issue zakat and passing it on to those who are entitled to receive the zakat. (Hafidhuddin, 2016)

The importance of management in zakat management can be divided as follows: Ensuring the discipline of issuing zakat and strengthening in serving Muslims in issuing zakat which is stipulated in Islam as a guideline for worship that God has arranged in his word. Carry out a good job and the right activities aimed at the management of zakat aimed at what is prioritized in a region that has been mapped (Rahmah dkk., 2022). Showing the element of da'wah in making government activities that have an Islamic theme a success. Simplifying the relationship and data mapping of people who have the right to issue zakat and people who have the right to receive the zakat. Regularly coordinate the zakat receipt report available to the zakat manager as well as transparently account to the public (general).



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On the other hand, if in the management of zakat it is pointed out that the person who has the right to pay zakat and the person who has the right to receive zakat, even though the rules of Islamic Shari'a allow it, but that can be a neglect of what has been arranged in the management of zakat (Amado-Alonso dkk., 2019), as well as taking wisdom and role from zakat, being the main purpose in the management of zakat management is to map and make Muslims prosperous, if they do not apply good rules then they cannot give in good zakat management.

The distribution of zakat is clearly and strictly arranged for those who are entitled to receive it (Santoso dkk., 2023): the poor, the poor, people who have just converted to Islam, freed slaves, people who have economic difficulties, people who fight in the path of God and people who are on a long journey. (Sholikah, 2015). From the explanation, it can be concluded from the mapping of zakat collection, that the existence of zakat is very influential in the social and economic equalization of the people so that those who are entitled to receive zakat can lift their lives in the welfare of their family's economy so that they can become the people who have the right to pay zakat as an obligation to be issued when they have reached their nisab.

## **RESEARCH METHODOLOGY**

The type in this research is qualitative research of literature, which examines from a literary point of view documents in the form of laws, books, the Koran, hadiths and fatwas of scholars that are relevant to this research. While the approach in this study uses a normative juridical approach, namely studying the method of examining zakat laws related to zakat management applied in Indonesia. So that the application of zakat management is in accordance with the typhoon of the Zakat Law in Islam.

## **RESULT AND DISCUSSION**

### **Implications of Implementing the Zakat Law**

Zakat in its application must conform to national regulations and Islamic law so that it can promote equity and create prosperity for Muslims so that it is highly recommended to control it in advancing human resources to become prosperous with good zakat management, zakat needs to be empowered through designated organizations that can carry out the mandate in accordance with the teachings of religion, especially Islam in Indonesia. In Law Number 23 of 2011 issues relating to the empowerment of Zakat have been regulated previously in 1999 number 38 the issue of Empowerment of Zakat due to further discrepancies in progress in the need for regulations in the social environment should be strongly recommended to be amended with a law that is very relevant and effective in the management of zakat in Indonesia. (Cammel, 2012)

In empowering zakat the most important work is mapping, outreach, deliberation in making decisions for collecting zakat, distributing and empowering zakat properly. Zakat has a special definition because it concerns a person's wealth that needs to be paid by Muslims or private organizations so that it is distributed on target for Muslims to get their zakat rights which have been regulated based on Islamic religious teachings and national

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law in Indonesia. (Hairunnizam, 2004). The term Zakat is not the same as charity and Infaq. Alms are wealth or non-property given by Muslims or corporate institutions that are not related to zakat in global togetherness in Indonesian society. While infak is wealth that must be given to Muslims or corporate institutions that are not related to zakat in global togetherness.

The explanation in the Zakat Management Law relating to the management of zakat in 2011 No. 23 gives a change of color to the management of zakat institutions in Indonesia because it adjusts to the established LNRI No. 115 of 2011. In connection with the existence of regulations in the 2011 Zakat Management Law No. 23, issues related to Empowerment of Zakat are presented in TLNRI No. 5255.

As a state policy in the 2011 Zakat Management Law Number 23, the problem of empowering zakat in Indonesia is as follows: It is said that the state bears the freedom for citizens in determining their teachings (religion) to obey worship and in faith according to their beliefs and religion. It is said that paying zakat is a must and obligation carried out by Muslims who have reached the nisab in the issuance of zakat which is recommended in Islamic teachings. It is said that zakat as a form of social behavior that is already official in Muslim society in Islam is the main goal of being able to prosper, equity and prosperity of the Indonesian Muslim community. It is said that in order to realize the foundation in empowering management and collection, zakat needs to be empowered as an institution that conforms to regulated Islamic teachings. It is said that in the 1999 Zakat Management Law No. 38 the problem of empowering zakat is indeed no longer suitable for progress in fulfilling government regulation products to be applied to Indonesian Muslims, so changes to these regulations are urgently needed.

The main objective of the zakat management law policy is to make Muslims aware of the issue of zakat for those who have reached the nisab of their wealth. Because zakat has a stalemate principle of welfare for the poor so that it can be evenly distributed and can be mapped through good zakat management. Zakat is an obligation for every Muslim, it is highly recommended that Muslims can use it as a tool to advance the economy of Muslims, so that the impact is beneficial in a comprehensive and orderly manner. (David, 2014). Regarding the term essence of zakat in the Law, article 1 paragraph 2 of Zakat states that the essence of zakat is in the form of wealth that must be issued to every Muslim that has been regulated based on Islamic law so that it can be distributed to people who have the right to get it in the State of Indonesia.

Zakat must be adjusted to the needs of those who are entitled to receive it in accordance with the socio-economic conditions of Muslim citizens. (Rahmah, 2014). In empowering zakat, it must be regulated based on predetermined regulations and can prosper Muslims both in terms of economy, education, health, and professionalism in fairness according to Islamic teachings.

From this explanation to improve the management of zakat empowerment in Indonesia, the management of zakat management must be truly professional in its management, especially in ha ha organizations

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## **CONCLUSION**

Some of the main problems in the management of zakat management in Indonesia are problems related to the management organization of zakat collectors and the dilemma of Muslim participation, and the role of methods in zakat management is completely undirected. In providing solutions to the management of zakat, it is necessary to carry out appropriate plans so that it can be released from obstacles that can disrupt the management of zakat and correct deficiencies within the internal institutions of zakat recipient organizations from central to regional administrators. Prioritize the regulations that have been made and take firm action against those who do not want to issue zakat for Muslim communities who have reached the nisab of issuing zakat who do not want to issue zakat.

In implementing the regulations that have been arranged in the 2011 Law NO 23 the problem of managing and collecting zakat. There is a need to re-examine the following improvements: Zakat managers must increase counseling to the Muslim community about the obligation of Muslims to issue zakat. Organize workshops on zakat management and training on zakat management in applying the Law of 2011 Number 23 regarding the management and collection of zakat in Indonesia. The National Amil Zakat Agency must carry out its important duties professionally as a protector, mentor and mentor as well as executor in managing this zakat through trusted social activities and transparency in the community. It is hoped that community members, especially managers of Zakat agencies, can deepen material on the Zakat Management Law so that they are aware of the importance of Zakat for the economic recovery of people in Indonesia. In the management of zakat, the most important activities carried out are in the form of deliberations, socialization, good cooperation for collecting zakat, channeling it on target, and being able to carry out their duties properly so that they can achieve optimal results in zakat management.

After understanding the explanations above in the distribution of zakat, the management of zakat management must adapt to the principles of zakat management in Indonesia and be appropriate in fostering based on zakat law according to Islamic law, national law this has the right to zakat or must consist of: people who have nothing or are alone, people who have just converted to Islam, free slaves, people who are jihadists in the way of Allah and people who are on long journeys. So from this statement it is clear that the existence of zakat and its implication can lead to prosperity and knowledge of the assets of Muslims for those who are entitled to receive zakat so that it can increase the standard of living of families so that they can issue zakat when it reaches the nisab. So that the economic welfare of Muslims increases with the management of zakat management in Indonesia.

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