

REVIEW OF AMIL ZAKAT IN PERSPECTIVE CONTEMPORARY ISLAMIC LAW

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Abstract: Zakat is one of the five pillars of Islam. One of the people entitled to receive zakat is {mustahiqqin). is "amil". .In this case, sometimes several questions arise from this amil, especially about who can be called amil zakat, what are the criteria for this amil and contemporary issues at this time. The issue above is certainly very interesting to discuss, especially if it is related to the conditions and developments in the implementation of zakat obligations by muzakki today, especially zakat fitrah who are more likely to use amil services. In general, people pay their zakat fitrah and there is also zakat mal through the zakat amil committee. Can the people or committees of the zakat amil be positioned as amil as intended by the Koran verse 60 of the at-Taubah letter? Study of fiqh interpretation on this matter is really necessary. This research will examine how amil zakat is viewed in contemporary fiqh. The research method is qualitative, namely originating from contemporary fiqh law regarding the implementation of zakat. The research results show that Amil zakat in the legal interpretation of the mufassir has 2 criteria. 1). Activities to manage zakat assets, both as daily administrators and as members of sections in the management of zakat amil institutions. 2). Appointed by the government through a confirmation procedure.

Keywords: Zakat, Amil, Contemporary Fiqh

Introduction

Zakat is one of the five main pillars of Islamic teachings (shahadah, prayer, fasting, zakat, hajj). It is a unified building that must be upheld among the Muslims, because if one of the pillars of this teaching is abandoned, it will cause disharmony in a person's individual self which will certainly have a negative impact. (Yazid, 2020)

Paying zakat is a must for every Muslim. Zakat is like a tax, collected from a community which can then be distributed to people in need.(Mujiatun, 2018)

Zakat has many benefits, among others, by giving zakat, your wealth will become clean and blessed, because by paying zakat your assets will increase or not decrease so that your assets will grow like shoots on plants because of the gifts and blessings that Allah SWT has given to a muzaki (a person who paying zakat), helping others and strengthening faith in Allah SWT (Wakhid et al., 2017)

Zakat is the only form of worship that is explicitly stated in Islamic law to have officers. There are two models of zakat management. First, zakat is managed by the state in a special institution or department formed by the government. Second, zakat is managed by non-governmental (community) or semi-governmental institutions by referring to the rules determined by the state.

Zakat is one of the five pillars of Islam. In the Koran, the command to pay zakat is repeatedly mentioned. The information found in the book al-Mu'jam al-Mufahras li Alfaz Alquran that the

word zakat is found 32 times of which 26 times is mentioned together with the word prayer indicates that both have the same important meaning in Islam.

One of the people entitled to receive zakat is {mustahiqqin}. is "amil". However, several questions arise regarding this amil, especially about who can be called amil zakat? Can every person who volunteers without being asked, takes their own initiative, and anyone who is asked to provide their time, energy and thoughts in collecting zakat and then distributing it to the asnaf-asnaf recipients of zakat be amil? Or what are the criteria for the amil?

The issue above is certainly very interesting to discuss, especially if it is related to the conditions and developments in the implementation of zakat obligations by muzakki today, especially zakat fitrah who are more likely to use amil services. In general, people pay their zakat fitrah and there is also zakat mal through the zakat amil committee. Can the people or committees of the zakat amil be positioned as amil as intended by the Koran verse 60 of the at-Taubah letter? The author believes that a study of fiqh interpretation of the above matters is really necessary.

Literature Review

1. Legal Basis for Amil Zakat in the Koran

Amil referred to in the Koran is every person or party who works or is tasked with collecting, utilizing and distributing zakat (Oni Sahroni, 2018)

The term amil as one of the eight groups (asnaf) who are entitled to receive zakat is mentioned in Surah at-Taubah verse 60. This verse shows that people who are entitled to receive zakat consist of eight groups, namely; needy, poor, amil zakat, converts, riqab, garim, fi sabilillah, and ibn sabil (Departemen Agama RI, 2018)

One of the eight asnaf mentioned above is amil zakat. In this way, the Koran Surah at-Taubah verse 60 becomes the legal basis for zakat amil as people or groups who have the right to receive zakat (mustahiqqiri). Tafsir experts (mufassirin) in their discussions of tafsir books, and Islamic law experts (fuqaha') in their studies and discussions of fiqh books place this verse as the dalil or legal basis for people or institutions collecting zakat (Kitab al- Mu'jam al-Mufahras li Alfaz Alquran al-Karim informs that in the Koran the word 'amilina, which is the plural of the word amil, can be found in four (4) places, namely: 1, Surah Ali Imran verse 136, 2. Surah at -Taubah verse 60, 3. surah al-Ankabut verse 58, and 4. surah az-Zumar verse 74 (Muhammad Fuad Abd al-Baqi, n.d.)

In Ali Imran's letter verse 136 it is stated that: "... they will abide therein forever and that is the best reward for those who do good deeds. The word amil in this verse is related to human good deeds. That is the result of their work or sufficient acts of worship, Good things while living in this world will be rewarded quite satisfactorily later in eternal life in the afterlife.

Surah at-Taubah verse 60 states that: "Indeed, zakat is only for poor people, poor people, zakat administrators. Amil in this verse is intended to refer to amil in the sense of workers or zakat management officers. They are with because his work (i.e. cultivating and managing zakat assets) is rewarded with the right to obtain and receive a share of zakat assets (Departemen Agama RI, 2018)

In Surah al-Ankabut verse 58 it is stated that: "... Those whose rivers flow beneath them, they abide eternally therein. That is the best retribution for those who believe. This verse provides information about believers who carry out many pious deeds in his life in this world he will be rewarded with incomparable enjoyment in the afterlife. So amil in this verse is meant to be a pious charity worker. Meanwhile, in Surah az-Zumar verse 74 it is stated that: "... we (are allowed) to occupy a place in heaven wherever we wish, then heaven is the best reward for those who do good deeds. This verse gives the same information as the two previous verses, namely verse 136 of Surah Ali Imran and verse 58 of Surah al-Ankabut

about people who Doing good deeds will be rewarded with heaven full of pleasures.(Departemen Agama RI, 2018)

- From the four verses above, it is understood that the meaning and meaning of the word "amilina" as a plural of the word "amir in the singular form of the word leads to two kinds. First, the meaning of amil is intended as a term for people who carry out pious charitable activities who are given the right to reward with rewards or rewards for the enjoyment of heaven in the afterlife. Second, the meaning and understanding of amil is intended as a term for people who carry out business activities managing zakat assets. Amil is a manager of zakat assets (amil zakat) not as an administrator, worker or property manager. which is not zakat and others are indicated by the word "sodaqoh" which is in the letter at-Taubah verse 60. Because the word "sodaqoh" here, according to a number of interpretive scholars, means "zakatul mafrudoh" obligatory zakat. Meanwhile, the word amil is a term for people or Zakat asset management institution is the word amil which is mentioned in paragraph 60 of the at-Taubah letter only.

2. Understanding and Interpretation of Amil Law

Zakat amil are people who are assigned and authorized by the authorities to carry out zakat management tasks which generally include administrative matters, muzakki, mustahiq, zakat assets, implementation of collection, maintenance and distribution to those who are entitled, as well as provide guidance to the parties so that zakat assets develop, are useful and are successful for both muzakki and mustahiq (Dahlan, 2018)

Amil zakat is also called 'Amalah or zakat Management Committee. This person should be appointed by the government or authority or association body to manage zakat (Dahlan, 2018)

In carrying out their duties, zakat amils need to be equipped with skills and abilities including zakat fundraising, effective fundraising strategies to be implemented at zakat amil institutions. (Nauval Hilmy Ramadhan, Rahmad Hakim, 2021)

One of the efforts made is digital marketing strategy training, where with training you will gain in-depth knowledge about various effective digital marketing concepts and strategies for raising funds from donors and raising funds (fundraising) primarily so that you are able to use the right media and technology (Syahrul Amsari, Isra Hayati, Ahmad Affandi, 2023)

3. Amil Zakat in Indonesian Legislation

Law Number 23 of 2011 concerning zakat management states that zakat management aims to increase the effectiveness and efficiency of services in zakat management; and increasing the benefits of zakat to realize community welfare and reduce poverty. In an effort to realize the function and role of zakat in the welfare of society, the zakat management law issued by the government, in principle, is to facilitate, motivate and strengthen the management of zakat issued by the Zakat Amil Agency or Zakat Amil Institution (Abdain, 2015)

The Amil Zakat Institution or LAZ according to Article 1 Number 8 of Law Number 23 of 2011 concerning Zakat Management is an institution formed by the community which has the task of assisting in the collection, distribution and utilization of zakat. LAZ is obliged to report the implementation of audited collection, distribution and utilization of zakat to BAZNAS periodically. (12 zakat laws)

Listed in Article 18 of Law Number 23 of 2011 concerning Zakat Management are the conditions for establishing a LAZ, namely:

- a. The establishment of a LAZ must obtain permission from the Minister or an official appointed by the Minister;
- b. The permit as referred to in paragraph (1) is only given if it meets the minimum requirements: (1) registered as an Islamic social organization that manages the fields of education, da'wah and social affairs; (2) in the form of a legal entity; (3) receive a recommendation from BAZNAS; (4) have a sharia supervisor; (5) has the technical, administrative and financial capabilities to carry out its activities; (6) non-profit; (7) have a program to utilize zakat for the welfare of the people; and (8) willing to be subject to regular sharia and financial audits (UU Zakat No 23 Tahun 2011, 2011)

Amil zakat can take the form of an institution under the umbrella of a strong legal entity, one of which is the Amil Zakat Institution. The Amil Zakat Institution according to Law Number 23 of 2011 is a non-profit institution and is tasked with assisting BAZNAS in collecting, distributing and utilizing zakat. The aim of zakat management according to Law Number 23 of 2011 is to increase the effectiveness and efficiency of services in managing zakat and increase the benefits of zakat to realize community welfare and overcome poverty. According to article 2 of Law No. 23 of 2011 concerning zakat management, the principles that must be implemented by LAZ are as follows: 1. Islamic Sharia 2. Trust 3. Benefits 4. Justice 5. Legal certainty 6. Integrated 7. Accountability (UU Zakat No 23 Tahun 2011, 2011)

In general, 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. Periodically a journal will be issued, while supervision will be carried out by ulama, community leaders and the government. If negligence or errors occur in recording zakat assets, sanctions can even be considered a criminal act. In this way, it is possible to manage zakat assets to avoid irresponsible forms of misappropriation (UU Zakat No 23 Tahun 2011, 2011)

Method

The research method that will be used in this writing is descriptive qualitative research with a literature study approach, which will explain the management of zakat management which highlights amil zakat as a zakat manager according to the perspective of contemporary jurisprudence. The type of data used in writing this scientific work is primary data taken from various references from the Koran, the Zakat Law, related Fiqh books and other relevant sources.

Results and Discussion

Management of zakat from a contemporary Islamic legal perspective includes issues regarding the expansion of the types of assets required for zakat, such as the legal determination of mandatory professional zakat. Apart from that, contemporary Islamic law also sets limits on the meaning of mustahik and criteria for amil zakat which are adapted to current developments (Mayaddah, 1999)

Over time, zakat management in our country has undergone a transformation from a traditional-conventional model to a modern-professional model. Traditional-conventional zakat management is management that is carried out

casually or casually, temporarily (short-limited) managed without requiring competency (□ & Sayekti, 2011)

The contemporary ijtihads regarding zakat that are emerging today are basically still guided by classical works and existing texts and are not ijtihads without foundation. We can see this in the opening of Yusuf Qardhawi's zakat fiqh book which explains the references he uses in his ijtihad. It is hoped that the implementation of Law NO 23 of 2011 concerning zakat management will not be rigid in assessing zakat issues, because our rigidity or fanaticism in only wanting to use one school of fiqh, for example, will actually hinder the realization of the objectives of enacting zakat which has economic and social dimensions. This spirit of non-rigidity and acceptance of contemporary ijtihads based on general Islamic principles will further encourage the effectiveness of zakat management, and will even give birth to additional zakat laws that not only manage the managers but also define the affected assets. zakat. The Qur'an implicitly states that state involvement in managing zakat is very necessary. This is because the government is seen as having more provisions regarding collecting and distributing zakat. Management of zakat in Islamic fiqh, surveyed by Qard-hawi as follows:

Basically, the basic concept of zakat management departs from the word of Allah in the Qur'an surah al-Taubah verse 103, His word Meaning: Take zakat from some of their wealth, with that zakat you cleanse and purify them and pray for them. Indeed, your prayer is (becomes) peace of mind for them. And Allah is All-Hearing, All-Knowing Dari Ayat ini dapat dipahami bahwa kata *khudz* (berbentuk *fi'il amar*) menunjukkan bahwa mengumpulkan zakat dari para muzakki oleh amil zakat hukumnya wajib. Hal ini didasarkan oleh kaidah ushul fiqh, bahwa fiil amar menunjukkan suatu perintah wajib *al-ashlu fi al-amr lilwujub*. Maka, mengumpulkan zakat dari orang yang mengeluarkan zakat hukum wajib (Hasan, 2011)

An obligation is not easy to carry out, the same applies to carrying out the obligation to collect zakat. Moreover, we are faced with a society that has different cultures and characters. Therefore, collecting zakat requires careful preparation and planning. All activities and factors related to these activities must be planned, organized, even controlled and evaluated for their level of achievement. In this context, management for managing zakat is very necessary so that management runs well, systematically and on target. The ulama try to formulate procedures for managing zakat well. So they have views about zakat management as follows

The ulama try to formulate procedures for managing zakat well. So they have views about zakat management as follows:

First, the ulama' agree that the person who has the right to collect zakat on fixed assets and distribute it is the leader in a Muslim area. This matter should not be handled individually, including distribution. This is based on the evidence from the words of the Prophet, that the Prophet ordered his envoys and workers to collect zakat from the Muslims, and it was the Prophet himself who forced the Muslims to pay their zakat for the benefit of the state, and fought those who refused to do so. Second, the ulama' have agreed that the collection and distribution of zakat on movable assets, whether in the form of money or merchandise, is carried out by the leader. Iman al-Razi when interpreting Surah al-Taubah verse 60, he explained that zakat is under the management of the leader or government. This proposition also

shows that Allah made every zakat committee part of the zakat itself, all of which shows the obligation to carry out the tasks assigned (Al Qardhawi, 2005)

Zakat management requires careful preparation and planning. All activities and factors related to these activities must be planned, organized, even controlled and evaluated for their level of achievement. This is necessary so that zakat management can be carried out effectively and efficiently. In the context of zakat management, zakat goals will be achieved when zakat is managed well based on management principles. In other words, zakat management is an intermediary for achieving perfection in zakat implementation. Therefore, collecting zakat should be based on management principles (Hasan, 2011)

First, the management of zakat is part of the authority of the Muslim government.

Second, the state must maintain a separate balance sheet for zakat from other state revenues and expenditures. This is what is commonly known as *bail al mal* which is separate for zakat.

Third, the government is permitted to collect zakat from all types of assets. The public must hand over zakat to the government as long as the government distributes the zakat to groups that have been determined by the sharia.

Fourth, the government's failure to manage zakat obligations does not eliminate individual responsibility for paying zakat. Zakat obligators, however, still have to assess the zakat they have to pay and distribute it according to sharia provisions.

Contemporary scholars have formulated fatwas regarding *amil zakat*. Results of the fatwa at the IV Session in Bahrain 17 Shawwal 1444 - 29 March 1994

1. *Amil zakat* is every person appointed by the leaders of an Islamic country or assigned and selected by institutions involved in the field of zakat, both the government and Islamic organizations, to carry out collection, distribution activities and all the consequences thereof. Among the tasks that must be carried out by *Amil* are tasks that are standard because they are related to main tasks and management. So it is required that every person who holds this responsibility must meet the criteria set by the jurists such as Muslim, male, trustworthy and know the laws of zakat.
2. *Zakat amil* are entitled to zakat funds, but it cannot be more than their salary even though they are not poor, provided that the distribution for all *amil* and equipment and administration cannot be more than 12.5%. *Amil* cannot receive any gifts, grants or money from other people
3. Adding the location of the institution/foundation and its administration will consequently require additional facilities and infrastructure. If it is not possible to budget from funds other than zakat such as the state budget, grants, *shadaqah*, then it is permissible to take it from *amil* rights as needed.
4. Mandatory control over zakat institutions. This is a form of practice of the behavior of the Prophet SAW who evaluated zakat officers
5. *Amil* must pay attention to the Islamic code of ethics in general, such as politeness towards *muzakki*, praying for *muzakki*, *mustahik*, publicizing zakat laws and their urgency so that social insurance can be achieved, and being quick in distributing various *sadaqah* when there is *mustahik* (Nurul Huda, Effendi Zain, 2012)

In the perspective of the Law, the ZIS management institution is autonomous and free from the influence and interests of the government, political parties, donors/funding institutions, and anyone who can eliminate the organization's independence in acting in the public interest. The indicators are as follows:

1. There is a policy regarding violations of multiple positions as decision makers and/or similar interests between managers and government officials, private companies, administrators and members of political parties, or other organizations affiliated with political parties.
2. Organizational programs and activities are independent and free. From the explanation above, it can be concluded that LAZ is a zakat management organization which was formed entirely on the initiative of the community and is a separate legal entity and confirmed by the government, so LAZ must be independent. By being managed independently, LAZ has no dependency on certain people or other institutions. That way LAZ will have more freedom to provide accountability to the community or donors (Permana, Agus, 2018)

Conclusion

Basically, the management of zakat from a contemporary Islamic legal perspective includes issues regarding expanding the types of assets required to be zakat, such as determining the legal obligation for professional zakat. Apart from that, contemporary Islamic law also sets limits on the meaning of mustahik and criteria for amil zakat which are adapted to current developments.

Zakat management can run effectively and cannot be separated from the role of zakat amil which in its development is regulated in contemporary zakat law and also in the state law on zakat which has implications for the development of zakat

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