

The Arrangement Of Zakat Management Institutions In Indonesia

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Abstract

The purpose of this study is to find and analyze the arrangement of Zakat management institutions in Zakat management in Indonesia. The approach method used in this research is sociological juridical. The specifications of this research include the type of analytical descriptive research. The method of data collection in this research is to conduct library research, which is related to the object of research and legislation. The data collected will be arranged in an analytical description. Management of Zakat in Indonesia is regulated in Act No. 23 of 2011 concerning the management of Zakat, the implementation of which is in the form of Government Regulation Number 14 of 2014 concerning the Implementation of Act No. 23 of 2011 concerning Management of Zakat as operational and technical guidelines of the Zakat management law. . According to the Zakat Management Act, there are 2 (two) bodies that have the right to manage Zakat, namely the Amil Zakat Agency (which is managed by the government) and the Amil Zakat Institution (which is managed by the community). It is suggested that there is a need for wider socialization about Zakat, where the community is still very minimal in knowledge about Zakat, infaq and shodaqoh. It is necessary to hold trainings for Amil Zakat, so that Amil Zakat become more professional in managing Zakat.

Keywords: Government; Policy, Zakat; Management; Institution.

1. Introduction

*Zakat is ibadah maaliyah ijtima'iyah (related to the financial economy of society) which has a very important, strategic and decisive position,¹both in terms of Islamic teachings and the development of the welfare of the people. As a main worship, Zakat is one of the pillars (third pillar) of the five pillars of Islam, as expressed in various hadiths of the Prophet, so that its existence is considered as *ma'luum minaddin bidhdharuurah* or is known automatically and is an absolute part of one's Islam.²*

In the teachings of Islam there are five things that must be done by Muslims, which are called the pillars of Islam, consisting of the creed, prayer, *Zakat*, fasting and hajj. The creed is a statement of someone who believes in Allah SWT and His Messenger, namely Muhammad SAW. While the second pillar of Islam and so on as the embodiment of the two sentences of the creed. These five things are obligatory for Muslims, as well

¹Yusuf al Qardhawi, *Al-Ibadah fil-Islam*, Muassasah Risalah, Beirut, 1993, p. 235.

²Ali Yafie, *Menggagas Fiqih Sosial*, Alumni, Bandung, 1994, p. 231.

as *Zakat*. *Zakat* is an obligation for Muslims that is associated with property owned by a person and is classified as *maliyah* worship or property worship.³

Substantively, *Zakat*, *infaq*, and alms are part of a religious mechanism that is cored in the spirit of income distribution.⁴ *Zakat* funds are taken from the wealth of people in excess and distributed to people who are in need. *Zakat* is not meant to impoverish the rich, nor is it to belittle the hard work of the rich.⁵ This is because *Zakat* is taken from a small part of his wealth with certain criteria that must be *Zakat*. Therefore, the allocation of *Zakat* funds cannot be given arbitrarily and the allocation of *Zakat* can only be distributed to certain community groups.

So far, the potential of *Zakat* has not been developed optimally and has not been managed professionally. This is due to the ineffectiveness of *Zakat* institutions regarding aspects of collection, administration, distribution, monitoring and evaluation.

It must be admitted that until now, for some people, *Zakat* as an element of Islamic law which is expected to be able to overcome the economic problems of Muslims turns out to be nothing more than a means of ritual *maliyah* from rich people who have a high awareness of religious teachings. As for after the *Zakat* is issued, how it is managed and used is never a problem. *Zakat* that has been paid so far is to release obligations so that it does not make a real contribution to the economic development of the people.

In the 1945 Constitution of the Republic of Indonesia Article 1 (3) expressly states that Indonesia is a State of Law. One of the elements possessed by the rule of law is the fulfillment of human rights.⁶

Indonesia as a state of law, that the law will be laid as the basic foundation in the administration of the state that functions as a means to regulate people's lives, as a basis for the validity of policies, actions and decisions taken, as a means to prevent and resolve conflicts and as an effort to protect human rights. .⁷

Reform has an impact on freedom to express aspirations in the context of national and state life. Freedom of religion is a constitutional mandate. In the 1945 Constitution of the Republic of Indonesia Article 29 paragraph (2), the necessity and involvement of state power with religion can be seen from the birth of Act No. 23 of 2011 replacing Act No. 38 of 1999 as the legal umbrella for *Zakat* management.

³Anca Sulchantifa Pribadi, *Pelaksanaan Pengelolaan Zakat Menurut Undang-Undang Nomor 38 Tahun 1999 tentang Pengelolaan Zakat (Studi di Badan Amil Zakat Kota Semarang)*, Tesis, Program Studi Kenotariatan Universitas Diponegoro, Semarang, 2006, p. 1.

⁴Muhammad Nejatullah Siddiqi, *Pemikiran Ekonomi Islam: Suatu Penelitian Kepustakaan Masa Kini*, LPPW, Jakarta, 2008, p. 134.

⁵Yusuf al-Qardhawi, *Kiat Islam Mengentaskan Kemiskinan*, Gema Insani Pers, Jakarta, 2009, p. 105.

⁶ Tafta Aji Prihandono and Sri Kusriyah, *Kesadaran Hak Konstitusional Warga Negara dan Bentuk Perlindungan Hak Konstitusional Warga Negara di Indonesia*, Jurnal Daulat Hukum: Volume 1 Issue 4, December 2018, ISSN: 2614-560X, Master of Law, Faculty of Law, Universitas Islam Sultan Agung, p. 1003, <http://jurnal.unissula.ac.id/index.php/RH/>, accessed on 21 July 2021

⁷ Andi Pradikta Alvat, *Politics Of Law Human Rights Protection In Indonesia*, Jurnal Daulat Hukum: Volume 2 Issue 4, December 2019, ISSN: 2614-560X, Master of Law, Faculty of Law, Universitas Islam Sultan Agung, p. 513. <http://jurnal.unissula.ac.id/index.php/RH/>, accessed on July 21, 2021

The design of the concept of Islamic philanthropy as an alternative solution to improve the welfare of the people is increasingly emerging in the flow of public discourse in this country. The strengthening of many people's estimates of the implementation of Islamic philanthropy, both in the context of *Zakat*, *infaq*, alms and *Waqf* has a close relationship with the condition of the nation that has not fully risen from adversity as a result of the prolonged economic crisis.

Zakat is expected to be a system that is structurally able to overcome the problem of poverty and encourage the development of the community's economy. Then the ethical values in the aspect of *Zakat* should continue to be explored and developed. The study of the ethical value of *Zakat* has implications for the idea of how to manage economic resources more rationally and efficiently, so that the social impact aspired by the *syari'at Zakat* is achieved optimally.⁸

Zakat can be used as a source of finance and state income, as social security for people who need help with clear rules. The government is obliged to distribute *Zakat* to *mustahik*, and the government has the right to use *Zakat* funds for urgent people's interests.⁹

Based on the description of the background, the purpose of this study is to determine and analyze the arrangement of *Zakat* management institutions in Indonesia.

2. Research Methods

The approach method used in this research is normative juridical. The specifications of this research include the type of analytical descriptive research. The method of data collection in this research is to conduct library research, which is related to the object of research and legislation. The data collected will be arranged in an analytical description.

3. Results and Discussion

The substance of Act No. 23 of 2011 concerning *Zakat* Management is dominated by arrangements related to institutions. This can be understood because of the title in this law. *Zakat* management is closely related to technical aspects, which cannot be separated from implementing institutions. The institutional aspect received more attention from the drafters of the law.¹⁰ The dominance of regulations related to institutions can be seen from the number of articles that regulate them. Of the 47 articles in total, 32 of them regulate institutions related.

The institutions referred to in this case are the National *Amil Zakat* Agency (BAZNAS), Provincial BAZNAS, Regency/City BAZNAS, *Amil Zakat* Institutions (LAZ), and *Zakat* Implementing Units (UPZ). Of the five institutions, BAZNAS is regulated with the

⁸Dawan Raharjo, *Perspektif Deklarasi Mekkah; Menuju Ekonomi Islam*, Mizan, Bandung, 1989, p. 150.

⁹Qutb Ibrahim Muhammad, *al-Siyasah al-Maliyah li Abi Bakr al-Shiddiq*, al-Haiah al-Immah li al-Kitab, Mesir, 1990, p. 135.

¹⁰ Fajri Nursyamsyi, *Potensi Disfungsi BAZNAS Pasca Undang-Undang Pengelolaan Zakat*, <http://www.hukumonline.com/berita/baca/lt4ee868828f156/potensi-disfungsi-baznas-pasca-uu-pengelolaan-zakat-broleh--fajri-nursyamsi-sh> accessed on July 25, 2021.

most articles, there is even one special chapter that regulates BAZNAS, namely the Chapter on the National *Amil Zakat* Agency. The regulation regarding BAZNAS is also the most complete, which includes the definition, position, nature, form, membership, function, task, and authority.¹¹ When compared with Act No. 38 of 1999, the new *Zakat* Management Law regulates completely different things related to the institutional concept of BAZNAS.

BAZNAS in the new *Zakat* Management Law is a definitive institution. While BAZNAS in Act No. 38 of 1999 is a form of *amil Zakat* agency which only regulates its function, while the regulation regarding BAZNAS is definitively regulated in its implementing regulations, namely Presidential Decree Number 8 of 2001 concerning the National *Amil Zakat* Agency.¹²

From the process of formulation to the promulgation of Act No. 23 of 2011 there has been a lot of attention from *Zakat* Management Organizations (OPZ), especially among the *Amil Zakat* Institutions (LAZ) because this policy is considered to carry a centralized model that shifts the existence of LAZ. Act No. 23 of 2011 positions BAZNAS as the holder of the *Zakat* authority.¹³

LAZ's position is subordinated and only a BAZNAS assistant¹⁴ in *Zakat* management. In addition, there is a tightening of LAZ which requires *amil Zakat* formed by the community to be in the form of an organization that manages to manage the fields of education, *da'wah* and social affairs.¹⁵ In addition, it must be confirmed by the Ministry of Religion. For LAZs that have been confirmed by the Ministry of Religion, such as *Dompot Dhuafa*, *Rumah Zakat*, *PKPU*, the adjustment period is no later than five years.¹⁶

Most of the existing LAZs are still legal foundations. That way, you have to completely change the institution because you have to have a mass organization permit from the Ministry of Home Affairs. There are very few LAZs that are already under the

¹¹ Ibid.

¹² Ibid.

¹³ Article 6 of Act No. 23 of 2011 states: BAZNAS is an institution authorized to carry out the task of managing *zakat* nationally.

¹⁴ Article 17 of Act No. 23 of 2011 states: To assist BAZNAS in the implementation of the collection, distribution, and utilization of *zakat*, the community can form LAZ.

¹⁵ Article 18 of Act No. 23 of 2011 states:

- (1) The formation of LAZ must have permission from the Minister or an official appointed by the Minister
- (2) The permit as referred to in paragraph (1) is only granted if it meets the minimum requirements:
 - a. Community organizations that manage the fields of education, *da'wah* and social
 - b. Form a legal entity
 - c. Get recommendations from BAZNAS
 - d. Have a sharia supervisor
 - e. Have the technical, administrative, and financial capabilities to carry out its activities
 - f. Non-profit
 - g. Have a program to utilize *zakat* for the welfare of the *ummah*; and
 - h. Willing to be audited on a regular basis in sharia and finance

¹⁶ Article 43 paragraph (4) of Act No. 23 of 2011.

umbrella of mass organizations, such as LAZIS *Muhammadiyah*, LAZIS *Nahdlatul Ulama*, BMH *Hidayatullah* and LAZ Indonesian Islamic *Da'wah* Institute (LDII). The rest of the existence is a foundation legal entity plus an operational permit for social activities from the Ministry of Social Affairs. In addition, there is also a threat of criminal prosecution against *amil*.

The dynamic continues. LAZ and the public who are not in line with some of the contents of Act No. 23 of 2011 on August 16, 2012 filed a judicial review application¹⁷ against the *Zakat* Law with a touchstone using several articles in the 1945 Constitution of the Republic of Indonesia to the Constitutional Court (MK).¹⁸

Those who are applicants for the judicial review of the law are the Dompot Dhuafa Foundation, the *Rumah Zakat Indonesia* Foundation, the *Yatim Mandiri* Foundation, the Portal *Infaq* Foundation, the *Al Falah* Social Fund Foundation, the *Zakat* Empowerment and Empowerment Institute, *Infaq*, *Shadaqoh* and *Waqf Harapan Ummat*, *Harapan Dhuafa* Foundation Banten, *Infaq* Management Institute, YPI *Bina Madani* Mojokerto, Rudi Dwi Setiyanto from Gresik, Arif Rahmadi Haryono from Bekasi City, Fadlullah from Banten, Sylviani Abdul Hamid from Jakarta.¹⁹

According to the applicants with the promulgation of Act No. 23 of 2011 has made the management of national *Zakat*, especially that carried out by civil society, both institutionally through the *Amil Zakat* Institution which is a legal entity and the traditional *amil Zakat* has the potential to experience setbacks. In addition, they will also experience constitutional losses, marginalization, subordination, and discomfort in their activities as *Amil Zakat* Institutions. They will be in the shadow of fear because they have the potential to experience discrimination and criminalization.

When described in more detail, the petitions for judicial review have the following reasons:²⁰

1. Article 5, Article 6, and Article 7 have centralized the management of national *Zakat* in the hands of the government through BAZNAS, so that it has the potential to kill more than 300 LAZ in Indonesia;
2. Article 17, Article 18, and Article 19 subordinate the position of LAZ formed by the community to be under BAZNAS;
3. Article 18 which stipulates that the establishment of LAZ must obtain permission from the Minister or an official appointed by the Minister, has opened up

¹⁷In order to ensure that legal politics must be in accordance with the ideals and goals of the nation and state, in the national legal politics, institutions and mechanisms for testing laws and regulations are still provided. Thus, even though a statutory regulation has been processed, in particular the law has been processed through the national legislation program (prolegnas), it can still be tested again for its consistency with the Constitution or with higher regulations through a judicial review, Moh. Moh. Mahfud MD, *Membangun Politik Hukum, Menegakkan Konstitusi*, Raja Grafindo Persada, Jakarta, 2010, p. 37.

¹⁸ Article 24C of the third amendment to the 1945 Constitution of the Republic of Indonesia states: The Constitutional Court has the authority to adjudicate at the first and final levels whose decisions are final to examine laws against the Constitution, to decide on disputes over the authority of state institutions whose authority is granted by the Constitution, to decide on the dissolution of political parties. , and decide disputes about the results of the general election.

¹⁹ Constitutional Court Decision Number 86/PUU-X/2012.

²⁰ Minutes of Court Case Number 86/PUU-X/2012.

- opportunities for the state to arbitrarily add new conditions;
4. Article 18 paragraph (2) letter a which stipulates that LAZ establishment permits are only granted to Islamic community organizations is discriminatory in nature and can kill more than 300 existing LAZs, because almost all LAZs are legal entities that cannot legally be registered as Ormas. Act No. 16 of 2001 concerning Foundations states that foundations are legal entities that do not have members, while Act No. 8 of 1985 concerning Community Organizations states that mass organizations are membership-based entities.
 5. Article 18 paragraph (2) letter a which requires LAZ to be in the form of an Islamic organization is a denial of the role of society which since the last three decades has generated national *Zakat*.
 6. Article 18 paragraph (2) letter c stipulates that the establishment of LAZ must obtain a recommendation from BAZNAS which also acts as a *Zakat* operator.
 7. Article 38 prohibits anyone from intentionally acting as an *amil Zakat* without the permission of the authorized official. Against violators, Article 41 provides criminal threats in the form of imprisonment and/or fines. Article 38 in conjunction with Article 41 opens the potential for criminalization of *Amil Zakat* who do not have permission from authorized officials.
 8. LAZ which has obtained permission from the Minister is given the opportunity for five years to adapt, but Act No. 23 of 2011 does not provide a legal umbrella for the effort to change the legal entity in question.

In the end, the Constitutional Court (MK) decided²¹ only granted part of the articles requested by the applicants, namely Article 18 paragraph (2) points (a), (b) and (d) regarding the requirements for the establishment of the *Amil Zakat* Institution, Article 38 and Article 41 which regulates the punishment of *amil Zakat*. The rest of the articles petitioned by the petitioners for judicial review of Act No. 23 of 2011 were rejected by the Constitutional Court (MK).²² Because the decision of the Constitutional Court (MK) is final and binding, regardless of the result, all parties are obliged to respect the decision, including those who are dissatisfied with the panel of judges. Thus, Act No. 23 of 2011 is philosophical, juridical, political, sociological and administrative.²³

Based on the decision of the Constitutional Court Number 86/PUU-X/2012 on Act No. 23 of 2011, the management of *Zakat* has actually not undergone many significant changes. The central *Zakat* management sector (leading sector) is currently given centrally to the National *Amil Zakat* Agency (BAZNAS) which has a tiered structural network from the central, provincial, to district/city levels in charge of carrying out *Zakat* management nationally.²⁴

The institutional form of BAZNAS in Act No. 23 of 2011 is stronger than Act No. 38 of 1999 because it is a non-structural institution that is independent and responsible

²¹The decision of the Constitutional Court Number 86/PUU-X/2012 is grievous. the review of Act No. 23 of 2011 concerning *Zakat* Management was read on October 31, 2013

²² Constitutional Court Decision No. 86/PUU-X/2012.

²³ Jimly Asshiddiqie, *Perih. Undang-Undang*, Op, Cit, p. 166.

²⁴ Article 6 of Act No. 23 of 2011 concerning *Zakat* Management.

to the President through the Minister.²⁵ Then BAZNAS is led by a collegial collective by 11 (eleven) people with a composition consisting of 8 (eight) people from the community element and 3 (three) people from the government element. The community elements in question consist of elements of scholars, professionals, and Islamic community leaders.²⁶

The working period of BAZNAS is five years.²⁷ As for the implementation of *Zakat* management at the provincial and district/city levels, Provincial BAZNAS and Regency/City BAZNAS are formed. Provincial BAZNAS is formed by the Minister at the suggestion of the Governor after receiving consideration from BAZNAS. Regency/Municipal BAZNAS is formed by the Minister or an appointed official at the recommendation of the Regent/Mayor after receiving consideration from BAZNAS.²⁸

BAZNAS is obliged to submit reports on the implementation of the management of *Zakat*, *infaq*, alms, and other religious social funds to the Minister on a regular basis.²⁹ Institutional strengthening of BAZNAS with this authority is intended to provide protection, guidance, and services to *muzakki*, *mustahik*, and *Zakat* managers as well as to ensure legal certainty in *Zakat* management.³⁰

The position of the *Amil Zakat* Institution (LAZ) in Act No. 23 of 2011 is very different compared to during the regime of Act No. 38 of 1999. If previously LAZ was parallel to BAZ, now LAZ's position is relegated to being a BAZNAS assistant in the implementation of collection, distribution, and the utilization of *Zakat*.³¹ In addition, the conditions for its formation are also determined explicitly and quite strictly. Cumulatively the conditions that must be met to form an LAZ are;³² must obtain permission from the Minister or an official appointed by the Minister.

The issuance of a permit from the minister if it can meet the requirements, namely; obtain a recommendation from BAZNAS; have technical, administrative, and financial capabilities to carry out their activities; non-profit; have a program to utilize *Zakat* for the welfare of the people; and willing to be audited by sharia and finance on a regular basis. LAZ is also required to submit reports on the implementation of the management of *Zakat*, *infaq*, alms, and other religious social funds to BAZNAS and the government on a regular basis.³³

After the judicial review decision from the Constitutional Court (MK) Number 86/PUU-X/2012 regarding the review of Act No. 23 of 2011 concerning the Management of Government *Zakat* on February 14, 2014 promulgated Government Regulation Number 14 of 2014 concerning the Implementation of Act No. 23 Year 2011 concerning *Zakat* Management as an operational and technical guide (juknis) for the *Zakat*

²⁵ Article 5 paragraph (3) of Act No. 23 of 2011 concerning *Zakat* Management.

²⁶ Article 8 paragraphs (1), (2), (3) of Act No. 23 of 2011 concerning *Zakat* Management.

²⁷ Article 9 of Act No. 23 of 2011 concerning *Zakat* Management.

²⁸ Article 15 paragraphs (1), (2), (3) of Act No. 23 of 2011 concerning *Zakat* Management.

²⁹ Article 29 paragraph (4) of Act No. 23 of 2011 concerning *Zakat* Management

³⁰ Explanation of Government Regulation Number 14 of 2014 concerning the Implementation of Act No. 23 of 2011 concerning Management of *Zakat*.

³¹ Article 17 of Act No. 23 of 2011 concerning *Zakat* Management.

³² Article 18 of Act No. 23 of 2011 concerning *Zakat* Management.

³³ Article 29 paragraph (3) of Act No. 23 of 2011 concerning *Zakat* Management.

management law.

The issuance of this Government Regulation is quite monumental considering that in the world of national *Zakat*, the previous *Zakat* Law, namely Act No. 38 of 1999, did not have a Government Regulation. For this reason, it is hoped that the Government Regulation will have a positive impact and further strengthen the management of *Zakat* in the country. The Government Regulation Number 14 of 2014 among others regulates the position of *amil Zakat* in the form of individuals.

In Act No. 23 of 2011, *amil Zakat* must be an official body. It can be a legal entity, a mass organization, or it must obtain official permission. So if there are parties who collect *Zakat* outside that can be subject to criminal action. The spirit is how *Zakat* can be consolidated into the National *Amil Zakat* Agency.

This will have an impact on the collection of *Zakat* in the community, although the practice is not automatic. For this reason, the Government Regulation needs to be socialized and implemented. Continuous education to the community also needs to be carried out, in this case to change the paradigm of the people who so far prefer to pay *Zakat* directly in cash to *mustahik* by distributing it to be encouraged to submit it to the official *amil* who has been confirmed by the government in this case the Ministry Religion (Kemenag).

In essence, a Government Regulation is needed so that Act No. 23 of 2011 can be implemented properly in accordance with what has been determined by law to become the applicable rule of law and must be obeyed by the whole community.

Furthermore, after Government Regulation Number 14 of 2014, the next strategic agenda that must be carried out by the Government (Kemenag) is to make derivative regulations. From the provisions contained in the Government Regulation, at least seven regulations at the level of ministerial regulations must be issued within a period of no later than one year according to the time limit stated in the Government Regulation by the Ministry of Religion. The regulation of the Minister of Religion in question: (1) Regulation of the Minister of Religion (PMA) concerning the Terms and Procedures for Calculation of *Zakat Mal* and *Zakat Fitrah*; (2) PMA concerning Utilization of *Zakat* for Productive Business; (3) PMA concerning Team Formation and Procedures for Selection of Prospective Members of BAZNAS; (4) PMA concerning Position, Duties, Functions and Organizational Structure of the Secretariat and Implementing Unit of BAZNAS; (5) PMA concerning the Establishment of the Provincial BAZNAS Organization; (6) PMA concerning the Establishment of Regency/Municipal BAZNAS Organizations; (7) PMA concerning Procedures for Imposing Administrative Sanctions for BAZNAS and LAZ.³⁴

In addition, Government Regulation Number 14 of 2014 also mandates BAZNAS to compile guidelines for *Zakat* management which are the reference for *Zakat* management for BAZNAS, Provincial BAZNAS, Regency/City BAZNAS, and LAZ. The *Zakat* management guidelines contain norms, standards and procedures in planning, implementing and coordinating the collection, distribution and utilization of *Zakat* in the

³⁴ The Ministry of Religion Immediately Follows Up on Government Regulations on *Zakat*, available at <http://bimasislam.kemenag.go.id/post/berita/ministry-religion-immediate-follow-up-government-regulations-about-zakat>.

country.

By giving formal authority to BAZNAS to make guidelines for *Zakat* management, it is no longer necessary to prepare similar guidelines by the Directorate of *Zakat* Empowerment.³⁵

If the expenditure of *Zakat* or religious donations which are obligatory in nature is not paid to the *amil Zakat* agency or *amil Zakat* institution established or legalized by the government, the expenditure cannot be deducted from the gross income. This is regulated in Article 2 of Government Regulation Number 60 of 2010³⁶ concerning *Zakat* or Obligatory Religious Contributions that can be deducted from Junto Gross Income Article 4 paragraph (2) Regulation of the Minister of Finance Number 254/PMK.03/2010 concerning Procedures for Imposing *Zakat* or Obligatory Religious Contributions that can be Deducted from Junto Gross Income Article 3 (a) Regulation of the Director General of Taxes Number PER-6/Pj/2011 concerning Implementation of Payments and Making Proof of Payment for *Zakat* or Religious Contributions of a Mandatory Nature which can be deducted from Gross Income.

From the legal basis above, if there is an *amil Zakat* institution that has not been established or ratified by the government, then it carries out activities to collect, distribute and utilize *Zakat* donations, it is very detrimental to *muzakki*. The reason is that *muzakki* cannot use the proof of deposit for the *Zakat* donation as a medium of exchange to enjoy tax relief facilities to the state. On the other hand, the state is also disadvantaged by the practice of collecting *Zakat* funds carried out by the *amil Zakat* institutions which have not been ratified by the government because the income that should be the object of tax does not enter the state treasury. Do not let the problem of the absence of institutional legality, good intentions to carry out social worship actually turn out to be a social sin.

4. Closing

Management of *Zakat* in Indonesia is regulated in Act No. 23 of 2011 concerning the management of *Zakat*, the implementation of which is in the form of Government Regulation Number 14 of 2014 concerning the Implementation of Act No. 23 of 2011 concerning Management of *Zakat* as operational and technical guidelines (juknis) of the *Zakat* management law. . According to the *Zakat* Management Act, there are 2 (two) bodies that have the right to manage *Zakat*, namely the *Amil Zakat* Agency (which is managed by the government) and the *Amil Zakat* Institution (which is managed by the community). It is suggested that there is a need for wider socialization about *Zakat*, where the community is still very minimal in knowledge about *Zakat*, *infaq* and *shodaqoh*. It is necessary to conduct trainings for *Amil Zakat*, so that *Amil Zakat* become

³⁵ Ibid

³⁶ Article 2 Government Regulation Number 60 of 2010 concerning *Zakat* or Religious Contributions of a Mandatory Nature that Can Be Deducted from Gross Income: If expenditures for *zakat* or religious donations of a mandatory nature are not paid to the *Amil zakat* agency or *Amil zakat* institution, or to religious institutions as referred to in Article 1 paragraph (1) then the expenditure cannot be deducted from the gross income.

more professional in managing *Zakat*.

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