

The Role of the State in the Management of Zakat in Indonesia

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ABSTRACT

Zakat is one of the pillars of Islam that is implemented based on Islamic law. Zakat is not only considered as a ritual worship, but also a social worship that has political aspects due to the involvement of the state in managing it. Since the time of Prophet Muhammad sallallahu 'alaihi wa sallam, zakat management has led to a formal, collective, organized, and permanent structure. Zakat management policy develops dynamically along with the development of Islamic territory, economic progress, and government complexity. Zakat management can be done in various ways, and various countries participate in this. Zakat business in Indonesia has also experienced the same development. Zakat has become an integral part of social life in Indonesia, as a country with the largest Muslim majority in the world. The Indonesian state is not an Islamic or religious state, where Islamic sharia is made the cornerstone of the constitution. Rather, it is a democracy that prioritizes religious values. Zakat is mandatory in countries where Islam is the basis of their constitution. Citizens are required to pay zakat, and negligence will be punished. Zakat is part of the state financial system in these countries; it can even be considered a compulsory tax on Muslims as the country does not impose taxes on Muslims except zakat. The author concentrates on the formulation of the problem, "What is the role of the state in the management of Muslims' zakat in Indonesia?" In this paper, the author concludes that, although the payment of zakat in Indonesia is voluntary, the state does not force its citizens to pay it. Instead, the state has a role in the management of zakat as it relates to the public interest where zakat funds are given to Muslims.

Keywords: Role of the state, management, zakat.

Introduction

Although it is not an Islamic country, Indonesia has the largest Muslim population in the world. Some 207,176,162 people, or 87.21 percent of Indonesia's population, have embraced Islam¹. To show devotion and devotion to their Lord, adherents of Islam are subject to a number of obligations known as taklif. The fifth pillar of Islam consists of reading two sentences of shahada, establishing prayers, paying zakat, fasting, and performing hajj to Baitullah.

Of the several pillars of Islam, the command to establish prayer and pay zakat seems to be more emphasized by Islam, because these two pillars are the foundation of the faith of a Muslim. In the Quran; the holy book of Muslims; The command to establish prayer is always accompanied by the order to pay zakat.

Zakat, as a socio-economic institution established in the 7th century AD, has very complete rules, starting from the subject of zakat payers, the object of zakat property (mal al-zakat) and their respective rates, the minimum limit of property ownership that is not affected by zakat (nishab), the period of property ownership (haul), and the way zakat is distributed to recipients. Zakat will also have many characteristics and significant economic effects if applied systemically in the economy, especially in an economy that is based on the overarching rules and spirit of Islam.¹

However, Islamic sharia does not regulate many aspects of zakat management or administration. At the beginning of its appearance during the time of the Prophet, Zakat was reported and supervised directly by the Prophet Muhammad (peace be upon him), and included in the state budget. However, this example occurs in a situation where the structure of the country is still simple, the economy is still low, and the territory is limited.²

¹ Yusuf Wibowo, *Mengelola Zakat Indonesia Diskursus Pengelolaan Zakat Nasional Dari Rezim Undang-Undang Nomor 38 Tahun 1999 Ke Rezim Undang-Undang Nomor 23 Tahun 2011* (Jakarta: Kencana, 2015), 7.

² Muhammad Nafi, "Pengelolaan Zakat Oleh Negara Indonesia Dalam Pandangan Mazhab Syafii," *Al Qalam: Jurnal Ilmiah Keagamaan Dan Kemasyarakatan* 17, no. 1 (2023): 35, <https://doi.org/10.35931/aq.v17i1.1783>.

Along with the growth of the Muslim population and the vastness of the territory of the Islamic country, the Prophet Muhammad (peace be upon him), appointed many zakat officers. This can be considered as the fulfillment of the obligation to pay zakat throughout the Arabian Peninsula that has embraced Islam with its zakat officers. It is generally known that zakat is the responsibility of the government since the time of the Prophet Muhammad (peace be upon him).³

Islamic history records that, along with the development of the territory, the increasingly advanced level of the economy and the increasingly complex government structure, the policy of zakat management changes dynamically according to the changing times, which is seen to follow the rules of *tasharruf al-imam ala ar-ra'iyah manuthun bi al-mashlahah* (government policies related to the people are tied to the common good). Therefore, since the beginning of Islam, the management of zakat has become a vast *ijtihad* space based on *mashlahah*. Political changes and religious commitments of the rulers have a great impact on the dynamics of zakat management by the state and cause a sharp discourse among the *fuqoha'* recorded in the study of classical *fiqh*. In today's modern era when most Muslim countries or countries with a majority Muslim population are secular, contemporary *fiqh* studies have not paid enough attention to this issue.

In general, there are now five forms of zakat management in contemporary Muslim society, namely first, the system of compulsory zakat collection by the state. Second, the collection of zakat is mandatory, but it is carried out by the community or the private sector. Third, the collection of zakat voluntarily by the state. Fourth, voluntary zakat collection by the private sector. Fifth, the collection of zakat voluntarily at the individual level without collective management at all.

As a country with the largest Muslim population in the world, the issue of zakat has become an inseparable part of the lives of the people of Indonesia. The size of the Muslim population in Indonesia is directly proportional to the size of the potential for zakat in the country. The potential of zakat in Indonesia, which reaches 217 trillion rupiah, is a very large amount and can be a financial solution to overcome the problem of

³ Wibowo, *Mengelola Zakat Indonesia Diskursus Pengelolaan Zakat Nasional Dari Rezim Undang-Undang Nomor 38 Tahun 1999 Ke Rezim Undang-Undang Nomor 23 Tahun 2011*, 134.

poverty and inequality in Indonesia.⁴ A researcher named Beik empirically proves that zakat can reduce the number of poor families, income gaps, and the severity of poverty in poor families. This shows that zakat has great potential as a tool to alleviate poverty and unemployment.⁵

In countries whose constitutions adhere to Islam, paying zakat is an obligation. The state forces its citizens to pay zakat and provides sanctions if they do not pay zakat. In these countries, zakat is included in the state financial system, it can even be said that it is a mandatory tax for Muslims because this country does not collect taxes on Muslims, foreigners, except zakat. The state of Indonesia is not a religious/Islamic country that is used as the basis of Islamic religious law as the basis of its constitution, but a democratic country with religious values as the basis of its constitution.

The concept of zakat is related to the financial framework of society that is beneficial to Muslims and can drive their economy. As an increase in awareness and sharpening of zakat for the Muslim community and the government of Indonesia, Zakat Law Number 38 of 1999 concerning Zakat Management was inaugurated by President Habibie. However, the closeness of the Zakat Law is not felt openly as well as the Tax Law. Because it is the consciousness of muzakki and what is regulated in it is amil, to supervise and disseminate zakat. According to the author, this happened because in the preparation of the Zakat Law, the debate about the positivization of zakat itself was not considered.

Law No. 38 of 1999 concerning Zakat Management is to optimize the management of zakat which leads to uniformity and financial improvement, but must be supported by the latest and capable Amil Zakat Agency with all positions, capacities, and potentials in it can play a positive-progressive role in the development of people's finance. It contains a component of common welfare, as stated in Article 33 paragraph (2) and Article 34 of the 1945 Constitution. Even more broadly, zakat deposits can

⁴ Umar Said and Rahmatina Awaliah Kasri, "Kenapa Muslim Indonesia Membayar Zakat Di Lembaga Zakat Formal? Studi Kasus Muzakki Di Jabodetabek Indonesia," *Analogi* 1, no. 2 (2014): 100; D. A. Ofori et al., "Peraturan Badan Wakaf Indonesia," *Molecules* 2, no. 1 (2020): 1-12, <http://clik.dva.gov.au/rehabilitation-library/1-introduction-rehabilitation>.

⁵ I. S. Murniati, R., & Beik, "Pengaruh Zakat Terhadap Indeks Pembangunan Manusia Dan Tingkat Kemiskinan Mustahik: Studi Kasus Pendayagunaan BAZNAS Kota Bogor," *Al-Muzara'ah* 2, no. 2 (2015).

be distributed to the interest-free capital division in various profitable financial ventures.⁶

In Indonesia, the management of zakat is directed based on Law No. 38 of 1999 concerning Zakat Management with the Decree of the Minister of Religion (KMA) No. 373 of 2003 concerning the Implementation of Law No. 38 of 1999 and the Decree of the Director General of Islamic Guidance and Hajj Affairs No. D/291 of 2000 concerning Special Regulations on Zakat Management. 2000 concerning Special Regulations on Zakat Administration. Law No. 38 of 1999 concerning Zakat Management Chapter III articles 6 and 7 states that there are two types of zakat management, namely the Amil Zakat Agency (BAZ) formed by the government and the Amil Zakat Institution (LAZ) formed by the community.⁷

In its development, there are crucial things related to the openness of trust in BAZ and LAZ institutions, because in the midst of the community there are two conditions of thought in paying zakat, more specifically on the one hand the community already understands that paying zakat must go through BAZ and LAZ or taught by BAZ and LAZ, but on the other hand there are still many who have not paid their zakat through these institutions, Because there are still questions that are almost the same as the reasons for paying zakat, namely *ubudiyah* and social.

Discussion and Result

Laws and Regulations Governing Zakat in Indonesia

On January 7, 1999, the first National Working Conference (Mukernas) was held on Teaching the Administration of Zakat, *Ifaq, Shadaqah (ZIS)* and Zakat Gathering which was opened by President Habibie. One of the results of the deliberations was the preparation of the Law on Zakat Management. The consideration arose after a letter from the Religious Affairs Agency No. MA/18/111/1999 regarding the application for ratification of the drafting of the Draft Law on Zakat Management. The

⁶ Oleh Baz, Dan Laz, and Kota Madiun, "PENGELOLAAN ZAKAT OLEH NEGARA DAN SWASTA Studi Efektifitas Dan Efisiensi Pengelolaan Zakat," *Penelitian Keagamaan Dan Sosial-Budaya* 4 (2010): 23.

⁷ Yuni Sudarwati and Nidya Waras Sayekti, "Konsep Sentralisasi Sistem Pengelolaan Zakat Dalam Pemberdayaan Ekonomi Umat," *Jurnal Ekonomi & Kebijakan Publik* 2, no. 1 (2011): 560.

request was confirmed through the letter of the Minister of State Secretary No. B. 283/4/1999 dated April 30, 1999.

The discourse on the Bill on Zakat Management began on July 26, 1999, with a government initiative initiated by the National Amil Zakat Agency (Baznas). From July 26, 1999 to September 14, 1999, the substance of the Draft Law on Zakat Management was discussed and ratified by the House of Representatives through the Decree of the House of Representatives Number 10/DPR-RI/1999. Through the letter of the Speaker of the House of Representatives of the Republic of Indonesia Number RU.01/03529/DPR-RI/1999 dated September 14, 1999, it was submitted to the President to be signed and ratified into law.

On September 23, 1999, the Law was promulgated into Law Number 38 of 1999 concerning Zakat Management. Law Number 38 of 1999 concerning Zakat Management consists of 10 chapters and 25 articles. The interesting things of Law No. 38 of 1999 concerning Zakat Management contain 10 chapters and 25 articles. Details of Law Number 38 of 1999 concerning Zakat Management are as follows:

- Chapter I General Provisions (Article 1,2,3)
- Chapter II Principles and Objectives (Articles 4, 5)
- Chapter III Organization of Zakat Management (Articles 6,7,8,9,10)
- Chapter IV Zakat Collection (Articles 11,12,13,14,15)
- Chapter V Utilization of Zakat (Article 16,17)
- Chapter VI Supervision (Articles 18,19,20)
- Chapter VII Sanctions (Article 21)
- Chapter VIII Other Provisions (Articles 22,23)
- Chapter IX Transitional Provisions (Article 24)
- Chapter X Closing Provisions (Article 25)

After the ratification of the law, the government issued regulations to actualize and supervise the implementation of the law through Proclamation No. 581 of 1999 concerning the Implementation of Law No. 38 of 1999. This was followed by the issuance of the Decree of the Head of Islamic Guidance and Hajj Affairs Number D/291 of 2000 concerning Special Regulations on Zakat Management.

The history of zakat management in Indonesia is colored by a very long and tug-of-war struggle between political and social Islamic groups

and even with the colonial colonizers in an effort to direct the law of zakat and the management of zakat so that it can be formalized.

This began during the colonial period, with *Bijblad* No. 1892 dated June 4, 1893 which contained the colonial government's approach to zakat. The colonial government's approach to zakat is an effort to control and direct the authoritative framework of zakat, the responsibility of reporting around the framework of the zakat organization and the responsibility of its reporting. At that time, *Bijblad* No. 6200 was issued which contained a rejection of local representatives to assist in the implementation of zakat.⁸

Next is the postcolonial period, in this case the government's attention to the management of zakat was increasingly widespread in 1968. Especially with the issuance of Religious Supervision Orders Number 4 and Number 5 of 1968, in connection with the establishment of the Amil Zakat and Baitul Mal Organizations at the central, general, and district/city levels. President Soeharto, ahead of the commemoration of Isra' Mi'raj at the State Palace residence on October 22, 1968, issued a proposal to raise zakat in an orderly and organized manner.⁹

This proposal was then followed up by the Special Regional Government of the Central Jakarta Capital City, which at that time was driven by Senator Ali Sadikin to supervise zakat professionally so that the Amil Infaq and Shadaqah Office (BASIS) was formed. This was followed by various provinces in Indonesia, namely with the formation of the Semi-Government Amil Zakat Agency through the Governor's decree.

The agency appears with different names in each region, but generally takes the name BAZIS such as in Aceh (1975), West Sumatra (1977), Lampung (1975), West Java (1974), South Kalimantan (1977), East Kalimantan (1972), North Sulawesi, South Sulawesi (1985), and West Nusa Tenggara. Until finally the emergence of Law Number 38 of 1999 and Law Number 23 of 2011 concerning zakat management.¹⁰

⁸ Muhammad Aziz, "Regulasi Zakat Di Indonesia; Upaya Menuju Pengelolaan Zakat Yang Profesional," *Al Hikmah: Jurnal Studi Keislaman* 4, no. 1 (2014): 25.

⁹ Suad Fikriawan, "Dinamika Zakat Dalam Tinjauan Sejarah Keindonesiaan: Kajian Positifisasi Dan Implikasinya Bagi Ekonomi Umat," *AL-MANHAJ: Jurnal Hukum Dan Pranata Sosial Islam* 1, no. 1 (2019): 78, <https://doi.org/10.37680/almanhaj.v1i1.110>.

¹⁰ Aziz, "Regulasi Zakat Di Indonesia; Upaya Menuju Pengelolaan Zakat Yang Profesional," 25.

The Role of the State in the Management of Zakat in Indonesia

Zakat is one of the pillars of Islam whose foundation is sharia / Islamic law. The position of Islamic law in the state of the Republic of Indonesia is explicitly stated in Article 29 of the 1945 Constitution which states that the state is based on the Almighty Godhead and guarantees the independence of each resident to carry out worship based on his religion and belief.

According to Mohammad Daud Ali, Islamic law in Indonesia is applied in a standard and legal manner. Islamic law, as applied normatively, is the part of Islamic law that establishes social sanctions for violation of its rules. Whether or not the social sanctions in question are strong or not depends on the strength and weakness of Muslims' perception of the normative standards of Islamic law. There are many Islamic laws that apply in Indonesia, including fasting, zakat, and hajj. Almost all parts of Islamic law that govern the relationship between man and God are normative. In fact, knowing the haram or halal of something is a source of legal awareness for the Islamic nation of Indonesia not to commit adultery, theft, usury, and so on. As mentioned above, whether Islamic law is respected or not in Indonesia's Muslim society depends on the Muslim community's sense of faith. The implementation depends on the conscience of the Muslims concerned.¹¹

Islamic law that applies formally juridically is a part of Islamic law that regulates human relations with other humans and objects in society. This part of Islamic law is a positive part of law based on or because it is appointed by laws and regulations, such as marriage law, inheritance law and waqf law that has been compiled (1988), zakat law and so on³⁰. With the pouring of Islamic law in the form of laws, its enforcement is no longer only based on the awareness of the faith and piety of Muslims, but on the basis of the force of laws or applicable laws and regulations.

How does the state accommodate Islamic law? Article 29 of the 1945 Constitution which states that the state is based on the Almighty God and guarantees the independence of each citizen to carry out worship based on

¹¹ Mohammad Daud Ali, *Hukum Islam Pengantar Hukum Islam Dan Tata Hukum Islam Di Indonesia* (Jakarta: Raja Grafindo Persada, 2002), 5.

their religion and belief, according to Hazairin, the fundamental principle can be interpreted as follows:

1. In the state of the Republic of Indonesia, there shall not be or shall not apply laws that are contrary to the religious rules applicable to religious believers.
2. The state is obliged to carry out the sharia of all religions that apply in Indonesia, in the sense of providing facilities so that laws derived from religions embraced by the Indonesian nation can be implemented, if to carry out the sharia requires the assistance of state power or state administrators.
3. Sharia that does not require the assistance of state power to carry it out because it can be carried out by each religious believer concerned, becomes the personal obligation of the religious adherents themselves and carries it out according to their respective religions.

Article 29 of the 1945 Constitution has three meanings. First, the state must not make laws and regulations or carry out policies that are contrary to the basis of faith in God Almighty. Second, the state is obliged to make laws and regulations or carry out policies for the implementation of a sense of faith in God Almighty from a group of religious believers who need it. Third, the state is obliged to make laws and regulations that prohibit anyone from harassing religious teachings.¹²

With these three meanings, it can be understood that the state has an obligation to actively strive so that all people can adhere and worship in accordance with their religion and beliefs. The State's activity in this field is to ensure that everyone can freely determine the religion they want to follow and to ensure that everyone can practice their religion in accordance with their own religion. whose religion has been determined and which it adheres to. However, state activities must not interfere with the internal regulations determined by the religion of each community. The state must not interfere in the internal affairs related to religious doctrines. However, the state has an obligation to provide support and services if religious people need legal provisions for the smooth and orderly implementation of

¹² Zainul Akmal, "Relevansi Pasal 29 Konstitusi Terhadap Sila Pertama Pancasila Sebagai Dasar Negara," *Jurnal Lex Renaissance* 3, no. 1 (2018): 138, <https://doi.org/10.20885/jlr.vol3.iss1.art5>.

their religious teachings. It is not an intervention but just support and service according to the wishes of the religious people concerned.

Sharia law does not require state power to implement it because it can be implemented independently which is institutionalized by each religious believer concerned, such as prayer and fasting for Muslims, religious believers have a personal obligation to apply the provisions of their respective religions.

Based on the first precept of Pancasila and Article 29 of the 1945 Constitution states that Islamic law is part of national law. However, because Islamic law has a wider scope than national law, some of its provisions do not require state power to enforce them. Some others need it and some others between need it and don't need it, depending on the situation and conditions.¹³

Not all Islamic laws need to be legislated. The provisions of Islamic law that need to be legislated are legal provisions that have the following categories:

1. Its enforcement requires the assistance of state power, and
2. Correlate with public order.

The state power necessary for the enforcement of Islamic law is judicial power, for example in the case of kinship between Muslims and administrative power, for example marriage registration and waqf registration.

There are norms in Islamic Sharia that may have the power to be enforced by the government, but they have little or no strong relationship with public order. such as prayer and fasting. The government can register. Although it is difficult; Prayer and fasting for Muslims and punishment for sinners. But the question is whether Islamic Sharia law, which requires Muslims to pray and fast, should be applied, because it is very difficult to apply this law in the first place? How can the government monitor people 24 hours a day to determine if they are praying or fasting? Second, but not least, prayer and fasting are individual and have little or nothing to do with public life. Generally, only federal laws govern public policy.

¹³ Rifyak Ka'bah, *Penegakan Syariat Islam Di Indonesia* (Jakarta: khairul Bayan, 2004), 7.

Rafyal Kaaba also said that from a legal point of view, due to the government's desire to use it, the division of Islamic Sharia into "sects" and "guardians" is no longer relevant to the current status of the country. The purpose of zakat and hajj has long been a religious obligation, an obligation that most depends on every Muslim. However, due to the will of the people, these two types of religions have been incorporated into the Ma'alamat. For this reason, there needs to be several rules and regulations to enforce the implementation so that no one violates the rights of others. Paragraph (1) of Article 34 of the 1945 Constitution states that poor children and children are abandoned by the government. So in paragraph (2) it is stated that the government will create a social networking system for everyone and empower the weak and disabled in terms of human rights. Therefore, the authorities are responsible for caring for poor and abandoned children, and strengthening them through social networking systems, the authorities can cooperate with sections of society.

One of the most effective ways of empowerment is through zakat, especially for the Muslim community. Although the payment of zakat is made voluntarily by the Islamic community in Indonesia; there is no state coercion against Muslims in Indonesia;

However, the administrative side is still a concern of the government. In the context of zakat management, the government has considered, in legal form, zakat as one of the duties of Muslims in accordance with Islamic law. Second, zakat is a religious institution whose mission is to promote justice and social welfare. Third, to increase goodness and usefulness, zakat must be given in accordance with Islamic law. This is regulated in Law No. 23 of 2011 concerning Zakat Management, as amended by Law No. 38 of 1999. And when it comes to doing zakat prayers in Indonesia, the government does not encourage it because doing zakat in Indonesia is a normal thing. The obligation of Muslims who have accepted Islam to pay zakat returns to the minds of all Muslims. There is no government obligation for people who have accepted Islam to pay zakat and there is no sanction for negligence in paying zakat due to the normative nature of zakat itself.

In addition, the state of Indonesia is not a religious country / Islamic state, where Islamic religious sharia is used as the basis of the country's constitution, but a democratic country that makes religious values the basis

of the constitution. Zakat is also not included in the state financial system. Zakat is not included in state revenue.

However, the government does not deny the role of zakat in the purpose of improving the welfare of the people and educating the nation. Therefore, the government provides tax contributions to zakat payers by deducting zakat from taxable income (PKP/tax credit). The spirit of this law is to ensure that taxpayers do not have to bear the double burden of paying zakat and taxes. It is also estimated that knowing how to pay zakat increases knowing how to pay taxes. In countries where the constitution follows Islam, paying zakat is mandatory. If the government does not pay zakat, then it forces people to pay zakat with a fine. In this country, zakat is part of the government's financial system, which can be considered a mandatory tax for Muslims because this country does not tax Muslims except zakat.

Although the payment of zakat is made voluntarily by the Islamic community in Indonesia; there is no state coercion against Muslims in Indonesia; However, the management aspect attracts the attention of the government because it is closely related to public order, where sharia funds derived from zakat are collected for management, the state has the right to regulate and supervise to achieve management goals. and no Muslim rights were violated.

However, the government does not deny the role of zakat in improving the lives and education of people in the country. Therefore, the government provides tax relief to zakat payers by deducting zakat. In terms of zakat management in Indonesia, the government acts as a manager, monitor, guide, and manager at the same time. As an authority, the authority promulgates laws and enforces laws and regulations that govern the implementation of zakat. In this regard, the government enacted Law Number 38 of 1999 concerning Zakat Management, which was later amended by Law Number 23 of 2011 concerning Government Law Number 60 of 2010 concerning Zakat, and or can deduct mandatory religious donations from the amount to be withdrawn. Income See also paragraph 2, article 23 of Law No. 23 of 2011, it is possible to use proof of zakat payment to reduce the amount of tax. For its implementation, the Director General of Finance only recognizes 20 zakat management organizations

and one Christian religious organization as recipients of zakat or mandatory religious donations that can be deducted from gross receipts.

Zakat Administration. To implement Law No. 23 of 2011, the Government then issued Law No. 14 of 2014 concerning the Implementation of Law No. 23 of 2011 concerning Zakat Management. This is a form of government assistance and service to Muslims who need rules and regulations for the good and efficient implementation of their religious teachings, in the form of zakat management. Regarding the issue of zakat management, the government must ensure that legally, first, zakat is an obligation for Muslims who are able to fulfill Sharia. Second, zakat is a religious institution whose mission is to promote justice and social welfare. Third, to increase its utility and profits, zakat must be managed institutionally and in accordance with Sharia.

Law Number 23 of 2011 was promulgated to increase the efficiency and usefulness of zakat, therefore zakat must be managed institutionally in accordance with Islamic religious sharia for the implementation of zakat. The management in question includes planning, implementation and coordination activities in the collection, distribution and use of zakat. This management aims to increase the effectiveness and efficiency of zakat management services, as well as increase the benefits of the community and reduce poverty.

This organization is based on the first order, namely Islamic law, especially the implementation of zakat from the collection, distribution and use of zakat must be based on Sharia. Second, honesty, especially zakat managers must be honest. Third, practical, namely the implementation of zakat is carried out to provide the maximum benefit to the recipient. Fourth, justice, namely the distribution of zakat. Fifth, there is a sharia guarantee, especially in the implementation of zakat, there are Sharia indicators for recipients and zakat. Sixth, integration, namely the management of zakat is carried out in a decentralized manner with the aim of increasing the collection, distribution and utilization of zakat. Seventh, responsibility, especially to make the implementation of zakat affordable and accessible to the community.

The government through its public bodies also allows Islamic social organizations to establish zakat management organizations and/or impose

sanctions for violations of zakat management organizations and revoke permits. If the practice of zakat management is not in accordance with the relevant laws and regulations. The government authority that has the authority to carry out this work is the ministry that manages government activities in the field of religion, namely the Ministry of Religious Affairs.

The Amil Zakat Institution (LAZ) formed by civil society must be approved as an Amil Zakat professional institution by the government so that no person or organization can manage zakat without a clear concept. It is not allowed to collect zakat funds other than registered zakat management organizations. The Amil Zakat Institution (LAZ) that collects, distributes and spends taxes without the permission of the authorities is punished with imprisonment for up to one year and a fine of up to 50 million rupees. This is to ensure that the Amil Zakat Institute (LAZ) does not deviate from its core mission and to ensure the legality of the Amil Zakat Institute (LAZ). The government also plays a role in managing zakat by establishing the National Amil Zakat Agency (BAZNAS), a zakat management organization formed by the government. Business is a non-governmental institution that is independent and responsible to the president through the minister who organizes government affairs in the field of religion, namely the Minister of Religion.

BAZNAS is an institution authorized to carry out the task of managing zakat nationally. BAZNAS has the authority to coordinate the Amil Zakat Agency (BAZ) and the Amil Zakat Institute (LAZ), build a nationally integrated zakat management information system, create a map of the potential for collecting and distributing zakat, and build a national database of muzakki and mustahiq. The management of zakat is regulated by the state with BAZNAS as the national zakat operator in order to create a unified system in the management of zakat.

The state also plays a role as a coach and supervisor of zakat management in Indonesia. The state through its government organs supervises in the form of sharia audits on the management of zakat, infaq, alms and other religious social funds, both by the National Amil Zakat Agency (BAZNAS) and the Amil Zakat Institute (LAZ). The government organ authorized to carry out sharia audits is the ministry that organizes government affairs in the religious field, namely the Ministry of Religion.

In addition to the Ministry of Religious Affairs, the President, the House of Representatives (DPR) and the Regional Government also have the authority to supervise the management of zakat. In supervising the management of zakat, the Minister of Religion receives reports on the management of zakat, infaq, alms and other religious social funds that must be submitted by the National Amil Zakat Agency (BAZNAS) every six months and at the end of the year. The President and the House of Representatives receive reports on the management of zakat, infaq, alms and other religious social funds that must be submitted by the National Amil Zakat Agency (BAZNAS) at least once a year. The Regional Government receives reports on the management of zakat, infaq, alms and other religious social funds that must be submitted by the National Amil Zakat Agency (BAZNAS) of the district / city or province and the Amil Zakat Institution (LAZ) every six months and at the end of the year.

In addition to the Ministry of Religious Affairs, the President, the House of Representatives (DPR) and the Regional Government also have the authority to supervise the management of zakat. In supervising the management of zakat, the Minister of Religion receives reports on the management of zakat, infaq, alms and other religious social funds which must be submitted by the National Amil Zakat Agency (BAZNAS) every six months and at the end of the year. The President and the House of Representatives receive reports on the management of zakat, infaq, alms and other religious social funds that must be submitted by the National Amil Zakat Agency (BAZNAS) at least once a year. The Regional Government receives the management report. The Minister of Religion and the Regional Government also carries out guidance for the National Amil Zakat Agency (BAZNAS) and the Amil Zakat Institution (LAZ) in accordance with their authority in the form of complaints; monitoring and evaluation; and audit results.

Criminal sanctions in the form of imprisonment for a maximum of 5 (five) years and/or a maximum fine of Rp. 500,000,000.00 (five hundred million rupiah) are given for the crime of unlawful acts of not distributing zakat to people who are entitled to receive it (mustahiq) in accordance with Islamic law or possessing, guaranteeing, granting, selling and/or diverting zakat, infaq, alms and/or other religious social funds in its management.

The criminal penalty is in the form of imprisonment for 1 (one) year and/or a fine. 50,000,000.00 (fifty million rupiah) is imposed for violating the prohibition against a person acting as a zakat collector to collect, distribute or spend zakat without permission from the competent authority. However, unlike for some communities and regions that do not reach BAZNAS and LAZ, zakat can be given by people's groups, individual Muslim leaders (ulam ulama) or leaders/Takmir/Mashallah Mosque as Zakat agents by sending a written notice to the head of the local Religious Affairs Office (KUA).

This community is involved in promoting and monitoring the implementation of zakat in Indonesia by the National Zakat Agency (BAZNAS) and the Emil Zakat Institute (LAZ). This training was carried out to increase public awareness of zakat payments through BAZNAS and LAZ and provide suggestions to improve the performance of BAZNAS and LAZ. Monitoring access to information related to zakat administration by BAZNAS and LAZ and providing information in case of violations of zakat administration by BAZNAS and LAZ.

Conclusion

The author came to the conclusion that, based on the description of the problem of the role of the state in managing the zakat of Muslims in Indonesia, the state does not force its citizens to pay zakat because the payment of zakat in Indonesia is voluntary. However, the state participates in the management of zakat because it is related to the public interest, including how the zakat funds of Muslims are collected and managed, and so that the management goals are achieved and the rights of Muslims are not violated. The state acts as a regulator, manager, and supervisor in the management of zakat for Muslims in Indonesia. As a regulator, the state uses its government organs to establish laws on the management of zakat, grant permits, and revoke permits to establish zakat management organizations and impose administrative and criminal sanctions for violations of zakat management.

The state established the National Amil Zakat Agency (BAZNAS), which is responsible for the management of zakat from its collection, distribution, and utilization. BAZNAS is a non-structural government institution that stands alone and is responsible to the President through the

Minister of Religious Affairs, which is responsible for government affairs in the field of religion. As a supervisor, the state conducts sharia audits through government organs determined by law and reports the implementation of zakat management activities to zakat management organizations, both the National Amil Zakat Agency (BAZNAS) and the Amil Zakat Institute, its distribution, and utilization. Business is a government agency that is not only responsible to the President and Minister of Religious Affairs, who are responsible for government activities in religious affairs. As an auditor, the government conducts Sharia audits through government agencies appointed by law and reports the implementation of zakat management activities to the zakat management organization, the National Zakat Amel Agency (BAZNAS). and the Amil Zakat Institute.

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