



## THE ROLE OF THE BAITUL MAL AMIL AGENCY IN COLLECTING PROFESSIONAL ZAKAT OF CIVIL SERVANTS IN ACEH TAMIANG REGENCY

Muhammad Fachrurrazy <sup>1</sup>, Maria Ulfa <sup>2</sup>

<sup>1</sup> Faculty of Sharia, Studi Program Islamic Economic Law, IAIN Palopo

Email : muh\_fachrurrazy@iainpalopo.ac.id

<sup>2</sup> Faculty of Islamic Economics and Business IAIN Langsa

Email : marialufa21@gmail.com

### Abstract

**Purpose** – This research was conducted to determine the level of suitability and implementation of the collection of professional zakat funds for the Civil Servants (ASN) in increasing muzzaki awareness.

**Method** – This research uses a descriptive method with a qualitative approach with primary and secondary data. Data collection methods used were observation, interviews and documentation. The informants for this research were two people from Baitul Mal Aceh Tamiang and from the BPKD, while the respondents were three people who had the status of muzakki at Baitul Mal Aceh Tamiang. The criteria for informants are that they are registered as official government amil and from the community perspective are mustahik who have received zakat

**Results** – The results of the research show that the collection of professional zakat funds has not been fully effective because funds are collected through 2 ASN criteria, namely Active ASN and Passive ASN, there are still obstacles in Passive ASN which are still less aware of paying zakat, thus having a big impact in increasing awareness of muzakki paying zakat profession.

**Practical Implication** – As a practical implication, the results of this research can be used as a reference to better understand the attitudes and regulations that must be taken to create new policies such as the use of digital advertising media to promote zakat to the public

### Keywords :

Collection,  
Professional  
zakat fund,  
Muzzaki.

### Article History :

Submitted:  
November 21,  
2023

Revised :  
December 19,  
2023

Published :  
December  
28, 2023

this article is the  
result of  
research funded  
by BAZNAS

## INTRODUCTION

The command to pay zakat on wealth and income earned, educates Muslims to avoid selfishness, and instead realize the spirit of sharing with others. Awareness of giving zakat is seen as the main indicator of a person's submission

to Islamic teachings. (Tulus, 2006). One form of breakthrough that must be made in the field of zakat is to develop the zakat law itself, one of which is making professional income one of the things for which zakat must be paid, because professional income is one of the sources of human livelihood that has great potential in this era. modern. (Ahmad Supardi Hsb, 2010).

Professional zakat is zakat that must be paid from income from certain professions occupied, such as civil servants, doctors, lawyers, and so on. Because the obligation to pay zakat on the salaries of civil servants/lecturers is an ijtihadi obligation (Kamal, 2016). So what is built is the awareness of every civil servant that zakat has a very noble purpose. Apart from being a cleanser for souls and wealth, it also has a very deep social function, so that wealth does not only circulate among rich people.

In reality, in society or employees, there are still many people who have large amounts of wealth and income who do not understand or do not realize that they are actually muzakki (Z Muttaqin, 2022). Apart from that, even if they are aware of their obligation to pay zakat, they do not know or understand how to properly record or calculate the wealth and income that must be zakat. On the one hand, there are people or employees who are not yet aware of zakat, but on the other hand, there are people or employees who are aware of paying zakat but do not trust the zakat management agency or institution. Therefore, in line with efforts to broaden the understanding and insight of the public or employees regarding jurisprudence and zakat management, it is the duty of the Government and economic experts to create and socialize a standardized operational concept of zakat as a social security instrument (Tulus, 2006).

The Baitul Mal Institution is one of the religious property management institutions that emerged during the Khulafa' ar-Rasyidin era (S. K. Safwan Kamal, 2017). At that time Baitul Mal became the backbone of the Muslim economy with the principle "So that wealth should not circulate only among the rich". This model of religious property management is a legacy of Islamic history that is still applied to this day. One of the advantages of Baitul Mal is that the people's wealth comes from zakat, donations and sources permitted by religion, not the interests of individuals, groups or authorities, not even the Baitul Mal administrators. Because of this, in several Muslim countries Baitul Mal is a financial institution that is still maintained. In the context of Aceh, Baitul Mal's position has not yet found its identity as the community's leading financial institution. People prefer to deal with banks, insurance, pawnshops, for their financial affairs, rather than with Baitul

## THE ROLE OF THE BAITUL MAL

Muhammad Fachrurrazy, Maria Ulfa

Mal. In fact, the position of Baitul Mal in Islamic history is exactly the same as the position of the Central Bank. Because the people's desire to deal with banks, insurance and pawnshops is so strong, some of their financial systems are made legal. As a result, the most authentic Islamic heritage, namely Baitul Mal, was put

Page | 150 aside, only in the field of managing zakat, infaq, alms and endowments. In fact, the purpose of establishing Baitul Mal is because Baitul Mal has a fairly large role as a means of achieving state goals and equalizing the rights and welfare of Muslims (Tulus, 2006).

The establishment of a zakat management institution in Aceh Province with the name Baitul (Kamal, S., Berakon, I., Hamid, A. and Muttaqin, 2023; Kamal, 2018) Mal is one form of implementation of Law Number 44 of 1999 concerning the Implementation of Aceh Specialties which is further strengthened by Aceh Qanun Number 10 of 2007 concerning Baitul Mal, which is the mandate of Article 191 of Law Number 11 of 2007. 2006 concerning Aceh Government. Aceh Qanun Number 10 of 2007 stipulates that the Aceh Province Baitul Mal is a non-structural regional institution which has the authority. The formation of the Baitul Mal Agency in Aceh in 2003 is part of the implementation of Islamic law in a kaffah manner. Gubernatorial Decree Number 18/2003 Article 6 further clarifies the function of Baitul Mal, so that it can be seen that the function of Baitul Mal is not as extensive as the state financial authority. Baitul Mal's presence in Aceh is limited to managing religious assets and reformulating the authority of BPNA or BHA, coupled with the provisions of Law Number 23 of 2011 concerning Zakat Management. To be able to carry out the duties in the Gubernatorial Decree, the Baitul Mal Agency has the following functions: collecting zakat; distribution of zakat; data collection on muzakki and mustahik; research on religious treasures; utilization of religious assets; improving the quality of religious assets and empowering religious assets in accordance with Islamic sharia law to manage and develop zakat, waqaf, religious assets with the aim of benefiting the people, as well as being a guardian/supervising guardian for orphaned children and/or managing inherited assets that do not have a guardian based on Islamic sharia . Baitul Mal is divided into four levels, namely the Provincial, Regency/City, Settlement and Gampong levels. Religious property (which also includes zakat) is Baitul Mal's main task in managing it.

As one of the people's property management institutions, Baitul Mal Aceh Tamiang Regency continues to strive to develop innovations in the management and utilization of zakat as an effort to improve and enhance its performance and

image as a professional zakat management institution. This is not an exaggeration considering the enormous responsibility of Baitul Mal in managing zakat and infaq funds which continues to increase every year.

The government has a role in maximizing zakat collection efforts (KAMAL, 2022; Kamal, 2018; N. H. Safwan Kamal, 2022; Safwan, 2021). In order to further maximize its role in zakat management, Baitul Mal needs to establish/establish partnerships with existing institutions in terms of zakat collection. As explained in Law no. 23 of 2011 concerning zakat management in article 12 states that zakat collection is carried out by the Amil Zakat Agency by receiving or taking it from Muzakki on the basis of Muzakki's notification. Furthermore, how to increase public awareness and trust in zakat can be realized through the accountable, transparent and professional performance of Baitul Mal Aceh Tamiang Regency. The government also intervenes in making policies to increase the optimization of zakat. If during the era of Umar Ibn Khattab's government, he would fight people who ignored paying zakat, then in the modern era, a system and even authority is needed that can encourage Muslims to pay zakat. (Didin Hafidhuddin, 2008).

Moreover, for the State Civil Apparatus in Aceh Tamiang Regency, where according to Baitul Mal employees of Aceh Tamiang Regency, the State Civil Apparatus's awareness of paying professional zakat is still lacking. (Wani, 2022). Baitul Mal Aceh Tamiang Regency as a zakat collecting institution must have the right strategy to socialize professional zakat so that the funds collected can increase.

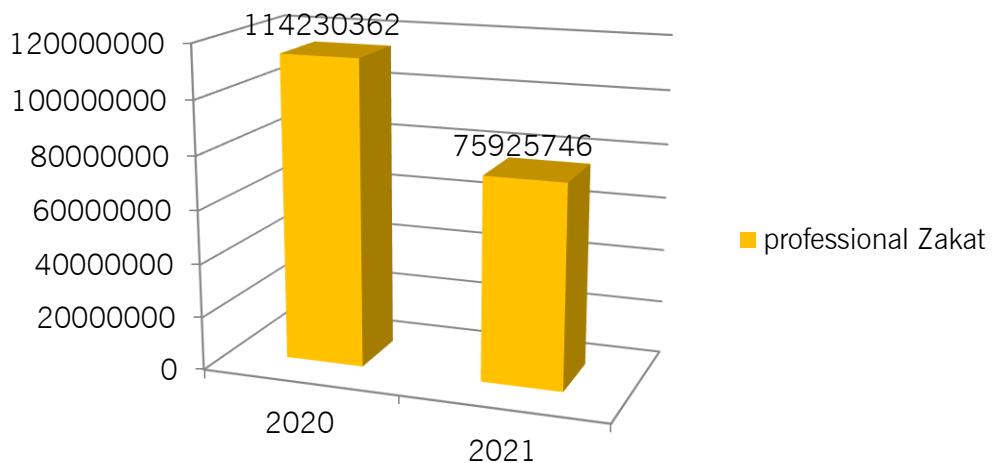
Initial observations should explain that there has been a decline in the receipt of professional zakat funds from the State Civil Service in Aceh Tamiang Regency from 2020 to 2021. For more details, see the graph below.

# THE ROLE OF THE BAITUL MAL

Muhammad Fachrurrazy, Maria Ulfa

Figure 1.  
Development of Civil Servants Professional Zakat  
Receipts at Baitul Mal Aceh Tamiang

Page | 152



From the graph above, it can be explained that in 2020 the professional zakat receipts from State Civil Servants in Baitul Mal, Aceh Tamiang Regency amounted to IDR 114,230,362, but in 2021 professional zakat receipts decreased to IDR 75,925,746.

However, the order to pay professional zakat has been explained in the Al-Qur'an and Hadith which instructs people who can afford it, but in fact, among employees in Aceh Tamiang Regency there are quite a lot of employees who do not want to pay professional zakat, even though this professional zakat functions as economic equality. and poverty alleviation.

## LITERATURE REVIEW

### Definition of Zakat

According to the language, zakat means increasing and developing. (M. Ali Hasan, 2000). Zakat is a worship that has dual values, *ḥablu min allah* (vertical) and *ḥablu min nās* (horizontal), ritual and social dimensions. This means that people who always pay zakat and increase their faith and devotion to Allah SWT develop a sense of social concern and build social relationships. (Indonesian Ministry of Religion, 2002). Zakat is an obligation for every Muslim, both male and female, who is independent and has one nisab or more of the assets that are

required to be zakat. (Husein As-Syahatah, 2004). According to Yusuf Qardhawi, zakat is a certain amount of property that Allah requires to be handed over to people who are entitled to receive it. (Muhammad M, 2011).

Sheikh Zainuddin argues in the book *Fathul Mu'in* that zakat in linguistic terms means cleansing and developing. In Islamic terms, zakat is the name of an object that is removed from certain assets or goods. (Ahmad Zainuddin, 2004).

Zakat is a form of worship that has special specifications, meaning that in terms of its management it must be managed properly and in accordance with Islamic law, while its distribution is already in the Koran so that not everyone is entitled to receive zakat funds. Zakat is not a grant or gift, not tabarru or donation and is not just a gift made by rich people to the poor, but a fulfillment of obligations made to those who are entitled to it. (Himati Kurnia and Ade Hidayat, 2008).

### **Types of Zakat**

There are two types of zakat required by Allah SWT, first zakat fitrah and second zakat mal. First, zakat fitrah is zakat paid to purify oneself after fasting during the month of Ramadan. It is issued on condition that the individual gets Ramadan and Shawwal. Therefore, every soul who gets a soul who gets Ramadhan or Shawwal only, is not obliged to pay zakat fitrah, secondly zakat mal (treasure), is zakat that is obligatory on wealth with certain conditions. This zakat is required to cleanse the property. The two zakat are different. There is only one type of zakat fitrah and there are many types of zakat mal (treasure). (Himati Kurnia and Ade Hidayat, 2008).

Meanwhile, mall zakat is a zakat obligation towards mall assets. The results of the search carried out showed that there were 15 types of assets subject to zakat based on the Al-Quran and hadith. This zakat continues to increase from time to time according to the development and growth of one's own assets. Next, several opinions of ulama will be presented regarding the assets that must be given zakat. Some of them can be mentioned below. Ibn Qudamah (541-620), stated that there are 5 types of zakat on assets, namely, livestock, plants and fruit, gold and silver and trade assets. Furthermore, scholars agree that regarding livestock, they differ in determining which animals are included in the obligatory zakat. Based on four scholars whose thoughts were taken, a picture can be seen that the growth in the types of assets that must be given zakat is a natural development. This means that growth occurs in line with progress in the

# THE ROLE OF THE BAITUL MAL

Muhammad Fachrurrazy, Maria Ulfa

economic sector or increasing types of services or jobs. (Sheikh Muhammad Sa'id Mursi, 2008).

## Pillars of Zakat

Page | 154

The pillars of zakat are removing part of the nishab (wealth) by relinquishing ownership of it, making it the property of the poor person, and handing it over to him or handing over the property to his representative, namely the imam or the person in charge of collecting zakat. What is included in the zakat law is:

1. Disposal or issuance of ownership rights to part of the assets subject to zakat.
2. Handing over part of the assets from the person who has the assets to the person on duty or the person who takes care of the zakat (amil zakat).
3. Handing over the amil to the person entitled to receive zakat as property. (Abdul Wahab, 1993).

## Definition of Professional zakat

Professional zakat is zakat that is paid from income or income that is cultivated through one's expertise, whether the expertise is carried out individually or jointly. Skills that are carried out independently, for example the profession of doctor, architect, lawyer, tailor, painter, can also be a preacher or preacher. Meanwhile, expertise is carried out jointly (Ghassan & Al-Jeefri, 2016), for example employees (government and private) using a wage or salary system. There are differences of opinion regarding professional zakat. Firstly, there are scholars who say that professional zakat is not obligatory on the grounds that this had never happened during the time of the Prophet Muhammad. Second, scholars who believe that professional zakat is mandatory, referring to the opinion of a number of Egyptian scholars such as Abu Zahrah. (Muhammad Hadi, 2010).

## Professional Zakat in Perspective of Law no. 23 of 2011 and Islamic Law

Law no. 23 of 2011, is the highest form of legislation that regulates the provisions for zakat management in Indonesia, which was previously regulated by Law no. 38 of 1999 concerning Zakat Management. Even though Law No. 23 of 2011 was challenged at the Constitutional Court by several groups of LAZ activists in 2012, the existence of this law is still binding and remains in effect, except for 3 articles which have been annulled by the Constitutional Court, namely articles

namely; article 18 paragraph 02 (letters a, b and d) as well as article 38 and article 41.

The important points that are the subject matter of Law No. 23 of 2011 include, among others, the principles of zakat management, the objectives of zakat management and others. The principles of zakat management are stated in article 2 of Law no. 23 of 2011 states that zakat management is based on Islamic law, trust, usefulness, justice, legal certainty, integration and accountability. The articles related to the objectives of zakat management are stated in article 3 of Law no. 23 of 2011 states that zakat management aims to increase the effectiveness and efficiency of services in zakat management and increase the benefits of zakat in order to realize community welfare and reduce poverty.

Apart from that, one of the contents and materials of Law No. 23 of 2011 that is interesting to look at more carefully is the existence of professional zakat as contained in article 4 paragraph (2) part (h), namely:

1. Zakat includes zakat mal and zakat fitrah.
2. Zakat mal as intended in paragraph (1) includes:
  - a. gold, silver, and other precious metals;
  - b. money and other securities;
  - c. commerce;
  - d. agriculture, plantations and forestry;
  - e. livestock and fisheries
  - f. mining;
  - g. industry;
  - h. income and services; And
  - i. rikaz

Indeed, the term profession is not explicitly mentioned in the article, however in column (h) of article 4 paragraph (2) it is stated that among the forms of zakat mal are income and services, this means providing opportunities for forms of activities and services that generate income. material. It is at this stage that it becomes meaningful that every profession that generates material income must be paid zakat.

### **Professional Zakat Indicators**

The scope of professional zakat is all income generated by a person which is usually in the form of salary, wages, honorarium and other similar names as long

## THE ROLE OF THE BAITUL MAL

Muhammad Fachrurrazy, Maria Ulfa

as the income is not a return from assets, investments or capital. Income generated from work in certain professions (doctor/lawyer) is included in the scope of this zakat as long as the work element has the most basic role in generating that income. (M. Arif Mufraini, 2008).

Page | 156

Income included in the professional zakat category is:

1. Salaries, wages, honorariums and other names (active income) from fixed income which has the same substance produced by people from a private or government-owned economic unit.
2. Income generated from work in certain professions (passive income) such as doctors, accountants and so on.

### Nisab, Volume Percentage and How to Calculate Professional Zakat

Professional zakat is a new zakat instrument that did not exist during the time of the Prophet Muhammad (Safwan Kamal, 2019). The participants of the First International Congress on Zakat in Kuwai on 29 Rajab 1404H or 20 April 1984 AD have agreed on the obligation of professional zakat if it has reached the nishab. There are no definite provisions regarding the nishab, size and time for issuing professional zakat. So the ulama determine the nishab of professional zakat with several other zakat instruments, including:

1. Analogous to trade Zakat. If compared with trade zakat, then the nishab, rate and time for issuing it are the same as gold and silver zakat. The nishab for gold is 85 grams and the nishab for silver is 595 grams. If within one year, someone already has gold and silver that reaches the nishab, then he is obliged to pay zakat of 2.5% once a year after deducting basic needs. Example: if person A earns Rp. 5,000,000.00 per month and basic needs per month amount to Rp. 3,000,000.00 then the amount of zakat issued is:  $2.5\% \times 12 \times \text{Rp. } 2,000,000.00$  or IDR 600,000.00 per year or IDR. 50,000.00 per month.

2. Analogous to agricultural zakat. So the nishab is equal to 653 kg of rice, the zakat rate is five percent and is paid every time you get a salary or income because agricultural zakat does not have a haul and is paid every harvest. For example, once a month. If you use the example above, then A's zakat obligation is  $5\% \times 12 \times \text{IDR. } 2,000,000.00$  or Rp. 1,200,000.00 in one year or Rp. 100,000.00 every month. (Didin Hafidhuddin, 2002).

Professional zakat can also be analogous to two things at once, namely agricultural zakat and gold and silver zakat. (Fakhruddin, 2008). The nishab is analogous to agricultural zakat, namely 653 kg of rice and is paid when receiving it because in agricultural zakat there is no haul but it is paid at harvest.

Meanwhile, the zakat level is analogous to zakat on gold and silver, namely 2.5%.

### **Definition of Effectiveness**

According to David J. Lawless in Gibson, Invan Cevich and Donnelly, effectiveness has three levels, namely: (Gibson Invancevich, 2001).

1. Individual Effectiveness Individual effectiveness is based on an individual perspective which emphasizes the work of employees or members of the organization.
2. Group effectiveness There is a view that in reality individuals work together in groups. So group effectiveness is the sum of the contributions of all members of the organization.
3. Organizational effectiveness consists of individual and group effectiveness. Through synergy, organizations are able to obtain work results that are at a higher level than the sum of the work results of each part. Organizational effectiveness can be formulated as the level of target realization which shows the extent to which the target has been achieved.

To achieve a good effectiveness process, the following collection process indicators are needed: (Georgi Terry R and Leslie W. Rue, 2009).

#### **1. Planning (Planning)**

Planning is the process of deciding what goals will be pursued over a future period of time and what will be done so that these goals can be achieved. Planning in a narrower sense is deciding what path will be taken for an activity.

#### **2. Organizing (Organizing)**

Organizing is the process of grouping activities to achieve goals and assigning each group to a manager who has power, who needs to supervise the group members.

#### **3. Actuating (Implementation/Movement)**

Movement is integrating or combining the efforts of members of a group in such a way that the completion of the tasks assigned to them will fulfill individual and group goals.

# THE ROLE OF THE BAITUL MAL

Muhammad Fachrurrazy, Maria Ulfa

## 4. Controlling (Supervision)

Supervision is a process to ensure that organizational and management goals can be achieved. When planning a program, an in-depth analysis is needed, which includes knowing what strengths it has, or what its supporting capacity is. Then

Page | 158 find out what weaknesses exist, or are already known.

## RESEARCH METHODS

### Types of research

The type of research approach used in this research is a qualitative descriptive type (Budiman et al., 2021). The data presented in qualitative descriptives is in the form of text, because it is impossible to capture deep meaning only in the form of numbers, this is because the numbers themselves are just symbols and have no meaning in themselves. Qualitative descriptive research was used in this research, because this research intends to explain the role of the Amil Baitul Mal Agency in collecting Zakat from the profession of State Civil Servants (ASN) in the Aceh Tamiang Regency area.

This research uses primary data sources and secondary data. Primary data is in the form of data or results of observations, interviews and documentation. Meanwhile, in the form of books, newspapers, magazines, reading sources, and a copy of the mustahik acceptance requirements.

### Research sites

The location of this research is in Baitul Mal Aceh Tamiang.

### Research subject

Research informants are people who provide information to researchers to obtain the information needed by researchers. Meanwhile, respondents are individuals who are asked for responses to questions that have been structured to become a source of data in a study. The total informants and respondents are 5 people who are explained as follows:

Tabel 1. Informant dan Responden

No	Name	Position	District
1	Rahmawani, S.Sos	Section of Collection Baitul Mal Kabupaten Aceh Tamiang	Kota Kuala Simpang
2	Maya Shofia, S.E	Chief of Budget control	Kota Kuala

		BPKD Kabupaten Aceh Tamiang	Simpang
3	Muhammad Radi	Muzakki of Active ASN Professional zakat	Kota Kuala Simpang
4	Salman	Muzakki of Active ASN Professional zakat	Rantau
5	Lislinawati	Muzakki of Active ASN Professional zakat	Kejuruan Muda

### **Data collection technique**

The method used is the Qualitative method. The Qualitative Research Method is a method that places greater emphasis on aspects of in-depth understanding of a problem rather than looking at the problem for generalization research (Budiman, 2021a)(Dayyan & Chalil, 2020)(Amin et al., 2022).

#### **1. Observation**

The definition of observation is an observation showing a study or learning that is carried out deliberately, directed, sequentially, and in accordance with the objectives to be achieved in an observation that records all events and phenomena which are called observation results, which are explained in detail, thoroughly, precisely, accurately useful and objective according to the observations made (Hamid et al., 2019; Nadilla et al., 2019).

#### **2. Interview**

The definition of an interview is a method used for certain tasks, trying to obtain information and verbally from respondents, to communicate directly (Nadilla et al., 2019)(Ariyanto & Chalil, 2017)(Furqani et al., 2015)(Sulistyono et al., 2022) (Budiman et al., 2021)(Budiman, 2021b)(Ati et al., 2020; Kassim et al., 2022).

#### **3. Documentation**

Documentation is a method of collecting data that produces important notes related to the problem being studied. This is used to collect data that is already available in document records which functions as supporting and complementary data for primary data obtained through observation and interviews.

# THE ROLE OF THE BAITUL MAL

Muhammad Fachrurrazy, Maria Ulfa

## Data Validity

In testing the validity of data, qualitative research methods use different terms from quantitative research. The data validity test in this qualitative research uses the triangulation method. Triangulation in credibility testing is defined as checking

Page | 160 data from various sources in various ways, and at various times. Thus there is triangulation of sources, triangulation of data collection techniques, and time. (Sugiyono, 2013).

### 1. Source Triangulation

To test the credibility of the data, this is done by checking data that has been obtained through several sources. The data obtained was analyzed by researchers to produce a conclusion.

### 2. Technique Triangulation

Triangulation techniques to test the credibility of data are carried out by checking data against the same source with different techniques. For example, data is obtained by interviews, then checked by observation, documentation, or questionnaires.

### 3. Time Triangulation

Data collected using interview techniques in the morning when the source is still fresh and not having many problems will provide more valid data and therefore more credible (Sugiyono, 2015)(Sugiyono, 2016).

## Data analysis technique

Miles and Huberman, stated that activities in qualitative data analysis are carried out interactively and continue continuously until completion, so that the data is complete. Activities during data analysis, namely data reduction, data display, and conclusion drawing or verification.

1. Data Reduction, namely reducing raw data that has been collected from observations, interviews and classified documentation, then summarizing it so that it is easy to understand.
2. Data display or presentation is a presentation carried out in the form of narrative text.
3. Conclusion Drawing, namely drawing conclusions and verification which is temporary and will change if strong evidence is not found to support it at the next stage of data collection.

## Theoretical framework

The theoretical framework related to this research is fundraising, namely a method of collecting funds from the community and other resources from the community (whether individuals, organizations, companies, or government) which will be used to finance programs and operational activities of an institution/organization so as to achieve its goals. A fundraising strategy is a starting point in determining the needs of an organization, all of which can be done to increase activities to meet growing needs. In this case, a fundraising strategy is also needed by zakat institutions. It has strategic potential to be developed into an instrument in managing national economic activities, especially the optimal collection and management of zakat.

## RESULTS AND DISCUSSION

Professional zakat is zakat that is paid from income or income that is cultivated through one's expertise, whether the expertise is carried out individually or jointly. Skills that are carried out independently, for example the profession of doctor, architect, lawyer, tailor, painter, can also be a preacher or preacher. Meanwhile, expertise is carried out jointly, for example employees (government and private) using a fixed wage or salary system every month, for example members of the TNI and POLRI, and members of the government.

According to Mrs. Rahmawani, S.Sos, collecting zakat funds refers to Law Number 23 of 2011 concerning Zakat Management which defines that zakat management is planning, implementing and coordinating activities in the collection, distribution and utilization of zakat, where Baitul Mal Aceh Tamiang was given the authority to collect, distribute and manage zakat, waqf and other religious assets with the aim of benefiting the people.

The collection of professional zakat funds aims to help people who need it more with the collection provisions, namely Active (permanent) and Passive (non-permanent) professional zakat collection. Professional zakat funds are distributed through the Baitul Mal program criteria every year.

The presence of Baitul Mal in raising awareness about muzakki has an important role in ensuring that the process of collecting professional zakat funds continues to be carried out well. In this case, to achieve good collection effectiveness, good management benchmarks are needed, these benchmarks include:

### 1. Planning

In terms of planning the zakat fund program, Baitul already has a collection program plan that will be collected to collect professional zakat funds this current

# THE ROLE OF THE BAITUL MAL

Muhammad Fachrurrazy, Maria Ulfa

year. Collecting zakat funds aims to maximize the program that will be collected to be given to those in need and can increase awareness of muzakki. Zakat funds are collected through professional zakat fund collection program criteria with detailed program criteria. Some examples of planned programs include disability,

Page | 162 compensation for orphans, scholarships for poor families, and so on.

## 2. Organizing

Organizing is the process of grouping activities to achieve goals and assigning each group to a manager who has power, who needs to supervise the group members. In Baitul Mal itself, the responsibility for each program is held by each Amil body which has been decided by the chairman of Baitul Mal outside of Amil's position. In this case, the organization of Baitul Mal Aceh Tamiang is partnering with Baitul Mal Gampong to jointly collect data on potential mustahik recipients of zakat funds.

## 3. Implementation

The distribution of zakat funds is carried out by Baitul Mal which will be distributed to those who are entitled to receive it. The distribution of zakat funds is carried out by Baitul Mal through the zakat fund distribution program for disability issues. This is given to mustahik on a permanent basis and distributed once a year to be used for their needs. In its implementation, the zakat fund distribution program is carried out by providing assistance in the form of money to mustahik who have disabilities. The management of zakat funds implemented by Baitul Mal in its implementation starts from socialization, data collection, interviews, then ends with disbursement of funds. However, in distributing zakat funds for a permanent disability problem.

Therefore, an organization, program and activity are said to be optimal if the desired goals or targets can be achieved according to plan and can provide the desired impact, results or benefits. The success of a program can be measured based on the size of an optimization.

## 1. Supervision

the importance of monitoring before and after zakat funds are given to mustahik. So that Baitul Mal can measure how much influence the zakat funds they provide to mustahik have. And how much mustahik progress they have helped through this supervision. From the overall results of this interview regarding the distribution of disability zakat funds, it can be concluded that the distribution program starting from the planning process to the monitoring carried

out received positive and negative values, both from the Baitul Mal amil and from the mustahik.

## **2. Management**

In the Baitul Mal organization is very much needed, as an effort to achieve the goals of the organization. Inseparable from the zakat fund management agency/institution itself, to achieve the expected goals there needs to be good management in the management, collection and distribution of zakat funds, so that they are optimal, appropriate and beneficial for the mustahik not only in the short term but more than that, namely in the long term.

Page | 163

## **3. Collection process**

Apart from managing the process of distributing zakat funds to the mustahik, the Amil Agency also needs to regulate how the collection process for ASN zakat funds will be carried out. In this case, there are two ways used by the Amil Agency to carry out the method of collecting ASN professional zakat funds, namely: Cutting ASN Salaries

Salary is a payment for the delivery of services carried out by employees who hold civil servant positions, members of the TNI and POLRI, and members of the government which is paid on a monthly basis and is fixed and does not change. From several interviews with two informants and three respondents, it can be concluded that the influence of salary on muzakki's awareness of paying professional zakat at Baitul Mal Aceh Tamiang is very appropriate and effective because the payment system that applies in the form of salary or wages is deducted directly by the office treasurer. intended to pay professional zakat which will later be distributed to Baitul Mal through collaboration with collections from BPKD to collect these zakat funds so that they are effective and efficient.

The collection of professional zakat funds really helps the needs of the community, where muzakki can pay these funds for their obligations as ASN. This collection is very helpful for Baitul Mal, such as expanding the zakat program in the future.

## **4. Cutting the amount of ASN income**

Income is all the results produced by a person which are usually in the form of salary, wages, honorarium and other similar names as long as the income is not a return from assets, investments or capital. From several interview results

## THE ROLE OF THE BAITUL MAL

Muhammad Fachrurrazy, Maria Ulfa

with two informants and three respondents, it can be concluded that the influence of income on muzakki's awareness of paying professional zakat at Baitul Mal Aceh Tamiang is that professional zakat according to income collected by Baitul Mal is classified as less effective because many ASNs are classified as passive ASNs (not

Page | 164 still) many people do not make professional zakat payments, which should be considered obligatory because they are constrained by the calculation of professional zakat itself. This affects the efficiency of ASN professional zakat collection at Baitul Mal Aceh Tamiang which is also concerned with the distribution of zakat in the future.

Therefore, an organization, program and activity is said to be appropriate if the desired goals or targets can be achieved according to plan and can provide the desired impact, results or benefits. The success of a program can be measured based on a measure of efficiency.

In the collection process carried out by the Amil Baitul Mal Agency of Aceh Tamiang Regency during the research carried out there were also obstacles felt by Amil, starting from the lack of awareness of Passive ASN in paying their zakat. In this case, BPKD does not have authority over the payment of zakat funds made by Passive ASN, which means that BPKD's coverage area is only in Active ASN which have been registered in their system.

This happens because many passive ASNs are less aware of paying zakat due to ASN's lack of understanding in terms of calculating zakat which is actually deducted from income, however as passive ASNs whose income is not fixed this is a big obstacle for ASNs calculating The amount of zakat that must be paid means that ASN must come directly to Baitul Mal to calculate the amount of zakat funds that must be paid, but in reality there are many passive ASN who do not come to Baitul Mal for certain reasons such as their busy work and so on, hasil penelitian ini mengakomodir beberapa penelitian sebelumnya seperti (Ab Rahman et al., 2012; S. K. Safwan Kamal, 2017; Zainal Muttaqin Ridwan, Fahriansah, Mutia Sumarni, 2022)

## CONCLUSIONS

The role of the Baitul Mal Aceh Tamiang Amil Agency in collecting professional zakat funds has the aim of increasing ASN awareness in paying zakat funds from their annual income. These funds will be aimed at people who need them most through programs organized by Baitul Mal Aceh Tamiang. As the results of the findings can be concluded as follows:

The role of the Baitul Mal Amil Agency in collecting Zakat from the profession of State Civil Servants (ASN) in the Aceh Tamiang Regency area has been running well and optimally. In this case, to achieve success in a professional zakat fund collection, it must meet an optimal size. Thus, it can be concluded that the collection of professional zakat funds has achieved the desired target and can increase awareness of muzakki.

Based on the results of research on the Obstacles of the Amil Baitul Mal Agency in Collecting Professional Zakat for State Civil Servants (ASN) in the Aceh Tamiang Regency Area, it is that many Passive State Civil Servants (ASN) are not aware of the obligation to pay professional zakat which is hampered in terms of calculating the calculated zakat must come directly to Baitul Mal, so that many Muzakki lack awareness about paying zakat and also for Baitul Mal there has been no effort to increase the collection of zakat in this profession, such as collaborating with Muzakki ASN Passif in calculating zakat in accordance with the obligation to pay zakat profession.

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