



# ISRUN PERCENTAGE DONATION INDONESIAN ISLAMIC PROPAGATION INSTITUTE PERSPECTIVE OF FATWA OF MUHAMMADIYAH TARJIH COUNCIL

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## INFQK PERSENAN ISRUN LEMBAGA DAKWAH ISLAM INDONESIA PERSPECTIVE OF FATWA OF MAJELIS TARJIH MUHAMMADIYAH

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### Abstract (English version)

**Objective** – The purpose of this study is to examine the infaq sedekah routine (ISRUN) at Lembaga Dakwah Islam Indonesia (LDII) organisation in the perspective of the fatwa of the Majelis Tarjih Muhammadiyah.

**Methodology** – This research uses library research method with descriptive research type. The data sources in this research are data from documents, books, internet journals and references related to ISRUN of LDII mass organisation.

**Research Results** – The result of this research is that in giving infaq, both LDII and the fatwa of Majelis Tarjih Muhammadiyah view infaq as an integral part of Islamic religious practice. the difference lies in the approach and implementation and regulation of the practice of infaq. LDII requires isrun as part of religious practices that must be followed, while the Majelis Tarjih emphasises the principle of freedom and voluntarism in giving without binding a certain amount or percentage.

**Limitations** – This research has shortcomings in the lack of sources from previous research that discusses LDII's gratuity infaq so that the sources taken from previous research are not much found. This research combines the fatwas of Islamic mass organisations in Indonesia which have differences in terms of views on worship, especially infaq and alms.

**Practical Implications** – As a practical implication, the results of this study can be used as a reference by community organisations in Indonesia to determine the laws and policies of infaq, of course, differences are a natural thing so that it can be used as knowledge for readers to find infaq and alms.

### Keywords:

ISRUN, Infaq, Shadaqah, LDII, Majelis Tarjih

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**Abstrak (versi bahasa)**

**Tujuan** – Tujuan penelitian ini adalah untuk mengkaji infaq sedekah rutin (ISRUN) pada organisasi Lembaga Dakwah Islam Indonesia (LDII) dalam perspektif fatwa Majelis Tarjih Muhammadiyah.

**Metode** – Penelitian ini menggunakan metode penelitian kepustakaan dengan jenis penelitian deskriptif. Sumber data dalam penelitian ini adalah data dari dokumen, buku, jurnal internet dan referensi terkait ISRUN Ormas LDII.

**Hasil Penelitian** – Hasil penelitian ini adalah dalam memberikan infaq, baik LDII maupun fatwa Majelis Tarjih Muhammadiyah memandang infaq sebagai bagian integral dari amalan keagamaan Islam, perbedaannya terletak pada pendekatan dan pelaksanaan serta pengaturan dalam amalan infaq. LDII mensyaratkan isrun sebagai bagian dari amalan keagamaan yang harus dianut, sedangkan Majelis Tarjih menekankan prinsip kebebasan dan kesukarelaan dalam memberi tanpa terikat jumlah atau persentase tertentu.

**Keterbatasan** – Penelitian ini mempunyai kekurangan yaitu kurangnya sumber dari penelitian terdahulu yang membahas tentang infaq gratifikasi LDII sehingga sumber yang diambil dari penelitian terdahulu tidak banyak ditemukan. Penelitian ini memadukan fatwa-fatwa ormas Islam di Indonesia yang mempunyai perbedaan pandangan pada ibadah khususnya infaq dan sedekah.

**Implikasi Praktis** – Sebagai implikasi praktis, hasil penelitian ini dapat dijadikan acuan oleh organisasi masyarakat di Indonesia untuk menentukan hukum dan kebijakan infaq, tentunya perbedaan merupakan suatu hal yang wajar sehingga dapat dijadikan sebagai pengetahuan bagi pembaca untuk mencari infaq dan sedekah.

**Keywords :**

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## PENDAHULUAN

Infaq and shadaqah are sunnah acts of worship in Islam, both of which fall under the category of spending money for good and benefit. Therefore, infaq and shadaqah are one of the best ways to use the wealth we have in a good and beneficial way for others. In a theological context, a person's faith is not only judged by his relationship with God, but also by how he contributes to the social welfare of society.(Puteri Desparansa 2023), Infaq and shadaqah are sunnah acts of worship in Islam, both of which fall under the category of spending money for good and benefit. Therefore, infaq and shadaqah are one of the best ways to use the wealth we have in a way that is good and beneficial to others. In a theological context, a person's faith is not only judged by his relationship with God, but also by how he contributes to the social welfare of society..

Infak and shadaqah are often misunderstood as the same thing, but if studied more deeply infak and shadaqah have differences. Infak means spending some of the wealth of both high and low income earners voluntarily and for the sake of Allah alone.(Abdul Nasir 2020) Meanwhile, shadaqah is a gift given spontaneously and voluntarily without being limited by time and amount. The difference with infaq is

that shadaqah is related to material and non-material things, while infaq is related to material things (Nizar 2016).

Infaq and shadaqah, which are sunnah acts of worship, can be said to be charitable activities that are often carried out by people in Indonesia, judging by the number of philanthropic institutions in Indonesia, which reached 142 institutions verified by the Indonesian Philanthropy Institute, this number does not include micro activities organised by other parties or individuals. In addition to philanthropic institutions, in Indonesia there are mass organisations, an acronym for community organisations, which refers to large groups formed with a specific purpose based on mutual agreement. CSOs can be established based on various similarities or goals, such as religion, education, and social aspects. Islamic mass organisations, in this context, refer to mass organisations that unite in an effort to maintain and fight for the teachings of Islam in accordance with the Qur'an and Sunnah, and to advance Muslims in various fields, including religion, education, social, and culture. (Abdul Shomad 2015)

One of the largest religious-based organisations is the Indonesian Islamic Da'wah Institute (LDII), which is a community organisation that aims to serve as a platform for Muslims to understand, practice, and spread the teachings of Islam authentically based on the Qur'an and hadith, taking into account the culture of Indonesian society within the framework of the Unitary State of the Republic of Indonesia based on Pancasila and the 1945 Constitution. Regarding infaq and shadaqah, LDII requires its members to give 10% each month. The LDII understanding calls it ISRUN as an indicator of faith that is part of their religious practice to support da'wah activities and other social activities conducted by the organisation. ISRUN is an ijtihad of the LDII imam that must be obeyed by the congregation. ISRUN is also called gratuity, one of the LDII scholars, ustad Emir Rudzikyani, in a study said that LDII worshipers who do not perform gratuity are the same as looking for disease, he compared it to slaughtering a chicken by eating its blood, feathers and excrement, which means greedy people. LDII assumes that wealth that is not privately owned is better given to the congregation than being taken by Allah violently. (Rudzikyani 2021).

The concept of infaq and sadaqah in the LDII organisation is slightly different from the concept of infaq and sadaqah which has no time and amount benchmarks, the existing sources themselves explain a lot about the right and not ISRUN itself so that in its application there are still few who examine this in this study the focus is on the application of ISRUN LDII seen through the Fatwa study of the Majelis

Tarjih of Muhammadiyah. Therefore, it is necessary to study the ISRUN that exists in the LDII mass organisation. There is a fatwa issued by the tajrih muhammadiyah assembly regarding this isrun, therefore the purpose of this research is to examine ISRUN in the perspective of the fatwa of the Tarjih Muhammadiyah Assembly.

### **Infaq**

Infaq comes from the Arabic word 'infak' which is a masdar form of the words 'anfaqa, yanfiqu, infaqan'. In the context of sharia, infaq refers to the act of giving a portion of one's wealth or income for the purposes commanded by Islamic teachings. According to Law of the Republic of Indonesia Number 23 of 2011, infaq is property donated by individuals or business entities for the public interest outside the obligation of zakat. The implementation of infaq must fulfil the conditions and pillars stipulated by sharia. One of the pillars of infaq is the existence of an infaq giver (muwafiq), an infaq recipient (muwafiq lahu), an item donated, and a delivery agreement (ijab qabul). The requirements for the donated goods include the clarity of the form of the goods, having a value or price, being fully owned by the giver, and will transfer ownership to the recipient.(Widiastuti, Herianingrum, and Zulaikha 2022)

Infaq is emphasised in an effort to carry out Allah's commandments. One of the verses that emphasises the importance of giving alms is found in QS. Al Baqarah: 267 which means: "O you who believe, spend some of what you have earned and some of what We bring forth from the earth for you. Do not choose that which is bad for you to give away, while you do not want to take it, except by squinting (reluctantly) at it. Know that Allah is the Richest, the Most Praiseworthy." From this verse, it can be understood that infaq is related to material donations. In Islam, there are various laws regarding infaq. Some are obligatory such as zakat and nadzar, some are sunnah infaq, permissible infaq, and some are even forbidden. However, what characterises infaq is that it is only related to material things. Unlike zakat, infaq is not subject to the concept of nishab. Every individual, whether they have a high or low income, can give infaq according to their ability. Infaq is also not tied to a specific class of recipients (mustahiq) as in zakat; instead, the recipients of infaq can include various groups, such as parents, relatives, orphans, the poor, or people on a journey.(Hadziq 2013)

There are two types of infaq that can be considered from a Shariah perspective: halal infaq and haram infaq. Haram infaqs are those that involve extravagance (israf) and excessive use of wealth for no good purpose (tabdzir), especially if they

are used for activities that are contrary to religious teachings. Halal infaq is that which is in accordance with the provisions of sharia and is done in obedience to Allah. Halal infaq falls into three categories: obligatory infaq, sunnah infaq and permissible infaq. Obligatory infaq includes the spending of wealth for specific purposes that are required by religion, such as infaq for oneself, family, or dependents. Also included in this category are zakat and infaq to support jihad. Infaq that is recommended by religion (infak sunnah) includes various activities such as helping relatives, helping friends, feeding the hungry, and doing all other forms of charity that are done solely for the hope of reward from Allah SWT. Meanwhile, infaqs that are considered permissible are those that are lawful and do not intend to draw closer to Allah specifically. This means that these expenses are not aimed at a particular spiritual good, but rather at fulfilling needs or activities that do not contradict religious teachings. (Hastuti 2016).

Regarding the law of infaq, there is a Quranic verse that explains it, namely in Surah Adz-Dzariyat verse 19 which means: 'And in their possessions there is a right for the poor who ask and the poor who do not get a share'. In Surah Al-Bqarah verse 245 which means: "Whoever will give to Allah a loan, a good loan (spending his wealth in the way of Allah), then Allah will multiply the repayment to him with a large double. And Allah limits and expands (sustenance) and to Him are you returned". There is also in Surah Al-Baqarah verse 215 which means: "They ask about what they spend, and Allah replies: 'Whatever wealth you spend, give it to your parents, relatives, orphans, the poor and those on a journey; and whatever good you do, Allah knows best.'

### Shadaqah

The word 'shidqoh', which means righteousness, is a linguistic term for charity. In sharia terminology, shadaqah has the root meaning of 'tahqiq shafi'in bisyai' which means to establish or apply something to something. Essentially, shadaqah is a voluntary gift made without being bound by certain conditions in terms of amount, time, or form. This means that the giving of shadaqah can be done anytime and anywhere, without any restrictions on the type, amount, or time. Sadaqah can be in the form of material assistance to people in need, such as food, clothing, or money. However, shadaqah can also be in the form of providing services or non-material assistance that benefits others. For example, a sincere smile to please someone is also included in the category of shadaqah. (Ubabuddin and Nasikhah 2021).

The command to give charity in the Quran is stated in surah Al-Baqarah verse 271, which means 'If you reveal your charity, it is good. And if you conceal it and give it to the poor, that is better for you, and Allah will expiate some of your wrongs. And Allah is thorough in what you do.' In addition, there is another verse that describes almsgiving, namely in Surah An-Nisa verse 114 which means "There is no good in much of their secret talk, except the secret talk of the one who orders (people) to give alms, or do good, or make peace among people. Whoever does so out of seeking the pleasure of Allah, we will give him a great reward."

The glory of giving alms is also explained in the hadith, namely the hadith from Abu Dhar, the Prophet said 'If you are unable to give alms with property, then reading tasbih, reading takbir, tahmid, tahlil, having marital relations, and doing amar ma'ruf nahi munkar activities are alms' (HR. Muslim), besides that there is a hadith Jami' At Tirmidzi No. 597 which reads 'Has told us Qutaibah has told us Al Laits from Sa'id bin Abu Sa'id Al Muqbiri from Sa'id bin Yasar that he heard Abu Hurairah say, the apostle of Allah SAW. Said: 'No one gives charity from good and lawful wealth and Allah does not accept except from good (lawful) wealth unless Allah accepts it with His right hand even if it is a date seed and it will grow in the palm of Ar Rahman until it becomes bigger than a mountain as one of you raises his foal.'

The ruling on giving charity is sunnah. In giving charity, Islam recommends giving in both good and bad situations. The person who gives charity will be rewarded, but if he does not give charity, there will be no sin. Islam recommends giving charity in material and non-material forms.(Enjelina Rahmawati et al. 2024).

### **Infaq Sedekah Rutin (ISRUN) LDII**

LDII requires its members to give 10% of their income every month, which is referred to as 'isrun.' According to LDII's understanding, isrun is an indicator of faith that is an integral part of their religious practice. The purpose of isrun is to support da'wah activities and other social activities conducted by the LDII organisation. Isrun is considered as ijihad or the view of LDII leaders that must be followed by its congregation. Ustad Emir Rudzikyani, an LDII cleric, explained in a study that not implementing gratuity infaq is considered similar to greed. He described that not giving isrun is like slaughtering a chicken but eating its blood, feathers, and dung, which depicts improper behaviour. LDII believes that acquired wealth should not be viewed as personal property alone, but rather should be given to the community of worshippers rather than taken by Allah in a harsh manner.(Rudzikyani 2021)

According to LDII, Isrun (Infaq Shodaqoh Rutin) is an expression of gratitude to Allah for the sustenance given to the congregation when the congregation needs it. Every time the congregation receives sustenance from Allah, the congregation is reminded that part of the property is the right of the poor and needy that the congregation must spend before the congregation enjoys it. Issuing infaq is a way for the congregation to show their gratitude to Allah, as well as to help others in need. In a broader sense, isrun (Infaq Shodaqoh Rutin) means that the congregation cares for and cleans the congregation's wealth in a disciplined manner. Like a well that the congregation regularly drains, it will produce good water. Likewise with isrun, although the congregation issued some of the congregation's assets, but actually the congregation's assets are not reduced at all. Allah promises in the Qur'an that whatever good the congregation does, it will definitely be counted as a good deed in His sight. When the congregation gives infaq and shodaqoh regularly, the congregation should not think that the money they spend will be lost for nothing. On the contrary, the wealth that the congregation infaqkan will be a savings for the congregation in the afterlife. As stated in the Qur'an, every good deed that the congregation does will be counted and multiplied in reward by Allah. Therefore, giving infaq and shodaqoh is a valuable investment for the congregation's afterlife.(Rudzikyani 2022).

### Fatwa Majelis Tarjih Muhammadiyah Tentang Infaq Rutin

The fatwa was published in Suara Muhammadiyah Magazine edition Number 9 of 2009. The session to discuss this fatwa was held on Friday, 2 Rabiul Awal 1430 H or 27 February 2009. The fatwa contains in Islamic teachings, giving charity is one of the practices that is highly emphasised and the law is sunnah. This understanding can be drawn from an examination of the verses of the Qur'an and traditions that encourage and teach Muslims to give alms and give infaq voluntarily. Among these Qur'anic verses and Prophetic Hadiths are:

- 1) Al-Qur'an, surat al-Baqarah (2): 261;

مَثَلُ الَّذِينَ يُنْفِقُونَ أَمْوَالَهُمْ فِي سَبِيلِ اللَّهِ كَمَثَلِ حَبَّةٍ أَنْبَتَتْ سَبْعَ سَنَابِلَ فِي كُلِّ سُنْبُلَةٍ مِائَةُ حَبَّةٍ وَاللَّهُ يُضَاعِفُ لِمَنْ يَشَاءُ ۗ وَاللَّهُ وَاسِعٌ عَلِيمٌ

The parable of (the income spent by) those who spend their wealth in the way of Allah is similar to a seed that grows seven spikes, in each spike a hundred seeds. Allah multiplies (rewards) for whom He wills, and Allah is All-Encompassing (His bounty) and All-Knowing." [QS. al-Baqarah (2): 261]



- 2) Hadis Nabi saw riwayat Muslim dari Abu Umamah;  
‘Syaddad told us, he said: I heard Abu Umamah ra say: Rasulullah saw said: O son of Adam, indeed if you give away your excess wealth, then it is very good for you. If you hold it (don't give it), it's very bad for you. You are not reproached for your simplicity. Put your dependents first. For the hand above (the person who gives) is better than the hand below (the person who asks).’ [HR. Muslim]

Giving charity is one of the most emphasised good deeds in Islam. Many Quranic texts and hadiths emphasise the importance of giving charity. For example, Allah commands his people to hasten and compete in doing obedience, including in giving infaq. Infaq can be done voluntarily and non-binding, and can be done at any time. For Muslims who find it difficult to give infaq, for example because they are experiencing financial difficulties or have other urgent needs, it is permissible not to participate in the infaq programme or only partially participate. However, if the programme is considered obligatory, then it is not permissible to avoid it. (Majlis Tarjih 2017a)

The Majelis Tarjih also gave its fatwa on the amount of infaq that a person must spend based on the Qur'an, the term ‘sadaqah’ is often used, but actually refers to zakat, as mentioned in QS. at-Taubah (9): 60 and 103. In addition, the Qur'an also contains the term ‘obligatory infaq,’ which refers to the obligation to provide for one's family.

“Let the person who is able to provide a living according to his ability, and the person whose sustenance is limited should provide a living from the wealth that Allah has given him. Allah does not impose a burden on a person but only what Allah gives him. Allah will later provide spaciousness after narrowness.” [QS. ath-Thalaq (65): 7]

In giving infaq, there is no specific limit on the amount that should be donated, because infaq is different from zakat. Every believer, whether he or she has a high or low income, is encouraged to give infaq, whether in good or bad times. Allah SWT states that infaq can be given by any believer, regardless of their social status or financial condition. Allah swt said: “Those who spend in times of ease and hardship, and those who restrain their anger and pardon people. Allah loves the doers of good.” [QS. Ali Imran (3): 134]



When the Prophet Muhammad (peace be upon him) called upon his companions to spend their wealth on the war of Tabuk, Umar ibn al-Khattab (peace be upon him) spent some of his wealth, while Abu Bakr as-Siddiq (peace be upon him) spent all of his wealth on the war of Tabuk. What was done by the companions Umar ibn al-Khattab ra and Abu Bakar ra in infaqing their property was not due to coercion, but because of their level of faith in Allah. It should also be noted that in issuing infaq there is no element of compulsion. (Majlis Tarjih 2017b)

In giving infaq, it is important to pay attention to the following points:

- 1) Not being excessive in giving infaq.
- 2) Ensuring that more important rights are not forgotten.
- 3) Prioritising more pressing obligations, such as providing for one's family.

As such, there is no stipulation or evidence that determines the exact amount that a person should contribute as infaq. The word of Allah:

Artinya: "Allah does not burden a person except according to his ability. He gets the reward (from the good deeds) he works for and he gets the punishment (from the evil) he does. (They pray): "Our Lord, do not punish us if we forget or we make mistakes. O our Lord, do not impose on us a heavy burden as you imposed on those before us. O our Lord, do not bear for us what we cannot bear. Forgive us; forgive us; and have mercy on us. You are our Helper, so help us against the disbelievers." [QS. al-Baqarah (2): 286]

## METHODS

This research uses the library research method, which is a research approach that involves theoretical studies, references, and other scientific literature relevant to the culture, values, and norms that arise in the context of the social situation being studied. In this process, researchers collect information from various literature sources such as books, journal articles, documents, and other scientific literature that discuss aspects of culture, values, and norms related to the social context that is the focus of the research.. (Sugiyono 2015) The focus of this research is on LDII routine alms infaq in the perspective of the fatwa of the Muhammadiyah tajrih assembly.

This type of research is descriptive, in which the researcher explains the phenomenon based on the theories that have been reviewed previously. The data

source in this research is secondary, meaning that the data is obtained from other sources such as documents, books, internet journals, and related references.

## RESULTS

### Page | 150 ISRUN PERSPECTIVE

Isrun (Infaq Shodaqoh Rutin) in LDII's view is an expression of gratitude to Allah for the sustenance given to the congregation when the congregation needs it. When receiving sustenance, we are reminded that some of it is the right of the poor and needy that must be spent before enjoying it, showing gratitude to Allah and helping others. Isrun also includes the maintenance and purification of wealth in a disciplined manner. When giving infaq and shodaqoh regularly, the money spent is not lost for nothing, but becomes savings for the afterlife, in accordance with Allah's promise in the Qur'an. Thus, giving infaq and shodaqoh is a valuable investment for the afterlife according to the concept of isrun in LDII's view. (Rudzikyani 2022)

LDII requires its members to give 10% of their monthly income as infaq and shadaqah, called ISRUN. For LDII, ISRUN is an indicator of faith and an important part of their religious practice. This is done to support the da'wah and social activities conducted by the organisation. ISRUN is also known as gratuity infaq, which is an ijtiḥad of the LDII imam that must be obeyed by the congregation. (Wahyudi 2022)

Isrun (Infaq Shodaqoh Rutin) in LDII is considered obligatory because it has been ijtiḥadised by the LDII imam who has been baiat which must be obeyed by the congregation, the funds collected are used for fisabilillah activities, so Isrun (Infaq Shodaqoh Rutin) is obligatory and cannot be reduced but for the details of the allocation and who knows only from finance and the priesthood. (Bustomi 2022) The central LDII applies a rule of 10 per cent of the working salary, LDII worshipers follow the rule in the belief of getting heaven even if there is a rule for 100 per cent of the salary and the imam gives an order, it will be done. The Isrun (Infaq Shodaqoh Rutin) scheme in LDII is coordinated from the group, village, regional and central levels. This sabilillah fund is used for mosques, IT schools, organisational operations and others. (Wahyudi 2022)

Basically, infaq and sadaqah is a teaching that is recommended in Islam. This means that when someone gives alms, he will get a reward, and if he does not give alms, he will not get a sin. Islam encourages its followers to give alms both in times of plenty and scarcity, as well as in material and non-material forms. The legal basis

for almsgiving has been explained in the Qur'an and hadith..(Enjelina Rahmawati et al. 2024)

The Majelis Tarjih of Muhammadiyah issued a fatwa on regular infaq which emphasised that it is a highly recommended practice in Islam. This fatwa is based on Qur'anic verses and Prophetic traditions that encourage Muslims to give alms and give infaq voluntarily. One example of a verse that emphasises the importance of giving alms is QS. Al-Baqarah: 267. The Majelis Tarjih asserts that giving infaq is an act that should not be forced and should be based on faith in Allah. infaq has an important position in Islamic teachings, both in the general context and in certain practices such as those carried out by LDII. Meanwhile, the fatwa issued by the Majelis Tarjih of Muhammadiyah also underlines the importance of infaq as part of Muslims' faith and religious practice. Also, LDII's approach to isyrun shows how an organisation can apply religious principles in daily practice to support social and dawah activities.

Basically, the routine infaq practices discussed have a similar purpose, which is to support the da'wah and social activities run by each organisation. However, there are differences in the approach and implementation of the practice. In isyrun, LDII requires its congregation to give 10% of their income every month as isyrun. This is considered an ijthad or the view of the LDII leader that must be followed by the congregation. Isyrun is considered as an expression of gratitude to Allah for the sustenance given to the congregation, as well as a way to maintain and clean wealth in a disciplined manner. The congregation is reminded that some of the wealth is the right of the poor and needy that must be spent before enjoying it. The Majelis Tarjih in its fatwa emphasises the importance of giving alms as one of the practices that is highly emphasised in Islam. The practice of infaq in the fatwa of Majelis Tarjih Muhammadiyah is not binding and can be done voluntarily, with no specific limit on the amount to be donated.

LDII requires its members to give 10% of their monthly income as isyrun. This is considered an ijthad or the view of the LDII leader that must be followed by the congregation. Isyrun is considered an expression of gratitude to Allah for the sustenance given to the congregation, as well as a way to maintain and clean the wealth in a disciplined manner. The congregation is reminded that some of the wealth belongs to others, especially fisabilillah, which must be spent before enjoying it. In the Fatwa of Majelis Tarjih, there is no provision or evidence that determines the exact amount that must be donated as infaq by a person. This is in

accordance with the principle that Allah does not burden a person but according to his ability.

The Muhammadiyah Majelis Tarjih issued a fatwa that emphasises the importance of giving in Islam, but with a more flexible approach. The fatwa highlights that infaq has no specific limit on the amount that should be donated and can be done voluntarily. In fact, the fatwa recognises that there are situations where one may find it difficult to give infaq, such as when experiencing financial difficulties or having other pressing needs. However, where possible, giving infaq is still emphasised as part of obedience to Allah. We can see that despite differences in emphasis and practical approaches, the essence of the Islamic teachings on infaq is to practise an attitude of gratitude, helping others, and wise stewardship of wealth. Whether through the routine infaq obligation as taught by LDII, or through a more flexible approach as instructed by Majelis Tarjih Muhammadiyah, the practice of infaq is geared towards strengthening the relationship between individuals and Allah and among fellow human beings.

Majelis Tarjih emphasises the principle of freedom and voluntary giving, without binding a certain amount or percentage of income. LDII requires isyrun as part of the religious practice to be followed by its congregation, by spending 10% of their monthly income. The Majelis Tarjih emphasises the importance of considering more pressing obligations, such as providing for one's family, in giving infaq. LDII views isyrun as an expression of gratitude to Allah and as a form of disciplined care of wealth.

LDII requires its members to give 10% of their monthly income as Isrun, while Majelis Tarjih Muhammadiyah highlights the importance of voluntary infaq without binding a specific amount. LDII emphasises the use of Isrun to support da'wah and social activities, while Majelis Tarjih Muhammadiyah emphasises infaq as part of obedience to Allah without a specific focus on its intended use. LDII considers Isrun as an ijtihad that must be followed without room for alternative interpretations, while Majelis Tarjih Muhammadiyah gives freedom to individuals to determine the amount and frequency of their infaq according to their personal circumstances.

## CONCLUTION

The Fatwa of the Muhammadiyah Majelis Tarjih emphasises the importance of giving alms as one of the practices that is highly emphasised in Islam. In the fatwa, there is no specific stipulation regarding a certain amount or percentage that must be donated as infaq by individuals, underlining the principle of freedom and voluntarism in giving. The Majelis Tarjih also emphasises the importance of

considering more pressing obligations, such as providing for one's family, in giving infaq. Both LDII and the fatwa of Majelis Tarjih Muhammadiyah view infaq as an integral part of Islamic religious practice. However, they have different approaches in implementing and regulating the practice of infaq, with LDII requiring isrun as part of the religious practice that must be followed, while Majelis Tarjih emphasises the principle of freedom and voluntarism in giving infaq without binding a certain amount or percentage.

LDII underlines the obligation of Isrun as an integral part of religious practice that its members must adhere to by giving 10% of their monthly income as Isrun. This approach emphasises the use of Isrun to support da'wah and social activities, as well as emphasising the importance of gratitude to Allah and disciplined wealth management. On the other hand, the fatwa of Majelis Tarjih Muhammadiyah emphasises the importance of voluntary infaq without binding a specific amount. This fatwa emphasises that infaq is part of obedience to Allah without specific emphasis on the purpose of the infaq. In addition, this fatwa gives individuals the freedom to determine the amount and frequency of their infaq according to their personal conditions.

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