



STRATEGY OF ZAKAT FUND COLLECTION IN BAITUL MAL ACEH TAMIANG REGENCY

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Abstract

Purpose – This study aims to find out how the strategy for collecting zakat funds is carried out by Baitul Mal, Aceh Tamiang Regency and to find out how the implementation of zakat fund collection in Baitul Mal, Aceh Tamiang Regency.

Method – The research method used is qualitative research, using data collection techniques through observation, interviews and documentation. The results of this study indicate that: *First*, socialization of zakat collection is through education providing understanding to the community of prospective muzaki. *Second*, the creation of a zakat collection unit (UPZ), which is an organization formed by the Amil Zakat Agency at all levels with the task of collecting zakat to serve muzakki. *Third*, the opening of the zakat receipt counter, namely so that more people pay zakat, donate, and give alms. *Fourth*, opening a bank account to make it easier for muzaki to pay zakat. *Fifth*, direct zakat collection is to make it easier for muzakki to pay zakat if they do not have time to come directly to give zakat.

Results – The results of the study show that the implementation of the collection of zakat funds carried out by Baitul Mal, Aceh Tamiang Regency, firstly online collection, second zakat collection unit, third zakat pick-up service and fourth paying directly to Baitul Mal.

Limitations – This study has limitations in terms of strategies for collecting zakat funds which still tend to be few.

Practical Implications – As a practical implication, the results of this study can increase zakat literacy and become input for the government, especially zakat institution organizations in encouraging zakat fund collection strategies in Baitul Mal Aceh Tamiang.

Keywords:

Strategy,
Collection of
zakat funds

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INTRODUCTION

Zakat is one of the pillars of Islam that must be fulfilled by every Muslim. Paying zakat is an individual matter, as is the fulfillment of the obligations of a Muslim. If a believer has worshiped and carried out his obligations in the sight of Allah swt and gets the reward as Allah has promised. Zakat in its implementation must be determined and regulated by religion and the state, both in terms of the type of property that is zakated, the zakat obligors (muzakki) and zakat recipients (mustahik), to the management by a third party, in this case the government or an institution appointed by the government. government to manage zakat for the benefit of the ummah (Muklisin, 2018).

As a plenary treatise and a living ideology, Islam is very concerned about the problem of poverty. Poverty is seen as a threats to faith. Islam views that poverty is entirely a structural problem because Allah has guaranteed the sustenance of every creature he has created. In Islam, the head of the family has an obligation to meet the basic needs of his family members. If you can't afford it, then the obligation falls to your close relatives. If they are unable to do so, the obligation falls to the state. Thus Islam encourages the state to overcome poverty by meeting the basic needs of the community (Yusuf Wibisono, 2015).

Zakat is also a powerful whip, which makes zakat not only create material and spiritual growth for the poor, but also develop the souls and wealth of the rich. As stated in **QS. Al Baqarah: 276**

يَمْحَقُ اللَّهُ الرِّبَا وَيُزِيلُ الصَّدَقَاتِ ۚ وَاللَّهُ لَا يُحِبُّ كُلَّ كَفَّارٍ أَثِيمٍ (البقرة : ٢٧٦)

"Allah destroys usury and enriches alms. Allah does not like anyone who remains in disbelief and is full of sin."

Zakat is the best solution in building the poor economy because zakat is a source of funds that will never dry up and run out. This means that as long as Muslims have the awareness to pay tithe and as long as the zakat funds are able to be managed properly, zakat funds will always be there and useful for the interests and benefits of the poor.

Zakat that will be distributed to people who are entitled to receive it can be distributed by one institution. Therefore, it is deemed necessary to have a body that is responsible for managing the zakat of Muslims. In this case, in Aceh Tamiang Regency, it is referred to as Baitul Mal. Baitul Mal is a Non-Structural

Regional Institution that is given the authority to manage and develop zakat (Rauzatul Mulia, 2019).

Zakat collection is an urgent theme to be coordinated between Baitul Mal. This coordination in terms of collecting zakat funds is realized by providing limits for each Baitul Mal in collecting zakat funds. This is so that the potential of zakat funds in the community can be maximized as well as possible.

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If you look at the fact that Baitul Mal, Aceh Tamiang Regency has very good zakat potential. The potential for zakat in 2017 reached IDR 6,947,470,110, in 2018 the potential for zakat reached IDR 7,629,789,528 and in 2019 the potential for zakat reached IDR 8,185,621,258. Here we can see that the amount of zakat income is only slightly different from 2017 to 2018 with only a difference of IDR 682,319,418 while from 2018 to 2019 it is IDR 555,831,730. However, the Baitul Mal in the Aceh Tamiang Regency will continue to strive so that the collection of zakat funds increases more than in previous years (Hadi Primanda, 2021).

The strategy for collecting zakat funds carried out by Baitul Mal is by preaching at the Friday Khutbah and collaborating with companies/factories in Tamiang, such as BSM has collaborated with Baitul Mal with a QR code muzaki can pay zakat directly to Baitul Mal (Tomi Irawan, 2021). The next strategy is with the power of the government, in this case the regional leadership, because whether zakat institutions, especially Baitul Mal, are red plate institutions or institutions that are directly guided by the government, there is the most important role, namely the regional head to give pressure or instructions to his subordinates about zakat obligations.

LITERATURE REVIEW

Zakat is an obligation ordered by Allah to every Muslim who has property that has reached the nishab with certain conditions and zakat is also one of the third pillars of Islam, zakat is one of the most important acts of worship, often in the Qur'an of Allah. explain zakat along with the command to pray. In eighty-two places Allah mentions zakat along with prayer, this shows that zakat and prayer have an inseparable relationship with each other.

In Islamic teachings, zakat is one of the third pillars of Islam, and is one of the main elements for the enforcement of Islamic law. Many mentions of it in the Qur'an go hand in hand with prayer, which is the main pillar of Islam, it is really

sad that Muslims do not receive the proper attention on zakat as they pay attention to prayer.

Zakat is an important and strategic religious subject in Islam (Kamal, 2018) , it not only functions to form personal piety but also forms social piety, therefore zakat is often referred to as *maaliyah ijtimaiyyah* worship which has a very important, strategic and decisive position, both in terms of teaching and in terms of the development of the welfare of the people. The point is that worship is carried out with fellow humans so that zakat must be applied in people's lives as a blessing for humans. The formation of a personality that has personal and social piety is one of the goals of the revelation of the message of Islam to humans.

Poverty is a classic problem that is often faced by mankind and is also a serious problem for all nations in the world. Indonesia is no exception. Although poverty is a classic problem, up to now there has not been an appropriate solution to overcome it. In every country, it is almost certain that there are groups of people living below the poverty line. Islam has great potential to participate in national development in order to improve the standard of living and welfare of the community. One of the potentials of Muslims that can be explored, developed, and utilized is the provision of development funds in the socio-religious field, namely, Zakat, Infaq, Alms (Safwan Kamal, 2017) and is an alternative solution in eradicating poverty which is still a problem for our nation and state.

RESEARCH METHODS

Types of research

In this study, researchers used *field research* , namely research activities carried out in Aceh Tamiang Regency, this research was conducted because researchers wanted to know how the strategy for collecting zakat funds in Aceh Tamiang Regency.

This type of research uses qualitative methods. Qualitative research is a research that is used to describe, find, investigate, and explain the quality or features of social influences that cannot be explained, measured or described through a qualitative approach (Saryono, 2010).

Qualitative research is research that is descriptive analytical in nature where the data obtained such as observations, shooting results, and field notes, are arranged in research at the research location that is not stated in the form and numbers. The model used in this study is a descriptive design. This design is used if researchers want to answer problems about existing phenomena (Moh.

Kasiram, 2008). Clearly, precisely and in detail about the "Zakat Fund Collection Strategy in Baitul Mal, Aceh Tamiang Regency".

Research sites

The location of this research is in Baitul Mal address street Ir H. Juanda Building Islamic Center Tanah Terban, Karang Baru, District Aceh Tamiang, Aceh 24456. Baitul Mal Aceh Tamiang is an institution privilege aceh.

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Research subject

Research subjects consisted of two, namely informants and respondents research Informant is subject research indirect which becomes source information which then directs researcher to respondent research (Komaruddin & Yooke Tjuparman, 2014). Informant *key person* in this research is employee of Baitul Mal.

While respondent research is subject research which becomes source information directly (Komaruddin and Yooke Tjuparman, 2014). The size of respondent is determined on basis of theory saturation where point saturation is at when data is new no longer provides additional information insight to Respondents in this research are 2 Mustahiq and 2 employees of Baitul Mal Aceh Tamiang.

Data source

1. Primary data

Primary data is data which obtained by original from sources In other words, data that got must really derived from person that want thorough (Mafudlah Fajrie, 2016). In this research primary data obtained from results observations and interviews which researchers conducted directly to informants and respondents.

2. Secondary Data

Secondary data is an data which already exists then quoted by researcher for fulfill and helps research (Juliandi, 2014). Secondary data used in research this comes from reference book, thesis journal, other data related to problem research as well as can help researcher in completing an research.

Data collection technique

In this study the data collection techniques used are as follows:

1. Observation

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Observation is observation and recording. As for observation which carried out was observation participant. Observation participated and was involved in activities carried out by subject which was studied or was observed, if part them (Sutrisno Hadi, 1986) Observations carried out by the author focused on Baitul Mal District Aceh Tamiang.

2. Interview

Interview is an conversation between two people or more who sit facing physically and are directed to a direction certain conversation related to problems (Kartini, 1990). Interviews can be conducted structured or unstructured, and can be conducted through face other Structured interview is used as technique of collection, if research or data collection has know with certainty about information what will Because of that in conducting interviews research have prepared the form written questions for which alternative answers also prepared In carrying out interviews researchers should bring instruments for interviews so collect data also can use tools as recorder with that will help conduct interview become smoothly (Sugiyono, 2017).

And which means by not structured is interview which is free where researcher does not use guidelines interview which has arranged systematically and complete to the data. Guidelines interview that used in the form of outlines problems which will ask depth (Sugiyono, 2017).

In this research,type interview used researcher is interview not structured but still focuses on issues. Unstructured interview conducted by researcher by asking questions randomly.

3. Documentation

Documentation comes from the word document, which means written goods In implementing the method documentation, researchers investigate written Objects (Suharsimi Arikunto, 2006).

In this research, the researcher will take documentation as evidence to strengthen data that obtained as documentation when interview is progress and so on.

Data analysis technique

Concept analysis data qualitative according to Bogdan and Biklen as quoted by Basrowi and Suwandi is effort carried out with way work uses data, sorts data into units data which manage, conduct synthesis, search for and collect pattern find what is important and what studied, make decision what can to person others (Basrowi and Suwandi (ed), 2008).

According to Miles and Huberman there three types of activities analysis data:

1. Data *Reduction*

The reduction of data is form analysis which sharpens, selects, focuses, discards, and arranges data in a way where conclusions can be drawn and verified (Basrowi and Suwandi (ed), 2008). Reduction of data refers to process selection, focusing, simplification, abstraction, transformation data raw which occurs in notes field.

2. Data *Display*

Action second in analysis data is model data. Model is as an set of information which is composed of which allow description conclusions and of taking action (Basrowi and Suwandi (ed), 2008). In *displaying* data then makes it easier for to understand (Sugiyono, 2016).

3. *Verification* (Withdrawal of Conclusions)

The third step in analysis qualitative data according to Miles and Huberman is drawing conclusions. Initial conclusion that put forward is still temporary, and will change if is not found evidence which is strong and supports the stage data collection. But if conclusions that put forward the initial stage, supported by evidence that valid is consistent when researcher returns to field collects then conclusion which put forward is conclusion which credible (Sugiyono, 2016).

RESULTS AND DISCUSSION

Strategy of Collection Funds Zakat in Baitul Mal Aceh Tamiang

1. Collection Zakat Socialization

Socialization implies an meaning where each individual tries to harmonize life the of In socialization, someone will know and do adjustment of to state where is

socialize. Through the socialization process, the community learns to know and understand what character behaviors to do, and what character behaviors to avoid (J. Dwi Narwako, and Bagong Suyanto, 2007), (Kamal, 1970). Things like that, stated by Abdul Syani, that socialization is a learning process carried out by individuals to act or behave based on standards that exist and are recognized in the surrounding community (Abdul Syani , 2007).

The following is the result of an interview with Mr. Hadi Primanda as the head of collection: The socialization made education about providing understanding to the community of prospective muzaki to want to entrust their zakat to Baitul Mal. Furthermore, with the power of the government, in this case the regional leadership, because what zakat institutions, especially Baitul Mal, are red plate institutions or institutions that are directly guided by the government, there is the most important role, namely the regional head to give pressure or instructions to his subordinates about zakat obligations (Hadi Primanda, 2021).

From the statement of Mr. Hadi Primanda above that socializing is basically an introduction, appreciation, of the norms and values in the surrounding environment. A process that can provide the values needed for the formation of attitudes and personality. In socialization, a person is required to be able to adapt to the behavior patterns of the people around him. This socialization can open public awareness by issuing part of their zakat assets to institutions that are guided by the government.

Baitul Mal, Aceh Tamiang Regency, always tries to socialize the zakat movement in the community to be aware of zakat, namely by channeling it directly to an official institution, namely Baitul Mal, Aceh Tamiang Regency. This is an initial strategy to build public trust in Baitul Mal, Aceh Tamiang Regency. Because, it is still found that muzakki often pay zakat directly and distribute it to mustahik who are around them.

Thus, according to the author, what is one of the success factors in carrying out a vision and mission, and also causes a failure factor in an organization is strategy. With that, Baitul Mal, Aceh Tamiang Regency, must have appropriate and creative socialization techniques, all of which are to change the principle of muzaki, which was originally a traditional tithe, to become more professional.

“Another outreach conducted by Baitul Mal, Aceh Tamiang Regency, is to provide information about zakat to the public through newspapers, banners or billboards. It can also be through social media such as on Facebook, Instagram, Google, and other accounts. Besides that, it can also be done through direct

socialization to the community where they can hold seminars on zakat in universities, upgrade to government or private institutions, all of this is to help socialize or publish widely about zakat issues” (Hadi Primanda, 2021).

This, according to the author, can bring Baitul Mal, Aceh Tamiang Regency closer to being better known among the public as a forum for collecting, distributing and utilizing zakat. So that it will be easier to change the understanding of muzakki to tithe through professional institutions in the field of zakat management. Then Baitul Mal, Aceh Tamiang Regency has a website. This is also a good medium for muzakki, where on this site muzaki can find out information about zakat and Baitul Mal, Aceh Tamiang Regency. In addition, you can find out reports on the collection and distribution of zakat funds. According to the author, this is a very good thing, which shows the seriousness of Baitul Mal, Aceh Tamiang Regency, to always be transparent to the public.

2. Establishment of Zakat Collecting Unit

The Zakat Collecting Unit, hereinafter abbreviated as UPZ, is an organizational unit formed by BAZNAS, either at the Provincial, or Regency/City level to assist in collecting zakat. UPZ is tasked with assisting BAZNAS in collecting zakat at the institution concerned.

In this case, UPZ performs the task of assisting the distribution and utilization of zakat based on the authority of BAZNAS, either at the provincial level, or at the Regency/City.

The following is the result of an interview with Mr. Hadi Primanda as the head of collection: "In carrying out tasks and functions, BAZNAS can form UPZ in government agencies, business entities owned business entity regionally owned, company, and representative Republic Indonesia overseas and can form UPZ at the sub-district level and below.

The zakat collection unit is an organization formed by the Amil Zakat Agency at all levels with the task of collecting zakat to serve muzakki, who are in villages, government and private institutions (Hadi Primanda, 2021).

From the statement of Mr. Hadi Primanda above that BAZNAS formed UPZ to facilitate government and private agencies in collecting zakat funds. With the existence of UPZ, it is able to reach muzakki and provide convenience for muzakki to pay zakat. The existence of zakat fund collection institutions such as Baitul Mal, Aceh Tamiang Regency, according to the author, is very helpful in terms of forming a zakat collection unit that does not yet exist in an institution at

the provincial level, then it is also hoped that it will be able to solve the problems of the welfare of the people of today and in the future.

According to the author, the role of the zakat collection unit is as an extension to make it easier for Baitul Mal, Aceh Tamiang Regency, to collect funds from muzakki in government and private institutions.

In the book on Zakat Management by the Ministry of Religion, it is explained that one of the fundraising strategies is the establishment of a zakat collection unit that makes it easier for BAZ to reach funds from muzakki, and vice versa also provides convenience for muzakki who want to channel their funds. So that with this it can open up great opportunities to obtain optimal funds, besides that, more internal cooperation is established.

3. Opening of Zakat Receipt Counter

Baitul Mal Aceh Tamiang also opened counter to receive zakat So there is convenience to access Baitul Mal. The opening of the zakat counter is in the form of services provided by Baitul Mal, Aceh Tamiang Regency. Can make it easier for employees to distribute their zakat without having to come directly to the Baitul Mal office (Hadi Primanda , 2021).

According to the results of interview with Mr. Hadi Primanda S.Sos that during this, Baitul Mal opened counter services ZIS several places Tamiang.

The places where have counter zakat are government and private On these counters there is receive funds ZIS from muzakki. The purpose of holding this counter is so that more people pay tithe, donate or give alms, so that more people will be helped by the proceeds of these funds.

According to the author, the opening of a zakat receipt counter makes it very easy for muzakki to pay zakat directly when they are in one of these places. Where the location of the counter is very strategic, like in BSM. There is a crowd of people, the counter is also equipped with infrastructure to support zakat recipients. According to the author, this is one of the means to introduce or promote the official Baitul Mal institution, Aceh Tamiang Regency to the public, so that the public is more educated about this institution.

4. Bank Account Opening

Baitul Mal, Aceh Tamiang Regency continues to carry out breakthrough with the collection of zakat funds, to achieve the maximum target. With the program, namely or pick up and open an account at a bank. Banks here have collaborated

with Baitul Mal, Aceh Tamiang Regency, these banks include: Bank Aceh. This effort makes it easier for muzakki to distribute their zakat, either in cash, account transfer, via ATM or SMS/mobile banking. The Baitul Mal account number for Aceh Tamiang Regency is divided into 2, namely a special zakat account and a special infaq/alms account.

The following is the result of an interview with Mr. Tomi Irawan as the representative section:

Baitul Mal, Aceh Tamiang Regency also provides a facility to facilitate muzakki to channel their zakat funds, namely through an account that has been opened by Baitul Mal, Aceh Tamiang Regency in several banks, namely Bank Aceh. This effort is to make it easier for muzakki to directly deposit their zakat funds via direct cash, account transfer, via ATM or SMS/mobile banking. So muzakki no longer need to go to the Baitul Mal office, Aceh Tamiang Regency, just go through the bank provided by the Baitul Mal Aceh Tamiang Regency office to deposit the funds. For depositing funds through Baitul Mal, Aceh Tamiang Regency and even then it has been separated or categorized between zakat funds, and infaq / alms (Tomi Irawan, 2021).

This according to the author an effort which is very good, because like in book Management Zakat by Department Religion that number account zakat must separated with infaq and alms, so that provide assistance muzakki to channel funds, Zakat Account Bank Aceh: 141.01.02.580024-7, Account Infaq Bank Aceh: 041.01.020580023-5.

By opening an bank account is a convenience for muzakki to pay zakat and also convenience for amil in collecting funds. Open account bank this is not for muzakki only but para mustahiq also have to open account bank so that assistance that channeled to amil in transfer account mustahiq.

5. Direct Zakat Collection

Service Pick up Zakat (LJZ) from Baitul Mal Regency Aceh Tamiang is service for muzakki who wish funds zakat which paid picked up by employee Baitul Mal Regency Aceh Tamiang at place residence (House or office).

The following is the result of an interview with Mr. Tomi Irawan as the representative section:

Baitul Mal, Aceh Tamiang Regency has a service that is proactive by receiving zakat as well, which is directly like picking up zakat, taking funds directly to muzakki. So if the muzaki is always busy and doesn't use any means

to deposit zakat funds, infaq/alms, then there is a party from Baitul Mal, Aceh Tamiang Regency to take directly to the muzakki the funds to be deposited (Tomi Irawan, 2021).

With the direct zakat pick-up service carried out by Baitul Mal, Aceh Tamiang Regency, the main task is to record, take, write, and calculate zakat, wherein the funds are then distributed to mustahik who receive it. As for the strategy that made by Baitul Mal Regency Aceh Tamiang it turns out that line with which explained in book Management Management Zakat by Department Religion that strategy collection with through socialization, formation of unit collectors zakat, opening counter receipt of zakat, opening bank account, and pick-up zakat direct.

According to author the efforts made Baitul Mal Aceh Tamiang for the collection actually has been going well, because has proven with amount increases from year to next year.

Implementation collection funds zakat in Baitul Mal Aceh Tamiang

Implementation According to the Big Indonesian Dictionary (KBBI), it is the implementation to produce a good policy implementation needs an implementation public policy. Implementation means the implementation of a agreements that have been formed to achieve certain goals.

According to Van Meter and Varn Horn Implementation is a actions taken by individuals, officials, groups that lead to the achievement of a goal in a policy.

Implementation of zakat in Law Number 23 year 2011 concerning Management of Zakat in article (3) emphasized that management of zakat aims (Ministry of Religion, 2008):

1. Improving effectiveness and efficiency services in the management of zakat
2. Improving the benefits zakat to realize the of community alleviation.

This is line with the mandate responsibility which is assigned to Badan Amil Zakat (BAZ):

1. Improving conditions and level the economy community in this case
2. Provide facilities that will support efforts to improve income for the community.
3. Carry out structuring general administration, personnel and finance zakat.

In addition, zakat institutions have another important task, namely socializing zakat to the community continuously and sustainably, through various forums and

media. With good and optimal socialization, it is hoped that the muzakki community will be more aware to pay zakat through strong institutions, trustworthy and reliable.

Every zakat management institution in its operational activities needs to apply the working principles of the institution which are essentially reflected in three things, keywords: Trustworthy, Professional, and Transparent. Trust, is honest, trustworthy and responsible for the tasks they carry out. The nature of trust is an absolute requirement that must be owned by every amil zakat. No matter how good the existing economic system, will be destroyed if the perpetrator does not have the nature of trust. More funds managed by zakat managers are people's funds. the funds that managed it is basically a mustahiq fund. And muzakki after give zakat to the zakat manager, there is no desire little bit to take the funds again. This condition demands he has the nature of trust from the amil zakat.

In carrying out its duties as an amil zakat institution, the collection is carried out by the collection section in accordance with the rules written in Law Number 23 of 2011 concerning Zakat Management, where Article 21, 22, 23 and 24 of Law Number 23 of 2011 concerning zakat management explains that in order to In collecting zakat, the muzak performs his own calculation of his zakat obligations. In the event that you cannot calculate your zakat obligation yourself, muzakki can ask for assistance BAZNAS. Zakat which paid by muzakki to BAZNAS or LAS is deducted from income subject to tax. BAZNAS or LAZ obliged provide proof deposit zakat to every muzakki. Evidence deposit zakat as referred to in paragraph is used as deduction income subject to tax.

Article 21

1. In the context of collecting zakat, muzaki perform their own calculations on their zakat obligations
2. In the event that they cannot calculate their zakat obligations themselves, muzaki can ask for assistance from BAZNAS.

Article 22 Zakat paid by muzaki to BAZNAS or LAZ is deducted from taxable income.

Article 23

1. BAZNAS or LAZ are required to provide proof of zakat deposit to each muzakki.
2. The proof of zakat deposit as referred to in paragraph (1) is used as a deduction from taxable income

In Article 24 Scope of authority collection zakat by BAZNAS, BAZNAS province, city regulated in Regulation Government (the Constution of Republic Indonesia Number 23 of 2011 concerning Zakat Management).

3. The collection of zakat in Baitul Mal District Aceh Tamiang is divided into two categories, namely collection of zakat fitrah and collection of zakat mal In an effort to collect zakat fitrah, Baitul Mal District Aceh Tamiang formed Unit Collector Zakat at level District throughout the Regency Aceh Tamiang, to with the number of subdistrict which is in region Aceh Tamiang Apart from that, Baitul Mal District Aceh Tamiang also formed UPZ in every SKPD, Agency and other institutions which located neighborhood area work Government Region District Aceh Tamiang. The implementation of the collection of zakat funds carried out by Baitul Mal are:

1. Online Collection

Socialization of zakat to the community continuously and continuously, through various forums and media. With good and optimal socialization, it is hoped that the muzakki community will be more aware of paying zakat through a strong, trustworthy and reliable institution.

This socialization is carried out by publishing the program in print media, social media and so on with the hope that the activities that will be carried out by Baitul Mal can be known by the public and get community support and participation in its implementation.

2. Establishing a Zakat Collection Unit

UPZ Baitul Mal, Aceh Tamiang Regency, not only in mosques, but also in other institutions. these other institutions include; Village UPZ, cooperative UPZ, community institution UPZ, school UPZ.

Make it easier for muzakki to deposit their zakat through the UPZ-UPZ of the mosque then UPZ will deposit it to the Baitul Mal.

3. Zakat Pick Up Service

With the zakat pick-up service, it makes it easy for muzakki who want to deposit their zakat to the Baitul Mal.

4. Paying Directly To Baitul Mal

The following is the result of an interview with Mr. Hadi Primanda:
"So far, Baitul Mal, Aceh Tamiang Regency, has only been able to collect zakat and infaq funds from civil servants, political officials,

vertical agencies, private companies, and individuals. Coupled with the deduction of infaq from companies (partners) who get jobs with the Aceh Tamiang District Government of 0.5% of the value of work above RP.20,000. Nevertheless, there are still many civil servants, especially school circles, who are reluctant to deposit zakat and infaq at Baitul Mal, Aceh Tamiang Regency. Various reasons were found to avoid cutting zakat and infaq. There are those who argue that their salaries have run out because they have to pay loans at the bank, there are also those who argue because they have too many expenses and others" (Hadi Primanda , 2021).

According to the author in terms collection, Baitul Mal has carried out its functions in accordance with rules of Law Number 23 year 2011 Concerning Management of Zakat, however nevertheless Baitul Mal is still experiencing many obstacles in optimizing management, lack of awareness apparatus government and community/Agencies Vertical (Police, TNI, Prosecutors, Courts, Courts Syari'ah, Ministries Religion Districts), BUMN/BUMD and companies environment Districts Aceh Tamiang in paying zakat, infaq and alms.

"In addition, Baitul Mal, Aceh Tamiang Regency, has only been able to collect zakat funds from individuals/private groups for several years. Muzakki currently number 41 people" (Aulia Budi Abadi, 2021).

According to the author, in terms of collecting individual/private zakat funds, this must be further improved, all socialization has been carried out by Baitul Mal but there is still no awareness from muzakki or the public to spend some of their wealth to be zakated in institutions that have been determined by the government such as Baitul Mal. Aceh Tamiang District.

The collection of zakat funds is by waiting for the arrival of the muzakki to distribute their zakat and as for another way that Baitul Mal does to collect zakat is to the shelter, companies and institutions that have the right to issue zakat. Then the muzaki in distributing zakat are also carried out in two ways, there are directly coming to Baitul Mal to give their zakat or by transferring an account to Baitul Mal, Aceh Tamiang Regency. The reason for the data muzakki goes directly to Baitul Mal to deposit their zakat.

The following is the result of an interview with Mr. Tomi Irawan: Baitul Mal Aceh Tamiang has endeavored to make Instruction Bupati concerning withholding direct zakat and infaq civil servants through Treasurer General Region (BUD) as which has been implemented in Baitul Mal Province Aceh

and several Baitul Mal Districts/Cities. With the existence of responses from Government Regions to follow up collection funds zakat increasing every year (Tomi Irawan, 2021).

According to the author efforts that have been done by Baitul Mal in collection of funds zakat so that be satisfactory, there are responses from government regarding deductions direct zakat from civil servants (PNS) can generate income zakat which increases and Civil servants(PNS) not can fidget again in issuing zakat that funds income zakat and infaq in Baitul Mal Aceh Tamiang increasing year to year, thing does not escape from spirit and effort amil in doing collecting zakat.

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CONCLUSIONS

Based on the results of research on the strategy of collecting zakat funds in Baitul Mal, Aceh Tamiang Regency and from the description above, after the researchers studied the data, conducted interviews, discussed and analyzed the problems that the researchers raised, as a result of the final writing, the researchers drew conclusions for the final results in this research.

1. In the success of Baitul Mal, Aceh Tamiang Regency in collecting zakat funds, there are 5 strategies that are carried out, namely *first* , making socialization about education providing understanding to the community of prospective muzaki. *Second* , the zakat collection unit (UPZ) is an organization formed by the Amil Zakat Agency at all levels with the task of collecting zakat to serve muzakki. *Third* , the opening of the zakat receipt counter, namely so that more people pay zakat, donate, and give alms. *Fourth* , opening a bank account to make it easier for muzakki to pay zakat. *Fifth* , direct zakat collection is to make it easier for muzakki to pay zakat if they do not have time to come directly to give zakat.
2. In the implementation of zakat fund collection carried out by Baitul Mal, Aceh Tamiang Regency, the first is online collection, the second is the zakat collection unit, the third is the zakat pick-up service and the fourth is to pay directly to the Baitul Mal.

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