

DISTRIBUTION OF ZAKAT AS A SOLUTION OF PROPERTY ALLEVIATION IN LANGSA CITY

Agustinar*, Laila Mufida, Sitti Mu'allimah*****

*IAIN Langsa, agustinar@iainlangsa.ac.id

**IAIN Langsa, lailamufida@iainlangsa.ac.id

***IAIN Langsa, muti_mainnah@yahoo.com

Abstract

The focus of this research was the implementation of distribution of zakat as a solution of poverty alleviation in Langsa City. The problem in this research was, first, how was the concept of distribution in the Islamic Economic System? Second, how was the implementation of distribution of zakat in the Islamic Economic System in alleviating poverty? The purpose of this research was to describe the concept of distribution in the Islamic Economic System, and to analyze the implementation of distribution of zakat in the Islamic Economic System in alleviating poverty. The type of this research was a qualitative research by using descriptive analysis. It was a field research. The objects of this research were the poor people in Langsa City and the Baitul Mal Langsa. Based on the results and the analysis of discussion, it can be concluded that zakat had been distributed evenly. Therefore, zakat in Langsa City should be distributed with a larger budget and a wider scope, so that the benefits desired by Islam can be achieved and Langsa becomes one of the cities of baldatun thayyibatun wa rabbun ghafur in this beloved country of Indonesia.

Keywords: Distribution, Zakat, Poverty Alleviation

Abstrak

Fokus penelitian ini adalah implementasi penyaluran zakat sebagai solusi pengentasan kemiskinan di Kota Langsa. Permasalahan dalam penelitian ini adalah, pertama, bagaimana konsep distribusi dalam Sistem Ekonomi Islam? Kedua, bagaimana implementasi dari penyaluran zakat dalam Sistem Ekonomi Islam untuk mengentaskan kemiskinan? Tujuan dari penelitian ini adalah untuk mendeskripsikan konsep distribusi dalam Sistem Ekonomi Islam dan untuk menganalisis implementasi distribusi zakat dalam Sistem Ekonomi Islam dalam konteks pengentasan kemiskinan. Jenis penelitian ini adalah penelitian kualitatif dengan menggunakan analisis deskriptif. Pendekatan penelitian yang digunakan merupakan penelitian lapangan. Objek penelitian ini adalah masyarakat miskin di Kota Langsa dan Baitul Mal Langsa. Berdasarkan dari hasil penelitian dan analisa pembahasan, dapat disimpulkan bahwa zakat telah tersalurkan secara merata. Oleh karena itu, zakat di Kota Langsa harus disalurkan dengan anggaran yang lebih besar dan cakupan yang lebih luas, agar kemaslahatan yang diinginkan oleh islam dapat tercapai dan Langsa menjadi salah satu kota baldatun thayyibatun wa rabbun ghafur di negara Indonesia tercinta ini.

Kata Kunci: Distribusi, Zakat, Pengentasan Kemiskinan

THE INTRODUCTION

Province of Aceh is a province which has received a special autonomy and has a strong Islamic view. However, the poverty rate in Aceh is very high. It can be seen from the table which shows that Aceh is still in the sixth position as a province with a high poverty rate. The problem is that a number of areas that are still facing the problem of high poverty actually occur in areas with abundant natural resources.

Various efforts to reduce poverty have been carried out by the central and regional governments, including the Langsa City government through various policies. However, these efforts still have not been able to provide maximum results in eliminating poverty as a whole in Langsa City. Based on BPS data from Langsa City, the population of Langsa City as of 2019 is 168,820 people, with a recorded poverty rate. Although there was a decrease from the previous year, it is recognized that the poverty rate is still very high, so there is a need for an optimal distribution of zakat and income.

Zakat is one of the instruments in Islamic economics that aims to overcome the problem of welfare inequality in society by empowering the poor. Assets generated from prosperous community groups are used for economic empowerment of vulnerable groups hence they are able to grow and improve their welfare.(Furqani et al., 2018)

The experience of Indonesia's economic development often raises social problems in society, including the gap between the rich who are getting richer and the poor who are getting poorer. This gap is the result of not creating a fair distribution in society. The "socialistic" Indonesian economy until 1966 turned into "capitalistic" along with the end of the old order (1959-1966).(Noor, 2011)

Implementation of zakat productive which has been applied in various regions and provinces in Indonesia has shown some positive results. For instance in North Aceh district, the total amount of zakat productive that been distributed to recipients is Rp. 885 million, with the number of recipients as many as 533 people, and the results showed that after receiving zakat productive, the total income of recipients is increased by 19% than before

(Hamidi et al., 2019)

However, The management of zakat by Baitul Mal in Aceh is different from the provisions of the Law on Zakat which hand over the management of zakat to the community. Thus special autonomy regarding the regulation of zakat as local revenue and its management by Baitul Mal.

The problem of disparity (inequality) in income distribution that can be solved by distributing zakat is a condition of unequal distribution of income and triggers income inequality which is the beginning of the emergence of the problem of poverty. Allowing these two problems to drag on will further exacerbate the situation and often lead to negative consequences for social and political conditions.

Problems that are always faced by every nation and have never been resolved, especially for developing countries, namely income inequality and poverty. One way to overcome the problem of income inequality and poverty is to collect zakat funds and distribute zakat funds on target.

Problems encountered by developing countries can be solved by distributing zakat. In addition to the level of disparity (inequality) income distribution, namely the level of poverty. Understanding poverty is a situation in which there are deficiencies that are commonly owned, such as food, clothing, shelter, drinking water and are closely related to the quality of life. Poverty is also related to the lack of access to education and jobs that are able to overcome the problem of poverty and get a proper honor as a citizen.

This research discussed about the distribution of *zakat* to the state level. *Zakat* has two functions, i.e. spiritual function and social function. Spiritual function is the responsibility or the obligation of a Muslim to his/her God who ordered *zakat*. Meanwhile, social function is the function of *zakat* in financing the social projects that can be continued in the state revenue and expenditure policy.

From the literature review above, the researchers did the exploration towards the implementation of distribution of *zakat* as a solution of poverty alleviation in Langsa City. There are some reasons why this research should be done. First, Langsa is one of the cities in Aceh that has special autonomy from

the government and it should become a big chance for Langsa to reduce the poverty rate. Second, the distribution of *zakat* is not optimal in reducing poverty rate. Third, the poverty rate in Aceh, especially in Langsa, is still very high. Fourth, Langsa is a special area that implements Islamic Law where the largest source of state revenue comes from *zakat*. This research was expected to fill a gap that had not been studied in the previous research.

LITERATURE REVIEW

Concept of Distribution in Islamic Economics

According to the Dictionary of *Bahasa Indonesia*, the meaning of distribution is the delivery to several people or places (<Https://Kbki.Web.Id.2019>,). Distribution can be defined as a marketing activity that expedites and facilitates the delivery of goods and services from producers to consumers, so that the use is as needed (type, amount, price, and place).

Islam has two main distribution systems, namely commercial distribution and distribution system based on the aspect of social justice (Munthe, 2014).

1. Distribution system that takes place through economic process (market mechanism) is a mechanism resulting from the exchange process of the owners of goods or services. This mechanism has been explained in Al-Qur'an, "O you who have believed, do not consume one another's wealth unjustly but only (in lawful) business by mutual consent. And do not kill yourselves (or one another). Indeed, Allah is to you ever Merciful." (QS An-Nisa, 4: 29). Islam establishes various laws that control this mechanism. Various actions that can result in price deviation and harm the buying and selling actors are prohibited. Islam prohibits the practice of hoarding goods (*al-ihtikar*), a fraudulent practice that can inflate prices and harm society. The hoarding of gold and silver or the medium of exchange prevailing in society is also forbidden in Islam (QS At-Taubah, 9: 34). As a medium of exchange between one's property and

another, between property and energy, between one's energy and another, money has a very strategic position. If money is withdrawn from the market and not obtained by humans, there will be no exchange and the wheels of the economy will stop.

2. Social Distribution (Non-Market Mechanism) is a mechanism that does not result from the exchange of goods and services transactions. The mechanism is the flow of goods and services from one party to another without asking for reciprocity. The forms of non-market mechanism are as follows.

Zakat, Infak, and Shadaqah

This mechanism is carried out for the weak and poor people. Islam creates it to ensure the balance of income in society. Islam ensures economic distribution for them (orphans, disabled people) in the form of *zakat*, *infak*, and *shadaqah*. Islam requires the rich people whose wealth reaches the *nisab* to pay *zakat*. It is for the poor people who need help. The payment of *zakat* does not have to wait for individual awareness. The state should be pro active in taking *zakat* from the Muslims (QS At-Taubah, 9: 103), as the Caliph Abu Bakar did in the past. He fought people who refused to pay *zakat*. Besides *zakat*, there are also *infak* and *shadaqah* that are offered. Those are given without expecting a return, as well as grants (*hibah*), gifts (*hadiyah*), and wills (*wasiat*). Giving wealth to others is also highly recommended. The distribution of inheritance can also be included in the non-market mechanism.

Inheritance

Islam wants to ensure that properties and economic power cannot be concentrated in one person alone. If a father died, the children, wife, parents, grandfather, and others would receive his inheritance. It has already been managed systematically in *faraidh*.

Wakaf

There are so many forms of *wakaf*, such as building, cash, book, land, building material, vehicle, share, and another productive asset. *Wakaf* is not

limited by rich, poor, or blood and kinship ties. *Wakaf* is a public facility that anyone can enjoy it.

Non-market mechanism can be done by a state. The state can give land to its citizen. In the term of *fiqh*, the policy is known as *iqtha'*. So, Islam does not make market mechanism the only mechanism in the distribution of wealth. With the two mechanisms, Islam guarantees the fulfillment of the primary needs of every citizen (Munthe, 2014). In order to implement this concept in the system of distribution, the following things need to be done.

- a. Changing mindset and Islamic learning, from being focused on materialistic goals to general welfare goals based on equitable sharing of resources and risks in order to achieve greater benefits.
- b. Getting out of dependence on others. Living above personal ability and as a nation, carrying out the financial obligations as indicated by Al-Qur'an (Mustafa Edwin Nasution dkk, 2007). The moral values in distribution field according to Yusuf Qardhawi are as follows: *The First*, Freedom value and someone's belief. Someone who believes in Allah will not deprive the individual freedom, will not deceive someone, but respect and protect the dignity. *The Second*, Private property is the first freedom phenomenon which determines that everyone must bear the risk of what he/she does and benefit from what he/she strives for. *The Third*, Inheritance is the most important property. In inheritance, there is maintenance of the benefit of individual, family, and society. *The Fourth*, The values of justice, such as: Differentiating humans based on their experts and efforts, Equal opportunity, Fulfilling the workers' rights, Total solidarity (*takaful*), and Closing the gap between people

Islam creates some instruments to ensure the balance of income in society, such as *zakat*, *infak*, *shadaqah*, and *wakaf*. These instruments can create the balance in economy because not everyone can afford to be involved in the economy process due to disability, orphan, etc. Therefore, Allah multiplies the reward of those who spend their wealth in the way of Allah.

Zakat and Poverty

Literally, the word *zakat* comes from the root *zaka* which means pure, blessed, growing, and commendable (Qardhawi, 2005). The word *zaka* has some meanings, such as blessed (*al-barakatu*), growing (*al-namaa*), pure (*ath-thaharatu*), and order (*ash-shalahu*). Meanwhile, based on its term, *zakat* is a part of property with certain conditions that Allah SWT obliges the owner to give to those who deserve it (Hafidhuddin, 2002). *Zakat* is one of the pillars of Islam which has a dimension of social justice (Andriyanto, 2011).

Zakat is blessed, pure, and increasing good deeds. It is called *zakat* because it can bless wealth and can protect it. The word *zakat* is used to show the amount that should be paid from money that has reached the *nisab*, as stated in Al-Qur'an (At-Taubah, 9: 103), "Take from their wealth a charity by which you purify them and cause them increase, and invoke (Allah's blessings) upon them. Indeed, your invocations are reassurance for them. And Allah is Hearing and Knowing." The verse gives a command to people who have power to take *zakat* from people who are obliged to pay *zakat*. It is said that *zakat* is taken from their property (*khudz min amwalihim shadaqatan*) (Suwiknyo, 2010).

According to Muhammad, *zakat* is a property taken from assets managed by rich people, which is transferred to poor people and other groups that have been stipulated in Al-Qur'an which is called *mustahik*. In economic term, *zakat* is an act of transfer of income to the poor people (Nurbismi, 2018).

Zakat is one of the obligations ordered by Allah to Muslims as one of the acts of worship as well as prayer, fasting, and pilgrimage (Arif, 2017). *Zakat* is the third pillar of Islam after *syahadat* and prayer which is related to humans (*hablum minan nas*) as a responsibility of human in earth to help each other and to share each other. *Zakat* has a function to form piety in the social system such as eradicating poverty, growing a sense of care and love for the weaker groups. Allah obliges *zakat* to individual who can afford it with the aim of knowing how much human loves their creator rather than their wealth.

According to Ryandono, *zakat* is a way to distribute wealth from rich people to poor people. *Zakat* will grow economy fast; it will build brotherhood

among economic actors and the economic gap will be narrow. On the other words, *zakat* can be used as a economy controller in order to achieve physical, spiritual, world, and hereafter welfare (*falah*) both present and future generations (Widiastuti et al., 2015).

Imam Al-Ghazali also says that what is said to be poor is a person who works but the income is not enough to fulfill the needs of life both for himself and his family. Poverty is the inability of a person to fulfill the minimum standard of basic needs to be able to live properly whether it is due to not being able to work because of health conditions, education, disability and so on. This definition is based on the relationship between poverty and *zakat* because *zakat* is related to property that can fulfill basic needs (Chaniago, 2015).

Poverty is the result of a mismatch in economy practice. Islam assumes that economy activity as a part of social responsibility aspect in the world. People who involve in economy will have better life as long as the balance is maintained. Reducing poverty can be done by giving advice to rich people to spend some of their wealth because, as explained before, there are other people's assets in our property that we should give *zakat*. Therefore, a harmonious relationship will be created, so that the balance of social life is maintained.

Zakat as a Solution of Poverty Alleviation

From some of the causes of poverty above, some of them can be overcome by empowering *zakat*. Because poverty is a collective problem (individual, society and state), empowering *zakat* must be done collectively, so that the implementation of *zakat* can be effective and efficient. However, the role of state is very dominant because the state is a policy maker and a facilitator. There are some reasons why *zakat* must be managed by a state as follows(Chaniago, 2015)

1. *Zakat* is obligatory.

The state must give punishment for *muzaki* who does not want to pay *zakat*. The awareness of the people to pay *zakat* is very minimum compared to the number of *muzaki*.

2. *Zakat* is related to poor people.

Poverty must be defined clearly, so that society do not determine the definition of poverty subjectively which is viewed as a personal relationship or closeness of a person or institution.

3. *Zakat* is related to the tax

Everyone must pay *zakat* and tax. The purpose of *zakat* must be clear, so that the life of poor people does not depend on the mood of rich people. If they depend on the mood of rich people, the poor people must be good at getting close to the rich people, otherwise the poor people will not get the rich's *zakat*.

Therefore, the causes above can be solved by implementing *zakat* because *zakat* is not a gift that will be consumed but it must be developed as a productive capital for the recipients that they can be *muzaki* in the future. This can be done if each party is government institution, society or non-governmental organization, *zakat* management agency, *muzaki*, and the recipients of *zakat*.

The Previous Research

There were some writings which discussed about the topic of distribution as follows:

1. M. Anas Zarqa (1986) in "Islamic Distribution Schemes" concluded that (a) the basics of distribution in Islam were exchange, power, and norm related to social value and ethical system, (b) the main facilities in distribution were exchange, power, voluntary contribution, and social authority.
2. Habib Ahmad (2004) in "Role of Zakah and Awqaf in Poverty Alleviation" concluded that (a) *zakat* and *waqaf* can play a role in asset redistribution policy and opportunity, building resilience, creating prosperity and expanding income support, (b) if *zakat* and *waqaf* were managed effectively, they would play an important role in redistribution of

opportunity and assets, so that it can make poor people become more productive.

3. Yoghi Citra Pratama (2015) in “*Peran Zakat dalam Penanggulangan Kemiskinan (Studi Kasus: Program Zakat Produktif pada Badan Amil Zakat Nasional)*” concluded that the characteristic of *mustahik* who got productive *zakat* from BAZNAS was dominated by women, where based on this research women reached 92,5%. The characteristic of education background of *mustahik* who got productive *zakat* from BAZNAS was dominated by high school level (SMA) and followed by elementary level (SD). The giving of *zakat* was also dominated by *mustahik* who was more than 5 years old.
4. Surya Darma, et. al. (2017) in “*Kewenangan Baitul Mal Aceh dalam Pendistribusian Zakat*” concluded that the scope of *Baitul Mal* in distributing *zakat* in Aceh was to collect and to manage and also to distribute *zakat mal*, income *zakat*, to form a unit of *zakat* collector (Unit Pengumpul *Zakat*), to ask report periodically every six months from *Baitul Mal* in the District, to supervise the activity of *Baitul Mal* in the District.

METHODOLOGY

This research was qualitative by using descriptive analysis. It was a field research. This method was considered the most capable to explore the poverty cases in detail that caused by the uneven distribution of *zakat*. According to Rianse, qualitative research examines the research subject or the informants in their daily life. Therefore, the researchers of qualitative research as much as possible interact directly with informants, get to know their lives closely, observe, and follow the informants' lives as they are. The understanding of symbols and native language of society was one of the keys to this research (Abdi, 2008). The topic of discussion in this research was the distribution of *zakat* that was studied by using library research and filed empirical research.

The object of this research was the poor people in Langsa and *Baitul Mal* Langsa. The various sources of data used in this research were as follows:

Primary data were the data taken directly from the source. The sources of primary data used in this research were the poor people in Langsa, *Baitul Mal* Langsa, and Central Bureau of Statistics (*Badan Pusat Statistik*). Secondary data were the data taken indirectly from the source. The sources of secondary data used in this research were reference books and the documents from related parties regarding the distribution in Islamic Economics.

The instruments in collecting data were observation, interview and documentation. Interview was conducted to clarify the secondary data that had been previously obtained. *First, Observation:* Observation was carried out to see the events and to be directly involved with the conditions that occurred when conducting the research. For example, the distribution of *zakat* that carried out by various parties in an article published in print media and social media regarding the implementation of distribution of *zakat*. Furthermore, observation was carried out in social behavior, so that the researchers could understand the situations regarding to this research. *The Second, Depth Interview:* Interview was conducted to dig information from informants with some questions related to the needs of the research. Interview in this research was started from the explanation of informants' reasons in accepting or rejecting the existence of mining. Then, from the informants' answers, the next questions appeared. In this research, interview was conducted with the people of Langsa and *Baitul Mal*. *The Third, Documentation:* Documentation was a technique of collecting information that was done by collecting the written data about the location of the research, such as the profile of the establishment, the organization structure, and other data that were used as complements in this research.

The technique of data analysis was done in some steps as follows: Data reduction was the data that had been collected and then processed and put into certain categories, Data display was the data that had been displayed by making the conclusion of the research results systematically and analyzing conceptually, and Drawing conclusion was making result conclusion from the data that had been collected from the result of interview and observation.

RESULT AND DISCUSSION

A Short Profile of Langsa Baitul Mal

Langsa is one of the city administrations in the Province of Aceh. This city consists of 148.904 inhabitants with an area of 262,41 km² and is located on the east coast of Aceh. Langsa consists of 5 sub-districts and 51 villages. As in other districts in Aceh, the majority of inhabitants is Islam. When tsunami attacked Aceh on 26th December 2004, Langsa also had a direct impact from the natural disaster. There are several programs that have been run as follows (Document of Langsa Baitul Mal in 2019).

1. The distribution of *zakat* is carried out every year. Besides serving the *mustahik* who came directly to *Baitul Mal* Office, we also pay greater attention to *mustahik* who we visit directly in order to make distribution effective and we establish closer friendships with them.
2. Making productive use of *infaq* to be used as business capital for people so that they can develop to be independent.
3. Building shelter houses for *mustahik* who still live in uninhabitable places. There are 10 shelter houses that have been built until now which spread over a number of villages in Langsa.
4. Besides building new shelter houses, Langsa *Baitul Mal* also rehabilitates the houses of the poor who needed repairs. The number of houses that have been rehabilitated until now has reached 20 houses.
5. Sending potential students from the poor family to follow the program of *tahfizhul Qur'an* in *Dayah Al-'Athiyah Li Tahfizhul Qur'an* Saree through the full scholarship program.
6. Providing monthly scholarship to converts who have commitment to learn Islam by studying at Islamic boarding school (*dayah*).
7. Providing school equipment to poor students every academic year.
8. Providing rice to students who live in *Bustanul Fakri* Langsa Orphanage every month.
9. Improving the capacity of human resources by sending them to various trainings and technical guidance related to the duties and functions of *Baitul Mal* Langsa.

10. Supplying *Baitul Mal* Office with various technology equipment of information and communication to facilitate the duties of *Baitul Mal*.
11. Maintaining correspondence and friendship with businessmen, Islamic financial institutions and management institutions of zakat, infaq, shadaqah as an effort to optimize the management of zakat, infaq, shadaqah, and waqaf.
12. Providing suggestions to the Mayor of Langsa to issue regulations that support the effectiveness of zakat, infaq, shadaqah, and waqaf management in the area of Langsa Government.
13. Providing information on the existence of *Baitul Mal* with various means and media such as submission of semi-annual and annual reports which are also regularly published annually in the mass media.
14. Providing awards to muzaki who have a high commitment in distributing their zakat through *Baitul Mal* Langsa.

Some documentation of *Baitul Mal* Langsa activities can be seen in the attachment at the end of this profile.

Mechanism of the Distribution of Zakat *Baitul Mal* Langsa

The distribution of zakat carried out by *Baitul Mal* Langsa is based on the decision of Syari'ah Board *Baitul Mal* Aceh No. 01/SE/V/2006 which stipulates the criteria of mustahik and the percentage as follows (Documentation of *Baitul Mal* Langsa 2019):

Table 1. Percentage of Zakat Receiver

No	Mustahiq	Percentage	Note
1	Fakir	15%	Available
2	Miskin	30%	Available
3	Amil	10%	Available
4	Muallaf	2,5%	Avalaible
5	Gharimin	10%	Available
6	Fi Sabilillah	12,5%	Available
7	Ibnu Sabil	20%	Available

Source: Report of *Baitul Mal* Langsa

Table 2. 10 Provinces with the Highest Poverty Rates in Indonesia

No	Province	Number of Poor People (ooo)	Percentage of Poor People
1	Papua	926,36	27,53
2	Papua Barat	211,50	22,17
3	NTT	1.146,32	21,09
4	Maluku	317,69	17,69
5	Gorontalo	186,03	15,52
6	Aceh	819,44	15,32
7	Bengkulu	302,30	15,23
8	NTB	735,96	14,56
9	Sulteng	410,36	13,48
10	Sumsel	1.073,74	12,71

Source: Data of BPS, March 2019

The data above showed that Aceh occupied the sixth position as the region with the largest number of poor people in Indonesia after Gorontalo. Various efforts to reduce poverty had been carried out by the central and regional government, including the Langsa City Government through various policies. However, these efforts still had not been able to provide maximum result in eliminating poverty in Langsa. Based on the data of BPS Langsa, the population of Langsa in 2019 was 168.820 people with a record poverty rate. Although there was a decrease from the previous year, it was recognized that the poverty rate was still very high, so there needs to be an optimal distribution of zakat and income. The number of poor people in Langsa from 2011 to 2017 can be seen the table below.

Table 3. Percentage of Poor Population and Poverty Line in Langsa

No	Note	2013	2014	2015	2016	2017
1	Number of Poor People (ooo)	20,27	19,76	19,22	18,63	19,20
2	Percentage of Poor People (Po)	12,62	12,08	11,62	11,09	11,24
3	Severity Index (P1)	1,89	1,85	2,06	2,25	1,67
4	Depth Index (P2)	0,39	0,39	0,57	0,55	0,41
5	Poverty Line (Rp/Kap/Month)	298.749	301.089	307.260	323.246	347.056

Source: Data of BPS Langsa accessed on 10th August 2019

Based on the above table, it shows that the poverty rate in Langsa is still very high although the majority of population in Langsa is Muslim if it is viewed from religious perspective. This will certainly be ironic if poverty cannot be handled optimally even though poverty is a problem that is very concerned to be solved in Islam and one solution is to distribute zakat fairly and evenly.

Based on the interview with Vice Chairman of *Baitul Mal Langsa*, *fakir* are people who have an income of 30 to 40 thousand per day where their needs are 100 thousand in a day. Meanwhile, *miskin* are people who have an average income of 60 to 70 thousand but their needs reach 100 thousand per day. *Fakir* usually get 200 thousand per person; meanwhile, *miskin* get 150 thousand per person (Ridwan, 2020).

Although *fakir miskin* are *mustahik*, *fakir miskin* are the main priority, according to the opinion of some *fiqh* experts that *zakat* is distributed proportionally based on the level of need and *fakir miskin* are among the most in need. Then, the donations distributed to *fakir miskin* are prioritized to fulfill the basic needs (primary or emergency) such as health and education. This is because the number of donation realization is limited while the number of *fakir miskin* is greater in number.

Imam Nawawi explains, “Our friends says that the standard is food, clothes and other necessities that must be owned according to the condition of *fakir miskin* without being excessive for both the recipient and the people who are his responsibility.”(An-Nawawi, n.d.)

From the reports on receipt and distribution of *zakat Baitul Mal Langsa* in 2019, it is noted that the distribution channel of *zakat* for *fakir* had four types, such as elderly people, poor people in Langsa in the month of Ramadhan, disability people, and other cash assistance. Meanwhile, the distribution channel of *zakat* for *miskin* had five types, such as poor people in Langsa, a poor person who cares patients, assistance for mother's day (visiting to orphanage and circumcision), assistance for orphans and disability people and also assistance in the form of materials or other cash (Baitul Mal Kota Langsa, 2021.). The number of *zakat* recipients from *fakir miskin* in Langsa did not have a fixed number. From the result of interview with Tgk. Ridwan who is the Vice Chairman of *Baitul Mal Langsa*, the more *zakat* that comes in, the quota of *zakat* recipients is also getting bigger. On the other hand, if the amount of *zakat* received is small, the quota of recipients will also be small.

Usually, in a year, *Baitul Mal* distributed *zakat* twice, in June and November. However, from the interview with *fakir miskin*, they usually got money every time before *Idul Fitri* which amount was around 100 to 150 thousand Rupiah per person. The information obtained from *Baitul Mal Langsa* said that they brought village priests and heads of village together and then held a ceremonial event for the distribution of *zakat*. Later, they delivered the *zakat* to *mustahik* in their villages. Next, the *amil*, a person who collects *zakat*, utilized and distributed *zakat*. *Amil* has some criteria as follows: Muslim, *Mukallaf* (sane adults), Honest, Understanding *zakat* laws, Having ability to do the tasks, and Preferably men except for the tasks related to women, for example distributing *zakat* for widows, etc

So, *Baitul Mal Langsa* distributed *zakat* not only to *amil* in every village, but also all treasurers in school or agency that reported the data of *mustahik* and *muzaki*, village priests and heads of village. They were also the people who deserved *zakat* from the group of *amil*.

From the reports on receipts and distribution of *zakat* *Baitul Mal Langsa* in 2019, there were nine distribution channels of *zakat*. They were program for UPZ in each agency, program for UPZ (BUD) BPKD, the activity of reception or collecting BMK Langsa, extra honorarium, BMK employee honorarium for 1 person, health assistance for BMK Langsa administrators, assistance for publication, banners and flower boards for distribution activities (*Baitul Mal Kota Langsa*, 2021).

Muallaf is a person who converts to Islam (Alwi, 2005). In Langsa, all converts (*muallaf*) are given money after they took an oath (*syahadat*) and also they are given coaching facilities every week and *zakat* every year. *Zakat* is also intended for the operational activities, both for presenters, consumption, and transportation money for each convert. Minimally, the converts in Langsa got *zakat* from *Baitul Mal* for three years. The number of converts sometimes increases and decreases due to the migration of converts to other places (Ridwan, 2020).

Based on the reports on receipts and distribution of *zakat Baitul Mal* Langsa in 2019, there was only one distribution channel of *zakat* for convert, namely the program of *syahadat*, coaching, and consumptive assistance. For the program of *syahadat*, a convert got 500 thousand, 25 thousand for coaching (transportation) and 200 thousand for the day before *Idul Fitri* (*Baitul Mal Kota Langsa*, 2021.).

Gharim is a debtor. In this case, *Baitul Mal* Langsa provides *zakat* to a debtor in two ways, namely submitting a proposal and a letter of poverty. It is said by Tgk. Ridwan during the interview. It means that not every debtor was given *zakat*. Only people who submitted proposal and letter of poverty were given *zakat*. Usually, it was done by street vendors and the limit of submitting proposal was one million and 500 thousand Rupiah. This was done in 2013 by giving 300 million to 100 street vendors. They were given the convenience to pay in installments of 200 thousand per week. However, from 100 people who received the money, only 19 people returned *zakat* from *Baitul Mal* Langsa (Ridwan, 2020).

In the reports on receipts and distribution of *zakat Baitul Mal* Langsa in 2019, there were three distribution channels of *zakat* for *gharim*, namely personal debt assistance for *syariat* interest, debt assistance for the construction committee of religious facilities, and assistance for the maintenance of *waqaf* land or *Baitul Mal* Langsa assets (*Baitul Mal Kota Langsa*, 2021.).

For *fi sabilillah* and *Ibnu Sabil*, *Baitul Mal* usually gave textbooks to poor students in elementary level to high school level. In the distribution of textbooks, *Baitul Mal* Langsa cooperated with several bookstores in Langsa (Ridwan, 2020).

Based on the reports on receipts and distribution of *zakat Baitul Mal* Langsa in 2019, it was noted that, for *fi sabilillah*, there was the distribution of *zakat* to recitation teachers in Langsa, to *safari subuh* and *magrib* (mosque, TPA). There was book assistance for poor students and the distribution for

Islamic activities and for paying teacher honorarium for BMP and MTM. Meanwhile, for *Ibnu Sabil*, there were four distribution channels of zakat, such as for all students in Langsa (SD, SMP, SMA, Dayah), for the education of *tahfiz* students of BMK Langsa, for travelers (*musafir*) and for urgent educational needs, and also special assistance for students and general study (Baitul Mal Kota Langsa, 2021).

Zakat as a Solution of Poverty Alleviation

Based on the result of interview with the recipients of *zakat* (*mustahik*) from *Baitul Mal Langsa*, Khatijah Ali and Fauziani who live in Geudubang Aceh said that it was true that they received *zakat* with the similar amount as the *Baitul Mal* said but the *zakat* they received was not sufficient for their daily needs. *Zakat* that they received was termed ‘*uang daging*’ before *Idul Fitri*. The ‘*uang daging*’ given was far from sufficient because the condition of the necessities had increased dramatically (Khadijah, 2020).

The same interview was done with Sukinem (62 years old), the resident of Sidodadi. She said:

“with the assistance of *zakat* 200 thousand rupiah every *Idul Fitri*, it really helps me to fulfill my life needs. I always use the *zakat* from *Baitul Mal Langsa* to buy some food ingredients such as spices, a little meat and also I buy my child’s new clothes. Although it is not enough, I feel very helped by the *zakat*. *Zakat* that has been given has not been able to increase my income because it is only given before *Idul Fitri*. However, I am very grateful that I have been given *zakat* which can help me to fulfill my needs before *Idul Fitri*.” (Sukiman, 2020).

The same thing was also said by Khatijah Manyak, Sapiyah, Slamiyah, Lina, Mariani, Saudah, and Rita Wati, the residents of Langsa who received *zakat* from *Baitul Mal Langsa*. They said that *zakat* they had received had not been able to raise their standard of living to become capable. This meant that the *zakat* is still far from sufficient to fulfill their daily needs.

All interviews that had been done gave a conclusion that the *zakat* given to *mustahik* had no effect in reducing the poverty level of society. It was

different with productive *zakat*. If *Baitul Mal* gave productive *zakat* or business capital and it was utilized properly by *mustahik*, it will be very influential in alleviating poverty, especially in Langsa. Of course, *Baitul Mal* will supervise and control in providing business capital, where the distribution of *zakat* was adjusted to their ability in developing their business.

If their business succeeded, *Baitul Mal* could provide another capital anymore until they were categorized as *muzaki* at the end, not *mustahik* anymore. Actually, the provision of productive *zakat* is very large in order to improve the welfare of society. However, as it had been done in 2013, more than 75% of people who received the productive *zakat* did not return their loan. In fact, it is hoped in the future *Baitul Mal* Langsa will be able to distribute the productive *zakat* again to others.

Supporting and Inhibiting Factors in Distribution of *zakat*

Based on the interview with Tgk. Ridwan Raden, Vice Chairman of *Baitul Mal* Langsa, he explained that at least there were three supporting and inhibiting factors in the distribution process of *zakat* in Langsa, namely:

a. The awareness of the obligation of *zakat*

Most of the office and school institutions in Langsa every year became permanent donors or *muzaki* in *Baitul Mal* Langsa. However, there were still some who had not paid *zakat* to the *Baitul Mal*. One of the reasons was the lack of awareness of the importance of paying *zakat* itself.

b. Paying taxes and paying *zakat* was burdensome

This was the reason why some people in Langsa did not want to pay their *zakat* to *Baitul Mal* Langsa. After they paid *zakat*, they were also required to pay taxes. It became burdensome because there were two charges. Besides, they also had to support themselves and their family.

c. Paying *zakat* in the village

The society of Langsa was dominated by many immigrants from outside. Then, they opened a business in Langsa. However, unfortunately, *zakat* from their business was not distributed in Langsa, the place where they

worked, but they paid *zakat* in their village (Ridwan, 2020).

Researchers Analysis

Based on the concept of distribution, *Baitul Mal Langsa* had made every effort to distribute *zakat* to *mustahik*. It can be proven that all *mustahik* received *zakat*. None of the *mustahik* did not receive *zakat*. This was an endeavor that cannot be underestimated, considering that *Baitul Mal Langsa* must cooperate with many parties for the smooth distribution. However, it was realized that there were still many shortcomings of *Baitul Mal Langsa* in the distribution of *zakat*, considering the number of *zakat* recipients had not decreased significantly, even though one of the targets for the distribution of *zakat* was that *mustahik* would become *muzaki*. It was because the amount of *zakat* that they received was not enough, for example '*uang daging*' that they received was only enough to buy a kilo of meat, not the rice, other food that had not been covered at all from the *zakat* they received.

It means that although *zakat* had been distributed by *Baitul Mal Langsa*, the poverty rate was very significant. The target of *zakat* had not been fully implemented. There were many societies in Langsa lived on the poverty line. It caused the criminal acts of theft which lead to the inability to live so that it was sufficient to carry out actions that disturbed society.

All can be put into benefit categories if they become one of *maqashid syari'ah*. It is not against *Qur'an* and *Hadis* and also the greater benefit. Therefore, all actions which aim at fulfilling the fifth *maqashid* are called benefit (*maslahat*), but the actions which delete the fifth *maqashid* are categorized as *mafsadat*.

In related to the distribution of *zakat* in Langsa with *maslahat*, it can be ensured that in distributing of *zakat*, there are many benefits obtained by *muzaki* and also *mustahik*. For *muzaki*, by giving *zakat* that has reached *nisab*, it makes the property they owned was not only concentrated to the rich people, but also distributed to the poor people because it was their right. It means that they were fulfilling the needs of *dhu'afa* because they spent their excess wealth,

as Allah said in Al-Qur'an (Al-Baqarah, 219) "...And they ask you what they should spend. Say, "The excess (beyond needs). Thus Allah makes clear to you the verse (of revelation) that you might give thought." (Al-Huda, 2010).

DR. Wahbah Zuhaily in *Tafsir Al-Munir* explained the *asbabun nuzul* from the verse. He said that there was a group of friends when getting the order to give *infaq* to *fisabilillah*. They came to the Prophet Muhammad and asked what the form of *infaq* was. So, this verse came down and some scholars defined the meaning of *nafkah*, in the form of *jihad*, was *sunnah* (this was the opinion of the majority of scholars) and other defined it as *zakat* (Wahbah Zuhaily, n.d)

The distribution concept of *zakat* in Islamic economic system is the distribution of *zakat* that aims at balancing the income of society. From the result of the empirical research, it showed that the distribution of *zakat* gave a positive impact in helping to fulfill the needs of society. It proved that *zakat* was managed by a professional *amil* institution. It can reduce the number of poor people and the income gap of *zakat* recipients can be realized. Therefore, it needed more maximal efforts in collecting and distributing *zakat* productively through the socialization and education about the obligations and assets that became the subject of *zakat* and trying to make *muzaki* pay their *zakat* through the legal organization of *zakat* management and also creating the program of productive *zakat* which was innovative and creative, considering that the distribution of *zakat* would never alleviate poverty if the amount of *zakat* was still low.

Zakat distribution for poverty alleviation can only be maximized when the distribution gets strict supervision from the Baitul Mal. It is different if there is a special program so the funds given can be maximized and there are supervision and coaching carried out by Baitul Mall.(Basuki, 2021)

For *mustahik*, the benefit they obtained was they can fulfill their daily needs because in *maqashid syariah*, there is a type of protection and providing the needs of money (*hifdzu al-maal*). Furthermore, Islam wants, by distributing *zakat* properly, the social problems that always happened in society can be

solved and it will rise *baldatun thayyibatun wa rabbun ghafur*. This cannot be taken lightly because there is a *hadis* which said, “the poor person is almost close to disbelief.” This *hadis* implies that if the poverty in Islamic society cannot be solved well, it will have an impact on them staying away from Islam, and the poor people will easily change their belief or their ways of life. Therefore, we must give more attention to the poor people so that they can maintain their belief. In another *hadis*, it was said that Muslims are brothers. It means that if any part of the body is injured, the rest of the body will feel it too. We must implement it in our daily life. The little we spend, the benefits that have been given are very large. So, the budget of *zakat* in Langsa must be distributed in a bigger scope in order to get benefit that Islam wants and Langsa becomes a city of *baldatun thayyibatun wa rabbun ghafur* in this beloved country of Indonesia.

CONCLUSIONS

Based on the results of research, the researchers concluded as follows:

The distribution concept of *zakat* in Islamic economic system is the distribution of *zakat* that aims at balancing the income of society. From the result of the empirical research, it showed that the distribution of *zakat* gave a positive impact in helping to fulfill the needs of society. It proved that *zakat* was managed by a professional *amil* institution. It can reduce the number of poor people and the income gap of *zakat* recipients can be realized. Therefore, it needed more maximal efforts in collecting and distributing *zakat* productively through the socialization and education about the obligations and assets that became the subject of *zakat* and trying to make *muzaki* pay their *zakat* through the legal organization of *zakat* management and also creating the program of productive *zakat* which was innovative and creative, considering that the distribution of *zakat* would never alleviate poverty if the amount of *zakat* was still low.

The implementation of distribution of *zakat* in the form of poverty alleviation in Langsa was that *zakat* had been distributed evenly to all *mustahik*. So, the budget of *zakat* in Langsa must be distributed in a bigger scope in order

to get benefit that Islam wants and Langsa becomes a city of *baldatun thayyibatun wa rabbun ghafur* in this beloved country of Indonesia.

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