The Relevance of Zakāh Distribution at Indonesia’s National Zakāh Agency (BAZNAS) Pamekasan:
The Perspective of ‘Umar ibn al-Khaṭṭāb

(Relevansi Pendistribusian Zakat di Badan Amil Zakat Nasional (BAZNAS) Pamekasan:
Perspektif ‘Umar ibn al-Khattab)

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Abstract: This study aims to determine the distribution of zakāh in the Baznas of Pamekasan and the
relevance of its zakāh distribution from ‘Umar ibn al-Khaṭṭāb’s perspective. This study uses a
qualitative research approach and includes qualitative explanatory research with a field research type.
The research location is the Baznas of Pamekasan. Data were collected using non-participant
observation methods, semi-structured interviews and document study. The study results show that the
zakāh distribution pattern at the Baznas of Pamekasan from a regulatory aspect follows Law Number
23 of 2011 concerning zakāh in Indonesia, while the zakāh distribution policy pattern at the Baznas of
Pamekasan has relevance to ‘Umar ibn al-Khaṭṭāb’s zakāh policy.

Keywords: Distribution of Zakāh; ‘Umar ibn al-Khaṭṭāb’s Thought; BAZNAS of Pamekasan.
Introduction

Zakāh is a form of worship that has a very high urgency. The significance of the urgency of this worship is extremely broad. It includes the values of monotheism, humanism, ḥabl min Allāh (a covenant (of protection) from Allāh), and ḥabl min al-nās (a covenant (of protection) from men). Due to the urgency of the value of monotheism, the muzakki will get a high position in the sight of Allāh almighty until he becomes a rabbānī human being, namely, a human being who sincerely worships and believes in Allāh and is apart from nature that is only concerned with the love of worldly possessions. In addition, zakāh is also a form of expression of gratitude for the blessings and fortune that Muslims have received from Allāh. So that zakāh will strengthen the relationship between humanity and Allāh almighty.¹

Zakāh is part of ḥabl min al-nās worship because the benefits of zakāh can be obtained directly for muzakki and mustaḥik. Suppose zakāh is properly carried out and managed. In that case, the positive impact on muzakki can improve the quality of faith, purify the soul, clean assets, and provide blessings for sustenance. As for mustaḥik, it can improve mutual welfare because, with zakāh, mustaḥik can be helped in meeting their needs, develop businesses owned with zakāh funds, and eliminate jealousy between mustaḥik and muzakki because of equal income distribution.²

Zakāh is not only related to the obligation of worship but also contributes to the welfare of the people; Allāh almighty recommends the concern between the rich and the poor. Islam wants its followers to understand that zakāh is a form of worship and an investment in the world and the hereafter. Zakāh, in the form of an afterlife investment, is a reward promised by Allāh almighty. In contrast, zakāh is a global investment that can encourage the creation of jobs, increasing people’s income and purchasing power. At the time of the Prophet Muḥammad, the collection and distribution of zakāh were controlled directly by the Prophet; sometimes, the Prophet sent an āmil al-zakāh to take care of zakāh.

People who issue zakāh from the rich and recipients of zakāh are eight groups of mustaḥik. At the time of the Prophet peace be upon him, zakāh was the state’s main source of income; after the Prophet died, the caliph Abū Bakr continued the management of zakāh. The policy taken by Abū Bakr was to fight Muslims who did not pay a zakāh. It is because some Muslims are apostates. After all, they think the obligation to tithe existed when the Prophet was still alive. In

contrast to `Umar ibn al-Khaṭṭāb's policy regarding zakāh which has progressed and, within ten years of his leadership period, can progress in the economic system.\(^3\)

Muhammad Rowsy argues in the book *Mausūʿah Fiqh `Umar ibn al-Khaṭṭāb*, quoted by Ahmad Munif in the journal *Muqtasid*, that `Umar's opinion regarding zakāh is *farḍahu* (mandatory) worship ordered by Allāh almighty for all Muslims who have excess wealth reaching the *nisāb*. Zakāh is a mandatory worship because zakāh is the third pillar of Islam. Allāh almighty promises a reward for Muslims who pay zakāh.\(^4\) Following the word of Allāh almighty in the Qur'an:

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إِنَّ الَّذِينَ آمَنُوا وَعَمِلُوا الصَّالَِِاتِ وَأَقَامُوا الصَّلََةَ وَآتَوْا الزَّكَاةَ لََُمْ أَجْرُهُمْ عِنْدَ رَبِِّّمْ
وَََ خَوْفٌ عَلَيْهِمْ وَََ هُمْ يََْزَنُونَ
\]

"Indeed, those who believe and do righteous deeds and establish prayer and give zakah will have their reward with their Lord, and there will be no fear concerning them, nor will they grieve". (QS. Al-Baqarah [2]: 277)\(^5\)

Caliph `Umar ibn al-Khaṭṭāb implemented zakāh as the main source of Islamic income in the sense that zakāh is the main fiscal revenue that is directly managed by the government with the aim of improving the country's economy. The management of zakāh, both collection and distribution, was handled by the government during the time of `Umar ibn al-Khaṭṭāb so that it included *bayt al-māl* assets, and Umar also imposed punishment for *muzakki* who did not pay zakāh in the form of a 50% fine on their wealth.\(^6\)

The concept of distributing zakāh during the time of `Umar ibn al-Khaṭṭāb had a wider scope. The scope of `Umar's zakāh distribution does not only focus on the eight *aṣnāf* or *mustaḥik* groups in the area occupied but can be distributed to eight *aṣnāf* in other areas if there is an excess of zakāh funds. It is because the government directly regulates the management of zakāh, and when it meets the *mustaḥik* group, the distribution is allocated for economic improvement. So, the management of zakāh was included in the realm of macro and microeconomics during the caliph `Umar ibn al-Khaṭṭāb because it had a huge impact on all sectors of the economy.

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5 Departemen Agama, *Al-Qur’an Hafalan Mudah dan Terjemahannya* (Bandung: Cordoba, 2018), 47.

The distribution of zakāh for ‘Umar ibn al-Khaṭṭāb is supported by the results of research conducted by Khaerul Aqbar and Azwar Iskandar, who found that ‘Umar ibn al-Khaṭṭāb’s policy on the distribution of zakāh is as follows: first, the policy to distribute zakāh outside the area of collected zakāh when there is an excess of zakāh funds. Second, the ijtihād was carried out by ‘Umar ibn al-Khaṭṭāb on the mustaḥfik who can receive zakāh because at that time the converts did not receive zakāh because Islam had progressed, so converts received treatment the same as Muslims. Several distribution policies, ‘Umar ibn al-Khaṭṭāb were also implemented in Indonesia, which was contained in Law No. 23 of 2011 concerning the Management of Zakāh.7

Research conducted by Jaribah ibn Ahmad al-Haritsi and written in ‘Umar ibn al-Khaṭṭāb’s Fiqh of Economics book also explains that the distribution of ‘Umar ibn al-Khaṭṭāb applies a fair and equitable distribution as stated in the written will, namely, "Actually, I will bequeath two things to you. If you carry out these two wills in earnest, you will get goodness, namely, behavior in the field of law and behavior fairly and evenly in distribution." Meanwhile, the will given to the next caliph regarding zakāh is; "I will testify that excess wealth is taken from the rich and given to the poor in their environment".8

Based on this explanation, it can be understood that the concept of distributing zakāh for equal distribution of income is very much considered and even handled by the caliph ‘Umar ibn al-Khaṭṭāb himself. The scope of the concept of zakāh distribution determined by ‘Umar ibn al-Khaṭṭāb is very broad, including the purpose of the distribution not only for the distribution of wealth but for four purposes, namely: first, the field of daʿwah aims to strengthen faith and enthusiasm in fighting for Islam, for example, by giving zakāh to converts to make them love Islam more sincerely and by giving zakāh to poor Muslims, which aims to strengthen faith.

Second, the education sector aims to provide education or examples of commendable morals, such as being helpful, generous, and caring for others, through the distribution of zakāh. Third, the social field has a goal so that there is no hatred between the rich and the poor, strengthens compassion between people, and they can help each other who need help. Fourth, the economic field aims to improve the economy by empowering human resources by providing business

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capital to improve the economy, as a cleaner for muzakki’s assets, and for equal distribution of opinion among Muslims.9

Ahmad Juwaeni argues that Islamic civilization will only develop with the management of zakāh. It is very difficult to realize because there is an assumption that zakāh only contributes 2.5% due to several factors, namely institutional factors, including the low level of public trust in zakāh management institutions, factors of low level of public awareness to pay a zakāh, management system factors that have not been optimal, and the coverage factor of the distribution of zakāh that has not been on target in the field.10

The management of zakāh in Indonesia has been stated in Law No. 23 of 2011 regarding the management of zakāh. Meanwhile, the regulation on the distribution of zakāh in both BAZNAS and LAZ contains Article 25, namely that the distribution of zakāh must follow the Sharī‘a, which is aimed at eight groups of mustaḥīk. Article 26 explains that the distribution of zakāh must be carried out by considering the priority scale and using the principles of justice, equity, and territoriality.11 Although the zakāh distribution process is regulated in the zakāh Management Act, Baznas parties at the provincial and regency or city levels can determine their own strategies according to the innovation and conditions of the zakāh management area.

Research conducted by Aswin Fahmi shows that zakāh managers can determine zakāh distribution strategies so that LAZISMU can take advantage of its strategic position as ‘āmil al-zakāh by forming communities, conducting events that can facilitate the distribution of zakāh, and also taking advantage of technological advances to improve zakāh and ṣadaqah distribution. It is done so that the scope of collecting zakāh, ṣadaqah, and alms funds will increase, affecting the zakāh and ṣadaqah distribution process in the form of wasteful and productive distribution.12

Indonesia has a predominantly Muslim population, so the acquisition of funds and the distribution of zakāh are quite high due to the large number of muzakki. It is evident from the statistical data on the distribution of zakāh from 2018–2019, namely:

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11 Undang-Undang No. 23 Tahun 2011 Tentang Pengelolaan Zakat (Bandung: Simbiosa Rekata Media, 2019), 194.
The graph obtained from zakāh statistical data shows an increase in the number of zakāh distributions from 2017 to 2019. Researchers took data for 2017–2019 because data for 2020 is not listed on the official central BAZNAS website. However, even though the process of collecting, distributing, and utilizing zakāh is regulated by Law No. 23 of 2011, there are still obstacles faced by amil zakāh institutions, both ‘āmil al-zakāh institutions from the government and non-government ‘āmil al-zakāh institutions, so the process of collecting and distributing zakāh is not optimal.

The obstacles faced include: first, the existence of a Zakāh Obligatory Identification Number (NPWZ) policy that still needs to be more coercive and centralized, which results in a reduced number of muzakki and affects the number of zakāh funds distributed. Second, communication between ‘āmil al-zakāh and between zakāh institutions is less coordinated and lacks planning, hindering the collection and distribution of zakāh. Third, there needs to be more awareness among muzakki to pay a zakāh, resulting in a decrease in zakāh distribution. Fourth, the distribution system’s constraints are uneven and on target, and zakāh distribution is still focused on poverty alleviation through consumptive zakāh.¹³

The district level also has issues with zakāh management and distribution, as seen at BAZNAS in Pamekasan. The constraints experienced, such as the number of zakāh funds distributed, were only obtained from the number of zakāh funds collected from muzakki in the civil service profession. According to BAZNAS in Pamekasan, the distribution of zakāh funds and mustahik data is still not permanent, only through databases owned by the district and data obtained from

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informants. It problem requires solutions and improvements so that the distribution process runs optimally.

Zakāh distribution at The Baznas of Pamekasan is carried out by determining the priority scale needed by mustaḥık. The mustaḥık data is obtained in two ways: **first**, through a database from the Regency Government containing a large amount of data on poor people in Pamekasan, and **second**, through a database from the Regency Government containing a large amount of data on poor people, which BAZNAS often does by collecting data on potential recipients whose sources of information are from community leaders as mediators between BAZNAS and the mustaḥık group. **Third**, registering directly to separate BAZNAS, so we do it conditionally. **Fourth**, sometimes, we get information through online and print media and data provided by the management.

Baznas of Pamekasan donors, namely civil servants in the Pamekasan district, state-owned enterprises (BUMN) such as the regional drinking water company (PDAM) and Banking because we work with institutional parties such as the Pamekasan Regency Government, the Pamekasan Ministry of Religion, and, of course, BAZNAS East Java Province.\(^{14}\) Due to obstacles and challenges, the zakāh distribution implemented in Indonesia could be more optimal. 'Umar ibn al-Khaṭṭāb's zakāh distribution policy can be applied and practiced in Indonesian zakāh, making it a solution to overcoming zakāh problems in Indonesia.

In practice, zakāh in Indonesia is micro-economic in nature because the management is more on the wasteful side of mustaḥık; the zakāh funds distributed are still limited because they depend on the funds obtained when collecting zakāh, in contrast to zakāh on 'Umar ibn al-Khaṭṭāb, which includes macro-fiscal income. The zakāh distribution concept at Baznas is relevant to 'Umar ibn al-Khaṭṭāb's zakāh in terms of the zakāh regulations listed in Law Number 23 of 2011. In addition, this relevance is in the form of even distribution of zakāh carried out by BAZNAS and LAZ, namely distribution with the aim of scholarships, education, health, propaganda, and the economy.\(^{15}\)

It also applies to Baznas at the provincial and district levels, such as The Baznas of Pamekasan. As a result, the Indonesia’s National Zakāh Agency (Baznas) of Pamekasan is pertinent to 'Umar’s zakāh policy. Because Baznas is a government-owned zakāh institution (state), it determines zakāh policies with the approval of the government; this is relevant to the zakāh system under 'Umar, which was managed by the government directly and was handed over to bayt al-māl. Given the situation in Indonesia, where most of the population is Muslim, and the constraints in zakāh distributing, the impact is less than optimal. So, as a solution, Indonesia can implement 'Umar ibn al-Khaṭṭāb’s policy of zakāh distributing.

'Umar’s policies had a major impact on economic growth. The superiority of 'Umar’s zakāh distribution concept included the concept of equity and also had relevance to zakāh distribution policies in Indonesia, even though the zakāh distribution system was regulated in the zakāh law. The zakāh distributing of

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'Umar ibn al-Khaṭṭāb concept can be a solution for the zakāh distribution in Indonesia due to the social conditions and character of the community, where the majority of Muslims are the same as in ‘Umar’s time. Based on the researchers' descriptions of the theory and phenomena. Researchers are interested in conducting further research titled "The Relevance of Zakāh Distribution at Indonesia’s National Zakāh Agency (BAZNAS) Pamekasan: The Perspective of ‘Umar ibn al-Khaṭṭāb".

Research Method

This study used a qualitative approach, namely, that is carried out by translating events that occurred during field research into written or oral results. Qualitative research, when viewed from the nature of research, includes explanatory qualitative research, which aims to analyze the object of research in depth and detail so that it can reveal and explain the relationship between two or more concepts or phenomena when conducting research in the field. Researchers are interested in a qualitative explanatory research approach because researchers can obtain in-depth, objective, and accurate data without any intervention from outsiders.

This study used field research, namely research conducted in the field, to reveal the meaning or meaning of the behavior carried out by the community and the surrounding reality, in addition to aiming to obtain the data and facts needed by the researcher. The research location that will be used as a place of research by researchers is the Baznas of Pamekasan, which is located at Jl. Jokotol, Rw. 06, Barurambat Timur, Pamekasan district, Pamekasan regency, East Java 69317.

Data sources in the study were divided into three parts: person, place and paper. The primary data in this study is in the form of a book about ‘Umar ibn al-Khaṭṭāb’s zakāh, a book about zakāh in Indonesia, and the zakāh law. In addition, the data used are the results of interviews conducted with informants at The Baznas of Pamekasan. Secondary data is in the form of important documents from the institution under study, articles that are under the research, letters from research sites, photos, animations, videos, news on the radio or television, and others obtained from the results of observations and documentation during the

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process, study. Researchers used research procedures, namely interviews, observation, and documentation.

**Results**

**Definition of Zakāh**

Zakāh translates to "holy increase, blessing, and growth." While the opinion of fiqh experts is that zakāh is a certain category of property that Allāh requires to issue a portion of the property owned to be given to Muslims who are entitled to receive it, zakāh is a form of self-purification from despicable traits such as greed and miserliness so that the reward will increase and provide worldly blessings by increasing one's possessions.

Zakāh is legally obliged to hand over some of the assets to those entitled to receive them because zakāh is one of the pillars of Islam.²⁰ Zakāh is included in the third pillar of Islam, which is mandatory for Muslims with assets that reach the nisāb and ḥawl. If capable Muslims do not fulfil this obligation, it will be a sin against Allāh almighty, and during the time of the caliph ʿUmar ibn al-Khaṭṭāb, a fine was imposed if he did not pay a zakāh. The obligation of zakāh is also explained, including in Surah al-Baqarah:

وَأَقِمُوا الصَّلََةَ وَآتُوا الزَّكَاةَ وَارْكَعُوا مَعَ الرَّاكِعِينَ

"Establish prayer, pay alms-tax, and bow down with those who bow down.” (QS. Al-Baqarah [2]: 43).²¹

The assets that must be zakāh should be explained in detail in the Qurʾān. However, in the Ḥadīth and the results of ījtihād, the fiqh scholars help explain the goods or assets subject to zakāh; zakāh on livestock, zakāh on money, gold, and silver, zakāh on trading results, zakāh on agricultural products, zakāh on traded honey, zakāh on mining goods and sea wealth, zakāh on investment, zakāh on profession, zakāh on stocks and bonds.²² The conditions for muzakki are met by Muslims who are obliged to pay a zakāh, namely, being Muslims, independent, intelligent, and having wealth that reaches the nisāb.

The conditions for mustaḥik eligible to receive zakāh are as stated by Allāh almighty in Surah al-Tawbah verse 60. Based on the explanation of the verse, the mustaḥik group includes the needy, the poor, ‘āmil, recent convert to Islam, formerly enslaved people, ghārīm, fī sabīl Allāh, and ibn sabīl.²³ According to madhhāb scholars or in contemporary fiqh studies, the determination of the size of the poor can be observed from the inability of a Muslim in the material aspect to

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²⁰ Ali Hasan, Zakat dan Infaq Salah Satu Solusi Mengatasi Problem Sosial di Indonesia (Jakarta: Prenadamedia Group, 2015), 15-16
²¹ Departemen Agama, Al-Qur’an Hafalan Mudah dan Terjemahannya, 7.
²³ Aden Rosadi, Zakat dan Wakaf Konsepsi, Regulasi dan Implementasi (Bandung: Simbiosa Rekatama Media, 2019), 61.
meet primary needs, and it can also be due to the inability to try to earn a living. According to the priest’s sect, indicators are poor and poor.

**Distribution of Zakāh**

Distribution in Islamic economics aims to increase the prosperity and welfare of Muslims fairly and equitably. Islam applies distribution to the distribution of inheritance, wills, and grants. Distribution in Islam is aimed at wealth or wealth that revolves around certain circles. The distribution of zakāh must be carried out properly, fairly, and evenly because zakāh can be used by groups entitled to receive it to fulfill their needs and achieve common prosperity. The distribution of zakāh must be on target, as stated by Allāh almighty in Surah al-Taubah verse 60.

Zakāh distribution management needs to be optimized so that mustaḥik can feel the benefits of zakāh. Zakāh distribution can be realized through creative and innovative distribution, namely: **first**, distribution is consumptive. **Second**, distribution is creatively consumptive. The three distributions are traditionally productive, and the fourth distribution is in creative, productive forms. Thus, the distribution needs to be carried out in an innovative, creative, and productive manner to provide benefits for the Muslim community, the prosperity and welfare of the mustaḥik, especially the poor, and social justice to reduce poverty.

The process of managing zakāh cannot be avoided because of various obstacles, challenges, and obstacles that will be faced, as well as the community's refusal to distribute zakāh through Indonesia's National Zakāh Agency (Baznas). Good, optimal, and maximum management of zakāh can function as a guardian of religion (hifż al-dīn), lifesaver (hifż al-nāfs), and guardian of muzakki assets (hifż al-māl), which is a form of protecting Muslims from economic and social crimes. In Islam, the state of poverty and poverty is a form of economic and social slander because poverty and poverty can change human behavior and mentality to become evil, disbelief in the favors bestowed by Allāh and even worse, can lead to disbelief.

Indonesian Muslims from the muzakki community generally issue zakāh or distribute zakāh directly to mustaḥik circles because the community thinks it is more targeted by direct distribution to mustaḥik, and the community still lacks confidence in distributing zakāh through ‘āmil al-zakāh institutions because the management of zakāh has not been done transparently and accountable. Besides

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that, the benefits felt by the community have yet to be maximized. The distribution of zakāh directly by the muzakki to mustaḥfik without going through amil zakāh is considered more effective because the muzakki knows more about the conditions and needs of mustaḥfik.

Zakāh: The Perspective of ‘Umar ibn al-Khaṭṭāb

‘Umar was born 13 years after the year of the Elephant event, which coincided with 570 AD. ‘Umar ibn al-Khaṭṭāb has the full name ‘Umar ibn al-Khaṭṭāb ibn Nufayl ibn ‘Abd al-‘Uzza ibn Riyyāḥ ibn ‘Abd Allāh ibn Qurṭ ibn Razāḥ ibn ‘Adī ibn Ka’ab ibn Lu’ay, and ‘Umar is call by Abū Ḥafs al-‘Adawi. ‘Umar’s character is firm and tough. An upright, strong, and stocky body posture supports ‘Umar’s tough nature. Umar also behaved fairly, was clever in ijtiḥād, brave, agile, obedient, and merciful. Umar died at 63 and served as caliph for ten years. Umar left twelve children, six sons and six daughters, namely ‘Abd Allāh, ‘Abd al-Rahmān, Zaid, ‘Ubaid Allāh, Hāshim, Iyyād, Ḥafsah, Ruqayyah, Fāṭimah, Ṣafiyyah, Zaynab, and Umm al-Walīd.

Even though Umar had died, his ijtiḥād was still applied by the Uṣūl scholars because Umar had used the ijtiḥād method in determining the law by using the Qur’ān and Ḥadīth as well as the Qiyās, Istiḥsān, Sad al-Dhāri’ah, and istiṣlah methods. Ijtiḥād ‘Umar ibn al-Khaṭṭāb, regarding zakāh says that zakāh is an obligation that must be fulfilled by every Muslim who belongs to the muzakki group. People who carry out zakāh will get a reward from Allāh almighty, while those who violate it will get a sin. Umar also imposed a strict policy for muzakki, who did not pay zakāh, namely punishment in the form of a fine of 50% of the total wealth owned.

This policy follows the words of the Prophet regarding ‘Umar’s policy on zakāh; "For muzakki who do not pay a zakāh, half of the wealth they have can be taken as a redeemer for not paying a zakāh". This decision was very much confirmed by Umar, in contrast to the actions taken by Abū Bakr against muzakki, who did not pay a zakāh in the form of fighting against the hypocrites. ‘Umar ibn al-Khaṭṭāb's time they experienced a famine or Ramadan year. There were many opinions when it happened, such as Ibn Khaldun’s opinion that the Ramadan crisis occurred at the end of 17 Hijri year, while Ibn Sa’ad’s opinion was around 19 Hijri year.

27 Heph Andi Bastoni, Sejarah Para Khalifah (Jakarta: Pustaka Al-Kautsar, 2008), 11-16.
29 Hudhori Bek, Itt'am al-Wafa (Beirut: Maktabah Tsajafigyah, 1982), 112.

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The year of Ramadan, they experienced drought because it never rained for two to three years in the Hijaz. So it experienced a very severe famine year, many people were hungry, and dust was scattered because the land was dry and barren.\textsuperscript{31} In the crisis year, ʿUmar ibn al-Khaṭṭāb implemented a policy by providing convenience (\textit{taṣīr}) in payments, namely, delaying the withdrawal of zakāh. Goat livestock owners who had 100 goats during the Ramadhan crisis are not subject to zakāh.\textsuperscript{32} ʿUmar ibn al-Khaṭṭāb also allowed the collection of zakāh by having a \textit{badal} (substitute), in the sense that the object of zakāh can be replaced with goods according to the needs of \textit{mustaḥfik}.\textsuperscript{33}

ʿUmar ibn al-Khaṭṭāb's policy applies to the collection and distribution of zakāh, which can be done through amil or directly through \textit{muzakki}. First, the rules regarding collection and distribution through amil determined by the authorities or the government are applied to agricultural, livestock, and merchandise zakāh objects. Second, \textit{muzakki} are given the freedom to distribute zakāh; they don't have to distribute zakāh through ‘āmil but can distribute it directly to \textit{mustaḥfik}, and this rule is applied to gold and silver zakāh objects.\textsuperscript{34}

The purpose of the distribution of zakāh by ʿUmar is to promote equity and justice in the distribution of assets so that the assets owned by Muslims are not hoarded and rotated among the rich but are distributed evenly to Muslims in need. So, zakāh is taken from the \textit{muzakki} and distributed to the \textit{mustaḥfik}. To realize this goal, Umar carried out a policy of adding goods or assets that were subject to zakāh or reducing them if they were deemed not important as to ‘Umar’s view of the conditions that must be met by a \textit{muzakki}, namely, being Muslim, independent (not bound by slavery), and comprehensive (all property owned and reaching \textit{nisāb} and \textit{ḥawl}).

According to Umar, the conditions for assets subject to zakāh are: free from debt and reaching \textit{nisāb}, assets have reached the stipulated \textit{ḥawl}, livestock are grazed, and assets intended for business or development are not hoarded.\textsuperscript{35} The assets that must be tithed in the zakāh policy during ‘Umar’s time are, namely, zakāh in gold and silver currencies, zakāh from agricultural products and fruits, zakāh on merchandise, zakāh on livestock, zakāh on horses that are traded, and zakāh on honey that is traded. Zakāh at the time of ‘Umar was included in the state’s main income because at that time, the income from zakāh assets was very abundant.

\textsuperscript{31} Ibid, 217-218.
\textsuperscript{32} Ibid, 219-221.
\textsuperscript{33} Abu Bakar bin Abi Syaibah, \textit{Musannaf Ibm Abi Syaibah}, Cet, III (Dar as-Salafiyah, tt), 181.
\textsuperscript{34} Al-Husain al-Baghawi, \textit{Syarh al-Sunnah}, Cet. VI (Beirut: Al-Maktab Al-Islamy, 1983), 35.
Obtaining abundant zakāh during the time of 'Umar ibn al-Khaṭṭāb was motivated by Abū Bakr's policy of fighting Muslims who were unwilling to pay zakāh even though their assets had reached the nisāb. Abundant zakāh assets make it a fiscal income because zakāh income is collected at the bayt al-māl so that it can increase state revenue. Another factor that influenced it was because the people during 'Umar’s time had faith, were wara, and had a strong devotion to Allāh almighty and the Prophet peace be upon him. Fiscal policy has been known since the Prophet and his companions. Policy or fiscal income during the time of the Prophet and his companions was obtained from the assets collected in the bayt al-māl.

One of the assets that became the biggest source of income for Muslims during the time of the Prophet and his companions was zakāh. Including during 'Umar’s time, the largest fiscal income was obtained from zakāh. Fiscal income in the form of zakāh during 'Umar’s time had a positive impact on the country's economy because it could increase economic growth, increase aggregate supply, and increase investment. The zakāh distribution system during 'Umar’s time was centered on the bayt al-māl because the bayt al-māl was an independent government institution at that time which served as a place for collecting, storing and distributing state revenues while the largest state revenue came from zakāh.

‘Umar formed a diwan, namely the finance department which was tasked and trusted as a manager and at the same time distributing state revenues to Muslims. The full and highest authority remains in the hands of ‘Umar ibn al-Khaṭṭāb without intervention. The distribution of zakāh during ‘Umar’s time remained under the same command and was centralized under ‘Umar’s authority, even though an amil zakāh was appointed in each province and a bayt al-māl was formed. ‘Umar’s policy also focused on the area of collecting zakāh so that the results obtained were distributed to mustahik groups in the region. Unless there was an excess of zakāh assets, Umar allowed it to be distributed to other areas that needed zakāh assets.

‘Umar, in zakāh distribution, prioritized the poor as stated in the will, namely, "Actually, I bequeath two things to you; if you carry out these two wills in earnest, you will get goodness, namely, behavior in the field of law and behavior in fairness and equity in distribution." Meanwhile, the will given to the next caliph

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also contained zakāh, namely, "I will testify that excess wealth is taken from the rich and given to the poor in their environment." 

This policy was carried out by ‘Umar so that wealth and money circulation did not accumulate among the rich but could even out the distribution among the poor. The purpose of distributing zakāh is not only to focus on an equal distribution system of money circulation, but ‘Umar also has four distribution objectives, namely, missionary goals, educational goals, social goals, and economic goals. ‘Umar’s policy in the distribution of zakāh is that if all asnāf is fulfilled and each region is also fulfilled, then the excess zakāh assets will be stored and managed by the state for the benefit of the state so that it can be enjoyed by mustaḥik.

‘Umar’s policies included providing scholarships for students who wanted to study in Medina, so ‘Umar provided educational expenses as well as living expenses for these students and also allocated funds for the expansion of Islamic power or areas at that time. ‘Umar’s ijtihād in the distribution of other zakāh, namely abolishing zakāh on converts, was based on the grounds that at the time of the Prophet, giving this right was part of strengthening Islam. However, during the time of Abū Bakr and ‘Umar ibn al-Khaṭṭāb, the condition of Islam was strong, the territory of Islamic power also expanded, and the progress of Islam was very rapid in the economic sector, so that there was no need for state spending on zakāh for converts.

‘Umar also applied the concept that working or doing production is a form of jihād fi sabīl Allāh, and carrying out production activities is better than taking time to carry out sunnah worship. So ‘Umar emphasized that Muslims should work diligently and apply to converts to work hard, so that the zakāh for converts at that time was eliminated. ‘Umar distributed zakāh, not only focusing on zakāh for consumptive purposes, which was obtained from zakāh on gold and silver currencies, zakāh on agricultural products from vegetables and fruits, zakāh on merchandise, zakāh on horses that were traded, and zakāh on honey that was traded. But also distribute productive zakāh obtained from livestock zakāh.

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**Zakāh Perspective Law of the Republic of Indonesia Number 23 of 2011**

Zakāh management in Indonesia has been regulated in Law Number 23 of 2011. Zakāh management includes the processes of planning, organizing, collecting, distributing, and utilizing zakāh. Meanwhile, the form of controlling and supervising zakāh is regulated in Article 34, paragraph 1, which states that the guidance and supervision can be carried out by the Minister and regional leaders at the province and city regency levels. As for article 35, paragraph 1 explains that the community can be involved in fostering and supervising zakāh institutions such as BAZNAS and LAZ.\(^{45}\) The management of zakāh in Indonesia is regulated by Law No. 23 of 2011, which is the result of an amendment to Law No. 38 of 1999.

The formation of ‘āmil al-zakāh in Indonesia is regulated in Article 5 paragraph 1, namely that zakāh in Indonesia is managed by ‘āmil al-zakāh formed by the government, while the ‘āmil institution is the Baznas. According to Article 6, Baznas has the duty and authority to manage zakāh nationally. Article 15 in paragraphs 1 and 2 regulates the formation of Baznas at the provincial and district levels by the Minister through the proposal of the governor, regent, or mayor. Article 16 paragraph 1 states that provincial and district-level Baznas can form and establish Zakāh Collection Units (UPZ).\(^{46}\)

The distribution of zakāh in Indonesia is regulated in Article 25, namely that the distribution of zakāh must be in accordance with the Sharī‘a, which is aimed at 8 groups of mustaḥik. Article 26 explains that the zakāh distribution must be carried out by considering the priority scale and using the principles of justice, equity, and territoriality.\(^{47}\) The explanation can be understood to mean that the zakāh distribution takes into account the priorities of the most needy of the eight group of mustaḥik while still being fair and equitable. Reporting on zakāh funds obtained from collection and distribution, which is regulated in Article 29, explains that Baznas and Zakāh ‘Āmil Institution (LAZ) are required to submit reports on the implementation of the management of zakāh, ṣadaqah, alms and other socio-religious funds.

**Discussion**

**Collection of Zakāh Funds at the BAZNAS of Pamekasan**

Zakāh funds collected by BAZNAS from among the muzakki and distributed to the mustaḥik group in accordance with the Qur‘ān are not only in the form of zakāh assets (zakāt al-māl) but also zakāh al-fiṣrah. Meanwhile, zakāh assets collected by Baznas include income zakāh, corporate zakāh, gold and silver zakāh,


\(^{46}\) Undang-Undang No. 23 Tahun 2011 Tentang Pengelolaan Zakāh, 190-192.

\(^{47}\) Ibid, 194.
trade zakāh, stock zakāh, and mutual fund zakāh. The amount of zakāh assets collected can affect the process of distributing zakāh to the mustaḥfik.

The program run by the Baznas of Pamekasan starts from collecting data on muzakki to reporting Baznas activities from collecting to distributing zakāh. It is done so that Baznas’s performance is maximized and optimal. The details of the Baznas of Pamekasan program are: collecting data on muzakki; establishing and fostering UPZ (zakāh collection units); collecting zakāh, ṣadaqah, and alms through UPZ; conducting zakāh pick-up services for muzakki; managing and utilizing zakāh funds; and reporting or publishing zakāh collection, management, and utilization activities.

Distribution and Utilization of Zakāh at the BAZNAS of Pamekasan

The Baznas of Pamekasan distributes zakāh, ṣadaqah, and alms through incidental programs, namely, programs that are not formally structured so that the implementation of the program is adjusted to the situation and conditions when implementing the program in the field. Other programs, namely permanent programs, have been planned and formally arranged. As for the utilization or distribution of zakāh, ṣadaqah, and alms funds through incidental programs and permanent programs, The distribution and utilization program carried out by The Baznas of Pamekasan, namely, smart pamekasan, pious pamekasan, healthy pamekasan, caring pamekasan, and empowered pamekasan.

Patterns of Zakāh Distribution in the Baznas of Pamekasan

Based on the results of research conducted through interviews, observation, and documentation at the Baznas of Pamekasan, So it can be understood that the Indonesian Zakāh Law guides the pattern of zakāh distribution at the Baznas of Pamekasan contained in Law Number 23 of 2011 and that the management of zakāh includes the processes of planning, organizing, collecting zakāh, distributing zakāh, and utilizing zakāh. The process of zakāh distributing is regulated in Article 25, namely that the distribution of zakāh must follow the Shari‘a, which is aimed at eight groups of mustaḥfik.

Article 26 explains that the zakāh distribution must be carried out by considering the scale of priorities and using the principles of justice, equity, and territoriality. So that it can be understood that the zakāh distribution system at Baznas takes into account the priority scale of the most needy of the eight group of mustaḥfik while still being fair and equitable and prioritizing their own region for the distribution of zakāh. Zakāh; if you have more funds, they can be distributed

50 Undang-Undang No. 23 Tahun 2011 Tentang Pengelolaan Zakāh ,194.
to other areas. Its step is necessary because each regency area already has Baznas in accordance with Article 15 in Paragraphs 1 and 2.

The distribution of zakāh that is implemented at the Baznas of Pamekasan is adjusted to the amount of zakāh funds that have been collected. The collection system implemented through the establishment of UPZ in each agency under the Pamekasan Regency government is due to the process of collecting zakāh funds using a partnership system in the sense that both state and private agencies, especially for the state civil service in the Pamekasan area, channel zakāh funds through the Baznas of Pamekasan. According to Ahmad Furqan in the Zakāh Management book, the zakāh collection system based on partnerships is included in the indirect fundraising method.

Based on the results of the documentation, the state civil service group that donated zakāh funds to Baznas of Pamekasan came from the department or institution. Covers; Regent of Pamekasan, Deputy Regent of Pamekasan, Regional Secretary, Assistant for Government & People’s Welfare, Assistant for Economy & Development, Assistant for General Administration, Section for local government and regional autonomy, Section for People’s Welfare Administration, Section for Community Administration, Section for economic administration and Natural Resources, Development Administration Section, Natural Resources Administration Section. Legal Section, Organization Section, General Section, Public Relations and Protocol Section, Development Planning Agency at Sub-National Level, community empowerment agencies and local government, political unitary body for the nation and the protection of society, Environment Agency (DLH), national family planning coordinating agency. Staffing and human resource development agency, Food Security and Animal Husbandry Service, Civil Service Police Unit Office, Regional People’s Legislative Council Secretariat.


The amount of zakāh funds that the Baznas of Pamekasan will distribute will be influenced by the amount of collected funds. So the zakāh funds distributed by the Baznas of Pamekasan only come from state civil service at the district Pamekasan government. Thus, the distribution process and the impact felt by the

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51 Document result from BAZNAS of Pamekasan, analyzed by authors on 13 October 2021.
mustaḥik are not optimal since the zakāh funds obtained only come from a few sectors, not all of zakāh al-māl sectors, as in the research conducted by Hebby Rahmatul Utamy. Utamy’s research explains that the distribution of zakāh is influenced by the amount of zakāh funds collected by zakāh institution because it will affect equity and fairness in the process of distributing zakāh to mustaḥik. Obtained mustaḥik will be a little and vice versa because the distribution aims to improve the welfare of mustaḥik and economic justice.  

Zakāh funds collected will then be distributed to eight mustaḥik groups following the zakāh pillars concerning mustaḥik who are entitled to receive zakāh in the word of Allāh almighty in Surah al-Tawbah verse 60. Based on the explanation of the verse, mustaḥik groups include the poor, ‘āmil, recent convert to Islam, formerly enslaved people, ghārim, sabīl Allāh, and ibn sabīl. However, Baznas only distributes zakāh to mustaḥik groups in the Pamekasan area, such as the the poor, ‘āmil, and sabīl Allāh. According to the Baznas of Pamekasan, the f sabīl Allāh group is made up of preachers, educators, or students of knowledge. Its explanation was obtained from interviews and documentation. The Baznas of Pamekasan distributes it in the form of ḍu‘afā‘ scholarship programs, santri (student) scholarships, school package assistance, productive student scholarships, sabīl Allāh assistance, and improving human resources for manager mosques, and religious teachers. Baznas parties can obtain information about mustaḥik via email or the telephone number that has been provided. Mustaḥik parties can also go to the Baznas office and get information from religious leaders and community leaders. After the mustaḥik information was obtained, Baznas conducted a survey of the mustaḥik because it was feared that the information provided did not meet the criteria of the eight group of mustaḥik.

Two methods are used to distribute zakāh in order to make it more beneficial to mustaḥik circles. First, productive distribution: distribution with utilization so that funds can grow and benefits are obtained in the long term, such as providing business capital and providing livestock that can be bred, such as cows, sheep, and goats. Second, consumptive distribution: distribution given to meet the urgent needs of life for recipients, such as the need for food and drink, clothing, and shelter, so that the benefits can be felt directly.

The zakāh distribution at the Baznas of Pamekasan follows the rules and systems from the center, especially those listed in Law Number 23 of 2011 concerning Indonesian Zakāh. It’s just that the form carried out is adapted to the

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53 Aden Rosadi, Zakat dan Wakaf Konsepsi, Regulasi Dan Implementasi, 61.
cultural conditions of the Pamekasan people to be more efficient and on target. The *zakāh* distribution methods have similarities, namely the consumptive and productive *zakāh* distribution methods. However, what distinguishes it is the program that the Baznas of Pamekasan runs.

**Table 2.1 Zakāh Distribution Pattern in The Baznas of Pamekasan.**

<table>
<thead>
<tr>
<th>No</th>
<th>Important point</th>
<th>The Baznas of Pamekasan</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td><em>Zakāh</em> Collection Method</td>
<td>Indirect fundraising method</td>
</tr>
<tr>
<td>2.</td>
<td>Sources of collected <em>Zakāh</em> funds</td>
<td>State civil service group from the department or institution at Pamekasan government.</td>
</tr>
<tr>
<td>3.</td>
<td><em>Zakāh</em> distribution program</td>
<td>Pamekasan is smart; Pamekasan is pious; Pamekasan is healthy; Pamekasan cares; and Pamekasan is empowered.</td>
</tr>
<tr>
<td>4.</td>
<td><em>Mustaḥik</em> Target</td>
<td>The poor, ‘āmil, and sabil Allāh</td>
</tr>
<tr>
<td>5.</td>
<td><em>Mustaḥik</em> Information</td>
<td>By email, and the telephone number provided, mustaḥik can visit the Baznas office and provide information from religious and community leaders.</td>
</tr>
<tr>
<td>6.</td>
<td>Media Or Collection and Distribution Facilities</td>
<td>Through partnerships with agencies or institutions in Pamekasan Government with the formation of UPZ.</td>
</tr>
<tr>
<td>7.</td>
<td>Forms of Consumptive Distribution</td>
<td>Provision of groceries, provision of complete school stationery and assistance in the form of house renovations</td>
</tr>
<tr>
<td>8.</td>
<td>Forms of Productive Distribution</td>
<td>Business capital and provision of livestock such as cows and goats.</td>
</tr>
</tbody>
</table>

**Source:** Data processed by researchers in 2021.

**The Relevance of 'Umar ibn al-Khaṭṭāb's Policy in Zakāh Distribution with Zakāh Distribution Patterns at The BAZNAS of Pamekasan**

‘Umar ibn al-Khaṭṭāb's *zakāh* policy during his ten-year reign had a major impact on the country's progress. It is evidenced by *zakāh* being the state's main income and becoming fiscal income so that it helps increase state revenues, impacting the economy's microeconomic and macroeconomic systems. ‘Umar ibn al-Khaṭṭāb's *zakāh* policies include: *first*, ‘Umar ibn al-Khaṭṭāb implemented the collection and distribution of *zakāh*, which was carried out through ‘āmil or muzakki, directly distributing it to *mustaḥik*. The rule is determined by the amicus brief that the authorities or the government have determined.

*Muzakki* is given the freedom to distribute *zakāh* without having to distribute *zakāh* owned through ‘āmil but can distribute it directly to *mustaḥik*,

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55 Table data result was analysed by Author.
and this rule is applied to gold and silver zakāh objects.\footnote{56} Second, imposing fines for muzakki who do not pay zakāh of 50% of the total wealth. Third, determine the object of zakāh or assets that must be taken of its zakāh. Fourth, the zakāh distribution system is based on the principles of justice and equal distribution of income. Fifth, the zakāh distribution policy prioritizes area of zakāh collected, except if there are excess zakāh funds, in which case they can be distributed to other areas.

Sixth, by providing convenience (tausīr) in collecting zakāh with badal (a substitute). Zakāh objects can be replaced with goods according to the needs of the mustaḥīk so that the zakāh funds that are distributed are appropriate and useful according to the needs of mustaḥīk, such as professional or gold zakāh, which can be replaced with money, groceries, or in the form of home repairs as needed. However, the replacement item for the zakāh object must be in accordance with the zakāh ratio issued. Seventh, the purpose of distributing zakāh is not only to focus on an equal distribution system of money circulation, but ‘Umar also has four distribution objectives, namely: missionary goals, educational goals, social goals, and economic goals.\footnote{57}

Some of ‘Umar ibn al-Khaṭṭāb’s policies have relevance to zakāh policies in Indonesia. Several studies conducted by previous researchers support it. Like Khaerul Aqbar and Azwar Iskandar’s article; ”Contextualization of the Zakāh Economy in Alleviating Poverty: a Study of ‘Umar ibn al-Khaṭṭāb’s Zakāh Policy and Zakāh in Indonesia.” Zakāh has impacts from both microeconomic and macroeconomic aspects. The policies of ‘Umar ibn al-Khaṭṭāb and Umar bin Abdul Aziz regarding zakāh have relevance to several zakāh practices in Indonesia, such as professional zakāh, company zakāh, and property zakāh, as well as developing assets and businesses.

In another study conducted by Ghosyi Harfiah Ningrum entitled; "‘Umar ibn al-Khaṭṭāb Fundraising Management Analysis and Its Relevance to Zakāh Management in Indonesia", the results of the research shows that ‘Umar ibn al-Khaṭṭāb's policy in collecting zakāh can be an example for zakāh in Indonesia. Thus, the zakāh policy, especially in the distribution process set by ‘Umar ibn al-Khaṭṭāb, has relevance to the pattern of zakāh distribution at The Baznas of Pamekasan. The policies include;

1. ‘Umar ibn al-Khaṭṭāb's policy in collecting and distributing zakāh may be carried out through ‘āmil al-zakāh determined by the government or authorities and can also be through muzakki directly to mustaḥīk because the zakāh policy under ‘Umar ibn al-Khaṭṭāb established the establishment of a finance department, which was tasked and trusted by Umar as managers as well as to distribute state revenues to Muslims. However, the full and highest authority remains in the hands of ‘Umar ibn al-Khaṭṭāb in determining the distribution policy. Its policy is relevant to the zakāh distribution pattern policy at the Baznas of Pamekasan, which originates from and refers to the central

\footnote{56} Al-Husain al-Baghawi, Syarh al-Sunnah, Cet. VI, 35.
\footnote{57} Abu Bakar bin Abi Syaibah, Musannaf Ibnu Abi Syaibah, 181.

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regulations contained in Law Number 23 of 2011, regarding the management of zakāh, including the processes of planning, organizing, zakāh collecting, distributing, and utilizing. In article 5, paragraph 1, zakāh in Indonesia is managed by ‘āmil al-zakāh formed by the government. Its explanation is supported by the statements of several informants from The Baznas of Pamekasan, that the distribution and management process of zakāh follows the centre’s regulations. It’s just that the program being carried out is adjusted to the cultural conditions of the people in the Baznas area so that the distribution of zakāh is appropriate and effective. So, the regulations remain centralized and have one command based on Law Number 23 of 2011, regarding the management of zakāh.

2. ‘Umar ibn al-Khaṭṭāb determined the object of zakāh according to the economic conditions at that time. If abundant economic resources, such as horses and bees, produce honey, their zakāh is obligatory. But, zakāh from gold and silver, animal husbandry, agriculture, and trade is farḍ. It is relevant to the current determination of zakāh objects that have developed, such as gold and silver, mining, marine, trade, agricultural, profession job, and stock zakāh. However, the Baznas of Pamekasan only distributes zakāh from professional zakāh sources, namely Pamekasan government employees.

3. ‘Umar ibn al-Khaṭṭāb’s zakāh policy, which is relevant to the zakāh policy at the Baznas of Pamekasan, provides convenience (taṣīr) to muzakki by allowing paying a zakāh with money, such as wheat zakāh objects that can be replaced with clothes and gold and silver objects that also can be payed with money. Its policy is also implemented by the Baznas of Pamekasan by replacing professional zakāh and business zakāh with goods in the form of grocires, house renovation assistance, educational scholarships, and business capital assistance in the form of money or livestock, with the aim of making distribution easier, more useful, and efficient.

4. The process of zakāh distributing carried out by ‘Umar ibn al-Khaṭṭāb is based on the principles of justice and equal distribution of income, so that wealth is not centered on certain groups. Equity and justice are realized by the rule that zakāh is distributed to areas where it is collected, unless there is an excess of zakāh funds that can be distributed to other areas. Furthermore, ‘Umar ibn al-Khaṭṭāb prohibited converts from receiving zakāh because Islam had advanced at the time. Converts were encouraged to work like Muslims. So, Umar prioritized mustaḥik among the poor and needy; this was in accordance with the will that ‘Umar wrote for the next caliph.

It means that ‘Umar’s policy in distributing zakāh is relevant to the zakāh distribution policy implemented by the Baznas of Pamekasan because the distribution system is based on Law Number 23 of 2011 carried out by BAZNAS and LAZ in Article 25, namely that the distribution of zakāh must be in accordance with the Shari’ā aimed at eight group of mustaḥik.
Article 26 explains that the distribution of zakāh must be carried out by considering the scale of priorities and using the principles of justice, equity, and territoriality.58

5. ʿUmar ibn al-Khaṭṭāb’s policy regarding the purpose of distributing zakāh did not only focus on an equal distribution system of money circulation, but ʿUmar also had four distribution objectives, namely; missionary goals, educational goals, social goals, and economic goals. It is relevant to the distribution program implemented by the Baznas of Pamekasan. Because it has the goal of distributing zakāh in the fields of daʿwah, education, economics, and social. Just like the slogan for the distribution program at the Baznas of Pamekasan, namely, Pamekasan is smart; Pamekasan is pious; Pamekasan is healthy; Pamekasan cares; and Pamekasan is empowered.

The pattern of zakāh distribution at the Baznas of Pamekasan in terms of regulations follows regulations from the center, which originate from Law Number 23 of 2011 concerning zakāh in Indonesia. The zakāh distribution is more focused on the needy, the poor, ʿāmil, and sabīl Allāh and is a form of consumptive distribution. Meanwhile, the process of collecting zakāh funds is conducted through state civil service circles in the Pamekasan area. ʿUmar ibn al-Khaṭṭāb’s zakāh policy, especially in zakāh distribution, is relevant to the zakāh distribution pattern at the Baznas of Pamekasan. The policy of zakāh collecting and distributing may be carried out through ʿāmil al-zakāh determined by the government or authorities and can also be carried out through muzakki directly to mustaḥik.

ʿUmar ibn al-Khaṭṭāb’s zakāh policy established a finance department that was tasked and trusted as a manager while at the same time distributing state revenues to Muslims. However, the full and highest authority remains in “ʿUmar’s hands; this is aimed at avoiding corrupt practices, misappropriating assets, and avoiding unfair and equitable distribution. His policy is relevant to the zakāh distribution pattern policy at the Baznas of Pamekasan, which originates from and refers to the central regulation of Law Number 23 of 2011 regarding the management of zakāh, including the processes of planning, organizing, zakāh collecting, distributing, and utilizing.

ʿUmar ibn al-Khaṭṭāb’s zakāh policy, which is relevant to the zakāh policy at the Baznas of Pamekasan in terms of providing convenience to muzakki in zakāh distributing owned by being allowed to replace (badal) the object of zakāh, also has relevance in terms of changing the object of zakāh (badal) distributed; it is also implemented by the Baznas of Pamekasan. In addition, ʿUmar ibn al-Khaṭṭāb determined the object of zakāh according to the economic conditions at that time. Suppose there are abundant economic resources such as horses and bees that produce honey. In that case, it is relevant to the determination of zakāh objects today and the determination of zakāh objects at the Baznas of Pamekasan.

58 Undang-Undang No. 23 Tahun 2011 Tentang Pengelolaan Zakat, 194.
Conclusion

The zakāh distribution during the time of ʿUmar ibn al-Khaṭṭāb was based on the principles of justice and equal income distribution, so wealth was not centered on certain groups. Equity and justice are realized by the rule that zakāh is distributed to areas where it is collected unless there is an excess of zakāh funds that can be distributed to other areas. ʿUmar ibn al-Khaṭṭāb also prohibited converts from receiving zakāh because Islam had advanced at the time. So, ʿUmar ibn al-Khaṭṭāb prioritized mustaḥkīk among the needy and the poor. So, ʿUmar ibn al-Khaṭṭāb’s policy of zakāh distributing is relevant to the zakāh distribution policy implemented by the Baznas of Pamekasan. The relevant reason is because the distribution system is based on Law Number 23 of 2011, carried out by Baznas and LAZ in Article 25, namely that the distribution of zakāh must follow the Shariʿa, which is aimed at eight groups of mustaḥkīk. Article 26 explains that the distribution of zakāh must consider the scale of priorities, using the principles of justice, equity, and territoriality. Further, ʿUmar’s policy regarding the purpose of distributing zakāh did not only focus on an equal distribution system of money circulation, but ʿUmar also had a goal, namely; missionary, educational, social, and economic goals are relevant to the distribution program implemented by the Baznas of Pamekasan.[]

References


