

Mandatory Zakat Law Mashlahat Perspective (Philosophical Analysis in Optimizing the Potential of Zakat in Indonesia)

Muhammad Saleh
muhammadsaleh81@gmail.com

STAI Jma'iyah Mahmudiyah Langkat

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Abstract

This study discusses the urgency of reforming the zakat law in Indonesia from a voluntary system to a mandatory system from a maslahat perspective. Using a philosophical approach, this study analyzes the potential for optimizing zakat through three main theories: legal certainty, legal utility, and the theory of maslahat. In the context of legal certainty, the mandatory system will provide a solid foundation for implementing zakat, ensuring that every Muslim fulfills this obligation in an orderly manner. Regarding legal benefits, binding regulations are believed to increase the collection of zakat, which is then used for poverty alleviation and economic empowerment. Meanwhile, within the framework of the theory of maslahat, this change in regulations is considered to be able to realize social justice and common welfare as the primary goal of Islamic law. This study concludes that implementing the mandatory zakat system requires strong legal support, infrastructure readiness, and public education to increase collective awareness. This reform is expected to be a strategic solution to optimize the potential of zakat as an Islamic social financial instrument in Indonesia.

I. Introduction

Zakat is one of the pillars of Islam, and it has a vital role in the socio-economic order of Muslims. As a mandatory instrument for every eligible Muslim, the zakat functions not only as a form of worship but also as a concrete effort to reduce social disparities and support the welfare of the community. (Iqbal, 2019). However, in its implementation, there are still different views regarding the concept, types, and procedures for implementing zakat. This gives rise to multiple interpretations of the law of zakat regulated in the Qur'an and hadith.

Referring to the history of zakat arrangements in Indonesia, it can be known that zakat management has existed since 166 years ago—long before Indonesia became independent. (Wibisono, 2014) However, until now, the management of zakat in Indonesia has not shown brilliant results. The data on the results of the management and distribution of zakat nationally by the central BAZNAS actually show that it is not optimal.

Based on the release of BAZNAS in 2023, the potential zakat collected is still below 7% of the total existing potential (report dated 27 February 2024, the collection of Zakat Infak Shadaqah/ZIS in Indonesia is Rp. 32,321,191,779,419 / 32.3 trillion). This means that the results of zakat management in Indonesia are lagging behind those of other countries with Zakat Laws. Chairman of BAZNAS RI, Prof. Dr. KH. Noor Achmad, MA, said that the potential for zakat in Indonesia is around Rp327 trillion, and only a tiny part of it can be collected by Baznas and other amil zakat institutions. (Baznas, 2024b). For 2024, BAZNAS RI has targeted the zakat collection of IDR 41 trillion. (Baznas, 2024a).

Data from BAZNAS shows that the potential for zakat in Indonesia is enormous, but the collection realization is still far from optimal. Therefore, there needs to be a renewal of the zakat law so that the benefits of zakat will increase significantly. One of them is to amend the zakat law by changing it from voluntary to an obligatory/mandatory system such as taxes; this has the potential to increase zakat receipts significantly and can be used for poverty alleviation programs. Indonesia's zakat management system is still voluntary, so its implementation is highly dependent on individual awareness. As a result, many

potential zakat is not collected optimally.

On the other hand, countries that have implemented mandatory systems, such as Malaysia and Saudi Arabia, have shown more significant results in optimizing zakat collection to support socio-economic development. This shows the need for legal reform in the zakat system in Indonesia to provide more substantial legal certainty and ensure effective management of zakat.

Although the majority of the population is Muslim, Indonesia has not adopted this mechanism (System obligatory/mandatory), so the management of zakat remains voluntary. In a period of more than 1.5 centuries, the realization of the collection and distribution of zakat in Indonesia is still far from optimal and lags behind other countries that adhere to the obligatory/mandatory system of zakat laws.

Mandatory means that the implementation of rules or regulations is compulsory, and every individual or group under the scope of the law must comply with them. Violations of this rule will be subject to legal sanctions, either in fines, prison sentences, or administrative sanctions.

Historical facts in Islam have shown that Khulafa al-Rashidin implements the obligatory system of zakat. During the time of Khulafa Ar-Rashidin (Abu Bakr, Umar bin Khattab, Uthman bin Affan, and Ali bin Abi Talib), the zakat management policy reflected the obligatory (mandatory) system in many aspects. This can be seen in how the caliphs set the rules, supervise their implementation, and apply sanctions for those who do not fulfill their zakat obligations.

In the management of zakat, it is necessary to have clear legal payment in the form of regulations on zakat, which is the basis for zakat management. Along with the times, existing rules are sometimes considered to no longer accommodate the problem of zakat management in the field. Therefore, the latest regulations on zakat management are needed. This paper aims to discuss various legal updates regarding zakat, especially in the zakat law.

From the perspective of Islamic law, zakat is an obligation that has social implications, so changing the regulation of zakat from voluntary to mandatory is not only

relevant but also in line with the goals of sharia to create *maslahah* or common welfare. This legal reform can also be analyzed through a philosophical approach that includes the theory of legal certainty, legal utility, and the theory of *maslahat*. This approach will provide a strong conceptual foundation to support the idea while answering various challenges in its implementation.

Therefore, this research was conducted to explore the urgency and relevance of the reform of zakat law in Indonesia from the perspective of *maslahat*, with the hope of being able to provide a comprehensive solution to optimize the potential of zakat as an Islamic social, financial instrument that supports nation building. Based on this thought, the author is interested in discussing and studying the reform of Zakat law in Indonesia and wrote a research entitled *Mandatory Zakat Law Perspektif Mashlahat (Philosophical Analysis in Optimizing Zakat Potential in Indonesia)*.

2. Research Method

This research is juridical-normative, namely research based on laws and regulations, theories, and concepts related to the legal scope of rules in the field of zakat. This research uses several approaches, namely: legislative approach, conceptual approach, historical approach and philosophical approach (Alamudi, 2022; Alamudi & Hasan, 2022). The data source for this study is literature data, while the type of data needed in this study is secondary data. Secondary data is from literature studies of legal materials or references related to research problems. A literature study was carried out on legal materials related to research problems, namely about legal updates in the zakat law. (Ardiansyah et al., 2023; Disemadi, 2022; Hasibuan et al., 2022; Tay & Rusmiwari, 2019).

3. Results and Discussion

Landasan Pensyaritan Zakat

Zakat is an important obligation in Islamic teachings that aims to clean up property and help the welfare of the community, especially for the underprivileged. Zakat is divided into two main types, namely zakat *fitriah* and zakat *mal*. Applying zakat has a tremendous

social impact, namely narrowing the gap between social disparities and reducing poverty levels, as well as maintaining blessings for the wealth owned by every Muslim. Therefore, a correct understanding of zakat and how it is spent is fundamental to ensure that zakat is carried out effectively and on target.

Etymologically, zakat comes from the Arabic زَكَاةَ which has several meanings, including "grow" (name), "holy" (taharah), and "blessing" (barakah). This meaning reflects the essential nature of zakat which aims to purify the property and soul of the person who fulfills it and bring blessings. According to Imam al-Raghib al-Asfahani, in his book *al-Mufradat fi Gharib al-Quran*, zakat means "increase and growth" because people who pay zakat are expected to gain growth, both materially and spiritually. (Al-Raghib al-Asfahani, 1992).

The Qur'an also emphasizes that zakat is a way to purify property and soul, as stated in Surah al-Taubah verse 103:

ذٰلِكَ مِنْ اَمْوَالِهِمْ صَدَقَةٌ تُطَهِّرُهُمْ وَتُزَكِّيهِمْ

.....

Take zakat from some of their possessions, with which you cleanse and purify them."
(Kementerian Agama Republik Indonesia, 2019).

In terminology, zakat is defined by fiqh scholars as a certain amount of property that Allah SWT requires to be given to certain groups (mustahiq) to get closer to Him. According to Imam al-Nawawi, zakat is "a mandatory right in the certain property to be given to a group that is entitled to receive it, at a certain rate and at a certain time." (Abu Zakariya Muhyiddin an-Nawawi, Al-Nawawi, 1995) This definition emphasizes that zakat is not just a donation but an obligation with certain provisions related to the type of property, percentage, and target recipients regulated in Islamic law.

Ibn Qudamah, in his book *al-Mughni* also stated that zakat is "an obligation on property that has a certain percentage, intended for a certain group as stipulated by the Shari'a." (Ibnu Qudamah, 1997). Thus, zakat has different characteristics from alms or

other donations because it has strict rules regarding the requirements and objectives of its implementation.

In the Qur'an, zakat is mentioned in various terms, reflecting the importance of zakat as one of the pillars of Islam with social, economic, and spiritual functions. Here are some points regarding the mention of the word zakat in the Qur'an:

1. Number of mentions. The word zakat is mentioned 32 times in the Qur'an. It is mentioned in several surahs and verses, especially in verses explaining the obligation to give zakat and its benefits in Muslims' social lives.
2. Forms of Mention (Mufrad and Jama'). The word زَكَاةً generally appears in the form of mufrad (singular), referring to zakat as a type of obligation with specific terms and conditions. There are also several times the word zakat is in the form of verbs such as يَزَكِّي (yuzakki), which means "to purify," which is related to the meaning of cleansing the soul and property.
3. The context of the mention of zakat. Zakat is mentioned in various contexts in the Qur'an to explain its role in worship and social relations.
 - Mandatory orders. Allah SWT commands Muslims to pay zakat as a form of obedience. An example of the verse is in Surah Al-Baqarah verse 43: وَأَقِيمُوا الصَّلَاةَ وَآتُوا الزَّكَاةَ (Establish prayer and pay zakat). This verse juxtaposes zakat with prayer as the primary worship for a Muslim.
 - Cleansing of Soul and Property. In Surah At-Taubah verse 103, zakat is mentioned in the context of purification: مِّنْ أَمْوَالِهِمْ صَدَقَةٌ تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا (Take zakat from a part of their property, with which you cleanse and purify them). This verse emphasizes that zakat is a means to purify the soul and cleanse wealth from miserliness.

- Social Justice. Zakat is mentioned as an instrument to balance the economy and support the needy, as stated by Allah SWT in Surah Al-Ma'arij verses 24-25:

وَالَّذِينَ فِي أَمْوَالِهِمْ حَقٌّ مِّمَّا لِسَبِيلِ الْمُحَرَّرِ وَمِ

And those who have a specific portion in their possessions, for those who ask and those who have nothing (who do not ask)." (Kementerian Agama Republik Indonesia, 2019).

This verse underlines the role of zakat in fulfilling social rights for those in need.

- Rewards and Threats. Zakat is also mentioned in the context of rewards for those who fulfill it and threats for those who ignore it. For example, in Surah Al-Lail verses 18-21, it is stated that a person who gives his wealth to purify himself will receive the pleasure of Allah.
- Context Management and involvement of government authorities. In Surah At-Taubah verse 103, zakat is mentioned in the context of purification: مَنْ أَمْوَالُهُمْ ... صَدَقَةٌ تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا خُذْ (Take zakat from a part of their property, with which you cleanse and purify them). This verse is an order to manage zakat. This verse has been practiced by the Messenger and Khalifa ar-Rashidin in his authority as a borrower.

The mention of zakat in the Qur'an in various contexts shows that zakat is an individual obligation and part of a social system that aims to create balance and peace in society. Zakat is one of the pillars of Islam with a deep philosophical foundation. The philosophical foundation of zakat includes theological, social, economic, moral, and spiritual dimensions. Zakat is not only an individual obligation but also has a significant collective impact on creating a fair, prosperous, and harmonious society. The following are explained some of the foundations of zakat Sharia administration:

1. Theological Foundations

The sharia of zakat has strong theological roots because it is a command of Allah SWT that is obligatory for every Muslim who can afford it. Zakat is one of the pillars of Islam, as mentioned in the Qur'an and Hadith. The Qur'an mentions in (QS. Al-Baqarah:

43). *“Establish prayer, pay zakat, and ruku’ with those who ruku’.”* (QS. Al-Baqarah: 43).

This verse shows that zakat has the same important position as prayer as a form of worship that is obligatory to Muslims, likewise, in the Hadith. Rasulullah SAW said: “Islam is built on five things: ... establish prayer and pay zakat...” (HR. Bukhari and Muslim). This hadith emphasizes that zakat is a pillar of faith that a Muslim cannot abandon.

Theologically, zakat represents servants’ obedience to Allah SWT. By paying zakat, a Muslim not only fulfills individual obligations but also strengthens the relationship between *habluminallah* (relationship with Allah) and *habluminannas* (relationship with fellow human beings) (Yusuf Al-Qaradawi, 1999).

2. Social Foundations

Islam views that wealth is a mandate from Allah that has a social dimension. Therefore, zakat is seen as an instrument of social solidarity to help the underprivileged. Qur’an:

“... so that the treasure does not only circulate among the rich among you...” Al-Hasyr: 7). This verse emphasizes the importance of distributing wealth so that it is not concentrated in certain groups.

The philosophy of the social foundation of zakat aims to build a harmonious relationship between the rich (*muzakki*) and the needy (*mustahik*). It becomes a bridge that prevents social jealousy and strengthens the sense of concern between individuals. The concept of zakat also aligns with the principle of distributive justice, which ensures that the basic needs of underprivileged groups are met. This is in accordance with Islamic principles that prioritize common welfare as a form of social justice. (Wahbah Az-Zuhaili, 1985).

3. Economic Foundation: Economic Equity

Zakat is an economic instrument in Islam that aims to distribute wealth fairly and encourage economic empowerment for the weak.

Hadith of the Rasulullah SAW: “Allah obliges them to take zakat from the rich among them and give it to the poor among them.” (HR. Bukhari and Muslim).

Philosophically, the economy of Zakat aims to overcome structural poverty by providing underprivileged groups with access to start a business or meet their life needs. In the long run, zakat contributes to equitable economic development. Zakat can also finance public projects that benefit the entire community, such as education, health, and infrastructure. Thus, zakat is not only a wealth redistribution tool but also a catalyst for Sharia-based economic growth. (Yusuf Al-Qaradawi, 1999).

4. Moral Foundations

Linguistically, the word “zakat” comes from the Arabic root zakaa, which means “purification” and “growth”. In the context of Sharia, zakat is intended to purify one’s property and soul. Qur’an: *“Take zakat from some of their possessions, with which you cleanse and purify them...”* At-Taubah: 103). This verse emphasizes that zakat not only cleanses property from unlawfulness but also purifies the soul from miserliness and selfishness.

Philosophically, the moral of zakat teaches that property ownership is not an absolute right of the individual but a trust of Allah that must be managed for the benefit of the collective. Paying Zakat releases his attachment to the material world and shows moral solidarity with people in need. (Maududi, 1970).

Philosophically, zakat aims to achieve obedience to Allah SWT, social solidarity, and economic balance. Its wisdom includes purification of the soul, community empowerment, and poverty alleviation. Its urgency lies in its role as a pillar of Islam, a social instrument, and an economic pillar. Therefore, zakat is not only an obligation of worship but also a multidimensional solution to create a just and prosperous society.

Zakat social access is a wealth distribution system that is managed to ensure social balance. Vulnerable groups such as the fakir, poor, and ibn Nabil can access resources that support their lives through zakat. Zakat provides direct assistance to people experiencing poverty and functions as a means of economic empowerment.

Zakat funds can be used for poverty alleviation programs, education, and small business empowerment, thereby creating a productive society. (Maududi, 1970). In

the Islamic economic system, zakat is one of the pillars that supports Sharia-based economic development. (Chapra, 1992).

Explanation of the Term Mandatory

Mandatory refers to an obligation regulated by law or regulation that must be complied with by the party concerned, with legal consequences for those who do not comply. Here are some definitions of mandatory according to experts in various fields:

In the legal dictionary, mandatory is defined as an obligation that is legally binding and must be followed by all relevant parties. In this case, a mandatory rule provides legal consequences for violations, either in fines or other legal actions. (H.S, 2014). In legal theory, the term mandatory refers to the provisions that must be complied with by each individual or group because they relate to the principles of legal certainty and justice. Mandatory laws are imperative and binding, without leaving room for other options. In the context of Islamic law, mandatory refers to religious obligations that Muslims must carry out, such as zakat, prayer, and fasting. Zakat as a religious obligation is compulsory because it cannot be postponed or chosen not to be done. (Soekanto, 2015).

In general, mandatory refers to obligations that are expressly regulated by law or regulations and must be complied with without exception. Failure to comply with such obligations may result in sanctions or binding legal action. In various contexts, be it state, economic, or religious law, mandatory compliance with the rules set for the benefit of the general public is ensured.

Mandatory Zakat Law Perspective of Maslahat

The zakat payment system in Indonesia still refers to a voluntary mechanism. This is based on the laws and regulations that regulate zakat, namely Law Number 23 of 2011 concerning Zakat Management. In this law, no clause requires the public to pay zakat or legal

sanctions for those who do not pay zakat. On the contrary, the regulation of zakat emphasizes more on management aspects involving the role of the government and civil society through institutions such as the National Amil Zakat Agency (BAZNAS) and the Amil Zakat Institute (LAZ).

The evidence of the Voluntary System in the Zakat Law is enshrined in the provisions of several articles, including:

- Article 5 of Law No. 23 of 2011 states that every Muslim can pay his zakat through BAZNAS or LAZ. The word “can” indicates a voluntary nature and no coercion.
- Article 23 of Law No. 23 of 2011 states that zakat payment reports are administrative and do not contain obligations or legal sanctions for those who do not report.
- Article 38 of Law No. 23 of 2011: The management of zakat is regulated professionally, but its implementation still refers to individual awareness.

No article states that a person who does not pay zakat will be subject to legal sanctions. This differs from taxes regulated by Law Number 6 of 1983 and its amendments, where there is a threat of fines or imprisonment for negligent taxpayers. The draft has philosophical and sociological arguments related to the voluntary nature of the Zakat Law. First, Zakat in Islam is an obligation that is individual and closely related to the relationship of human beings to Allah (habluminallah). Therefore, many parties believe its implementation should not be enforced through positive law. This causes zakat to be treated more often as a personal worship than a legally regulated social obligation. Second, Indonesia, as a country with a plural legal system (positive law, Islamic law, and customary law), still provides room for interpretation that zakat is not the same as a mandatory tax under state law.

However, even though this argument is no longer relevant and does not show brilliant results in the management of the vast potential of zakat in Indonesia, there is a need for a renewal of the legal system that regulates zakat to realize wider benefits from the potential of zakat in Indonesia. Since the beginning of the entry of Islam into Indonesia, zakat has been one of the important sources of funds for the development of Islam; this can be seen from the development of regulations on zakat, which is very significant both from the pre-

independence era until now. Indeed, there have been many desires of the community's voice, such as wanting the zakat to be regulated by laws and regulations and taken care of by the government and state. (Pribadi, 2006).

So, to increase the benefits in the management of zakat, philosophically, a legal rule (Zakat Law) must contain several provisions, sanctions, prohibitions, and so on around zakat management activities so that it is expected to avoid illegal management practices and other irregularities. The estuary of the formation of the regulation is the formation of a professional and trustworthy zakat management system in distributing zakat funds to Mustahik. Along with the times, existing rules are sometimes considered to no longer accommodate the problem of zakat management in the field. The government and the House of Representatives have issued a legal umbrella on zakat in Indonesia, either in the form of laws or at a lower level (Amiruddin, 2015). However, its implementation is still considered less than optimal. Therefore, the latest regulations on zakat management are needed.

Historical facts in Islam have shown that Khulafa al-Rashidin implements the obligatory zakat system. During the time of Khulafa Ar-Rashidin (Abu Bakr, Umar bin Khattab, Uthman bin Affan, and Ali bin Abi Talib), the zakat management policy reflected the obligatory (mandatory) system in many aspects. This can be seen in how the caliphs set the rules, supervise their implementation, and apply sanctions for those who do not fulfill their zakat obligations.

The characteristics of the Obligatory/Mandatory System during the Khulafa Ar-Rasyidin Period can be seen at several points. First, the obligation of zakat is enforced legally. Paying zakat is an obligation enforced by the state, not just personal worship. Refusal is considered a serious offense. The two are official officers (mail). State-appointed officers collect zakat to ensure there are no leakages or abuse. Third, the application of sanctions. The Caliph applied sanctions, both in the form of legal action and war, against those who refused to pay zakat. Fourth, centralized management. Zakat management is carried out through state institutions such as bait mal, ensuring fair distribution and by Sharia provisions. Fifth, Social Welfare is the Main Goal. Zakat is managed for the public interest, such as poverty alleviation, social development, and supporting political stability.

The application of the mandatory system of provisions of laws and regulations regarding zakat was explained by Yusuf al-Qardhawi in his book *Fiqh al-Zakat*. Al-Qardhawi explained several reasons why Islam handed over the authority to manage zakat to state authorities. Among them:

- 1) Many people who have died in their souls, blind in their hearts, are not aware of their responsibility to the poor who have property rights hidden in their possessions.
- 2) To maintain good relations between muzak and mustahiq and uphold the honor and dignity of the mustahiq. By taking their rights away from the government, they avoid hurtful words from the givers.
- 3) So that the distribution is not chaotic, chaotic and misregulated. One or a group of poor people may receive abundant allotments, while others who suffer more do not receive zakat allotments.
- 4) equity in its distribution is not only limited to people experiencing poverty and those on the way but also to other parties closely related to the public good.
- 5) Zakat is the most essential and permanent source of funds that can help the government in carrying out its functions in protecting and bringing its people prosperity and civilized justice (Yusuf Al-Qaradawi, 1999).

Based on the information above, determining government authority in the management of zakat has many benefits. This determination is also considered relevant to the poverty alleviation program, which is incidentally one of the goals of zakat regulation. With a mandatory system in the zakat law, public benefits will increase significantly because this system provides apparent legal certainty and establishes sanctions for those who refuse/violate it.

The involvement of government authorities in the management of zakat is a strategic step to increase the effectiveness of zakat collection and distribution. Theoretically, this can be analyzed through the perspective of utility theory and legal certainty theory, which provide a philosophical and pragmatic basis for the role of government in the zakat system.

Utility theory teaches that a policy or action is considered good if it provides maximum benefits to the community. (Pratiwi et al., 2022). Thus, from this theoretical perspective, the

renewal of laws and regulations aims to provide more significant benefits to the community. The utilitarian view is an ethical understanding that places actions that can be said to be good as applicable and provide benefits (benefits), and benefits, while evil actions are those that cause suffering and loss. (Mangunhardjana, 1997). Laws that bring much happiness to the most significant part of society will be considered good laws. Furthermore, Bentham argues that the existence of the state and law is solely a tool to achieve the actual benefit, namely the happiness of most people.

If observed, the Trinity of Bentham Utilitarianism is in line with the principles of *fiqhiyah*;

تَصَرُّفُ الْإِمَامِ عَلَى الرَّعِيَّةِ مَبْنُوعٌ بِالْمَصْلَحَةِ

"A leader's policy towards his people must be based on benefits." (Jalal al-din al-Syuty, 1998).

This rule is the basis in the law that every action or decision of a leader must aim for the good and benefit of the community he leads. The ideas conveyed by Bentham have an essential significance in the history of legal philosophy. Bentham connected the foundations of philosophical thought with the postulates of practical law, laid individualism on a new materialistic basis, linked individual rights and placed them under the happiness of a large number of individuals with the same demands who lived in society, directing the goals of law to practical social goals.

From several aspects that the author explained above, it can be concluded that the utilitarianism theory used by the author in this study can support the reform of zakat law towards an obligatory/mandatory system to provide significant benefits for the Indonesian people. The obligatory system is in line with utility theory because it has a significant positive impact on the welfare of society as a whole. In the context of zakat management, government involvement has several significant benefits:

a. Improving the Efficiency of Zakat Management

Government involvement allows for more systematic, organized, and efficient zakat management. With the government's infrastructure and resources, zakat can be collected more optimally and distributed to beneficiaries in a targeted manner. In this

case, the role of the government as an authority is to provide a guarantee of zakat distribution that covers all mustahik groups, with the goals of sharia to alleviate poverty and create social welfare. (Yusuf Al-Qaradawi, 1999).

b. Increased Accountability and Trust

With government supervision, the management of Zakat can be carried out in a transparent and accountable manner. This increases public trust in zakat management institutions so that the amount of zakat collected can increase. Yusuf Al-Qaradawi emphasized that the government must regulate zakat so that its benefits are widely felt by the community so that zakat is not only an individual obligation but also an instrument for the development of the ummah (Wahbah Az-Zuhaili, 1985).

c. Greater Collective Benefits

Utility theory supports the idea that government-administered zakat can be directed towards development programs, such as education, health, and economic empowerment, which provide more excellent collective benefits. Examples of this success can be seen in countries that have made zakat a mandatory system, such as Malaysia and Saudi Arabia, where zakat is used to support social welfare programs in a structured manner (Chapra, 1992).

Furthermore, from the perspective of legal certainty theory, it emphasizes the importance of the existence of clear, orderly, and enforceable rules to create stability and order. Legal certainty or the positivity of legal rules is the stipulation of law in a legal rule by the bearer of the authorized legal authority (belonged *reshtsautoriet*). With that, the rule of law is called a positive rule of law. Positive law is a translation of *ius positum*, which means an established law. (Brunggink, 2011). This is also the basis for the firm separation between law and morality (between the applicable law and the proper law, between *das sein* and *das sollen*) in legal positivism. So, in legal positivism, the law is nothing but a law. (Darmodiharjo & Shidarta, 1995).

In Utrecht's view, legal certainty contains two meanings. First, general rules let individuals know what actions can or cannot be taken. Second, in the form of legal security for individuals from government arbitrariness because with general rules,

individuals can know what the State can impose or do against individuals. (Syahrani, 1991).

Legal certainty guarantees that the law is carried out, that those entitled to it can obtain their rights, and that the judgment can be implemented. Although legal certainty is closely related to justice, law is not synonymous with justice. Law is general and binding for everyone; it is generalizing, while justice is subjective, individualistic, and not equalizing. (Mertokusumo, 2016).

Legal certainty is a principle that affirms that the law must be clear, firm, and can be applied consistently. In the context of zakat, the obligatory system provides a strong legal basis to ensure that zakat obligations are carried out. Legal certainty will give birth to Orderly Obligations. The mandatory system creates an explicit obligation for everyone who meets the mandatory zakat requirements, eliminating ambiguity in implementing zakat. In the context of zakat management, this theory is relevant to be used with the following arguments:

a. Legal Legitimacy to Support Zakat Obligations

The involvement of the government provides legal certainty that zakat is an obligation that is regulated and complied with by all Muslims. By establishing a firm legal framework, the government can ensure that zakat is understood not only as a religious obligation but also as a legal obligation. This is in accordance with the view of Imam Abu Yusuf, a fiqh expert from the Hanafi madhhab, who stated that the ruler has an obligation to ensure that zakat is collected and distributed fairly based on sharia provisions (Yusuf, 1979).

b. Strengthening the Mandatory System

The theory of legal certainty supports the idea of zakat as a mandatory system that is legally required for Muslims. In this context, the government can impose sanctions on those who do not pay zakat, as it did during the time of Caliph Abu Bakr, who fought against groups that refused to pay zakat (Al-Baladzuri, 2000).

c. Harmonization with the National Legal System

With the government's involvement, zakat can be integrated into the national legal system so that harmonization is created between sharia law and positive law. In Indonesia, this is reflected in Law No. 23 of 2011 concerning Zakat Management, although it is still voluntary. This legal certainty is important to provide a clear framework for zakat institutions.

The involvement of government authorities and making the mandatory system in the zakat law have very large benefits because the goal is to maximize the potential of zakat for social welfare, which is the ideal of zakat itself. The main feature of Islamic Sharia is that it offers universal values that can be adopted by all individuals to achieve goodness and justice.

Al-Syatibi is known as one of the thinkers of Islamic law who explained the theory of mashlahah in his work, *al-muwafaqat*, through the concept of the purpose of sharia law (*maqashid al-shari'ah*). The formulation of the objectives of Islamic shari'a aims to realize the general benefit (*mashlahah al-'ammah*) by making the most important rule of sharia law and at the same time becoming *shalihah li kulli zaman wa makan* (compatible with the needs of space and time) for a just, dignified and beneficial human life. Based on this theory, the concept and implementation of halal certification of products, especially fashion products, should be formulated and applied in accordance with the principles, principles, and objectives of sharia law so that Islamic law is truly compatible with the needs of space and time.

Imam al-Syatibi has provided a framework for achieving the goals of shari'a which are *dharuriyyah*, and *tahsiniyyah*, and contains five principles of sharia law, namely: (a) maintaining religion/*hifzh al-din*; (b) preserving the soul/*hifzh al-nafs*; (c) maintaining the descendants/*hifzh al-nasl*; (d) preserving intellect/*hifzh al-aql*; and maintaining property/*hifzh al-maal* (Al-Syathibi, n.d.). The theory of mashlahah introduced by al-Syatibi in the concept of *maqashi al-shari'ah* seems to be still relevant to answer all legal problems in the future, especially related to the regulation of zakat.

Najamuddin al-Thufi explained the theory of mashlahah as one of the important objects in the treasures of Islamic legal thought (*ijtihad*) (Dzasali, 1999). In *maqashid*

shari'ah, which is the basic purpose and principle in Islamic law, there is a division of the levels of benefits related to the needs of mankind, which consists of dharuriyat, hajiyyat, and tahsiniyat (Al-Syatiby, n.d.). The distribution of this benefit was also explained by Imam al-Ghazali (Al-Ghazali, 1993). This division serves to classify the level of interests in human life that must be fulfilled in order to achieve benefits and prevent damage.

Borrowing al-Ghazali's opinion about the level of maslahat, the involvement of government authorities in the management of zakat with a mandatory system can be analyzed based on three levels of maslahat, namely dharuriyat, hajiyyat, and tahsiniyat. This level of benefit determines the urgency and legal position of a policy in meeting the needs of the community.

a. Dharuriyat Level. *Dharuriyat* is a fundamental need for human survival and religious enforcement. The absence of the fulfillment of this benefit can cause great damage to the lives of individuals and society. In relation to the mandatory zakat law, several arguments can be explained:

- The management of zakat by the government is at the level of *dharuriyat* because zakat is an instrument designed to meet the basic needs of the poor, such as clothing, food, and board. If the management of zakat is completely handed over to individuals without an organized system, then the potential of zakat cannot be maximized, so that the urgent needs (*dharuriyat*) of the poor are not met.
- In QS. At-Taubah: 60, Allah SWT stipulates asnaf who are entitled to receive zakat, including fakir, poor, and gharim. The government as an authority has a responsibility to ensure that this zakat reaches those in need appropriately. Without good management, the function of zakat as a fundamental solution in maintaining the survival of the people will be hampered.

b. Hajiyyat Levels. *Hajiyyat* is a need that is not urgent like *dharuriyat*, but if it is not met, it will cause difficulties or narrowness in life. The analysis of the mandatory stipulation in the zakat law can be described as several arguments:

- Government involvement also includes the level of *hajiyyat* because the management of zakat with a mandatory system can prevent economic and social disparities that

can create instability in society. For example, the government through zakat institutions can manage zakat funds for community economic empowerment (mustahik), such as business capital, skills training, and educational programs. Thus, zakat is not only charitable but also preventive, helping people get out of the cycle of poverty that can cause difficulties in life.

- In the modern context, the need for a professional and accountable zakat management system is important to support socio-economic balance, which is included in the benefits of hajiyyat.

c. Tahsiniyat Levels. *Tahsiniyat* is a complementary or refinement need in order to improve the quality of life and moral values of the community. Some of the arguments at this level of maslahat in relation to the mandatory zakat law include:

- The government also has a role in utilizing zakat for *tahsiniyat benefits*, such as building public facilities (e.g. Islamic hospitals for the poor) and providing educational scholarships for the poor. This strengthens the dimension of the quality of life of Muslims, not only to survive but also to develop holistically.
- With professional zakat management, the government can create a zakat distribution system that not only meets basic needs but also improves the spiritual and moral welfare of the community.

From the perspective of maslahat, the mandatory system of zakat law reflects maslahat because it encourages the collective good for the entire community. Maslahat is a concept in Islamic law that emphasizes the achievement of goodness and benefits as well as the prevention of damage to individuals and society. Some of the benefits that will be born from the implementation of the zakat law are:

- Benefit for Mustahik: The obligatory system ensures that zakat funds are consistently available to help vulnerable groups such as the poor, the poor, and Ibn Sabil, so that their benefits are guaranteed.
- Benefit for Muzakki: With an organized system, muzakki can carry out their obligations without hesitation, so that their spiritual benefits are fulfilled.
- Benefit for the State: Zakat funds can be one of the instruments of sharia-based

economic development, reducing dependence on debt or non-Islamic systems.

Furthermore, the obligatory/mandatory zakat system supports the achievement of sharia maqashid, especially in the aspect of protecting religion and property. Here's the explanation:

- **Hifz al-Din (Religious Protection):** Zakat is one of the pillars of Islam. By requiring zakat through state law, the implementation of Islamic teachings is guaranteed and religious obligations are enforced collectively.
- **Hifz al-Mal (Protection of Property):** Zakat maintains a balance in the distribution of wealth and prevents the concentration of wealth in a few people. This is in line with the sharia goal to encourage economic justice.
- **Hifz al-Nafs (Life Protection):** Zakat funds help meet the basic needs of the poor, so that they can live a decent life and avoid hunger or economic downturn.

So that the obligatory/mandatory zakat system is a real implementation of sharia maqashid, because it supports the goals of sharia in creating justice and welfare for the people. Based on the description above, the mandatory benefits of the Zakat Law can be described. The Mandatory Zakat Law in Indonesia is not only relevant but also urgent. By making zakat a legal obligation, Indonesia can optimize the potential of zakat to support economic and social development, create justice, and improve the welfare of the people. This system also provides legal certainty, ensures transparent management, and is in line with the goals of Islamic sharia to achieve benefits.

There are several mandatory urgencies of the Zakat Law in Indonesia, including:

- Optimization of Zakat Potential That Has Not Been Maximized.** Indonesia as a country with the largest Muslim population has a huge potential for zakat. According to BAZNAS research, the potential for zakat in Indonesia reaches Rp 327.6 trillion per year. However, zakat collection is only around Rp 13 trillion in 2022, or less than 7% of its total potential. The voluntary zakat system is one of the main causes of not collecting zakat optimally (Hasanah et al., 2024).
- Legal Certainty in the Implementation of Zakat.** The voluntary zakat system in Indonesia has not provided strong legal certainty, both for zakat obligors (muzakki) and

zakat managers. In the theory of legal certainty, regulations must provide clarity, order, and legal protection for the community (Hermana, 2016; Said, 2018). With the mandatory system, zakat will be a binding legal obligation, ensuring every eligible Muslim fulfills it as stipulated in Islamic law and positive law.

- c) **Improvement of Social and Economic Welfare.** Zakat can be an effective instrument of economic redistribution. Countries such as Malaysia, which implements a mandatory system, have successfully used zakat to alleviate poverty by up to 30% in the last decade (Fauzi, 2020; Setyani et al., 2020). In the Indonesian context, the implementation of mandatory zakat is expected to help reduce the poverty rate, which is still at 9.5% as of 2023.
- d) **Alignment with the Maslahat Theory.** In Islamic law, every policy must be directed to achieve the public good (maslahah 'ammah). Zakat reform from voluntary to mandatory provides greater benefits to the community, both in its management and distribution. This is in line with the rule of tasharruf al-imam 'ala al-ra'iyyah manuth bi al-maslahah which means that the ruler's policy towards the people must be based on the benefit (As-Syatibi, 2004).
- e) **Effectiveness in Supervision and Accountability.** The mandatory system allows for more structured and centralized supervision. With strong regulations, zakat institutions can be audited periodically to ensure transparency and accountability. This will increase public trust in zakat management institutions (Budaya & Nasution, 2021; Wibisono, 2015).

4. Conclusion

Regulations on zakat are urgently needed in the management of zakat in Indonesia. The results of the study show that from 1951 to 2017 there are various regulations on zakat, ranging from Ministerial Regulations, Presidential Regulations, Government Regulations to Laws. However, all of these rules have not shown optimal results in zakat management. Therefore, legal reform regarding zakat is urgently needed by making the zakat law adhere to the mandatory system / obligatory system. Where the zakat law will

provide legal certainty and the threat of sanctions for those who reject it.

Zakat is an instrument of worship that has spiritual, social, and economic dimensions, and aims to create justice and welfare for the people. Based on philosophical analysis from the perspective of *maslahat*, the implementation of **the mandatory** system in the management of zakat in Indonesia has strong relevance. This system includes all levels of *maslahat* in *maqashid shari'ah*:

1. **Dharuriyat (basic needs):** Zakat is the main means to meet the basic needs of the poor, maintain their survival, and prevent extreme poverty.
2. **Hajiyat (supporting needs):** Mandatory zakat can create social and economic stability by supporting community empowerment through planned programs.
3. **Tahsiniyat (complementary needs):** Zakat supports improving the quality of life and building moral and spiritual harmony in society.

However, the management of zakat in Indonesia is still based on *a voluntary system* which has proven to be less than optimal in empowering the potential of zakat. This is due to weak law enforcement, lack of public awareness, and lack of supervision over the distribution of zakat. Therefore, the implementation of a mandatory system involving government authorities is a strategic solution to optimize zakat as a pillar of the sharia economy and an instrument for poverty alleviation.

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