

Political mandate on the collection of zakat profession by government officers in Madura

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Abstract. Ecosystems and good management are needed to make a superior tourist destination, so that later it will lead to the welfare of the community and micro, small and medium enterprises around it. Therefore, an Entrepreneurial Ecosystem policy is needed to develop a superior tourist destination and can improve the economy of the community and small and medium enterprises. The purpose of this study is to identify the Entrepreneurial Ecosystem tourism policy model in increasing the potential and welfare of micro, small and medium enterprises in Pamekasan. This research is descriptive qualitative in nature. The research location was determined purposively, namely in Pamekasan Regency. Primary data sources were obtained directly from the research subjects, in this case the parties related to the village-owned enterprises of tourism objects, namely: Tourism managers, related agencies, the Office of Micro, Small and Medium Enterprises Cooperatives and stakeholders. The results of this study indicate that the appropriate policy model is the Political System model which places the policy as the output of the system. This policy model is oriented towards community interest inputs, in this case tourism stakeholders both private and government that support the Entrepreneurial Ecosystem. This research also shows that the entrepreneurial ecosystem is still not well developed in Pamekasan because stakeholders from both the private sector and the government have not synergised to grow and motivate the entrepreneurial ecosystem. Thus, the tourism entrepreneurial ecosystem policy model still needs to be revised and improved in Pamekasan.

1 Introduction

At this time, the assets categorized as zakat obligatory have developed, in addition to savings funds, deposits including shares also developed on professional income (income zakat), namely income obtained from work or halal profession. The potential of professional zakat with Indicators of Zakat Mapping Potential (IPPZ), in the Madura region shows that professional zakat is much higher than other zakat, such as trade zakat, agriculture and corporate zakat. Professional zakat in IPPZ is classified into 2 types of professions, State Civil Apparatus (ASN) and Non-ASN.

Meanwhile, the potential for ASN zakat amounts to 35.72 billion / year, which is spread over 4 (four) districts, Table 1 shows the four districts.

Table 1. Zakat potency in each district.

District	Zakat Potency (Billions/ Year)
Bangkalan	9,8
Sampang	7,83
Pamekasan	7,93
Sumenep	10,16

Until 2023, the acquisition of ASN zakat in Madura, still ranges in the hundreds of millions, far from the potential described. Among the strategies carried out by the National Amil Zakat Agency (BAZNAS) in

realizing the potential of zakat by encouraging the issuance of regional regulations on zakat management at the district / city level [1]. The low realization of professional zakat, among others, is also caused by the policy of collecting zakat funds which is still voluntary. The low realization of professional zakat, among others, is also caused by the policy of collecting zakat funds which is still voluntary [2] which should be made into an obligatory system with integrated arrangements [3].

The professional zakat collection policy is a series of legal rules to regulate the obligations, mechanisms and procedures for collecting professional zakat that can be carried out by government agencies on ASN, especially those who are Muslim.

Presidential Instruction of the Republic of Indonesia Number 3 of 2014 on Optimizing Zakat Collection in Ministries/Institutions, Secretariat General of State Institutions, Secretariat General of State Commissions, Local Governments, State-Owned Enterprises and Regional-Owned Enterprises through the National Amil Zakat Agency, is one of the regulations used in improving the effectiveness and efficiency of professional zakat management as well as convenience for muzakki in paying professional zakat. Convenience efforts are given considering that according to the Charities Aid Foundation (CAF) report, Indonesia is the most generous country in the world in 2021 [4].

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With a large Muslim population, Madura with all its economic potential engaged in the maritime, agricultural, industrial, trade and service sectors, can be an area that can be taken into account to achieve the target of obtaining zakat for ASN employees if it gets support from both the community and the authorities, as stated by Ibn Khaldun, if the social community structure requires changes in the implementation and clarification between Islamic teachings and social dynamics [5].

The success of collecting professional zakat using the political legitimacy of regional leaders as carried out by the Surabaya City Government, with the obligation to pay zakat for ASN employees through income deductions, and managed to reach an average collection of Rp. 2 billion every month in 2021 [6] This is in accordance with the results of Abduh Saf's research which states that the policies and politics of regional leaders have an influence in increasing the amount of zakat collection effectively, as well as building muzakki awareness in the context of improving welfare in zakat mustahik [7]

This research was conducted to identify the politics of zakat policies issued by regional leaders in the Madura region, considering that in Madura the management and policies of professional zakat are still not integrated and harmonious, even in agencies under zakat supervisory institutions in Indonesia [8] This research is expected to be one way to optimize the acquisition of professional zakat in government agencies in Madura, considering that ASN employees are expected to be role models with morality as the core value of ASN emphasized by the President, one of whose values is loyal and obedient to the state ideology and legitimate government.

2 Methods

This research uses qualitative research, with a statue approach, this approach is used to examine and review the regulations that have been set by government agencies in Madura, this approach aims to carry out legal interpretation, and determine the text or sound of the rules that have been set. The second approach in this research uses legal politics, which examines the legal policy lines taken by stakeholders both in order to achieve the goal of optimizing the collection of professional zakat.

This research was conducted at government agencies located in 3 (three) districts in Madura, namely Bangkalan, Pamekasan and Sumenep, such as the Regional Secretariat, the Social Service, the Ministry of Religion, and the East Java Regional Coordinating Agency for Government and Development IV (BAKORWIL) Pamekasan which is a supporting element of the government in East Java Province.

3 Results and discussion

3.1 Zakat collection policy

Zakat is one of the relevant conversations as an economic and social supporter of the Muslim community, which is believed to accelerate the growth of the community economy. Kusriyah mentions, policy as a government action or activity, along with its actions as outlined in the form of regulations [9]

Harold Laswell and Abraham Kaplan call policy as a projected of goals, values, and practices [10] and the state is one of the instruments capable of realizing economic growth through the instrument of zakat [11]. In this case, the relationship between the state as a policy regulator, in order to realize the objectives of zakat as stated in Law Number 23 Year 2011 on Zakat Management.

The existence of this law is still unable to optimize zakat collection, through a zakat resolution issued at the 2021 National Coordination Meeting for Zakat which reads.

"In order to create an attitude of mutual help, mutual cooperation, especially in poverty alleviation, it is requested that the President of the Republic of Indonesia issue a Presidential Regulation on the Obligation of ASN, TNI, Polri and BUMNI / BUMD Employees to Pay Zakat on Income and Services" [12].

This effort was made as a reinforcement that the political policy built in the financial sector requires the strength of legislation, so that it is mandatory rather than voluntary, especially in the zakat, *ghanimah, fai', jizyah* and *kharaj* / tax sectors [13].

3.2 Professional zakat

Zakat on profession as expressed by Yusuf Qardhawi is a zakat imposed on certain work or expertise, either individually or together in a particular business unit to earn income that has reached the nisab. As for the profession, it can be divided into two parts, namely (1) *kasb al-a'mal*, a profession that gets income from an institution that provides work, and (2) *al-mihan al-hurrah*, a profession that has no attachment to the institution or employer [14], it can be concluded that professional zakat is zakat that is imposed on a person's income from work or service rewards, either alone or with others, provided that it has reached the nisab.

The legal source of this professional zakat is firstly based on QS. Al-Baqarah (2: 267)

"O you who have believed, spend from the good things which you have earned and from that which We have produced for you from the earth. And do not aim toward the defective therefrom, spending [from that] while you would not take it [yourself] except with closed eyes. And know that Allah is Free of need and Praiseworthy."

The interpretation of this verse, on the lafadz *ما كسبتم* is interpreted with every success of income both obtained from trade and from the profession, which is also described in Tafsir Fi Zhilal al-Qur'an, this text refers to all business units obtained from the earth of Allah SWT since the prophetic period and afterwards.

Second, the joint decision in the Kuwait congress on professional zakat in 1984, Third, Fatwa of the Indonesian Ulema Council, which states that the profession is equivalent to al-maal al-mustafad, which can be subject to income zakat based on fatwa No. 3 of 2003.

The profession that is intended in this professional zakat obligation is a job related to services or services other than farming, trade, livestock, mining fields with wages in the form of salaries in the form of prevailing currency, both fixed and irregular, relying on brain work and muscle power, as well as independent workers or employees at certain institutions.

According to Oni Syahroni [15], the enactment of this professional zakat is also inseparable from the principle of maqashid shari'ah, in order to fulfill the needs of the poor and the needs of da'wah islamiyah, with the spirit of this maqashid so that the distribution of professional expertise can be distributed in meeting the needs of the mustad'afin (weak).

3.3 Legal Politics of Optimizing Professional Zakat for Civil Servants (ASN) in Madura

3.3.1 Instruction for withholding professional zakat for civil servants

Since the era of regional autonomy, which means the authority given to regulate and manage certain affairs, is left to the powers in each region. This also applies to the ASN professional zakat collection policy in Madura.

As expressed by Sufi Agustina, as the Head of the East Java Regional Coordinating Agency for Governance and Development (Bakorwil) in Pamekasan;

“All civil servants in Bakorwil Pamekasan are required to pay professional zakat by deducting their income, while non-civil servants and those who are not sufficient to pay zakat are directed to pay infaq by deducting their salary“.

Bakorwil itself is an East Java provincial regional apparatus organization, which is tasked with securing the policies of the Governor of East Java as outlined in the East Java Governor's Instruction Number 1/INST/2021 concerning Optimizing the Collection of Zakat, Infaq and Sadaqah within the East Java Provincial Government, in this instruction dated October 7, 2021, assigns agency leaders to encourage and facilitate the deduction of income zakat of 2.5% through BAZNAS East Java Province.

Meanwhile, the Bangkalan Regency Government as one of the main doors between Madura Island and Java Island, the collection of zakat on employees is prioritized for officials who have income or allowances in addition to the ASN basic salary, a policy that is intended from the Regent to the village head, with a nominal amount that has been determined through Regent Decree Number 451.12/1057/433.012/2022 concerning Professional Zakat in the Bangkalan Government. As for ASNs who are not holding structural positions, deductions are made to pay infaq,

the amount of which is adjusted to the high and low class of employees.

3.3.2 Voluntary structured

The efforts made in increasing zakat, infaq and sadaqah funds are carried out through various efforts, both coercive and voluntary. If the policy is instructive, it can encourage better realization of zakat revenue, in contrast to voluntary policies that rely on the awareness of prospective muzakki.

Employees within the Ministry of Religious Affairs, conveyed that the process of collecting employee professional zakat is done through filling out a form that is used as the validity of the contract for the process of paying zakat from employee salaries, considering that employees of the Ministry of Religious Affairs themselves are not directly tied to the local government.

Structured voluntary as has been done by the Sumenep District government is done through a letter issued by BAZNAS Sumenep with the provision of salary deductions for ASN employees, without going through regional leadership policies. The objections experienced by employees in the government environment do not prevent the policy of deducting salaries to pay infaq / zakat as stated in the letter.

The different response of employees in fulfilling professional zakat is allegedly due to the understanding and amount of take home pay obtained by each employee, this is adjusted to the work unit that is not the same. For the level of employees in the district government, the employee's income is not as big as the East Java provincial employees, especially the central government who are stationed in the regions.

3.3.3 Institutional of zakat: politics or religious obedience

Institutionalization is the process of both ideas, concepts and structures to be embedded and widely accepted both in organizations and society. What is meant by the institutionalization of zakat here is the process of institutionalizing policies on optimizing the collection, distribution and empowerment of zakat funds through a series of rules that are structured and used as policies.

In the institutionalization stage, 4 stages are needed, starting from identification of needs, planning and design, implementation and evaluation of improvements.

The political policy of zakat has been taken by government institutions, ministries and agencies in Madura with the strength of each different rule. The political policy taken is at least rooted in two things;

First, on the aspect of religious obedience. Referring to the fatwa of the Companion Umar Ra, "give your alms to 'Ulil Amri" is an affirmation that the payment of zakat funds is managed professionally by the government. The policy of collecting zakat through the Zakat Collection Unit (UPZ), BAZNAS is an effort made in order to maintain the integrity and professionalism of the manager considering that

BAZNAS and institutions that have obtained operational permits, also have operational standards, accounting standards in reporting so that the management of zakat is in accordance with the principles and foundations of various (fiqh zakat).

Second, the political aspect of leadership. Since the era of reform and regional autonomy, the government or institutions are required to make various innovations and services in the management of government institutions. Aside from being an effort to increase and contribute zakat in poverty alleviation programs, this can also have an effect on the popularity of institutional leaders, both negative and positive.

The effort to institutionalize zakat in BAZNAS is a part of political law policy as a logical consequence for Indonesia that builds a perspective between religion and politics, Allan Samson as quoted by Bahtiar Effendy calls it a trichotomy perspective [16], which cannot be separated from the foundation of the Indonesian state. This is also done in Malaysia, where the management of zakat institutions is organized under the supervision and accountability to the government [17], in order to maintain the integrity of zakat management.

The existence of policies in the collection of zakat by government agencies, has an impact on increasing the receipt of zakat in government agencies and can contribute to the distribution and empowerment of zakat in the Madura region, this is as the results of Agus Munandar's literature study which states that there is a significant impact of regulations on increasing the acquisition of zakat by government agencies [18], this also corresponds to the conclusions of Bushman and Piotroski who state that institutionalized regulations have an influence in maintaining the behavior of stakeholders (read: government) [19]. In the realm of government agencies, the work industry needs to be supported by regulations related to optimizing the collection of professional zakat, not only in the form of an appeal, but more importantly mandatory as is done in several government agencies of Surabaya City, East Java Provincial Government, so that the value of professional zakat benefits can be felt by more mustahiq.

The efforts of some regions that firmly regulate the collection of zakat, not in the context of islamization of religious regulation products to the state [20], but rather to improve the bureaucracy to be much more effective and optimal. As the result of Imam Yahya's research, the success of zakat politics in Indonesia including the realization of Zakat Law, professional zakat can function as tax deduction and the authority of Amil Zakat Agency to recommend and control the establishment of amil zakat institution managed by private [21] has not been on the optimization effort through mandatory policy as an effort to optimize and realize zakat revenue.

Political policy in the optimization of zakat in government employees also needs to consider the management of zakat institutions in government agencies, in this case the National Amil Zakat Agency (Baznas) at the district level in Madura, has not been entirely optimal which is often related to the politics of

the head of the region concerned on the people appointed as leaders of the regional Baznas, professionalism is needed in managing zakat in Baznas [22], this is different from the amil zakat institution (private) which is more trusted by the community because it is able to develop zakat institutions and play its role better than Baznas which is managed by the government [23], this effort is made as an effort for zakat institutions and amil zakat bodies to be able to develop themselves fairly. Among the manifestations of good governance of zakat optimization, the independence factor of zakat institutions [24], in collecting zakat is not limited to employees outside government institutions, but zakat institutions are also given space to demonstrate accountability, transparency and responsibility in order to attract the attention of muzakki from among government employees.

Political policies in collecting zakat also need to consider the aspect of take home pay of ASN employees, where until now each ASN in the regional government performance allowance, remuneration is still far from that obtained by ASN employees in government institutions / agencies, so that the policy of collecting zakat does not conflict with the principles in the fiqh of zakat, which is intended for those who have excess and sufficient needs, not forced based on the profession of all ASN without considering the aspects of hadd al-kifayah (limit of sufficiency) which can be nominalized based on the proper living needs that apply in each region.

4 Conclusion

Politics in the collection of professional zakat conducted by government institutions in Madura region, using two models, namely direct collection from employee income and based on employee awareness. In the policy of collecting employee zakat in the government environment, it should pay attention to (1) aspects of the readiness of 'amil zakat managed by the government in order to increase public trust, such as transparency and accountability of 'amil zakat, (2) justice and an open system, which allows all zakat institutions to become amil on ASN's professional zakat, and (3) pay attention to ASN's income has met the zakat nishab limit, based on the decent living needs that apply in their respective regions.

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