

Zakat Management System for Poverty Reduction in Islamic Law Perspective

Moch. Gatot Koco*, Anis Mashdurohatun**, Gunarto**

Abstract

Author Affiliation
*Student of Law Doctoral Program
**Lecturer at Faculty of Law,
Universitas Islam Sultan Agung
Semarang, Jawa Tengah 50112,
Indonesia.

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Anis Mashdurohatun
Lecturer at Faculty of Law,
Universitas Islam Sultan Agung
Semarang.
E-mail: anism@unissula.ac.id

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The purpose of this research is to explain and analyze about zakat management practices in Indonesia, the weaknesses in zakat management, as well as efforts to reconstruct zakat management system for poverty alleviation in the perspective of Islamic law. This research uses constructivism paradigm and is a kind of sociological law research. The approach method used is sociological jurisdiction. The specification of this study is descriptive analysis, which is expected to provide a detailed, systematic, and comprehensive picture of the object to be studied. The data used in this study are primary and secondary data, ie data obtained through interviews and from library materials collected through literature study, which is then analyzed qualitatively. The results showed that: (1) The practice of zakat management in Indonesia based on al-Qur'an, Hadith, and ijtihad, which is then described in Law No. 23 of 2011. The implementation of zakat management nationally implemented by BAZNAS (National Zakat Bodies), which in carrying out its duties and functions the BAZNAS can form LAZ and UPZ. In practice, however, the public is more likely to entrust the payment of zakat to the person (who is the figure / cleric in the region) rather than the government-sponsored institution. (2) Weaknesses in zakat management practices are: (a) law, namely weakness found in an article in Law Number 23 Year 2011; (b) weaknesses in the legal structure, ie the management of zakat that is less systematic, and (c) weaknesses in the field of legal culture, namely the lack of public awareness for zakat; (3) Reconstruction of zakat management for poverty alleviation based on Islamic law perspective can be done by: (a) taxpayer deductions to the zakat's zakat-funded amateur bodies and sanctions for non-zakat Muslims, (b) strong zakat institutions in accordance with the principles of good governance, and (c) empowerment of government, religious and community leaders to promote socialization to the community.

Keywords: Zakat Management System; Poverty and Islamic Law.

Introduction

Paying close attention to the phenomenon

of poverty that has not diminished since various government programs have been accompanied by a lot of funding, indicating the ineffectiveness in the implementation of poverty eradication program.

Based on the data of poverty in Kediri Regency in accordance with Ministry of Social RI Decree No 47 / HUK / 2017, the number of Integrated Database (BDT) of Kediri Regency is 575,307 persons or 178,863 households. Year 2017 Ministry of Social Affairs through the Center of Data and Information through PT. BKI there are 285,113 or 39. 309 households shrink by almost half [1].

It is an obligation for the state to alleviate the poverty that plagues its people. Poverty alleviation is one of the efforts of the state to provide a decent life for its people and realize prosperity. As mentioned in Article 34 of the 1945 Constitution of the State of the Republic of Indonesia that: "The poverty and the neglected children are kept by the state".

Not only the constitution of the Republic of Indonesia, al-Qur'an and Hadith as a source of Islamic law also regulate efforts to alleviate poverty through zakat. Zakat is the third pillar of Islam, required in Madinah in the second year of Hijriyah. However, there are also those who argue that this command is obligatory along with the obligation of prayer when the Prophet is still in Makkah. The order to extract it is addressed by the almighty Allah S.W.T to every ulil amri [2]. While Islamic law is a set of rules based on the revelation of Allah and the Sunnah of the Apostle about the behavior of mukalaf man who is recognized and believed to be valid and binding for all humans who are Muslim [3].

Yusuf al-Qardawi as quoted by Muhammad Hadi states that one of the main pillars in the pillars of Islam is the order of zakat. So called because zakat commands are not merely worship practices that have a spiritual dimension, but also social. Zakat is a worship and a social duty for the rich Muslims (aghniya') when it meets Nisab (minimum limit) and hawl (one year time). Sociologically, zakat aims to equate the well-being of the rich to the poverty fairly and turn the zakat recipient into the payer of zakat. Therefore, if zakat is applied in the correct format, in addition to improving faith, it can also promote broad economic growth [4].

Zakat, meaning holy, grows, increases, and blessings. Thus, the charity cleans (sanctifies) one's self and his treasure, the reward increases, the treasure grows (grows), and brings blessing. After issuing zakat (infak) a person has been pure (clean) himself from the disease of greedy and greedy. The sale is also clean, because there is no other people's rights to his property. If we look outwardly, then the treasures will be reduced, if they issued their zakat. In the sight of God, not so, because it brings a blessing, or an increased reward [5].

The duty of the needy to the needy is in the form of giving part of the possessions to the less fortunate in economic terms, for the Qur'an has arranged that in some possessions of persons capable of the right of the needy, this is as regulated in the QS. at-Taubah verse 60. Once the importance of the existence of this charity in the life of Muslim society can be seen from its position which is categorized into one of the pillars of Islam after the five daily prayers, because according to Nasrudin Razak if prayer is categorized as the most noble physical worship, the zakat is considered as the most noble malliyah worship, so if prayer as a religious pillar, then the zakat is the lighthouse of the religion [6].

From this understanding, the importance of worship does not reduce at all the importance of the obligation of zakat as worship, because if zakat is a worship path to Allah SWT (hablumminallah), then zakat is also a path of worship to fellow human beings (hablumminannas), both mandatory law. However, it does not mean that the obligation of zakat is totally independent of the divine dimension, because in QS. Fushilat verses 6 and verse 7 mentioned that people who do not issue zakat has no difference at all with the polytheists [7].

According to Abdul Ghofur Anshori that as a duty to be fulfilled, not every property should be issued. However, there are specific rules and principles that govern them [8].

As a mandatory expenditure program in the Islamic economy, the impact of zakat should be significant and run automatically in the Islamic system. There are several reasons for this, namely [9]: The allocation of zakat funds has been determined exactly in the shari'ah (al-Qur'an 9, verse 60), where zakat is for the eight classes (ashnaf) only, namely: fuqara (fakir), masakin (poverty), amilin' alayha (the manager or amil zakat), mu'allaf quluibuhum (the person being tamed his heart), riqab (freeing slaves) gharimin (the people who owe), fi sabilillah (fighters in the way of Allah), and ibn sabil (people who are on the way). Jumhur ulama agreed that besides these eight groups, are unlawful to receive zakat. Furthermore, the Qur'an mentions the needy and the poverty as the first and second group in the list of zakat recipients. They are the ones who get priority and priority by the Qur'an. This implies that addressing the problem of poverty is the main goal of zakat. This characteristic makes zakat inherently pro-poverty and self-targeted. Not a single conventional fiscal instrument has this characteristic; Zakat is imposed on a broad base and encompasses various economic activities. Zakat is collected from agricultural products, pets, gold and silver deposits,

commercial activities, and minerals taken from the bowels of the earth. Contemporary Jurisprudence even sees that zakat is also derived from all income generated from physical and financial assets as well as workers' expertise. Thus, the potential for zakah is significant. This becomes an important basic capital for the financing of poverty reduction programs; Zakat is a spiritual tax that every Muslim must pay under any circumstances. Therefore, zakat receipts tend to be stable. This will ensure the sustainability of poverty reduction programs that generally require a relatively long period of time.

Zakat is a real form of social solidarity in Islam, with zakat can be cultivated a sense of togetherness and responsibility to help each other among the members of the community, while eliminating the selfish and individualistic. Zakat has been realized and successful in the history of Islam, even never found again the righteous people who have the right to get zakat [10].

Research Methodology

This research uses constructivism paradigm. The constructivist paradigm is a paradigm that is almost the antithesis of the notion that lays observation and objectivity in finding a reality or science. This paradigm views social science as a systematic analysis of socially meaningful action through direct and detailed observation of the social actors concerned in creating and maintaining their social world [11].

Method of approach used in this research is Juridical Sociologist. The type of data used in this study is primary data and secondary data. In accordance with the type of research selected, namely descriptive-qualitative research, then a tool for collecting data through literature studies and field studies. Technique of directional interview (interview guide) as guidance of interview with research subject so that can do in-depth interview (in-depth interview). In addition, it will also use a structured questionnaire with a closed question form, as well as direct field observations to be poured in field notes against the object being observed. Primary data were obtained through participant observation and interview with informants, and the key informants were amil zakat, muzaki, mustachic, Islamic figure, and Amil Zakat Institution (LAZ) Board.

The data analysis process is based on the researchers disclosed procedures Milles and Huberman, namely: (a) data collection; (b) exposure to data; (c) data reduction; (d) conclusion and

verification. The validity test of the data in this study includes credibility test, internal validity, dependability and confirmability.

Result and Discussion

1. The Current Practice of Indonesia's Zakat Management And Its Weaknesses

Zakat as a pillar of Islam is an obligation of every Muslim who can afford to pay it and is destined for those who are entitled to receive it. With good management, zakat is a potential source of funds that can be utilized to advance the common prosperity of all people [12].

In Indonesia, there are two forms of zakat management institutions that are recognized by the government, namely Badan Amil Zakat (BAZ) and Lembaga Amil Zakat (LAZ). Both have been regulated by the government law, namely: Law No. 38 of 1999 on Management of Zakat, Decree of the Minister of Religion of the Republic of Indonesia Number 381 Year 1999 on the Implementation of Law Number 38 Year 1999 on Zakat Management, and Decree of the Director General of Islamic Community Guidance and Hajj Affairs No. D / 291 Year 2000 on Technical Guidance of Zakat Management, which has been amended by Law Number 23 Year 2011 on Zakat Management and Government Regulation Number 14 Year 2014 on Implementation of Law Number 23 Year 2011 on the Management of Zakat.

Management of zakat in Indonesia as it is known to be regulated in Law Number 23 Year 2011 regarding Zakat Management. Explicitly, the purpose of the zakat management law is to boost the effectiveness and effectiveness of zakat, infaq, and alms management in Indonesia. Therefore, the management of zakat should be institutionalized in accordance with Islamic law, and must meet the principles of trust, benefit, justice, legal certainty, integrated, and accountability so as to improve the effectiveness and efficiency of service.

In Law Number 23 Year 2011, the meaning of zakat management is planning, implementation, and coordinating activities in the collection, distribution and utilization of zakat. In Indonesia, the management of zakat is also regulated based on Law Number 38 Year 1999 on Zakat Management, followed by Minister of Religious Affairs Decree No. 581/1999 on the Implementation of Law Number 38 Year 1999 and Director Decision General Guidance of Islamic Society and Hajj Affairs Number: D / 291 Year 2000 on Technical Management of Zakat

Management. In the Act is affirmed that the existing zakat management institution in Indonesia is the state-managed Amil Zakat Agency and the Institute of Amil Zakat which is managed by the private sector.

Under Law No. 23 of 2011, the management of national zakat is now centralized in the hands of the government, namely through BAZNAS. Although still recognized, but the position of LAZ is now just a "helper" to BAZNAS. Under the new law, BAZNAS, established from the central to the district level, has substantial strengthening. The central BAZNAS besides being an operator, also regulates regulatory functions such as planning, controlling, receiving reporting from provincial BAZNAS, district / municipality BAZNAS and LAZ, and is entitled to a budget from APBN and APBD. In contrast, in the new law LAZ is now a subordinate of BAZNAS, reporting to BAZNAS even though both share the status of zakat operators, establishing and granting their licenses very restrictive, and not entitled to budgets from the APBN and APBD [13].

The existence of zakat institutions is guaranteed and protected by the government. Therefore, nowadays many institutional institutions have been established-amil zakat institutions by religious and social organizations. Those institutions, such as LAZIS NU, Dompot Dhuafa Republika and many more. This is a very good condition to create the growth of zakat as a tool of empowerment of people.

However, to manage zakat is certainly not as easy as just collecting zakat, storing and distributing zakat, zakat from the muzaki to the mustahik (the recipient of zakat). Such a way is a way that is too simple, and ordinary so less able to achieve what the nature of zakat as a builder of humanity. Therefore, zakat needs to be managed with management mechanisms arranged in a systematic way.

The result of interview with Daud Soleh as Secretary of Wali Barokah Foundation that zakat management system by zakat institution in Kediri City has been done with simulation of citizen system, which is submitted to amil / body about 10 days before the day of determination, then distributed to the eligible to receive [14].

Zakat penyarifatan in Islam shows that Islam is very concerned about the problems of society, especially the fate of those who are weak, so as to bring the relationship of love between fellow human beings in realizing the words that Islam is brothers, help each other and help-help: the strong me the weak, the rich help the poverty [15].

In line with the above Islamic views, the zakat is one of the absolute requirements in fostering the Muslim community. Give the zakat is one of the reasons why those who do good deeds to prosper the earth got the authority to. Zakat as an institution, are closely tied to the financial policy. Even zakat plays a more important role in reducing slackness in Muslim societies [16].

One of the most important aims of zakat is to narrow the economic disadvantage in society to the extent that it is possible. The aim is to make economic differences between communities fairly and thoroughly, so that the rich are not getting rich (by exploiting the poverty members of the community) and the poverty are not getting poverty. On several occasions the Messenger of Allah (SAW) mentions that those who are entitled to receive zakat are only poverty people because the goal is to eradicate poverty [17].

In accordance with maqoshid al syariah from zakat, that is to eradicate poverty, the role and function of zakat nowadays to realize social and economic prosperity is a legal aspiration to be achieved with the existence of Law Number 23 Year 2011. In The law has been clearly regulated that the essence of zakat management conducted by the government includes three important aspects, namely the gathering, distribution, and utilization [18].

Of the three aspects even though has done well, but apparently not yet able to realize maqoshid al-shariah from zakat, that is to alleviate poverty. There should be a pattern of renewal in the pattern of life and the mindset of society, it can be interpreted that zakat should not only be a take-away process undertaken by mustahik, but the managers of zakat should be able to create a solution on the problem of overcoming poverty, this can be done with the use of zakat funds as a form of investment that can create new jobs that are automatically expected to reduce the number of unemployed and the poverty [19].

The result of interview with Firman Abd Jalil that the management of zakat in Kediri City has been in accordance with the syariah, but not yet 100% overcome poverty, because of the obstacles in the management of zakat in Kediri [20].

Zakat management can be done conventionally, that is through take it away process, but must be added with unconventional patterns that effectively can reduce the poverty rate, it is important to realize also that the change of zakat management paradigm will not run well only by relying on efforts from the government absolute, this is because even though the government is the sole actor of zakat management,

but the community is the catalyst of the process, so that maqoshid al-shariah from zakat in order to alleviate poverty can be realized well in Muslim community life in Indonesia in particular and in the

world generally, if there is good cooperation from the government and society in seeking the collection, distribution, and utilization of zakat [21].

Table 1: Strategy on how to eradicate poverty according to islam

Strategy	Policy
Broad-based economic growth (pro-poverty growth).	Prohibition of usury and economic development oriented to the vital sector.
The creation of a pro-poverty national budgeting	Strict fiscal discipline, good governance, and full use of the budget are in the public interest.
Development of pro poverty infrastructure (pro-poverty infrastructure).	Encourage the development of infra-structure of transportation, sanitation and clean water, housing, and markets.
Pro-poverty basic public services.	Bureaucracy reform, improving education and improving health.
Pro-poverty income distribution and distribution policies.	Rules of land ownership, applying of zakat and infak suggestions, alms, and waqfs.

Source: Yusuf Wibisono, 2015

The existence of zakat has not been able to alleviate poverty problem in this country, especially in Kediri City because of the weakness and obstacle in regulation or regulation about zakat (substance), weakness in zakat institution (structure), or the weakness that comes from the culture of Indonesian society itself is less aware of the importance of zakat to alleviate poverty (culture).

The new Zakat Law also does not provide clarity on good governance for the national zakat world. BAZNAS clearly has conflict of interest, which is an operator status, but has regulatory authority. The new Zakat Act also gives extraordinary privilege to the BAZNAS, thus creating unequal levels of playing field among national charity operators, BAZNAS and LAZ.

Under Law Number 23 Year 2011 Indonesia, it retains the zakat with a voluntary system. This law establishes the government as the only party who has authority in the management of national zakat. In other words, the government monopolizes all aspects of zakat management nasional, from upstream to downstream [22].

In addition, there is no sanction for the zakat compulsory who do not pay zakat, whereas in Islam zakat is an obligation, and if not pay zakat will get punishment both in world and in hereafter.

Another issue is that taxes have not been accepted as a religious obligation, so the second interesting issue about taxes is the double taxation of zakat, where a taxpayer is also a zakat (muzakki). This is evident by the two obligations under two different laws, namely the obligation of zakat in Law Number 38 Year 1999 as amended by Law Number 23 Year

2011, and the tax obligation in Law Number 36 Year 2008 on Income Tax (PPh). Both of these Laws state that zakat and taxes are obligations. On income is subject to income tax and zakat (zakat of profession) [23].

Establishment of BAZNAS since 2001 is based on the number of zakat amil institutions that have not been integrated and still weak image or authority of zakat management institution. The establishment of an amil zakat institution with various backgrounds and management systems demanded the government at that time to discipline these institutions by forming BAZNAS. BAZNAS is formed so that zakat that has benefits especially in the welfare of mustahik can be implemented optimally, effectively and accountably, but until 2013, BAZNAS which is expected to manage the national zakat optimally, effectively and accountable still not produce maximum result. In 2013 BAZNAS only able to achieve muzaki trust by collecting zakat amounting to Rp2,1 trillion or (0,1%) of the potential of national zakat, which amounted to Rp217 trillion.

Zakat management arrangements can not be implemented by conventional methods. If zakat management arrangements are still focused on the conventional characteristics of the system, the management of zakat can be difficult to run optimally, effectively and accounts that can ultimately abandon the main purpose of zakat, which is to eradicate poverty. The not yet integrated zakat management system, zakat utilization system and zakat supervisory system is what impedes the development of institutional management of zakat in Indonesia. The integrated management of zakat management is further embodied by integrating the

institutional management of zakat and, most importantly, integrating the normative arrangements on the existing institutional management of zakat [24].

According to Daud Soleh that the things that become weaknesses in the management of zakat today is the lack of comprehensive socialization to the lower layers of society and lack of supporting facilities [25].

The other biggest challenge in the world of national zakat today is the availability of competent and professional human resources that are still very limited. Conditions in most of the OPZ (Organizational Zakat Management) today, the professionalism of human resources managing zakat tends to be low because it does not become his job as a profession or career choice [26].

Some opinions that often appear related to this issue, among others, BAZ and LAZ has not been popular among Muslims, especially muzakki, there is also a claim that BAZ and LAZ less trusty and pro-fesional, of course this is feasible for review, indeed there are facts one two LAZ is wrong in managing its zakat funds so it creates a bad impression in society [27].

Community awareness factors also influence the community to issue zakat. Awareness of the implementation of zakat is still not followed by a sufficient level of understanding about the worship of zakat, especially if compared with other mandatory worship such as prayer and fasting. The lack of understanding about the kind of zakat property and payment mechanisms that are guided by the Islamic Shariah leads to the implementation of the zakat service to be highly dependent on each individual. This in turn affects the development of zakat institutions, which should play an important role in the collective worship of collective zakat in order to make the implementation of zakat worship more effective and efficient. Based on these conditions, the socialization of zakat worship that is guided by the Islamic Shariah should be improved [28]. The weaknesses in the management of zakat at this time is the problem of time and administrative problems, as well as reasons such forgot to remember [29]. That the weaknesses in the current management of zakat by institutions is the calculation of the value of nishab, ie only roughly accounted [30]. Imam Dzat added that the lack of understanding, socialization, knowledge and obligations on the pillars of Islam to the third is also a weakness in the management of zakat [31].

The problems that often arise in the midst of society, that is to whom the zakat should be given.

Mainly channeled directly by muzaki to mustahik, or vice versa through amil zakat. If channeled to mustahik, there is a sense of calm because witnessing directly that their zakat has been channeled to those who are considered entitled to receive it. But sometimes the direct channeling by muzaki does not hit the right target. Sometimes people have felt the distribution of zakat to mustahik, when it turns out that receive is not the real mustahik, just because of emotional closeness then he gave zakat to him. For example channeled to his own relatives, which according to his assumption has included the category of mustahik but when compared with people who are in the neighborhood, there are still many people who are more entitled to receive it because more poverty, poverty, and more miserable than their own colleague [32].

On the other hand, the level of trust (trust) of society on the agency or government institutions and managers of zakat is still low. This is due to the absence of standardized standard of professionalism which is the benchmark for government agencies or institutions and managers of zakat in Indonesia, so that the effectiveness of the application of the provisions of the law is still halfhearted in doing so [33].

2. Reconstruction of zakat management system for poverty alleviation in Islamic law perspective

- a. The deduction of the taxpayers of the zakat-amal bodies established by the government and the imposition of sanctions for unpaid Muslims;

Zakat can be used as a tax deduction, which can encourage conscious and motivated taxpayers to pay taxes as a reflection of good citizens and devout Muslims. Many parties recognize zakat can help poverty alleviation in Indonesia. Currently most of the management of zakat is done for the benefit of poor or poor people. How to encourage them to entrepreneurship small and micro. The goal is that the program can help the dhuafa to be economically independent [34].

The author can put forward zakat management procedures to reduce taxes, so Muslims are not burdened with zakat payments and taxes. Here the government needs to record the obligatory zakat, which in this case is the Muslims who have fulfilled the requirement as mandatory zakat (muzakki). From these data, the people who are registered as muzakki are exempt from tax obligation. This data collection is very important, especially to know the muzakki who are reluctant to pay zakat, so it can be subject to action until criminal sanction. In addition to the

compulsory collection of zakat (muzakki), also recorded also, those who are entitled to get zakat (mustahik), so that proper distribution and zakat become means to alleviate poverty.

Zakat collecting agencies can use the method of forming groups for zakat fund raising or known as the ball pick up, which in this case the community will be more practical and easy to pay zakat. For companies, amil can cooperate with the company to utilize the corporate funds collected for Corporate Social Responsibility (CSR) to distribute the funds to the eligible and amil can help the company to manage the fund.

Please note that the public believes more to pay zakat managed by kiai or ulama, so that here needed cooperation between scholars and Muslims in carrying out their respective functions. The scholars play a role to motivate people to be conscious of paying zakat through their da'wah. The scholars preach about the benefits of zakat that can alleviate poverty. During this time, zakat is only regarded as an individual matter, so such a thought should be changed that zakat is a matter of the ummah. Therefore, in order to enforce the implementation of Islamic law especially in the obligation to pay zakat for Muslims, it must be assisted with power, which one form is compulsion to pay zakat and penalty sanction for muzakki reluctant to pay zakat.

Prior to the imposition of a criminal sanction, a notice or warning may be given to those who are reluctant to pay zakat. Names that do not pay zakat can be published through mass media or electronic media, and need to reaffirm that paying zakat is a duty for Muslims. It is also important for the parties who have voluntarily and willingly manage the zakat to pay attention to their welfare. Like the ulama and the amil who dedicate themselves to the management of zakat and give all the time to distribute zakat to the right target, to be able to benefit from the zakat that has been collected directly.

Zakat given to the rightful, then will be able to alleviate poverty. The mustahik can be given direction to use zakat is not only for consumptive, but more can be productively productive. Zakat is clearly given to the eight groups entitled to zakat, thus zakat can be used as an instrument to alleviate poverty, whereas taxes can be used for infrastructure development, so it must be separated its use.

Another effort is to establish local regulations on zakat. In recent years, several districts or cities have been competing to spawn local regulations. Their purpose is considered quite noble because to optimize the collection of zakat potential mentioned for the sake of poverty alleviation.

b. Establishing a strong zakat institution in accordance with the principles of good governance;

To improve the management of zakat funds, it is necessary to apply the work mechanism and management professionally. Because zakat institutions are institutions that manage public funds. If managed with perfunctory without professional management, there could be mismanagement and result in mismanaged procedures financially and in sharia.

Zakat institutions need to implement Good Corporate Governance (GCG), among others realize the transparency and accountability in the form of information delivery activities carried out. Both are conveyed through various media information and preparation of the existing financial statements. At the end of every financial year, the book always publishes financial statements. Some of them even publish financial reports that have been audited by Public Accounting Firm (KAP) [35].

Good corporate governance (GCG) principles are important to implement, as there is a strong correlation between GCG culture in building public trust. GCG is an effort to build the reputation and institutional strengthening of zakat management institutions for the improvement of professionalism. In the GCG there are principles that must be considered in the management of companies / organizations, in order to run in accordance with the direction of the healthy set. These principles are transparency, accountability, responsibility, independency, and fairness. Thus, the implementation of the GCG concept in the management of the company is an effort to apply GCG principles in the rules of the game, procedures, and relationships between the parties who make decisions with those who will take care of the decision [36].

Zakat Management Agency (LPZ) should not only receive zakat funds from muzakki only, but it can be projected as a community economic empowerment institution by applying good governance or Good Corporate Governance, managed by trustful and professional managers, and implementing systemically programmed activities, and supported by an accurate information technology system [37].

C. Empowerment Of Government, Religious And Community Leaders To Improve Socialization To The Community;

In the management of zakat, it is necessary role of government and religious leaders to socialize the collection of zakat. The existence of government and ulama cooperation in an organization management,

will further ensure the level of integrity of awareness in building the performance of zakat management. Ulama as spiritual advisors and beliefs of the Ummah are expected to provide understanding, guidance and motivation in implementing zakat.

The involvement of community leaders can provide explanations to the community (especially the professions, services, businessmen, owners of the company, and so on) on the direction of organizing, managing and utilizing by always paying attention to the system where zakat implementations are consistent with the demands and developments of the present age, as well as a more effective and profitable arrangement of zakat. Thus zakat as an instrument in the economic empowerment of society in turn is expected to prevent the widespread poverty in society [38].

Similarly in Kediri City, to attract the obligatory zakat, the government and community leaders are

more active in socializing zakat, increasing the number of amil in muzakki and using computerisation [39]. Equally important is the support and encouragement of the mustahik to work harder and thrifty by providing business opportunities, also very necessary to be free from poverty [40].

Reconstructing the value of zakat management system for poverty alleviation in the perspective of Islamic law is to realize:

- a. Reduction of taxpayers to Muslims who have title in amil zakat agencies established by government and private;
- b. Giving sanctions to Muslims who is not giving a zakat.

While the legal reconstruction of zakat management system for poverty alleviation in the perspective of Islamic law is as follows:

Conclusion

Table 2: Reconstruction of Zakat Management System Law for Poverty Alleviation in Islamic Law Perspective

No.	Before	Weakness	Reconstruction
1.	Article 23 paragraph (1) of Law 23 of 2011, reads: "BAZNAS or LAZ shall provide evidence of zakat deposit to every muzaki".	Private amil zakat institutions have no legal protection	Article 23 paragraph (1) of Law 23 of 2011, which reads: (1) For a Muslim citizen, it is obligatory to pay zakat; (2) BAZNAZ or LAZ or private amil zakat institution shall be required to provide proof of deposit to each muzaki.
2.	Article 39 of Law No. 23 of 2011, reads: "Any person who deliberately violates the law does not distribute zakat in accordance with the provisions of Article 25 shall be imprisoned with a maximum imprisonment of 5 (five) years and / or a maximum fine of Rp500,000,000, 00 (five hundred million rupiah).	no sanctions on Muslims who neglect zakat.	Article 39 of Law No. 23 of 2011, reads: (1) Any unlawful Muslim shall be subject to 5 years imprisonment and / or a maximum fine of Rp 500,000,000.00 (five hundred million rupiah); (2) BAZNAZ or LAZ or private zakat obligatory institutions that do not provide proof of deposit to each muzaki, shall be subject to a fine of Rp 1 Billion) and imprisonment of a maximum of 5 (five) years and / or a maximum fine of Rp. 500,000. 000,00 (five hundred million rupiah) for its management.

Zakat management practices in Indonesia are based on al-Qur'an, Hadith, and ijtihadulama, which are then described in Law No. 23 of 2011. The implementation of zakat management in national way implemented by BAZNAS, which in carrying out its duties and functions the BAZNAS can form LAZ and UPZ. The management of zakat in Indonesia covers three aspects, such as planning, implementation and coordination in collection, distribution and utilization of zakat, but the current management of zakat is not yet able to eradicate poverty. The weaknesses in the management of zakat,

among others are: (a) weaknesses in the field of legal substance, namely weaknesses in the article of Law Number 23 Year 2011, namely: (i) marginalization of LAZ; (ii) there is no clarity about good governance for the national zakat world, (iii) the conflict of interest of the BAZNAZ, (iv) maintaining the voluntary system, (v) giving the government great authority to manage zakat, and the dualism of zakat and taxation in zakat and tax laws, for Muslims; (b) weaknesses in the legal structure: the management of zakat that is not systematic, ie zakat management is not yet integrated, the lack of comprehensive

socialization to the lower layers of society, the lack of supporting facilities, overlapping authority BAZNAZ, not yet have a standard database about the number muzakki and mustahik, and have no external supervision system yet have no clear standard of quality management, lack of effective fund channeling strategy, lack of accountability and transparency, not yet optimal performance of zakat management institutions, and BAZ and LAZ are less trustworthy and professional; and (c) weaknesses in the field of legal culture: the lack of public awareness for zakat, that is the difficulty of zakat karema in areas where people underestimate mu-syawahar and do not perform the prayers, the awareness of the implementation of zakat is still not followed by the level of adequate understanding of worship zakat, the lack of understanding of the kind of zakat property and the payment mechanisms imposed by the Islamic Shari'a, the problems that often arise in the midst of society are to whom zakat should be given, as well as the level of trust (belief) of society to governmental institutions or institutions and the manager of zakat is still low; Reconstruction of the value of zakat management system for poverty eradication in the perspective of Islamic law is to realize: Reduction of taxpayers to Muslims who have tithe in amilzalat agencies established by government and private; and Provision of sanctions for Muslims who are not tithe. While the legal reconstruction of zakat management system for poverty alleviation in the perspective of Islamic law namely on Article 23 and Article 39 of Law Number 23 Year 2011 About Zakat Management System.

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