

## AMIL PROFESSIONAL ETHICS IN ZAKAT MANAGEMENT

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### Abstract

*Zakat is giving some of the property owned by individuals and then must be issued and given to Muslims, one of which is given to underprivileged people. The government in this case helps increase the potential of zakat by forming an amil zakat agency. The tempting of zakat funds managed by many causes managers to become complacent. There are so many cases related to zakat management. This is what we must understand that as a profession amil zakat must have a strong determination to help others, not to enrich oneself. This type of research uses literature research that takes data through information by obtaining library materials, data techniques that have been obtained by reviewing and analyzing, both in the form of books, journals, research results. As well as by using descriptive analysis techniques. Yusuf Qardhawi said that amilin is a person who works as a zakat collector, both including those who collect, inform, calculate and distribute zakat. Professional ethics that should be applied from amil zakat are, Openness and Transparency, Integrity and Credibility, Professionalism, Fairness and distribution, Efficient operations, Empathetic approach.*

Keywords: *Amil Zakat, Amil Zakat Professional Ethics, Zakat*

### 1. INTRODUCTION

Zakat is giving some of the property owned by individuals and then must be issued and given to Muslims, one of which is given to underprivileged people. When it is explained that zakat becomes a tool in purifying property and cleansing oneself and heart by making payments to those who are entitled to get. Zakat can be interpreted as a form of our gratitude to Allah, besides it is a form of our concern for humanity (Idris & Yahya, 2018).

In order to realize the zakat distribution process effectively and efficiently with sharia provisions, it requires amils who are competent and understand zakat. In practice, the collection of zakat is said to be still not optimal, with this great potential it should be able to support the economy of the Indonesian state. The zakat management process requires transparency and accountability from zakat managers, this if carried out seriously can foster public trust to distribute their zakat in a credible and trusted place (Chintya & Wahyuni, 2018).

The government in this case helps increase the potential of zakat by forming an amil zakat agency. This agency will carry out zakat management starting from the national, provincial and regional levels. With the main objective of optimizing the effectiveness and efficiency of zakat services, as well as increasing the usefulness of zakat in order to realize community welfare and reduce poverty (Hani, 2016).

Apart from the body established by the government, the community can also create an institution that can accommodate zakat matters, namely the amil zakat institution. LAZ is an

organization created with the benefit of collecting, distributing and operating zakat funds. This institution can be a credible individual or group and is chosen by the government to assist the work of the amil zakat agency (Sherlyeni, 2020).

The meaning of amil is very close to zakat, that in the study of fiqh amil is the party given by the Trust to take funds and maintain the property zakat by the giver of zakat. After maintaining the zakat property, the amil must maintain and distribute the zakat funds received to the eight groups of asnaf. Amil gets assignments and positions that can be called important work in the process at the zakat institution. Because amil is also one of the determinants of decisions on the success or failure of zakat distribution (Judge, 2020).

The tempting of zakat funds managed by many causes managers to become complacent. There are so many cases related to zakat management. This is what we must understand that as a profession Amil Zakat must have a strong determination to help others, not to enrich themselves, so the author is interested in seeing the professional ethics of Amil Zakat managers.

## **2. IMPLEMENTATION METHOD**

The type of research used is the type of literature research (Sari & Asmendri, 2020) which retrieves data through information by obtaining library materials in the form of problems to be solved (Muri, 2017). The author's research takes a qualitative research approach (Sugiyono, 2013), Research methods carried out as a form of description of the object under study using data on phenomena. The data collection technique that the author made is using documentation (Ramdhan, 2021) where the data has been obtained by reviewing and analyzing, Both in the form of books, journals, research results. As well as using descriptive analysis techniques (Mamik, 2014).

## **3. RESULTS AND DISCUSSION**

### **3.1 Substance of Zakat**

Zakat is part of the social economic pattern contained in the pillars of Islam, Muslims are recognized for their faith if they carry out the commandments in accordance with the rules of Allah. Zakat is giving some of the property owned by individuals and then must be issued and given to Muslims, one of which is given to people who are less fortunate (Istiqomah & Fauzi, 2021). Zakat according to Law of the Republic of Indonesia Number 23 of 2011 concerning Zakat Management is an asset that must be issued by Muslims and business entities that will be distributed to recipients in accordance with Sharia rules.

Zakat according to the Maliki Madzhab is to issue some of the property owned that is sufficient nishab to the beneficiary. Zakat refers to the Hanafi madhhab, which is giving property rights from a portion of property to people who have been determined based on the Shari'a. Referring to the Shafiiyah madzhab that zakat is a name for goods that have been given in the form of property can be given to certain parties. According to the hambali madhhab that zakat is a mandatory right that must be issued on property given to a designated person (Sukarni, 2014).

The person who is obliged to pay zakat is known as muzaki. While people who get zakat rights are known as mustahik. In terms of increasing the potential of zakat in Indonesia, the government established an independent institution called the amil zakat agency which functions to collect, distribute and utilize zakat. In addition to the amil zakat agency, the community can help the process of this potential zakat by creating an amil zakat institution, it is clear that LAZ must have a report and coordination to BAZ. The verse pertaining to zakat is explained in Surah At-Tawbah verse 103:

حٰذِرْ مِنْ اَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلَّ عَلَيْهِمْ ۗ اِنَّ صَلَاتَكَ سَكَنٌ لَّهُمْ ۗ وَاللّٰهُ سَمِيعٌ عَلِيمٌ

It means: "Take zakat from some of their possessions with it you cleanse and purify them and pray for them. Verily your prayer (becomes) peace of soul for them. And Allah is All-Hearing and All-Knowing" (QS.at-Tawbah:103)

The interpretation of the descent of Surah al-Tawbah verse 103 according to Wahbah Zuhaili (Zuhaili, 2010) that Allah commanded the apostle to take the zakat with the benefit of purifying himself. In addition, as a sin remover, it always encourages benefits. Pray and ask for forgiveness because it becomes constancy for them. Tafsir Muyassar states that if this verse is to partake of the wealth that has mixed good and evil, with zakat then the hart aitu will be purified from sin and avoid hypocrites to sincere people.

Mustahiq is the one who gets the right from zakat, in this case it is stated in Sura At-Tawbah verse 60:

إِنَّمَا الصَّدَقَاتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَامِلِينَ عَلَيْهَا وَالْمُؤَلَّفَةِ قُلُوبُهُمْ وَفِي الرِّقَابِ وَالْغَارِمِينَ وَفِي سَبِيلِ اللَّهِ وَابْنِ السَّبِيلِ ۗ فَرِيضَةً مِّنَ اللَّهِ ۗ وَاللَّهُ عَلِيمٌ حَكِيمٌ

It means: "Indeed, the zakats are only for the poor, the poor, the administrators of zakat, the converts who are persuaded by their hearts, for (free) slaves, debtors, for the way of Allah and for those who are on the way, as a decree required by Allah, and Allah is All-Knowing and All-Wise." (QS. At-Tawbah: 60)

There are eight groups that have zakat rights known as asnaf tsamaniyah. The verse specifies who is entitled to receive but does not say specifically about the provisions for the distribution of zakat. For example, how much part must be divided appropriately to each group, and which group is the most urgent to be helped from zakat funds (Qardhawi, 2004).

These eight groups of zakat recipients have different characteristics. The needs of the poor and poor and with amil zakat certainly have differences, besides that also with other groups. Scholars differ on who should be eligible for zakat. Is this zakat fund divided equally among eight, or only one of eight, or can the zakat fund be given to outside these eight groups (Permana & Baehaqi, n.d.).

Shafiiyah scholars mention that all zakat, both maal and fitrah must be given to eight groups based on Sura At-Tawbah 60. Thus the opinion that it should be shared equally. Another opinion, namely hanafiyah, malikiyah and hanabilah said that it is permissible to distribute zakat to one group only. Moreover, the malikiyyah explained that zakat is recommended to be given to people who are in dire need (Istiqomah & Fauzi, 2021).

The occurrence of differences of opinion among these scholars made many differences of views in the distribution of zakat. Amil institutions in distributing zakat only give to existing groups, besides that there are still many people who prefer to distribute zakat independently and given to one group, this is due to the lack of public trust in the amil zakat institution (Judge, 2020).

### 3.2. Professional Ethics of Amil Zakat

Amil zakat according to Rashid Ridha, which is a person who is given a task from the government or whose job is to collect zakat from people who are able, then maintained and distributed to those who are entitled. Yusuf Qardhawi said that amilin is a person who works as a zakat collector, both including those who collect, inform, calculate and distribute zakat (Firdaningsih et al., 2019).

Quraish Shihab in his view that amilin is a person who manages zakat, including collecting, determining who gets the right, seeking and distributing zakat to deliver zakat (Shihab, 2000).

Amil zakat is often referred to by the community, namely the zakat committee, actually amil must be appointed both from the government through BAZ, and institutions from LAZ officially. On the technicality of the executor of the task that the manager of zakat has four parts, namely Su'ah or Hasyarah which has the task of collecting zakat, from muzakki. Both hasabah and katabah, namely registering and calculating zakat funds received. The three Qasamahs have the task of distributing and distributing zakat to mustahiq, the four Khazanah which functions to maintain zakat assets (BAZNAS, 2023).

The tempting of zakat funds managed by many causes managers to become complacent. There are so many cases related to zakat management, Corruption of Zakat Funds of IDR 1.2 M, Former Chairman of Baznas Tanjabtim Becomes a Suspect. former Chairman of the National Amil Zakat Agency (Baznas) Tanjabtim As'ad Arsyad as a suspect in the case of misappropriation of Zakat, Infak, Alms (ZIS) funds (Detik, 2023). As for other places of Zakat Fund Corruption of IDR 1.1 billion, the Treasurer of Baznas South Bengkulu is a suspect. The treasurer of the National Amil Zakat Agency (Baznas) of South Bengkulu with the initials SF as a suspect in alleged corruption of the Zakat Infak Sedekah (ZIS) budget of IDR 1.1 billion (Kompas, 2023). Other news mentions Kejari Dumai Assigns Three Corruption Suspects to Baznas Fund (Liputan 6, 2023).

Indonesia does not lack smart people but Indonesia lacks honest people, these words often pass and even remember in our minds. There are so many misappropriations, both small and large, from people who have high positions, to ordinary people who can commit crimes. So we must be able to fight things that are not in accordance with the Shari'a, starting from individuals who avoid crime.

Work related to money is very tempting because it can blind the mind, but if we can maintain our behavior then it can be avoided. The profession of amil zakat has a vital role in the distribution of zakat. So amil zakat must have ethics that must be obeyed and implemented because zakat is sourced from the ummah. Professional ethics that should be applied from amil zakat are:

1. Openness and Transparency, amil zakat must have an open and transparent attitude in managing zakat, starting from collection to distribution so that there is no suspicion of zakat funds;
2. Integrity and Credibility, maintaining integrity and credibility in the work process, this prevents misappropriation of zakat and fulfills promises to the community;
3. Professionalism, amil must carry out their duties professionally who must understand that this zakat fund is very risky. There may be opportunities to take or hide zakat funds;
4. Justice and distribution, distribution of zakat, distribution must be fair and objective. Distributed on target so that there should be no discrimination against zakat recipients;
5. Efficient operations, amil zakat must ensure that operations for zakat do not exceed reasonable limits, because the funds must be distributed to mustahik zakat;
6. An empathetic approach, amil zakat must mean that being a zakat manager has a great responsibility about the ummah, so it must have empathy if you want to commit crimes.

#### **4. CONCLUSION**

From the elaboration of the discussion, the researcher concluded that. First, Zakat is giving some of the property owned by individuals, then it is mandatory to be issued and given to Muslims, one of which is given to underprivileged people. The tempting of zakat funds managed by many causes managers to become complacent. There are so many cases related to zakat management. This is what we must understand that as a profession amil zakat must have a strong determination to help others, not to enrich oneself,

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