

## The Relevance of Ijtihad Abu Bakar Ash-Shiddiq to Law Number 23 of 2011 About Zakat Management

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### ABSTRACT

*Abu Bakr Ash-Shiddiq calls out those who are apostates for not paying zakat. His ijtihad had the decisive effect of getting the Muslims to come back and give the Caliph their zakat. Ijtihad Abu Bakar Ash-Shiddiq is the main topic of this study, along with its relevance to Law No. 23 of 2011 on Zakat Management. Although Zakat Law Number 23 of 2011 has some shortcomings, such as overly regulating the administrative issues of amil zakat, the Indonesian government and ulama have been in line with the regulation and fatwa of zakat management in Indonesia to maximize the potential of zakat in Indonesia to help alleviate poverty. This library research uses qualitative methods to reach its conclusion. As a result, Ijtihad Abu Bakar is relevant to Indonesia's centralistic and authoritative zakat policy, particularly for state officials who meet Muzakki requirements.*

Keywords: *Abu Bakar Ash-Shiddiq, Ijtihad, Zakat, Zakat Management Law*

### INTRODUCTION

The first adult who came to faith in the Prophet ﷺ was Abu Bakr Ash-Siddiq (Ali Muhammad Ash-Shallabi, 2014). Up until he was given the title of ash-Siddiq, he consistently defended the teachings of the Prophet ﷺ (Ahmad Al-Usairy, 2016). When the Prophet ﷺ moved from Mecca to Medina, he went with him. (As-Suhaibani, n.d.) When he was sick, the Prophet ﷺ asked Abu Bakr Ash-Siddiq to lead the Muslims to pray in congregation (Ahmad Sarwat, 2015). Following the Prophet ﷺ's passing, the Muslims placed Abu Bakr in Bai'at to succeed him as the ummah's leader (Ahmad Al-Usairy, 2016). Despite having relatively little leadership experience, he was able to employ ijtihad to make strategic judgments, such as dispatching Usamah bin Zaid's forces and combating apostates who refused to pay zakat (Muhammad Raji Hasan Kinan, 2011).

An Islamic financial tool that affects the public interest is zakat,

particularly when it comes to aiding the underprivileged (Muhammad bin Shalih bin Muhammad al Utsaimin, 1413). It is anticipated that zakat will be the primary tool used to achieve Islamic social security, solidarity, and attempts to reduce inequity (Wahbah bin Musthofa al Zuhaili, n.d.). Zakat is anticipated to address issues in Indonesia related to achieving economic equality, given its considerable potential and the country's preponderance of Muslims (Puskas BAZNAS, 2020).

9.42% of Indonesians lived in poverty in September 2019, having a monthly income per capita of less than Rp 440,538 (BPS, 2019a). The Gini Ratio for income inequality in Indonesia as of March 2019 was 0.382 (BPS, 2019b). The entire potential of the country's zakat was Rp 233.84 trillion in 2019 (Baznas, 2019) According to Beik's (2009). research, zakat can reduce poverty by 10% and reduce income disparities by 0.1% (Irfan Syauqi Beik, 2009). Zakat collections in 2018 only came close to reaching Rp 8.1 trillion of their potential (Puskas

BAZNAS, 2020). Consequently, the success rate for zakat collection is only 3.4%.

One tactic that BAZNAS can use to collect zakat is to infiltrate the bureaucracy within ministries and other organizations (Coryna & Tanjung, 2015). Furthermore, as one of the instruments for reducing poverty, zakat collecting needs stronger government backing, which calls for laws. (Firdaus et al., 2012) This corresponds to Surah At-Taubah: 103 "Take zakat from their possessions, to cleanse and purify them, and pray for them. Indeed, your prayer (fosters) peace of mind for them. Allah is All-Hearing, All-Knowing." (Ministry of Religious Affairs of the Republic of Indonesia, 2018)

According to Law No. 23 of 2011 about Zakat Management, zakat shall be distributed in line with Islamic law to individuals who are eligible to receive it from Muslims or commercial entities. (LAWS OF THE REPUBLIC OF INDONESIA, 2011) According to MUI Fatwa No. 15 of 2011, Amil is required to deliberately remove zakat from muzakki. (Indonesia Ulema Council, 2011) However, UUPZ No. 23 of 2011 does not emphasize administrative punishments or muzakki's responsibility to pay zakat in articles 21 and 36 due to their nonpayment of zakat. (Hakim, 2016) Therefore, BAPENNAS claims that although zakat payment has not been specified in rules, the government has urged Muslims to do so. (BAPPENAS, 2016)

As a result, muzakki is still not legally accommodated, and zakat payments are still optional. Thus, a concept that exempts the legal need of zakat is required. (Hakim, 2016) The management of zakat institutions and the sequence of collection and distribution are still governed by the present zakat legislation. (Taqiyudin, 2019) In fact, an organization with an obligatory system mandate may maximize the potential for

zakat collection provided it manages and collects the zakat properly (Rahman & Masrizal, 2019).

Drawing on the aforementioned material, this investigation attempts to address a number of research inquiries as a way to formulate issues regarding how Ijtihad Abu Bakr Ash-Siddiq, the first Caliph, dealt with apostates who failed to pay zakat. How does Ijtihad function in Indonesian zakat administration as a tool for reducing poverty? In what way does Law Number 23 of 2011 about Zakat Management serve as an authoritative framework for the legitimate collection of zakat in Indonesia? In order to respond, conceptual research on topics pertaining to Zakat, the methodology of Ijtihad Abu Bakr as-Shiddiq, a review of Law Number 23 of 2011 about Zakat Management, and advice for the government are required. In order to improve community welfare and lower the prevalence of poverty and social inequality, zakat institutions and the community should work together to maximize the potential for zakat collection from the Muzakki.

Zakat refers to a portion of property that Allah has a duty to distribute to the rightful owners. (Al-Qadhawi, 2006) Zakat can practically boost riches in terms of blessings and quantities, even though it is less generous in terms of quantity. (Muhammad bin Shalih bin Muhammad al Utsaimin, 1413) Zakat is made by Allah to purify riches and its possessor, which is also enjoyable for the wealthy. (Muhammad bin Abi Bakr bin Ayub bin Sa'd Syamsudin bin Qayyim al-Jauziyah, n.d.) Law No. 23 of 2011 on Zakat Management was created in 2011 as an update to Law No. 38 of 1999 on Zakat management. (Nopiardo, 2019) The community, or civil society, has played a significant part in Indonesian zakat management history, at least when it comes to the adoption of the country's zakat legislation and a number of regional laws at the district/city and province levels. (Fauzia, 2021)

Since the dawn of Islam, zakat has been a topic of discussion in the field of *ijtihad*. (Jumantoro & Amin, 2004) After the Qur'an and the Sunnah, ulama have unanimously agreed that *Ijtihad* is the foundation of Islamic law. Furthermore, Islamic law on dynamic problems and operational sources derives from *ijtihad*. (Khoiri, 2015) *Ijtihad*, in Uthaymeen's opinion, is to use every resource at hand to become knowledgeable about sharia law. (Al-'Utsaimin, 2007) The Sahabah also practiced *ijtihad*; among their actions was Abu Bakr's elevation to the caliphate of *ijtihad* through his combat against apostates who neglected to pay zakat. (Badruzzaman, 2000) Abu Bakr's excellence in kindness caused the Prophet ﷺ to place him above the other sahabah. Similarly, upon the passing of the Prophet ﷺ, the Sahabah consented to designate Abu Bakr as Khalifah Rasulillah. (Ali Muhammad Ash-Shallabi, 2014)

## LITERATURE REVIEW

### Zakat

In the language, zakat is the fundamental term for zaka, which signifies expanding, growing, and beneficial. (Muhammad bin Shalih bin Muhammad al Utsaimin, 1413) Zakat refers to a specific quantity of property that Allah must distribute to the rightful owners. (Al-Qadhawi, 2006) Zakat is made by Allah to purify riches and its possessor, which is also enjoyable for the wealthy. (Muhammad bin Abi Bakr bin Ayub bin Sa'd Syamsudin bin Qayyim al-Jauziyah, n.d.) Because of the riches they have withdrawn in the path of Allah ﷻ, it can be the door of sustenance that Allah has opened for them right before their eyes. (Shalih Uthaymeen, 2007)

One of the five pillars of Islam is zakat; the Qur'an, His Messenger's Hadith, and the umma's *Ijma* make the ordinance obligatory. (Abu Muhammad Muwaffaquddin Abdullah bin Ahmad bin Muhammad bin Qudamah al-Hanbali

al-Dimasyqi, n.d.) As Abu Bakr Ash-Siddiq previously did, those who refuse to pay zakat must be confronted and forcibly dispossessed of their belongings. (Wahbah bin Musthofa al Zuhaili, n.d.) The ulama concur that Muslims who are free (as opposed to slaves), have achieved puberty, are rational, and fully possess property that has reached one *nishab* are obligated to pay zakat. (Al-Qurtubi, n.d.)

Every property has its own unique *nishab*. A person is not required to pay zakat if his property does not reach *nishab* since his tiny fortune prevents him from being able to assist others. (Shalih Uthaymeen, 2007) Zakat is mandatory in Islam on gold, silver, crops, fruits, animals, commercial items, mining commodities, and savings (*rikaz*). (Sabiq, n.d.) Two kinds of metals—silver and gold—that aren't jewelry, three kinds of animals—goats, cows, and camels—two kinds of seed crops—corn and wheat—and two kinds of fruits—dates and grapes—were among those who agreed. (Al-Qurtubi, n.d.)

The required amount of gold can be given out as coins, gold bars, or gold pieces. The *nishab* limit for gold zakat is 20 *mitsqal*, or 85 grams. In contrast, the *nishab* maximum for silver is 140 *mitsqal*, or 595 grams. (Muhammad bin Shalih bin Muhammad al Utsaimin, 1413) 2.5% is the required size for gold and silver. (Wahbah bin Musthofa al Zuhaili, n.d.)

Plant zakat is given to plants in the form of staple foods; dates and grapes are examples of fruit types, and wheat, barley, rice, fennel, vegetables, and other staple foods that are typically ingested are examples of grain kinds. (Wahbah bin Musthofa al Zuhaili, n.d.) Ten percent (10%) of the zakat rate is required for grains if they are irrigated by rainwater from the sky, and five percent (5%) if they are irrigated by a tool. (Al-Qurtubi, n.d.) The plant has a harvest potential of 5 *wasag*, or 6.5 quintals (650 kg).

(BAZNAS Center for Strategic Studies, 2017)

The ulama concur that camels, cows, and goats must pay zakat. (Wahbah bin Musthofa al Zuhaili, n.d.) The ulama concur that zakat requires one goat for

every five camels, two goats for ten, three goats for fifteen, and four goats for twenty. (Wahbah bin Musthofa al Zuhaili, n.d.) The table of Nishab Zakat for livestock that follows is an overview of the book Fiqh Sunnah's explanation. (Sabiq, n.d)

Table 1. Nishab Zakat for Camel

| Zakat Nishab for Camel | Zakat Nominal | Information  |
|------------------------|---------------|--|
| 5 Camels               | 1 Camels      | Female goats   |
| 10 Camels              | 2 Camels      | Female goats   |
| 15 Camels              | 3 Camels      | Female goats   |
| 20 Camels              | 4 Camels      | Female goats   |
| 25 Camels              | 1 Camels      | Female camel calves 1-2 years old (bintu makhadah) / Male camel calves 2-3 years old (ibn labun) |
| 36 Camels              | 1 Camels      | Female camel calves 2-3 years old ( <i>ibnah labun</i> )   |
| 46 Camels              | 1 Camels      | Female camels 3-4 years old ( <i>huqqah</i> )  |
| 60 Camels              | 1 Camels      | Female camels 4-5 years old ( <i>jadz'ah</i> )   |
| 76 Camels              | 2 Camels      | Female camel calves 2-3 years old ( <i>ibnah labun</i> )   |
| 90-120 Camels          | 2 Camels      | Female camels 3-4 years old ( <i>huqqah</i> )  |
| >91 Camels @40 Camels  | 1 Camels      | Female camel calves 2-3 years old ( <i>ibnah labun</i> )   |
| >91 Camels @50 Camels  | 1 Camels      | Female camels 3-4 years old ( <i>huqqah</i> )  |

Table 2. Nisab of Livestock Zakat

| Zakat Nishab for Cows | Zakat Nominal | Information                               |
|-----------------------|---------------|---|
| 30 Cows               | 1 Cows        | 1 year old male/female (tabi' or tabi'ah) |
| 40 Cows               | 1 Cows        | 2 year old Female Cow (musinnah)          |
| 60 Cows               | 2 Cows        | 1 year old Bulls (tabi')                  |
| 70 Cows               | 1 Cows        | 2-year-old Female Cow (musinnah)          |
|                       | 1 Cows        | 1 year old bull (tabi')                   |
| 80 Cows               | 2 Cows        | 2-year-old female cow (musinnah)          |
| 90 Cows               | 3 Cows        | 1 year old Bull (tabi')                   |
| 100 Cows              | 1 Cows        | 2 year old female cattle (musinnah)       |
|                       | 2 Cows        | 1 year old Bulls (tabi')                  |
| 110 Cows              | 2 Cows        | 2 year old female cow (musinnah)          |
|                       | 1 Cows        | 1 year old Bull (tabi')                   |
| 120 Cows              | 3 Cows; or    | 2 year old female cattle (musinnah)       |
|                       | 4 Cows        | 1 year old Bulls (tabi')                  |

As the number of cows rises, the zakaah becomes one cow that is one year old (tabi'). The zakaah is one two-year-old cow every 40 cows. (Sabiq, n.d.) The majority of ulama say that if a sheep has between 40 and 120 sheep, the zakaah is one sheep. And from 120 to 200 heads, the zakaah is two goats, and from 200 to 300 heads, it is three. (Al-Qurtubi, n.d.) If it

has more than 300 heads, zakaah is imposed on one goat for every hundred heads. (Al-Qurtubi, n.d.)

The majority of ulama believe that horses are not liable to zakaah, although Abu Hanifah believes that they are, if kept for breeding purposes. (Al-Qurtubi, n.d.) Umar, on the other hand, only took from them (for horses) what had been

designated as a sunnah sadaqah. (Wahbah bin Musthofa al Zuhaili, n.d.) This opinion is correct. As a result, it is apparent that Islam does not impose zakaah on horses, bighals, or donkeys. Horses are also exempt from zakaah since they are riding animals, unlike other types of riding animals. (Abu Muhammad Muwaffaquddin Abdullah bin Ahmad bin Muhammad bin Qudamah al-Hanbali al-Dimasyqi, n.d.)

The fuqaha specified the prerequisites for trading zakat, which included achieving the nishab, completing one year, and having a purpose to trade. (Wahbah bin Musthofa al Zuhaili, n.d.) The nisab for this property is 20 dinars, which equates to 85 grams of gold or 200 grams of silver. Currently, the nisaab is set by the exchange rate of the country's currency. (El-Madani, 2013) It is not necessary for the nisaab of merchandise to be achieved when the haul begins. The nisaab does not have to be adjusted during the hauling days. (El-Madani, 2013) Anyone who possesses trade items that have achieved the nisaab and one year has elapsed, shall determine the price at the conclusion of the year and pay zakaah on 1/40 of it. (Al-Qurtubi, n.d.)

Scholars agree that mining items must reach the nisaab. The majority of ulama believe that reaching the nishab is not essential for old artifacts. (Wahbah bin Musthofa al Zuhaili, n.d.) Ashhab reported from Malik that mining items discovered without exertion are known as rikaz and one-fifth (1/5) of the zakaah is mandatory. (Al-Qurtubi, n.d.)

Furthermore to the maal zakat described above, zakat fitrah is discussed in the context of zakat. Zakat fitrah is the zakat that is due at the end of the Ramadan fast. Zakat al-fitr is mandatory for all Muslims, whether children and adults, men and women, slaves and free people. The quantity of zakat fitrah that should be paid is one saa' of wheat, maize, dates, grapes, cheese, rice, corn, or other staple food. (Sabiq, n.d.)

Zakat on wealth (zakat mal) can be developed as human economic life evolves and new sources of wealth emerge. In simple terms, the purpose of zakat can evolve with the times. According to the findings of a study conducted by the National Amil Zakat Agency's Strategic Studies Center team (PUSKAS BAZNAS), there are various zakat object assets in modern finance, including zakat on consumer goods, inventories, and manufacturing raw materials, zakat on banknotes, zakat on deposits, zakat on company shares, zakat on multinational corporations, zakat on bonds, and zakat on mutual funds. (Puskas BAZNAS, 2020).

### ***Ijtihad***

Ijtihad derives from the root term al-jahdu or al-juhdu, which means to exhaust all talents or produce anything on an issue that is burdensome or difficult. (Al & Hayy, 2014) Meanwhile, al-Uthaimin claims that Ijtihad is working tirelessly to discover the law of Sharia. (Al-'Utsaimin, 2007) Ulama believe that ijtihad is a set of sources of Islamic law that follow the Qur'an and Sunnah. (Khoiri, 2015) As explained by Imam Syafi'i, Ijtihad plays a significant role in Islamic law; it is one of the wisdoms behind giving mankind reason so that they might issue rules based on their views in order to direct them to the road of virtue. (Syafi'i, 2010)

Based on Shaykh al-Uthaimin, a Mujtahid in ijtihad needs to possess the following qualifications: (Al-'Utsaimin, 2007) Shar'i evidence required for his ijtihad. Rights about the hadith's authenticity and da'eef. Consensus areas for Nasikh and Mansukh. Disputed evidence on the ruling's basis, such as specialty or taqyid. Arabic language and fiqh terms related to indicators, including general, particular, muthlaq, muqoyyad, mujmal, and mubayyan. Demonstrate strong decision-making skills while analyzing proofs.

### ***Abu Bakar Ash-Shiddiq***

Abu Bakr Ash-Siddiq, a companion of the Prophet ﷺ, hailed from the Quraysh clan, descended from Banu Tamim. (Muhammad Raji Hasan Kinas, 2011) Abu Bakr as-Siddiq's real name is Abdullah bin Usman bin Amir bin Amru bin Ka'ab bin Sa'ad bin Taim bin Murrah bin Ka'ab bin Lu'ai bin Ghalib bin Fihri al-Quraisy at-Taimi. (Katsir, 2004b)

From his early years, Abu Bakr As-Siddiq had a strong friendship with the Prophet ﷺ. He became the Messenger of Allah ﷺ's playmate and companion, with whom he could exchange ideas and feelings. (Muhammad Raji Hasan Kinas, 2011) In terms of children, Ali was the first to accept Islam, while Zaid bin Haritsah was the first to do so among the slaves. Abu Bakr Ash-Siddiq was the first man to accept Islam, even Khadijah converted to it before him. (Katsir, 2004b) Both formerly and subsequently, Ahlus Sunnah wal Jamaah have concurred that Abu Bakr Ash-Shiddiq was the most qualified individual to occupy the caliphate following the Prophet ﷺ. (Ali Muhammad Ash-Shallabi, 2014) He only ruled for around two years and three months. Even yet, his brief rule was filled with many admirable acts and deeds. (Ahmad Al-Usairy, 2016) As he approached death, Abu Bakr gave Umar bin al-Khattab the keys to the Muslim leadership as he was the most qualified and deserving successor. (Muhammad Raji Hasan Kinas, 2011)

### **RESEARCH METHOD**

This study employed qualitative research methodologies in a library setting. The key source of data for the approach and data collecting is publications or books that are relevant to the topic being researched on the background of Abu Bakar as-Siddiq's life journey and the Ushul Fiqh idea of Ijtihad. In addition, additional sources of data such as Law Number 23 of 2011 on Zakat Management are used. The content

analysis approach is used to process and analyze the data gathered in order to evaluate the applicability of the qualitative descriptive method to Law Number 23 of 2011 about Zakat Management and comprehend the flow of Abu Bakar as-Siddiq's ijtihad idea.

### **DISCUSSION RESULT**

#### ***Ijtihad of Abu Bakr Ash-Shiddiq***

After the Prophet ﷺ passed away, Abu Bakr Ash-Shiddiq, a Companion, assumed the role of the first Caliph. As such, his leadership marked the establishment of the Rashidah Caliphate. (Ali Muhammad Ash-Shallabi, 2014) He used the Qur'an, as-Sunnah, Ijma, and Ijtihad as judicial sources in the applicability of his time. (Ali Muhammad Ash-Shallabi, 2014) He makes ijtihad if he cannot find the solution to a difficulty in the Hadith, the Qur'an, or the Sahabah's agreement. (Ali Muhammad Ash-Shallabi, 2014) One of Abu Bakr's ijtihad was dealing with the Muslims who apostatized and refused to pay zakat after the Prophet ﷺ passed away. (Ahmad Al-Usairy, 2016) They could not donate their zakat after the Prophet ﷺ passed away because they would only give it to him. (Ali Muhammad Ash-Shallabi, 2014) Abu Bakr convened his sahabah in response to this issue and solicited their advice on how to combat individuals who failed to pay zakat. (Haekal, 1979) Umar bin Khattab was one of the Sahabah who declined at that time. (Haekal, 1979) However, Abu Bakr stuck to his guns, declaring: (Haekal, 1979) "By Allah, I will surely fight whoever separates the obligatory prayer and zakat, because zakat is the right of property. By Allah, if they were refusing to pay the kid of the goat that they used to hand over to the Messenger of Allah ﷺ, I would definitely fight them because of this reluctance." (Al-Bukhari, 1422)

Abu Bakr was a knowledgeable sahabah who could comprehend the

specifics of every occurrence. (Ali Muhammad Ash-Shallabi, 2014) Following Abu Bakr's explanation, Umar bin Khattab declared his acceptance of the Caliph's ruling : (Ali Muhammad Ash-Shallabi, 2014) "By Allah, this firmness of his is nothing other than Allah having opened the heart of Abu Bakr Ash-Shidiq (may Allah be pleased with him) and I realized that he was right". (Al-Bukhari, 1422) Abu Bakr acted in accordance with what Allah ﷻ said in Surah al-Baqarah verse 85: (Ali Muhammad Ash-Shallabi, 2014) "Do you believe in some of the Book and deny others? There is no recompense for those who do this of you, but disgrace in the life of this world, and on the Day of Resurrection they will be returned to a very severe punishment. Allah is not unmindful of what you do" (Ministry of Religious Affairs, 2018).

Regarding the actions performed by Abu Bakr in uniting the entire Medina populace to combat the apostates from the tribes of Asad, Ghathafan, 'Abs, Dzibyan, and Bakr. (Katsir, 2004a) The Muslims drove them all the way to Dhu Husa, but when assistance for the apostates arrived, the Muslims had to retreat back to Medina. (Jannah, 2017) However, Abu Bakr assaulted the apostates once more that same night, and by morning he was able to chase them out of the region and into Dzul Qashah. (Jannah, 2017) Following this tragedy, Muslims from many tribes came to provide zakat to the populace. (Ahmad Al-Usairy, 2016) Adi bin Hatim at-Ta'i on behalf of the Tayyi' clan and Banu Tamim chiefs Shafwan and Zabriqan were among the first to provide zakat. (Haekal, 1979)

#### *Ijtihad on Zakat Management in Indonesia*

One tool in public finance that has received a lot of attention in Islamic economic references is zakat. (Jaelani, 2015) As an option to reducing poverty, certain Southeast Asian nations handle a portion of zakat. (Jaelani, 2015) This includes Indonesia, where social funds and

zakat are managed with extensive community engagement. (Wibisono, 2020) After the New Order era, a number of community organizations (ORMAS), such as BAMUIS BNI (1967), BAZIS DKI Jakarta (1968), BAZIS West Sumatra (1973), and LAZ Yaumil PT Bontang LNG (1986), established zakat management bodies. (Wibisono, 2020)

Following World War II, the Islamic world's zakat system was split into two distinct systems: the Mandatory System, which some Muslim-secular nations chose, and the Voluntary System, which some Islamic countries chose. (Wibisono, 2020) In Indonesia, the government and civil society work together to handle zakat. President Soeharto's address at the Isra' Mi'raj ceremony on October 26, 1968, makes it clear that the state would participate in the national zakat collection procedure. (Jaelani, 2015)

Following President Soeharto's 1998 departure, the state assumed a more active role in zakat administration with the enactment of Law No. 38/1999 on Zakat administration. (Jaelani, 2015) This is special because civil society is excited about the widespread and transparent handling of zakat by private entities, in addition to the government's support. (Jaelani, 2015) As a result, Indonesia's zakat administration is founded on the voluntary system, often known as the voluntary method. (Wibisono, 2020) Since the implementation of Law No. 38 Year 1999 on zakat management, the state-run zakat organization in Indonesia is known as Amil Zakat Agency (BAZ), while the community-run zakat organization is known as Amil Zakat Institution (LAZ). (Jaelani, 2015)

Private institutions have managed zakat for a long time, and among their many records is their propensity to be autonomous and powerful, which gives the impression that they are competing with one another to draw muzakki. (Jaelani, 2015) Furthermore, there appears to be a

lack of coordination with different zakat entities in the distribution process. (Jaelani, 2015) While Law No. 38 Year 1999 is supposed to address these issues, there are many who believe that it actually makes national zakat management more difficult. (Jaelani, 2015) Although a court review of Law No. 23 of 2011 on Zakat Management was issued three months prior to the establishment of the PP, the administration attempted to address the issue by revising both the law and its implementing regulation, PP No. 14 of 2014. (Jaelani, 2015) This is thought to have a higher probability of eliminating the involvement of LAZ. (Wibisono, 2020) Even if the administration has come under fire for this, the primary objective—particularly with regard to reducing poverty—remains to be focusing on the welfare of the populace via the zakat instrument. This is described as the government's attempt to maximize zakat collection through agencies, institutions, and institutions through the National Amil Zakat Agency in the Presidential Instruction of the Republic of Indonesia Number 3 Year 2014.

Furthermore, the Ministry of Religious Affairs and BAZNAS decided to produce Resolution (External) Number 1 of the 2021 Zakat National Coordination Meeting in order to support the issuance of a Presidential Regulation (Perpres) on the Obligation of ASN, TNI, Polri, and BUMN / BUMD Employees to Pay Zakat on Income and Services during the 2021 Zakat National Coordination Meeting, which was held in Jakarta from April 4-6, 2021, with the theme "Becoming the Main Institution for the Welfare of the Ummah." (HUMAS BAZNAS, 2021).

Heru Susetyo (2018) asserts that given the current legal framework, the state civil servants' (ASN) zakat collection should already be covered by a robust legal framework. Therefore, the zakat should have been collected long before the Ministry of Religion planned to implement the ASN zakat legislation. (Susetyo, 2018)

In accordance with Islamic law, the Indonesian Ulema Council (MUI) attempts to address the issues raised by the public about zakat management. Examples of these include Fatwas Nos. 14 and 15 of 1982, which deal with intensifying the implementation of zakat, Tasharuf-kan Zakat Funds for Productive Activities and General Welfare, Giving Zakat for Ulahahip, No. 3 of 2003 on Zakat on Income, and No. 4 of 2003 on the Use of Zakat Funds for Istitsmar (Investment), The 2009 Ijtima Ulama commission B1 decision on zakat-related matters, the 2011 Fatwa No. 8 on Amil Zakat, and the 2011 Fatwa No. 13 on the Law of Zakat on Haram Assets, Fatwa No. 14 and 15 from 2011 and 2020, respectively, on the distribution, maintenance, and withdrawal of zakat assets; the distribution of zakat assets in the form of managed assets; and the use of zakat, infaq, and sadaqah assets for the avoidance of COVID-19 and its consequences. (Batusangkar, 2016)

The goal of ulama and umara's ijtihad in zakat management is to maximize zakat's potential in Indonesia. Regarding zakat application, it is an attempt to satisfy the obligation of paying zakat if there is a consequence or punishment for zakat management. The absence of a uniform legal basis in the state allows for maximum ijtihad room for zakat administration, including the imposition of administrative fines or punishments on muzakki who fail to pay zakat. This is an attempt to take a legal approach to the mandatory zakat, which means that there are several ways to highlight the necessity to pay zakat, including verbal reprimands, restrictions on one's ability to use transportation, and maybe even jail time. (BAZNAS Center for Strategic Studies, 2017).

### ***Examining Law Number 23 of 2011 Concerning Zakat Management***

Professional management of zakat management is contained in Law No. 23 Year 2011 on Zakat Management.

Furthermore, it is undeniable that the principles of Islamic law serve as the foundation for zakat administration. Therefore, improving the efficiency of zakat collection is the primary goal of zakat administration in order to make it helpful for promoting community welfare and reducing poverty. (Jaelani, 2015)

When the essential necessities of mustahik are satisfied, the duty to provide zakat to them can be redesigned in a creative way, making the successful program an innovation. (Jaelani, 2015) When the essential necessities of mustahik are satisfied, the duty to provide zakat to them can be redesigned in a creative way, making the successful program an innovation. (Jaelani, 2015) This suggests that the Prophet ﷺ's mandate for zakat collection through Mu'ad bin Jabal is an obligatory one. This is not the case with the law of waqf and infaq, which is based on the sunnah, or voluntary law. (Jaelani, 2015) This is in accordance with the Qur'anic mandate found in Surah at-Taubah verse 103. Therefore, the state is the ultimate authority in society and plays a crucial role in deciding on the zakat collecting mechanism in order to carry out this. Thus, it is anticipated that zakat will broaden the state's revenue stream, which will help Muslims in particular as well as mankind at large. (Jaelani, 2015)

One of the challenges faced by Indonesia and other Muslim nations is the reliability of an individual holding a position overseeing the administration of public property. As a result, instances of corruption frequently arise and cause the public to lose faith in them. Because Allah ﷻ always watches over it, this must be addressed by trustworthy management that is not only built on positive law enforcement but also fostered by openness over the mandate. (Jaelani, 2015) It is intended that the administration of sizable zakat funds, which are shielded against corruption by feeling constantly under Allah ﷻ's supervision, would serve as an example to promote this. Nonetheless, the

purpose of Indonesia's zakat legislation is to maintain a competent zakat administration system. (Jaelani, 2015)

Through the UUPZ, the government anticipates a synergy between LAZ and BAZ in order to ensure zakat management. (Jaelani, 2015) It turns out, nonetheless, that it has not been able to handle the absorption of zakat monies from Muzakki; the UUPZ talks about challenges related to amil administration, which make it more difficult for LAZ to collect zakat. (Wibisono, 2020) But because BAZNAS has a hierarchical structure that extends via UPZ to the village level and complies with UUPZ No. 23 of 2011 regulations, it plays a significant role in zakat collection. (Wibisono, 2020)

It is important to remember that the legislation does not contain a single item that may be understood to require zakat, and there are no consequences for failing to comply with required zakat. (Hakim, 2016)

The vision and incentives provided by UUPZ No. 23 of 2011 are likewise viewed as inadequate for the national growth of zakat. UUPZ No. 23 of 2011 does not specify how the zakat fund is to be distributed or used. Consequently, UUPZ No. 23 Year 2011 appears to be usurping the powers of LAZ, which controls the national zakat fund collection. (Wibisono, 2020) The vision and incentives provided by UUPZ No. 23 of 2011 are likewise viewed as inadequate for the national growth of zakat. UUPZ No. 23 of 2011 does not specify how the zakat fund is to be distributed or used. Consequently, UUPZ No. 23 Year 2011 appears to be usurping the powers of LAZ, which controls the national zakat fund collection. (Ekonomi & Iqtishodia, 2015) UUPZ No. 23 of 2011 is seen as being distant from public justice in terms of its legal framework, and it even has a tendency to be weak in terms of history and sociology. (Wibisono, 2020) The legal notion need to satisfy components of

philosophy, law, and society. A legislation loses its legitimacy or is not implemented when this requirement is not met. (Susetyo, 2021) A weakness in the process occurred during the development of UUPZ No. 23 of 2011, as it was discovered from many submitted drafts that the agreed text differed from the DPR's approved document. As a result, the community perceived the legislation as having been rushed through. (Susetyo, 2021) This also has a significant consequence because the Constitutional Court has been asked to judicially assess a number of articles, including 7, 17, 18, 38, and 41. (Susetyo, 2021)

Civil society is contesting UUPZ No. 23 of 2011 as it seems to be heading toward the Obligatory System, but since it doesn't say that zakat is required, zakat application in Indonesia still ends up in the Voluntary System. (Susetyo, 2015)

It is also debatable whether or not the legislation makes unlicensed ammunition illegal. Because of this regulation, community leaders and religious organizations may face criminal charges if they collect zakat, infaq, and shadaqah monies without first receiving a permit and recommendation from BAZNAS. Since this is accepted in the community as a habit and is not seen as a criminal offense, it becomes extremely difficult to enforce the article, which suggests that it is ineffectual. (Wibisono, 2020)

Establishing public awareness of the obligation to pay zakat through socialization is crucial, but it also requires the support of mutually reinforcing parties. (Hafidhuddin et al., 2015) Since Indonesia is a nation founded on the concept of God Almighty, it is required to accept the application of religious legislation, which includes the requirement to pay zakat. (Wibisono, 2020) In order to achieve more optimal acceleration of zakat potential collection, a strong regulator is also required for zakat implementation. Given that Indonesia is a law-based state,

regulations that take this into account are crucial. Looking at the history of zakat application for Muslims, we can see that it receives a strong directive from the state head, making zakat collecting a compulsory system rather than a voluntary one. (Hafidhuddin et al., 2015)

To bolster this, zakat policy makers, both government and academic, should constantly refer to UUPZ No. 23 of 2011, which outlines Abu Bakar Ash-Shiddiq's zakat management policy and imposes penalties on those who willfully fail to pay zakat. It is anticipated that by acting with such determination, the potential of zakat funds—which can assist the country and the ummah as a whole—may be realized.

## CONCLUSIONS

The following findings are drawn from a study titled *Ijtihad Abu Bakar Ash-Shiddiq and its Relevance to Law Number 23 of 2011 about Zakat Management*, which was carried out by researchers utilizing the literature study method :

1. Despite opposition from his companions, most notably Umar bin Khattab, Abu Bakar Ash-Shiddiq was steadfast in his legal principles and continued to punish those who refused to pay zakat. This was because he based his jurisprudence on a hadith that stated that the Prophet صلى الله عليه وسلم was ordered to fight people until they believed in and adhered to the pillars of Islam. It was established that Muslims from different tribes traveled to Medina at night to give zakat after Abu Bakar Ash-Shiddiq completed the ijtihad.
2. Policy makers have created a number of policies pertaining to the regulation of zakat in Indonesia in an attempt to reduce poverty in that country through the Zakat Instrument. marked by a number of zakat-related rules, including

government regulations, laws, zakat fatwas issued by the Indonesian Ulema Council (MUI), and encouragement for the adoption of presidential regulations. Some of these policies have their roots in the *ijtihad* of Abu Bakar Ash-Shiddiq, which established centralized and authoritative zakat regulation. In order to boost the achievement of zakat collection close to the potential zakat figures owned by Muslims in Indonesia, BAZNAS and the Ministry of Religion encouraged the issuance of a Presidential Regulation (Perpres) on the Obligation of ASN, TNI, Polri, and BUMN / BUMD Employees to Pay Zakat on Income and Services at the 2021 Zakat National Coordination Meeting.

3. There are several observations to be made while examining Law No. 23/2011 on Zakat Management, such as the existence of historical flaws in the drafting process that do not align with the approved document. A number of articles are ineffective when applied with criminal penalties. Although the conditions for *amil zakat* and administrative procedures are mostly regulated by Zakat Law No. 23/2011, the duty to pay zakat for *muzakki* is not stated in the law. Although there are some criticisms of Zakat Law No. 23/2011, there are also some advantages to improving zakat management through state-managed institutions, as this is expected to make zakat more professional and reliable. Therefore, to fully realize the potential of national zakat, a top-down, intervention-capable approach is required as a complement.

Accordingly, *Ijtihad* Abu Bakar Ash-Shiddiq has relevance to be used as a

centralized and authoritative zakat policy in Indonesia, especially to state officials who have the criterion as *Muzakki*, based on the explanation provided above in the research outline.

## SUGGESTIONS

Numerous problems regarding the framing of the problem have been addressed by the study conclusions. In light of these findings, a number of recommendations for further research may be made, such as:

1. The Zakat Law No. 23/2011 has established rules for professional zakat collecting through a centralized state organization. The government's *ijtihad* has issued many policies on zakat management laws. The issuing of a Presidential Regulation (Perpres) on the Obligation of ASN, TNI, Polri, and BUMN / BUMD Employees to Pay Zakat on Income and Services has been promoted by Resolution (External) Number 1 of the 2021 *Rakornas Zakat*.
2. Of course, this spirit also needs to be promoted by offering tax deductions to *muzakki* who have paid their zakat as a systematic source of income, as well as penalties for those who do not, such as limitations on their ability to transact, travel, and engage in bureaucratic activities.
3. In addition to leading the state in lieu of Allah's Messenger ﷺ, Abu Bakar Ash-Shiddiq, as *Khalifah Rasulillah*, also held the position of issuing fatwas about theological matters that were not covered in the *Qur'an*, something that had never been done before in the Prophet ﷺ's lifetime. Therefore, Abu Bakr's *ijtihad* in combating apostates who refused to pay zakat became a ruling that was applicable at the time and served as evidence of '*ijma*

sahabah. The presence of the Indonesian Ulema Council's (MUI) Fatwa as sharia legitimacy in the form of ta'zir for muzakki who refuse to pay zakat after it has fulfilled the pillars and conditions is necessary to strengthen the case for zakat regulation, which the government is pushing to lead to the optimal collection of zakat potential as an instrument of poverty alleviation.

4. More thorough research studies by academics on zakat regulations that satisfy the philosophical, juridical, and sociological legal aspects that apply in Indonesia are necessary in order to preserve and advance science. This is because, despite being centralized and authoritative, zakat regulations should not conflict with legal norms, values, and character in Indonesia. The goal is to create an effective zakat policy that complies with the formal and moral provisions of Indonesian legislation.

It is anticipated that greater zakat potential would be explored in Indonesia with appropriate zakat regulations, as zakat is one of the Islamic financial tools that may assist the government in reducing poverty in the country.

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