

# THE ROLE AND LEGITIMACY OF AMIL ZAKAT IN THE DISTRIBUTION OF ZAKAT FITRAH: A CRITICAL STUDY BASED ON THE PERSPECTIVE OF MAQASID SHARIA AND INDONESIAN POSITIVE LAW

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## ABSTRACT

Zakat collectors in Indonesia often carry out their duties without taking the oath prescribed by law, leading to potential invalidity in zakat distribution. When a muzakki submits zakat to an unsworn collector, the zakat may be invalid, and the absence of an oath can undermine public trust in zakat management. In Medan City, the National Zakat Collection Agency (BAZNAS) is responsible for appointing and swearing in collectors. Zakat management in the city is implemented through the Zakat Collection Unit (UPZ), which has been appointed and authorized by BAZNAS. However, many UPZs are not officially appointed or registered, and they still manage zakat collection in the Medan community. This study analyzes the legal validity of zakat fitrah distribution by unsworn collectors based on Indonesia's zakat regulations and maqasid sharia, as well as the implications of government regulations on zakat management at BAZNAS and UPZ Medan City. This is a field study employing a descriptive-analytical, normative-empirical approach, using observation, interviews, and documentation for data collection. The data is analyzed qualitatively using maslahah theory and legal effectiveness. The results show that, according to Indonesian zakat laws, the distribution of zakat fitrah through unsworn amil is invalid, as the amil (UPZ) must be appointed and approved by the government and collaborate with BAZNAS. However, from a maqasid sharia perspective, the distribution of zakat fitrah through unsworn amil is valid, as the formation of UPZ aims to promote the welfare of the Muslim community. Zakat regulations have a positive impact on zakat management in Medan City, improving cooperation between UPZ, BAZNAS, and the local community.

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## INTRODUCTIONS

Zakat is one of the important components in Islamic law that has distinctive characteristics compared to other forms of worship. Its uniqueness lies in its dimension that it is not limited to the ritual aspect ('ibādah mahdhah) alone, but also includes a very broad socio-economic aspect. In its implementation, zakat not only brings individuals closer to Allah through spiritual obedience, but also functions as a social instrument to create economic justice and community welfare. Thus, zakat has a holistic worship value, integrating spiritual and social dimensions in a mechanism that complements and strengthens each other. (Luntajo & Hasan, 2023)

The responsibility for managing zakat varies from country to country, whether the state clearly declares its existence as an Islamic country or a country that recognizes the existence of Islam. Some countries set zakat as a state obligation, while others regulate it through socio-religious institutions. In Indonesia, the management of zakat is regulated through a law enacted in 1999 to improve the welfare of the community, especially Muslims. Theologically, zakat is not only a means of purifying wealth and eroding miserliness, but also plays a strategic role in poverty alleviation. Furthermore, zakat has the potential to be developed into a significant source of national income, strengthening the economy with the principles of justice and social equity. (Muttaqin et al., 2024)

The management of zakat fitrah is one of the important aspects in ensuring that zakat can be distributed appropriately to mustahik (zakat recipients). Improper management of zakat can cause a mismatch between the intention and purpose of zakat itself, which will ultimately reduce the benefits that should be obtained by the community. Therefore, amil zakat institutions play an important role in managing zakat fitrah. Amil zakat is the party that is authorized to collect, manage, and distribute zakat to those who are entitled to receive it. (Rofiah, 2018)

Initially, zakat was seen as a diyani law, the implementation of which depended on the consciousness of a Muslim without the intervention of formal power. Muslims carry out this obligation based on personal conversion alone. However, after the migration of the Prophet PBUH to Medina, Allah SWT established the provisions of zakat in more detail, including the appointment of special officers to collect zakat by the Prophet PBUH. Thus, zakat has two legal dimensions: diyani, which depends on the individual's awareness, and qadha'i, which involves the role of the government in its management. This combination ensures that the implementation of zakat during the time of the Prophet PBUH runs optimally through the obedience of the ummah and serious attention from his leadership in supervising and regulating its distribution.

In general, there is a phenomenon of misperceptions among Indonesian Muslims related to the understanding and practice of managing and distributing zakat. Many people think that because zakat is a personal worship, its management can be done individually without involving amil, and can be directly distributed to mustahik. This view causes zakat to not be used optimally in achieving social welfare goals, especially to help the poor equally. As a result, the distribution of zakat has become less organized, and the potential of zakat to empower the poor and reduce social inequality has not been achieved optimally. (Azharuddin & Cape, 2022; Indriani et al., 2024)

As a worrying reality, Indonesia, which is the country with the largest Muslim population in the world and has a huge potential for zakat, has not been able to manage zakat optimally. The ineffectiveness in the management of zakat also affects the government's ability to overcome the problem of poverty and ignorance as a whole. Based on data released by the Central Statistics Agency (BPS), in March 2018, the number of poor people in Indonesia was recorded at 25.95 million people, or around 9.82 percent of the total population. This data illustrates that although Indonesia has a large potential for zakat, the management that has not been maximized hinders the achievement of the goal of improving social welfare and reducing economic inequality, which should be improved through a more efficient and structured distribution of zakat. (Supena, 2009)

The challenge faced in the implementation of *sharia maqasid* is how the sworn amil zakat can work in accordance with these principles, considering the ever-changing social, economic, and regulatory conditions. In reality, even though the sworn amil zakat has been selected with a strict selection and has committed themselves to work in accordance with Islamic law, it is not uncommon to find problems in the management of zakat. For example,

problems related to the uneven distribution of zakat, lack of transparency in the use of zakat funds, or even the potential abuse of authority by amil zakat. All of these things have the potential to cast doubt on the validity of the zakat law which is managed through sworn amil zakat. ( *Fatwa Council Indonesian Scholars Number 8 Year 2011 About Amil Zakat*, 2011)

In this context, it is important to understand more deeply how the perspective of *maqasid sharia* can provide a clear frame of reference for the management of zakat fitrah through sworn amil zakat. This perspective will test whether the management of zakat fitrah through sworn amil zakat is in accordance with the principles of Islamic law, both in terms of compliance with religious rules and in terms of accountability and transparency in zakat management.

In various regions, many amil zakat carry out their duties without going through the oath process as required in Islamic law. This happens because there is an assumption that the procedure for becoming a sworn amil zakat involves complicated and difficult requirements to meet. This assumption has a significant impact, where some people tend to ignore the importance of formal legitimacy as amil zakat. (Hambali, 2023)

Even though there is a significant difference between amil zakat and zakat committee, amil is a person who has been formed by the government and a person who has obtained legality from the government to take zakat and hand over zakat to mustahiq (a person who is entitled to receive zakat), on the other hand, if there is a mosque or village prosperity body that makes its own zakat committee then they cannot be called amil but they are representatives of muzakki (their representatives) those who have the right to pay zakat). As a result, various consequences arise that not only affect the validity of zakat itself, but also threaten the principles of transparency and fairness in the management of zakat.

First, the invalidity of zakat can occur when the muzakki submits his zakat to an amil zakat that is not sworn. For example, if the unsworn amil zakat misuses the zakat that has been collected, such as distributing zakat in less than what should be or even corrupting it, then the zakat paid through them is considered invalid. From the perspective of Islamic law, zakat that is not distributed to parties who are truly entitled does not meet the criteria of sharia. Therefore, the status of the oath for amil zakat is one of the important elements to ensure the validity of the zakat that is paid.

Second, the absence of an oath in amil zakat also has the potential to weaken public trust in the management of zakat. Sworn amil zakat is bound by a stronger moral and legal responsibility to maintain trust, ensure transparency, and distribute zakat in accordance with sharia principles. On the other hand, unsworn amil zakat can cause uncertainty for muzakki, especially if they do not have a guarantee that their zakat will be managed correctly and trustworthily. In this case, the role of the oath is not only a formality, but also as an instrument that affirms the commitment of the amil to its duties and responsibilities.

Third, this practice also has an impact on the dimension of Maqasid Sharia, which emphasizes the importance of zakat management as part of fair and responsible governance in society. In the context of maqasid sharia, the oath of an amil zakat has a deep meaning as a form of accountability before Allah SWT and society. With the oath, amil zakat is not only required to carry out its duties professionally, but is also expected to be able to maintain the integrity and trust of the community in the zakat institution. (Fakhruddin, 2008; Rofiq, 2004)

In addition, there is a phenomenon where many amil zakat informally admit themselves as amil, but still take the right from the zakat collected without meeting the set conditions. This phenomenon shows the need for clearer education and regulation about the role and responsibilities of amil zakat. If the muzakki hands over his zakat to the sworn amil and the amil continues to commit violations, such as misuse of zakat funds, then the zakat paid by the muzakki is still considered valid. However, the responsibility for the violation is completely the burden of amil zakat who has betrayed his oath.

Therefore, this study aims to analyze the validity of the law of zakat fitrah through sworn amil zakat in the perspective of sharia maqasid. This research will also explore the legal and social implications of the existence of

sworn amil zakat on the validity of zakat paid by muzakki, as well as provide recommendations to improve the quality of zakat governance in Indonesia.

## METHOD

The research method is a way to find out the process of collecting and analyzing data that is carried out systematically, so that it can solve problems by collecting valid data, the purpose of which is to know, understand, solve and anticipate problems. Research is a very decisive part and plays an important role in the scientific framework and functions as an instrumental tool in solving various problems, be it legal, political, social, economic, religious and so on. Through this research, at least the factors and backgrounds of various problems that develop will be identified until they lead to finding solutions. (Rahmani, 2016; Sitoto, 2015)

This study uses a normative-empirical legal method that focuses on direct observation in the field to obtain factual data related to the practice of managing and distributing zakat fitrah by the Zakat Collection Unit (UPZ) of mosques and BAZNAS Medan City. This research is field *research* that is carried out systematically and accurately to describe the actual situation related to the validity of zakat fitrah through sworn amil zakat in the perspective of maqasid sharia. The main focus of this research is to obtain data from the community and related sources to describe the practice of zakat fitrah objectively.

This research is descriptive with a qualitative-empirical approach that aims to comprehensively describe the social conditions related to the practice of zakat fitrah through sworn amil zakat in the city of Medan. Data was collected through observation, interviews, and documentation, then analyzed to understand the social and legal context that occurred in the field. This study emphasizes an in-depth understanding of the practice of zakat fitrah that takes place, the social interactions that occur, and its relevance to the sharia maqasid to produce a comprehensive picture related to the validity of the law of zakat fitrah at the research site.

In this study, the data source consists of primary data obtained directly through observation and interviews with UPZ managers, Medan City BAZNAS, and the community, as well as secondary data in the form of documents, manuscripts, and related literature. Data analysis techniques are carried out qualitatively through the stages of editing, classification, coding, data reduction, data presentation, and drawing conclusions. The researcher seeks to find important patterns from the data obtained, then analyze them based on the perspective of maqasid sharia to gain an in-depth understanding of the practice of zakat fitrah through sworn amil zakat in the city of Medan.

## RESULT AND DISCUSSIONS

### **Analysis of the Validity of the Distribution of Zakat Fitrah through Amil Zakat Not Sworn in the City of Medan According to the Laws and Regulations of Zakat in Indonesia**

Maslahah in language means benefits. This means that something has a use or benefit value. Etymologically it means useful, beneficial, good, appropriate, proper, good, feasible. According to terminology, the word *maslahah* means the benefits given to humans by the will of God (Allah). *Maslahah* means something good, because something good will create a sense of pleasure, satisfaction and common sense can accept it. *Maslahah* is defined as something that comes from something that provides benefits or rejects something that is detrimental. According to Ash-Syatibi, *maslahah* is an understanding of the protection of human rights by attracting benefits and rejecting damage. (Aziz et al., 2022; Idris Sarumpaet & Cape, 2024)

The validity based on the legal dictionary is absolute. The term validity in Dutch, namely *recht matig*, literally means to be in accordance with the law. *Recht matig van bestuur* which is centered on the adoption of the principle of legality in all government legal actions. According to the great Indonesian dictionary, validity has a legitimate nature; Legality. (Billah, 2025; Nopiardo, 2016)

According to Kuntjoro Pubopranoto, in order for openness to be realized, there are two conditions that must be met, namely material requirements and formal requirements. Material conditions are more in the content of the decision of a law that is created, while formal conditions are more about the meaning, the period of time and the



purpose of why and to whom the validity is created. Furthermore, Kuntjoro, the validity of a decision can be achieved if it meets 4 conditions, namely: *First*, the decision must be made by the instrument that has the power to make it (the government), *second*, the decision must be in accordance with the applicable law, cannot be lacking juridically, *third*, it must form a clear percentage and in accordance with the underlying regulations, *fifth*, The content and purpose of the decision must be in accordance with the content and purpose of the Basic Regulations. ( Layali & Marwaiyah , 2020)

Law no. 23 of 2011 is the legal basis for zakat management in Indonesia. The purpose of zakat management is to increase the effectiveness and efficiency of services in zakat management, and increase the benefits of zakat to realize community welfare and poverty alleviation. In article 5, it is explained that to carry out zakat management, the government established BAZNAS. BAZNAS is an institution authorized to carry out the task of managing zakat nationally. The duties of BAZNAS as stated in article 7 are the planning, collection, implementation and control of the collection, distribution and utilization of zakat. ( *Regulation Body Amil National Zakat No 02 Year 2016 About Formation And Tata Work Unit Gatherer Zakat* , 2016)

The targeting of zakat management which is managed directly by BAZNAS as a forum has regional coverage throughout Indonesia. In articles 15, 16 and 17 it is explained that the provincial BAZNAS is formed by the minister on the proposal of the governor, the Regency/City BAZNAS is formed by the minister on the proposal of the regent/mayor to carry out the duties and functions of BAZNAS in their respective provinces and districts/cities. In carrying out their duties, provincial and district/city BAZNAS can form Zakat Collection Units (UPZ) in government agencies, state-owned enterprises, and can use UPZ at the sub-district and district level or other names and other places such as mosques/mushallas. ( *Regulation Government Republic Indonesia Number 14 Year 2014 About Implementation Law Number 23 Year 2011 Tentang Pengelolaan Zakat*, 2011)

As a support and explanation of the governance and work procedures of UPZ, the Regulation of the National Amil Zakat Agency (PERBAZNAS) No. 2 of 2016 was made. In article 11, it is explained that the UPZ management consists of at least one chairman, one secretary and 1 treasurer. To be appointed as a UPZ administrator, at least one must meet the requirements, namely, Indonesian citizens, Muslims, devoted to Allah SWT, at least 25 years old and at most 70 years old, physically and spiritually healthy, have technical competence in accordance with the field assigned, not be a member of a political party and must not be convicted. ( *Regulation Body Amil National Zakat No 02 Year 2016 About Formation And Tata Work Unit Gatherer Zakat* , 2016)

The UPZ management is in charge, determining the UPZ RKAT after receiving the consideration of the advisor, evaluating the implementation of UPZ duties and functions, preparing zakat collection plans, carrying out zakat collection, carrying out muzakki data management, carrying out zakat socialization and education and submitting the results of zakat collection to BAZNAS according to its level. UPZ administrators have the right to take part in Amil certification training from BAZNAS.

Article 9 of PERBAZNAS no. 2 of 2016 explains that state mosques, grand mosques, mosques, mushallas, langgars, suraus or other names that have been appointed (sworn), given guidance by BAZNAS (in this case called UPZ) can collect and distribute and utilize Zakat, Infaq and Sadaqah (ZIS) from the community. And for mosques and mushallas or zakat collection institutions made by people who do not have permits, they can apply for permits to the district/city BAZNAS for the establishment of UPZ. In this case, the district/city BAZNAS submitted a written letter to the leadership of the institution that will be formed by UPZ. Institutional leaders who receive the letter of proposal for the formation of UPZ are given no later than 30 days to provide an answer by bringing administrative documents that have been determined by the district/city BAZNAS. (Khoiri, 2012; Mustaring et al., 2022; Syaiful, 2023)

Specific arrangements regarding amil zakat are contained in the Fatwa of the Indonesian Ulema Council (MUI) Number 8 of 2011. The fatwa explains that amil zakat is a person or a group of people appointed by the government to manage the implementation of z/akat worship, or a person or group of people who are formed by the community and authorized (sworn) by the government to manage the implementation of zakat worship.

Based on the explanation above, it can be concluded that sworn amil zakat is an amil that collects and distributes zakat under the auspices of UPZ in collaboration with the National Amil Zakat Agency (BAZNAS).

Based on the results of interviews that the researcher has explained in the previous chapter, there are nine samples of mosque UPZ that are not registered with the City or Provincial BAZNAS but are actively carrying out zakat management activities. Two UPZ are in Medan Belawan District, two UPZ are in Medan Marelan District, two UPZ are in Medan Labuhan District, one UPZ is in Medan Deli District, one UPZ is in Medan Sunggal District and one is in Medan Johor District. Each UPZ has several similarities, namely both are not registered with the City or Provincial BAZNAS but still carry out zakat management. The procedure for managing zakat is both sourced from the Quran and Hadith. Each UPZ has a committee membership to manage zakat. The taking of amil rights as mustahik also has similarities between UPZ Medan Deli District and Medan Sunggal District. The sub-districts of Medan Johor, Medan Belawan, Medan Marelan and Labuhan amil zakat do not take their rights as mustahik.

Each UPZ has differences regarding not being registered in the City or Provincial BAZNAS, Medan Belawan District reasoned that the committee did not understand the regulations for UPZ registration to City and Provincial BAZNAS. UPZ Medan Marelan District argues that the current zakat management is legal by following the rules in the Quran and Hadith, so there is no need to register the UPZ with BAZNAS. UPZ Medan Labuhan District argued that it did not understand the regulations and procedures for registering UPZ with BAZNAS, therefore the UPZ did not register its UPZ with BAZNAS. Medan Deli District argues that no committee is willing or willing to take the time to register its UPZ with BAZNAS. Medan Sunggal and Johor sub-districts are of the opinion that they already know that UPZ must be registered with BAZNAS and there has been an initiative to register their UPZ with the City or Provincial BAZNAS.

Based on the explanation of the results of the interview above, the validity of the distribution of zakat fitrah through unsworn amil in the city of Medan, especially in the nine UPZ sub-district mosques, is not valid for the validity of zakat fitrah. Because based on the MUI Fatwa No. 8 of 2011 it states that amil zakat is a person or a group of people formed by the community and appointed (ratified) by the government to manage the implementation of zakat worship. The government has regulated the procedures for managing zakat as stated in Law No. 23 of 2011 concerning the management of zakat regulated by BAZNAS. BAZNAS Nasional has also issued BAZNAS Regulation (PERBAZNAS) No. 2 of 2016 concerning the formation and work procedures of zakat collection units. (Amri & Dzikri, 2024; Mas'udi, 2010; Mufraini, 2010)

Law No. 23 of 2011 should explain that the institution that has authority in the management of zakat in Indonesia is BAZNAS. In this case, BAZNAS has the authority to form, foster and certify (sworn) Zakat Collection Unit (UPZ) to assist in collecting zakat directly from the community. In more detail, PERBAZNAS no. 2 of 2016 explains that UPZ must be able to carry out tasks such as zakat socialization and education, zakat collection, data collection of muzakki services, submission of NPWZ, preparation of UPZ RKAT for zakat collection programs and tasks of assistance in distributing zakat from National BAZNAS and Provincial BAZNAS, and preparation of reports on zakat collection and distribution activities. Amil zakat from UPZ representatives is also entitled to receive amil certification training. MUI Fatwa No. 8 of 2011 also explains that amil zakat is a person or a group of people appointed by the government to manage zakat, or a group of people who are formed by the community and ratified (sworn) by the government for the implementation of zakat management.

### **Analysis of the Legal Validity of the Distribution of Zakat Fitrah through Amil Zakat Not Sworn in Medan City According to Maqasid Syariah**

The effectiveness of productive family inheritance management in Medan Helvetia was analyzed using the theory of legal effectiveness in improving the welfare of heirs. The implementation is by measuring the extent to which the designated heirs comply with the productive inheritance management that is made, from this we can know whether the productive inheritance management is effective or not. (O'Neill, 2022)

Maqasid sharia is a meaning or intention that is desired by sharia, namely Allah SWT and His Messenger so that it can be realized through *tasyri'* and the law is determined through *istinbath* by the mujtahid through sharia texts. Jaser Auda interprets sharia maqasid as a value that is used and to be realized by sharia makers behind the creation of sharia and laws that are researched by mujtahid scholars from sharia texts. (Auda, 2008; Qodir, 1998)

Jasser Auda's concept of sharia maqasid thought emphasizes four aspects: First, dividing maqasid into three levels, namely universal (*al-maqasid al-ammah*), specific (*al-maqasid al-khassah*), and pastarial (*al-maqasid al-juz'iyah*). Second, the reach of maqasid is expanded from individuals to society, nations, Muslims around the world, and even humanity. Third, the source of maqasid is dug up directly from the nash, namely the Qur'an and mutawatir hadiths, no longer from the opinions of madhhab scholars. Fourth, the purpose of maqasid is to experience a shift in meaning from protection and protection to development that finally reaches human development, to human rights and overall benefits. (Ash-Shiddieqy, 1984)

Zakat has a very important legal position in Islam, not just an obligation, but is part of the pillars of Islam and part of religious teachings that are *ma'lum min ad-din bid-dharurah* or are definitely known as part of religion. This obligation of zakat is directly related to the main purpose of the sharia (maqasid sharia), which is to meet the needs of the eight groups of mustahik such as the poor, the poor, the amil, the converts, the servants of the sahaya, the debtors, the warriors in the way of Allah, and *ibn sabil*. Zakat is given in the form of financial needs for basic needs such as food, shelter, business capital, and education, all of which are primary needs (*dharuriyat*). In maqasid sharia, this need is included in the protection of property (*hifdzul maal*) which is an important pillar for the welfare of the people. Ibn al-Qayyim in *I'lam al-Muwaqqi'in* also affirms that every law in Islam is judged based on its benefits or harms. Zakat, with great benefits for the ummah, is categorized as a high law, on the same level as the pillars of Islam, because it brings great benefits to the community. (Maulana et al., 2021) (Al-Bukhaari, 2013; Normasyhuri et al., 2022)

The Zakat Collection Units (UPZ) of mosques in various sub-districts in Medan City show that even though they are not registered with the City or Provincial BAZNAS, they are still active in the management of zakat fitrah. The nine UPZs are spread across Medan Belawan, Marelan, Labuhan, Deli, Sunggal, and Johor Districts. All of these UPZs carry out zakat management based on the Quran and Hadith, by having a zakat management committee that routinely manages the collection and distribution of zakat. Some UPZs have similarities in terms of management, such as taking *amil* rights as mustahik in some sub-districts, while others do not take these rights. The difference in reasons for not registering UPZ also varies, ranging from a lack of understanding of regulations, feeling satisfied with the basis of sharia without the need for formal legality, to the reason for the busyness of the management. However, there are also UPZ that have begun to take the initiative to register with BAZNAS. (Indriani et al., 2024; Son, 2019)

When viewed from the sharia maqasid, the practice of collecting and distributing zakat fitrah by sworn *amil* zakat in the nine UPZ mosques is still valid according to sharia. According to Jasser Auda's view, the sharia maqasid emphasizes the importance of looking at the goals of welfare as a whole, including the development of religion (*at-tanmyah al-din*), the soul (*at-tanmyah al-nafs*), intellect (*at-tanmyah al-'aql*), wealth (*at-tanmyah al-maal*), and offspring (*at-tanmyah al-nasl*). The management of zakat in the nine UPZ is oriented towards the benefit of the people with a fair, equitable, and targeted distribution of zakat to eight mustahik groups. This activity not only eases the burden of mustahik, but also creates social harmony and strengthens the economic resilience of the local community in accordance with the main purpose of zakat in Islam.

### **Implications of zakat regulations in Indonesia on the management of zakat at the National Amil Zakat Agency (BAZNAS) in Medan City, and the Zakat Collection Unit (UPZ) in Medan City**

BAZNAS Medan City has the main task of forming and recording Zakat Collection Units (UPZ) in various institutions in Medan City. These institutions include city-level vertical agency offices, government work unit offices and regional institutions, regional-owned enterprises, private companies, educational institutions, mosques and mushallas, and sub-district levels. In its implementation, BAZNAS Medan City is also responsible for socializing and



educating zakat to each institution that oversees UPZ, managing zakat collection and muzakki services, issuing Zakat Mandatory Identification Number (NPWZ) and Proof of Zakat Deposit (BSZ) for muzakki, preparing UPZ Annual Work Plan and Budget (RKAT) for zakat collection and distribution programs, and preparing zakat activity reports. In addition, BAZNAS Medan City has full authority in supervising the management of zakat by UPZ to the reporting process, and can provide administrative sanctions to UPZ administrators and advisors who violate Islamic regulations and law, such as reprimands, written warnings, and temporary suspension.

Report on ZIS DSKL Fund Income at BAZNAS Medan City

Year	Zakat Mall	Zakat Fitrah	Infaq/Sadaq	ZIS-DSKL	Growth
2021	310.816.519	0	129.610.914	440.427.774	43.0%
2022	653.072.697	280.000	125.202.117	778.554.814	76.8%
2023	738.399.823	0	110.713.330	848.112.854	89.0%
2024	1.735.849.598	388.000	384.009.889	2.128.298.478	150.8%

Throughout 2021 to 2024, the collection of Zakat, Infaq, and Alms (ZIS) funds and Other Religious Social Funds (DSKL) at BAZNAS Medan City showed a significant increase. In 2021, the total funds collected were IDR 440,427,774 with a growth of 43%. In 2022, it increased to IDR 778,554,814 with a growth of 76.8%. In 2023, the funds collected increased again to IDR 848,112,854 with a growth of 89%. The highest increase occurred in 2024, with total funds reaching IDR 2,128,298,478, an increase of 150.8% compared to the previous year. This increase reflects the increasing awareness of the people of Medan City in paying zakat, infaq, and alms.

The funds that have been collected are then distributed by BAZNAS Medan City to various sectors such as humanitarian, health, education, economy, da'wah, and amil operations. In 2021, funds of IDR 310,421,979 were distributed with a dominance in the humanitarian and da'wah sectors. In 2022, the total distribution reached IDR 779,981,799, with the main focus on the humanitarian sector. In 2023, the distribution of funds of IDR 842,360,820 will be distributed fairly evenly across various sectors, including education and da'wah. Meanwhile, in 2024, the total distribution of IDR 720,535,387 will be focused on the humanitarian, da'wah, and amil operational sectors. This data shows that BAZNAS Medan City actively distributes zakat funds for various benefits of the people, especially in fields that directly touch the needs of the community.

## CONCLUSION

The distribution of zakat fitrah through sworn amil zakat in the city of Medan is considered illegal by law and law in Indonesia. This is because the nine mosque Zakat Collection Units (UPZ) that were the research samples were not officially registered in the Medan City BAZNAS or the Provincial BAZNAS. In fact, according to MUI Fatwa Number 8 of 2011, amil zakat must be an individual or group appointed and authorized by the government, in this case through the national, provincial, or district/city BAZNAS. In addition, the provisions regarding UPZ governance have also been regulated in detail in Law Number 23 of 2011 concerning Zakat Management and BAZNAS Regulation Number 2 of 2016, which emphasizes the importance of legality and legal structure in zakat management.

However, when viewed from the perspective of maqasid sharia, the distribution of zakat fitrah through sworn amil zakat in the nine UPZ is still valid according to sharia. This is because the formation of zakat committees in nine sub-districts in Medan City is based on the intention for the benefit of the people. The collection and distribution of



zakat that they carry out aims to meet the needs of mustahik and encourage the development of religion, soul, intellect, property, and the welfare of the surrounding community. In terms of sharia maqasid, this action has fulfilled the basic principles of benefit and justice in Islam, because the zakat collected is really distributed to those who are entitled fairly and equitably.

In addition, the existence of regulations governing zakat in Indonesia also has a positive impact on the development of Medan City BAZNAS and mosque UPZ. Until 2024, it is recorded that as many as 720 mosque UPZ have officially collaborated with the Medan City BAZNAS. This collaboration makes the management of zakat in mosques more organized, accountable, trustworthy, on target, and transparent. For the community, the impact is also very felt because it is easier for them to pay zakat and can directly monitor the distribution of zakat in their surrounding environment.

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