

Perspective of Muslim Scholars in Medan City on Zakat Institutions

Syahrial Hasanuddin Pohan, Hartato Rianto, Dyah Syafira Yasmin

Abstract

The aim of this research is to determine the practice of paying zakat infaq and alms carried out by university academics in the city of Medan who are then referred to as Muslim scholars and the perspective of the university academic community towards zakat management organizations. This research will examine in depth the relationship between the perspectives held by the academic community of North Sumatra universities regarding zakat management organizations to the practice of paying zakat infaq and alms. This research will show the contribution of universities to the management of zakat infaq and alms in North Sumatra. This research uses a qualitative research method. The data collection technique in this research was by distributing questionnaires to the university community in North Sumatra. The author will explain in depth the findings that the author has obtained in the field, and then provide an interpretation, and arrange it systematically so that it is easy to understand. The research results show that interaction between Muslim scholars and zakat institutions is still very minimal. This can be seen from the two-way relationship where there are still very many Muslim scholars who channel their zakat infaq alms through zakat institutions, and vice versa, namely zakat institutions do not involve Muslim scholars in managing zakat infaq alms funds.

Keywords : Institutions, Zakat, Scholars, Muslims

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1st International Conference on the Epicentrum of Economic Global Framework (ICEEGLOF)

Theme: Navigating The Future: Business and Social Paradigms in a Transformative Era.

<https://proceeding.pancabudi.ac.id/index.php/ICEEGLOF>

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Introduction

Academics have a central and fundamental role in the progress of a civilization. Civitas Academics become the light that illuminates the darkness and provides guidance. Civitas Academics are role models and places for society to ask questions, so the community Academics have a responsibility to transfer the knowledge they have to the wider community (Rizdiana et al., 2023). Civitas Academics have a moral obligation to participate in efforts to educate the nation (Wakhyuni et al., 2018).

Responsibilities of the community This academic is also included in the practice of managing zakat, infak and sedekah (zis) in Indonesia. This is very important to support the effectiveness and efficiency of the management. The potential of zis in Indonesia is extraordinary because the majority of Indonesian people are Muslim and the economic growth is consistently experienced above 5% per year. ZIS can be used as a problem solving for economic inequality in Indonesia, furthermore this zis can encourage economic growth of the poor if managed properly. This is certainly not as easy as turning the palm of the hand considering the big challenges that must be faced, such as the low level of public awareness to fulfill zis and the pattern of zakat distribution that is still inefficient is still widely practiced by the community.

Indonesian Muslims have to bear double taxation, namely tax and zakat (Hidayat, 2013). This creates a fairly heavy burden for Muslims in Indonesia, at least the community is divided into three groups, namely people who are reluctant to pay their taxes in full and are more oriented towards zakat, people who pay their taxes more than zakat, and people who fulfill taxes and zakat as a whole according to their responsibilities, although this third group is relatively smaller (Rachmadani, 2024).

The problem between tax and zakat is also experienced by other Muslim countries such as Malaysia and Saudi Arabia. The solutions given to this problem vary in each Muslim country. Saudi Arabia imposes one obligation, meaning that Muslim citizens who have paid zakat are not required to pay tax. Malaysia applies charity as a tax deduction if the charity is paid to an official charity of the institution. Indonesia applies a tax deduction system in the sense that zakat that has been paid by residents can reduce taxable income (Ridwan, 2016).

The government is present in a moderate concept in responding to the long debate on zakat. The government in Law No. 23. Year 2011 stated the presence of the state in managing zakat, infak and alms funds by establishing the National Zakat, Infak and Alms Agency (BAZNAS). The government provides a very large space for the private sector to help in managing zakat, infak and alms funds by forming an organization called the Zakat Amil Institution (LAZ). The establishment of LAZ must first obtain approval from BAZNAS. LAZ consists of 2 types, namely LAZ on a national scale and LAZ on a regional scale (LAZNAS, LAZDA). LAZNAS has a larger scope and responsibility compared to LAZDA. The establishment of a branch office of LAZNAS does not need to request approval from BAZNAS in the area. The branch office only needs to coordinate with BAZNAS for its presence in the area so that it can work together in managing ZIS.

ZIS management in Indonesia today is more dominated by the private sector. This is based on the large private sector initiative to manage zakat, infak and sedekah funds. Many LAZ have emerged from community institutions and not a few private companies have also participated in creating zakat institutions in their companies. This has shown the dynamic process of Islamization of the private sector in Indonesia (Latief, 2013).

The phenomenon that emerged from these challenges is the imbalance between the potential of zakat in Indonesia and the amount of collection that was successfully obtained. During 2011-2015, the realization of zakat receipts was less than 1% (Canggih et al., 2017), although the amount of zakat collection was still very small compared to the existing potential, but this zakat collection has always experienced a significant increase, for example, the collection of ZIS in 2008-2012 from 930 billion to 2.2 trillion or an increase of more than 100% (Mubarok & Fanani, 2014). These problems can only be solved by synchronizing all efforts from various parties, both the government, zakat practitioners, and the community academics.

The roles of each party must be integrated with each other so that there is continuity of efforts that result in the management of zakat, infak and sedekah. The government with the power it has can make regulations that regulate the management of zakat, infak and sedekah in Indonesia, civitas academics can study and develop good management patterns so that they can be used as a reference for zakat practitioners. Contributions that have been given by the community academics at universities in North Sumatra do not seem to be this can be indicated by the minimal study activities on zakat, resulting in stagnation in zakat management in north sumatra. Improvements can be made by identifying and aligning perceptions among the community academics regarding ZIS management, so that later the civitas academics can be a catalyst to call for zakat management practices to zakat practitioners and the community.

Literature Review

Perception

According to Asrori, the definition of perception is "the individual process of interpreting, organizing and giving meaning to stimuli originating from the environment in which the individual is located, which is the result of the learning process and experience." In the understanding of perception contains two important elements, namely interpretation and organization. Interpretation is an effort to understand the individual's information obtained while organization is the process of managing certain information so that it has meaning (Asrori, 2009).

Perception is a process learned through interaction with the surrounding environment. A person's perception arises from childhood through interaction with other humans. In line with that, Rahmat Jallaludin defines the concept of perception as: "experience of objects, events or relationships obtained by concluding information and interpreting messages". This similarity of opinion can be seen from the meaning of concluding information and interpreting messages which are related to the process of giving meaning (Rahmat, 2010). According to Slameto, the concept of perception is a process related to the entry of messages or information into the human brain, through human perception, humans continuously establish relationships with their environment. This relationship is carried out through the senses, namely the senses of sight, hearing, touch, taste, and smell. According to Sarlito Wirawan Sarwono, the concept of Perception is a person's ability to organize an observation, these abilities include: the ability to distinguish, ability to group, and ability to focus. Therefore, a person can have different perceptions, even though the object is the same. This is possible because of differences in the value system and personality traits of the individual concerned (Slameto, 2010).

Zakat and Zakat Institutions

Zakat comes from Arabic, namely zakāh in terms of terminology is a certain property that must be issued by Muslims and given to groups who are entitled to receive it (the poor and so on). Zakat in terms of language means 'clean', 'pure', 'fertile', 'blessing' and 'growing'. According to the provisions that have been set by Islamic law. Zakat is the fourth pillar of the

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pillars of Islam. Zakat has great virtue in Islam. Zakat assets have special provisions and are only given to certain groups. Assets for which zakat must be issued must first meet the haul and nisab (Djatmiko, 2019). Haul means a period of time and nisab means a minimum amount limit. Haul and nisab vary depending on the type of assets a person owns. The groups entitled to receive zakat are Fakir, Poor, Amil, Mu'allaf, riqab, Gharim, Fisabilillah, Musafir. This is explained in the Al-Quran surah at-Tauba verse 60.

There are two steps in the management of zakat, infak and sedekah; namely structural steps and cultural steps. Structural steps are more emphasized on special institutions that handle them so that they run well, while cultural steps are more emphasized on individuals, both individuals who are expected to be one of the subjects of poverty alleviation and empowerment of the poor and needy as well as those who are the objects. In both structural and cultural steps, government involvement is very necessary, even seen as an inevitability. (Pohan et al., 2022, 2023; Rodin, 2016).

The emergence of this zakat management organization has changed the method of collecting and distributing ZIS funds in Indonesia. Zakat management organizations generally collect ZIS with zakat pick-up services, payments through accounts, and can also be submitted directly to the office (Kusmanto, 2014). The presence of this variation is intended to make it easier for the Muslim community to distribute their ZIS, so that the community's motivation to distribute ZIS becomes higher. In the distribution sector, zakat management organizations are competing to implement productive zakat programs (Rianto et al., 2022).

Productive zakat is zakat that can make mustahik have an income (Dimiyati, 2018). The ultimate goal of productive zakat is to change mustahik into muzaki or change someone who receives assistance into someone who gives assistance in the future. Productive zakat has a real impact on poverty alleviation efforts. (Pratama, 2015). Productive zakat is carried out by building or growing a business unit in the recipient of zakat through the provision of grant funds for business capital (Fitri, 2017), or simply put, productive zakat is carried out by creating new entrepreneurs from among the mustahik (Haidir, 2019).

Research Methodology

This research is a qualitative research with a field study method (Fieldresearch), namely research whose data sources are obtained by going directly to the field (Rusiadi. & Hidayat, 2016). This research uses a descriptive-analytical method, namely research that describes clearly and in detail the phenomena that are the main problem without making hypotheses or making statistical calculations. Specifically, this research intends to explain and describe the perception of the community. academics of higher education about zakat management organizations and their relationship to zakat payment practices. The parameters observed in this study are; 1) Knowledge of the community PT academics regarding OPZ. 2) Trust of the community PT academics towards OPZ, 3) Benefits received by mustahik from the ZIS OPZ distribution program. Data collection in this study used two methods, namely interviews and questionnaire distribution, where researchers will distribute questionnaires to all Muslim scholars in Medan City, and selected several random samples to conduct in-depth interviews.

Results

History of civilization Islam show existence connection proximity close emotional between public Muslim with organization zakat manager. The Prophet founded Baitul Mal as organization zakat manager, who then continued and updated by friends and leaders Islam during the Sultanate. Proximity emotional This it seems has eroded in contemporary times where is this there is enough gap big between public Muslim with zakat managers and even including scholars muslim. Research This show there is scholar muslim (lecturer) in percentage small that is not to know and to know organization zakat manager. This is naturally is quite a phenomenon worrying remembering the scholars this is one of the important instruments in to uphold Sharia (Pramanda & Pallo, 2023)

History of almsgiving in classical times has prove that Islamic countries implement zakat with good, which is accompanied by awareness from the zakat payers will importance payment of zakat, can deliver life the people at the gate well-being and prosperity. Likewise, modern Islamic countries make it mandatory inhabitant his country paying zakat can reduce number poverty in their respective countries. Keywords here is prosperity and prosperity through zakat. Welfare this is the target and goal of everything effort in managing zakat. Welfare people become kind of “pragmatic” values that are needed fought for and vision main for management zakat that must be paid achieved. Law No. 38 of 1999 concerning Zakat management is indeed is umbrella law and the pinnacle of the "struggle" of the people Indonesian Muslims for can operate teachings his religion. With existence Constitution said, many institution Zakat managers were formed and zakat houses increased mushrooming. However , the Indonesian Islamic World today this not yet succeed fully reach experience brilliant history zakat in the past. Poverty, unemployment and ignorance Still rampant. The management and implementation of zakat in Indonesia is not bring impact satisfying change.

The Golden Age of the Ummah Muslim Once happen in history. At the time that, there is not anyone who is poor. Mu'az ibn Jabal was staff of the Prophet Muhammad. who was sent For collecting zakat in Yemen. During the time of Caliph Abu Bakr and 'Umar ibn al-Khattab, Mu'az Keep going served there. Abu 'Ubaid said that Mu'az Once send the proceeds of zakat he collected in Yemen to the Caliph 'Umar in Medina, because Mu'az No meet the right person received zakat in Yemen. However, Caliph 'Umar returned it. "I'm not send you as collector tribute. I send you for collecting zakat from the rich people there and distributing it to the poor among them too." Mu'az answer, " if I met poor people there, about will not send whatever to you."50 Ibn 'Abd al-H{akam narrated, Yahya ibn Said, a zakat officer during the time of Caliph 'Umar ibn 'Abd al-'Aziz, said, "I once sent by 'Umar ibn 'Abd al-'Aziz to collecting zakat to Africa. After pick it up, i mean to give it to him to poor people. However I'm not meet no one. 'Umar ibn 'Abd al-'Aziz has make all the people at the time that sufficient . Finally i decide for buy slave and then freed them."51 This is the golden age of history. zakat Muslims, where no one fell to in the pit of “poverty and misery” thanks to running it teachings of zakat professional and full awareness from various element society.

While that, management and systems fund management zakat in Indonesia has not all in all professional and satisfying, also not make the hearts of the people believe completely. Such a golden age beautiful that not yet once realized and tasted by this nation and country. If at the time of the Prophet and khulafaurrasyidin the state played a role active with a "pick up the ball" model frame collect and distribute zakat from muzakki to mustahiq, then in Indonesia it happens polarization. First, the muzakki deliver zakat directly to the authorized party receive zakat (mustahik) (Khairizza Mohammad, 2023).

Second, zakat is submitted to committee or zakat collection bodies/ institutions.52 However zakat management institutions and bodies formed government and society This No have “power force" on the lazy muzakki emit zakat. Law No. 38 of 1999 concerning Zakat management is also not then make this country to emulate policy the ancient Islamic kingdoms of the archipelago, where the citizens his country required pay zakat. A State law does not own consequences and punishments for the violators the same as it is with talk empty. Polarization submission of zakat such as this no once occurred in the time of the Prophet Muhammad, the caliphs, and in the modern Islamic world, because that's it, no surprising if happen historical deficit.

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Countries that have feel comfortable with Zakat Management Law No. 38 of 1999 which does not have that power, same as it is has do reduction and narrowing to the function and role of zakat in practice in history. Besides as form deficit truth historically, the reduction and narrowing carried out by this country is also a kind of 'betrayal' towards history that alone, where the Islamic kingdoms of the archipelago have enforce obligation pay zakat on inhabitant his country. Even though Law No. 38 of 1999 become trigger for mushrooming institutions collector and distributor of zakat, but he don't have own access for touch soul and awaken spirit pay zakat. In fact, the law that created no intended for for those who are pious and conscious, but for anticipating potential people do violation.

Practitioners and the government also have share on the occurrence of a gap between public Muslim with organization zakat manager. Zakat practitioners lately this rated not enough capable for reach all over people Indonesian Muslims. This is proven in study this is what shows that 33% of scholars muslim this not yet once get invitation for distribute zakat and infak his charity through organization good zakat management through offline, online and other media invitation direct zakat practitioner.

Academic community should be Still own good perspective about organization zakat manager, only just practice distribution of zakat and infak alms still very little is involved organization zakat manager. This is caused by several factor that is trust, convenience, and culture. People believe that the zakat, infak and alms money that is handed over to organization zakat managers will distributed to those entitled accept it. However public Still not yet believe that distribution of zakat and infak alms will more good if managed by the organization zakat manager. Some large academic community that submitted zisnya in a way direct to mustahik own more satisfaction tall compared to with deliver through organization zakat manager .

Academic community that does not involving organization zakat managers feel will far more easy hand over zakat and infak his charity in a way direct to mustahik, because there is lots mustahik who are around house or at the intersection road compared to if must come to office organization zakat managers whose numbers are still little and located enough far from the academic community activity zone those. Factors third that is habit or tradition that has done from some generation previous person who handed over zakat infaq his charity direct to mustahik or through the mosque.

Factors that become reason lack of involvement organization zakat management in distribution zis public this can completed with improvement accountability, service and promotion organization zakat management. Organization zakat managers can increase trust public that zakat is charity alms will more effective and efficient if given to him compared to handed over direct to mustahik with show reports activity organization. Improvement service with meaning present convenience more so that the academic community feel no burdened on aspects whatever in channeling zisnya to organization zakat management. Improvement promotion for herding public opinion so that will eroding habit or tradition society inherited by generations previous.

Organization zakat managers also need tighten connection with institution college high. Relationship this for enrich innovation of zakat practitioners in manage zis funds. College tall with all source the power it has can contribute in matter do study to effectiveness and efficiency zakat management, then can become power addition in a way free of charge for to educate society about management of zakat and infak alms will more good if carried out by the organization zakat manager. Researcher believe college tall will accept connection good this

remembering two of three dharma college tall can directed to the zakat and infak sector alms that is research and service to public.

Conclusion

Based on discussion on can concluded that the practice of paying zakat, infak, and alms by Muslim scholars in Medan City still involves few zakat management organizations because it is mostly distributed directly to mustahik or through non-formal institutions such as mosques. This happens because the community academics in Medan City have minimal interaction with zakat institutions, such as minimal involvement of zakat management organizations in the distribution of zakat, infak and alms from the community, academics are caused by trust, convenience, and culture. The perception of the academic community academics towards zakat management organizations are not driven by promotions carried out by zakat management organizations, resulting in low desire of Muslim scholars in Medan to get involved in zakat institution activities. However, the perception of the academic community academics or Muslim scholars towards zakat management organizations are still quite good until now. This means that there is no negative stigma towards zakat institutions, so it is very possible to establish good relations between Muslim scholars and zakat management organizations.

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