

# PROFESSIONAL ZAKAT EMPOWERMENT IN LAZISMU YOGYAKARTA FOR COMMUNITY ECONOMIC WELFARE MAQASID SHARIA PERSPECTIVE

**Muthoifin**

Universitas Muhammadiyah Surakarta  
mut122@ums.ac.id

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## Abstract

Professional zakat utilization is the planning, implementation, and coordination of supervision in collecting, distributing, and utilizing zakat from professionals who have fulfilled the mandatory zakat requirements. These activities are carried out by the Amil Zakat Agency or the Amil Zakat Institute as stipulated in Article 17 of Law Number 23 of 2011 concerning zakat management in Indonesia. The purpose of this study is to find out the concept of professional zakat empowerment through assistance to MSMEs (Micro Small and Medium Enterprises) conducted by LAZISMU (Lembaga Amil Zakat Infaq Shadaqah Muhammadiyah) in Yogyakarta. This research method uses a qualitative type, that is, in-depth research over a certain time about individuals, groups, organizations, activity programs, or others. The object of this research was carried out at Lazismu Yogyakarta which is part of the institution that is the object of research, while the subject of research is the management of Lazismu and the beneficiaries of professional zakat. The results of the study concluded that there are 30 SMEs carried out by the Lazismu Yogyakarta zakat management organization through the professional zakat empowerment scheme for MSME actors in 2020, 18 MSME actors in 2021, 13 MSME actors in 2022, and 27 in 2023. In other words, there is a decrease in MSME beneficiary data by 40% of people in 2021 and 56.7% in 2022, and there will be another increase in 2023. Meanwhile, in the view of Maqasid Sharia, the empowerment carried out by LAZISMU (Lembaga Amil Zakat Infaq Shadaqah Muhammadiyah) Yogyakarta is included in the categories of religious protection (hifdzu din), life protection (hifdzu nafs), and property protection (hifdzu maal).

**Keywords:** utilization, zakat profession, welfare, people's economy, maqasid sharia.

## Abstrak

Pemanfaatan zakat profesi adalah perencanaan, pelaksanaan, dan koordinasi pengawasan dalam pengumpulan, pendistribusian, dan pemanfaatan zakat dari tenaga profesional yang telah memenuhi persyaratan wajib zakat. Kegiatan tersebut dilakukan oleh Badan Amil Zakat atau Amil Zakat Institute sebagaimana diatur dalam Pasal 17 Undang-Undang Nomor 23 Tahun 2011 tentang pengelolaan zakat di Indonesia. Tujuan penelitian ini adalah untuk mengetahui konsep pemberdayaan zakat profesi melalui pendampingan kepada UMKM (Usaha Mikro Kecil dan Menengah) yang dilakukan oleh LAZISMU (Lembaga Amil Zakat Infaq Shadaqah Muhammadiyah) di Yogyakarta. Metode penelitian ini menggunakan tipe kualitatif, yaitu penelitian mendalam selama waktu tertentu tentang individu, kelompok, organisasi, program kegiatan, atau lainnya. Objek penelitian ini dilaksanakan di Lazismu Yogyakarta yang merupakan bagian dari lembaga yang menjadi objek penelitian, sedangkan subjek penelitian adalah pengelolaan Lazismu dan penerima manfaat zakat profesi. Hasil penelitian menyimpulkan bahwa terdapat 30 UKM yang dilakukan oleh organisasi pengelola zakat Lazismu Yogyakarta melalui skema pemberdayaan zakat profesi pelaku UMKM pada tahun 2020, 18 pelaku UMKM pada tahun 2021, 13 pelaku UMKM pada tahun 2022, dan 27 pada tahun 2023. Dengan kata lain, terjadi penurunan data penerima manfaat UMKM sebesar 40% masyarakat pada tahun 2021 dan 56,7% pada tahun 2022, serta akan terjadi peningkatan lagi pada tahun 2023. Sementara itu, dalam pandangan Maqasid Syariah, pemberdayaan yang dilakukan oleh LAZISMU (Lembaga Amil Zakat Infaq Shadaqah Muhammadiyah) Yogyakarta termasuk dalam kategori perlindungan umat beragama (hifdzu din), perlindungan jiwa (hifdzu nafs), dan perlindungan harta benda (hifdzu maal).

**Kata kunci:** pemanfaatan, zakat profesi, kesejahteraan, ekonomi kerakyatan, maqasid syariah.

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## INTRODUCTION

The concept of utilizing zakat, Infaq and alms is an expression commonly used in Islam to indicate the use of funds collected through zakat, Infaq or alms for social and humanitarian purposes

(Syafiq, 2014). Zakat is one of the fifth pillars of Islam, which is an obligation for every Muslim who has excess wealth (Varida, 2015). Zakat aims to help those who are less able to work, such as the poor, orphans and disabled people (Hafidhuddin & Beik, 2010). Infaq is any gift that a person gives to another person or organization. Infaq is usually given to those in need, such as the poor, orphans, or disaster victims (Mu'minah, 2016). Donation is a voluntary giving from one person to another organization. Alms can be given to anyone, not only the poor (Syahbandir et al., 2022).

The utilization of zakat, Infaq, and alms is one way to help others and meet the basic needs of the underprivileged. Thus, the utilization of zakat, Infaq, and alms is an effort to carry out humanitarian principles in Islam (Naufal et al., 2018). Zakat, Infaq, and sadaqah are worship in the field of property that has their provisions (Muklisin, 2018). However, according to Didin Hafidhuddin, zakat is given to mustahiq (people who receive zakat) and muzakki (people who pay zakat) (Hafidhuddin, 2019). According to Mubariq, zakat is distributed for basic daily needs. Although it can help the poor meet the most urgent needs of life, using zakat in this way will help reduce the poverty of its recipients (Risda Asfina, 2016).

Therefore, the use of zakat must be adjusted to long-term benefits, 50% of the zakat collected must be used to finance the productive activities of the poor in any case (Muthoifin, 2022). The command to pay zakat is contained in the Qur'an, Sunnah and subsequently Ijma' Ulama among the verses of the Qur'an that command to issue zakat is contained in QS. Al-Baqarah, verse 110 reads: And make prayers and pay zakat, and whatever good you seek for yourself, surely you will get his reward in the sight of Allah. Verily Allah sees what you do (QS. al-Baqarah: 110).

The empowerment of MSMEs (Micro Small and Medium Enterprises) is one of the efforts that can be made to improve the community's economy, especially during the Covid-19 pandemic ( Iskandar et al., 2020). MSMEs are one of the sources of income for the community that can help improve economic welfare (Iskandar et al., 2020). Maqasid Sharia is an approach that views economic activities from the perspective of religious goals (Nurfalah & Rusydiana, 2019). In empowering MSMEs, Maqasid Sharia can be a reference to identify the goals to be achieved, so that economic activities are carried out following the principles recognized in religion. One of the objectives of Maqasid Sharia is to ensure the welfare of the community (Dewi & Farida, 2019). The empowerment of MSMEs can be one of the efforts to achieve this goal because MSMEs can provide employment and increase income for the communities involved in it (Ali & Makhilani, 2013).

In addition, Maqasid Sharia also emphasizes the importance of social justice, so that the empowerment of MSMEs can also help reduce economic inequality in society. In empowering MSMEs, Maqasid Sharia principles such as social justice, community welfare, and economic independence can also be realized by providing business assistance, training, and mentoring for MSMEs to grow and develop (Alim & Rohman, 2018). During the Covid-19 pandemic, MSME empowerment has become increasingly important because many MSMEs have been affected by the economic slowdown (Ghofur et al., 2021).

By providing access to the right finance, training, and mentoring, MSMEs can continue to operate and provide a source of income for the community, while helping to reduce the impact of the pandemic on the community's economy (Muthoifin, 2021). The impact of Covid-19 has affected the community's economy, resulting in many businesses from the community being hampered, the community's economic competitiveness being weakened, the caravan being laid off, and transportation services also decreased, so that with this condition resulting in people's income decreasing even completely (Rizal & Mukaromah, 2020).

The spread of the coronavirus also has an impression on the world of investment, micro small and medium trade (MSMEs) and also because tourists who come to a destination will usually buy souvenirs. On the other hand, the Coronavirus not only has a negative impact but can also have a positive impact on the Indonesian economy (Hafizah, 2021). Some researchers later, made comparisons by utilizing the current guidelines of zakat, through thinking about the tendency of 'illat (in the sense of principle), between the first laws of using *fulu'*. The discussion of Maqasid Sharia or the purpose of Sharia is an important discussion in Sharia that does not escape the attention of students and Sharia experts (Haris et al., 2022).

Some scholars place it in the discussion of Ushul Fiqh, and some other scholars discuss it as a separate and expanded material in Sharia philosophy. If all the commandments and prohibitions of Allah in the Qur'an were carried out, also because of the commandments and prohibitions of the Prophet Muhammad in the sunnah formulated in fiqh, it would appear that each had a chosen purpose. Everything

has deep wisdom, namely as a mercy for mankind (Shobron & Rahman, 2019).

## RESEARCH METHODS

This type of research uses qualitative, namely research investigating a person's perception, opinion, or understanding of certain phenomena (Samsu, 2020). Qualitative research usually uses interview, observation, or document analysis methods to collect data (Qualitative Research Methods, 2016). During this research, Lazismu DIY was the institution that became the material of this research. Data sources used in this study include primary data obtained from beneficiaries who receive MSME assistance, as well as direct interviews with the Lazismu DIY (Daerah Istimewa Yogyakarta) program division (Williams, 2007).

Meanwhile, secondary data sources are obtained from the Lazismu DIY (Daerah Istimewa Yogyakarta) institution, including annual financial statements and documents related to empowerment programs distributed through the Zakat Infaq Shadaqah provision (Samsu, 2020).

## RESULTS AND DISCUSSION

The table below is data on the receipt of Lazismu DIY MSME business capital assistance in 2020. There are several 30 beneficiaries of MSME assistance with different types of businesses.

**Tabel 1.** Data on Recipients of MSME Business Capital Assistance Lazismu of Yogyakarta 2020.

No	Name	Work	Address
1	Heriyanto	Peternakan	Gunung kidul, DIY
2	Sidiq Wanhar	Percetakan dan Sablon	Gunung kidul, DIY
3	Surayani	Warung angkringan	Gunung kidul, DIY
4	Suwarni	Warung makan	Gunung kidul, DIY
5	Paijan	Tukang besi	Gunung kidul, DIY
6	Rahmat Muhammad	Perikanan	Sleman, DIY
7	Yatmin	Peternakan kambing	Tirtomartani, DIY
8	Yanti	Perdagangan	Daratan, DIY
9	Endang Dwi Lestari P	Penjahit	Sleman, DIY
10	Suyatmi	Rumah makan	Ngemplak, DIY
11	Siti Rahayu	Rumah makan	Bantul, DIY
12	Suminah	Jual jajanan	Bantul, DIY
13	Rita Jatmikowati	Distributor	Gunung kidul, DIY
14	Heni Rahmawati	Warung angkringan	Gunung kidul, DIY
15	Prima Ndaru	Susu sapi	Gunung kidul, DIY
16	Wahyu Daladiyah	Jajanan pasar	Kota gede, DIY
17	Dasino	Toko kelontong	Kota gede, DIY
18	Eibit Ahmad Salamun	Perikanan	Bantul, DIY
19	Andri Nurmawanto	ternak ayam kampung	Bantul, DIY
20	Dul Wachid	Ternak ayam	Bantul, DIY
21	Dwi Ristanto	Toko kelontong	Bantul, DIY
22	Sri Ismiyati	Konveksi hijab	Bantul, DIY
23	Mazi Nurazmi	Kedai kopi	Bantul, DIY
24	Endang Risniwati	Ternak kambing	Bantul, DIY
25	Marsono	Ternak kambing	Bantul, DIY
26	Purniasih	Ternak kambing	Bantul, DIY
27	Martopo	Ternak kambing	Bantul, DIY
28	Larah	Ternak kambing	Bantul, DIY
29	Susiyanti	Penjualan angkle dan minuman	Bantul, DIY
30	Sri Widyastuti	Pembuatan jajanan	Bantul, DIY

The table below is data on the receipt of Lazismu DIY MSME business capital assistance for 2021-2022. In 2021, there are 18 beneficiaries of MSME assistance with different types of businesses. Meanwhile, in 2022 there are a total of 13 beneficiaries of MSME assistance with different types of businesses.

**Table 2.** Data on MSME Business Capital Assistance Recipients of Lazismu Special Region of Yogyakarta (DIY) 2021.

No	Name	Work	Address
1	Mad Sanjaya	Usaha mie ayam	Kota gedde, DIY
2	Purwanto Hery S	Usaha minyak goreng	Bantul, DIY
3	Sri Rezeki Sarju	Usaha es buah	Kota gedde, DIY
4	Ema Supriyadi	Usaha makanan	Kota gedde, DIY
5	Iswanti	Usaha makanan	Kota gedde, DIY
6	Petra Kartika Sari	Usaha makanan	Kota gedde, DIY
7	Purwanti	Usaha makanan	Kota gedde, DIY
8	Syamsudin Noor	Usaha makanan	Kota gedde, DIY
9	Kusyono	Produksi gula	Bantul, DIY
10	Sukamto	Usaha kacang	Sleman, DIY
11	Dwi Warsanto B	Penjahit pakaian	Sleman, DIY
12	Isdewanti	Usaha makanan	Kota gedde, DIY
13	Siti Masitoh	Jualan platik	Kota gedde, DIY
14	Baharida Dwi Utami	Usaha makanan	Sleman, DIY
15	Sigit Purwadi	Angkringan	Kota gedde, DIY
16	Sholehudin	Usaha makanan	Kota gedde, DIY
17	Wahyudi	Toko kelontong	Bantul, DIY
18	Ribut Basuki	Usaha makanan	Bantul, DIY

**Table 3.** Data on Recipients of MSME Business Capital Assistance Lazismu Special Region of Yogyakarta (DIY) 2022

No	Name	Work	Address
1	Hanisa Widomanika	Usaha makanan	Kota gedde, DIY
2	Zaini Mustofa	Usaha jualan es	Saptosari, DIY
3	Kordiah	Usaha klinik kecantikan	Prambanan, DIY
4	Sukamto	Usaha kacang	Sleman, DIY
5	Tejo Baskoro	Usaha makanan yangko	Sleman, DIY
6	Samiaji	Ternak kambing	Gunungkidul, DIY
7	Ibnu Sholeh	Ternak kambing	Gunungkidul, DIY
8	Retno Susilo W	Jajanan pasar	Gunungkidul, DIY
9	Agus Setiawan	Budibaya jamur	Gunungkidul, DIY
10	Yatini	Ternak kambing	Kulonprogo, DIY
11	Wahono	Jajanan pasar	Kulonprogo, DIY
12	Mislan	Laundry	Kulonprogo, DIY
13	Suranto	Warung klontong	Kulonprogo, DIY

The table below shows the chart of Lazismu DIY MSME Business Capital assistance from 2020 to 2022. In 2020 there were 30 beneficiaries of MSME assistance with different types of businesses. In 2021, there are 18 beneficiaries of MSME assistance with different types of businesses. In 2022, there are 13 beneficiaries of MSME assistance with different types of businesses.

It can be seen from the graphic data that there is a decrease in MSME aid beneficiary data by 40%

of people in 2021 and as much as 56.7% in 2022.

**Table 4.** Data on Recipients of MSME Business Capital Assistance Lazismu DIYogyakarta 2020-2023

<b>Year</b>	<b>Sum</b>
2020	30
2021	18
2022	13
2023	27

Analysis of MSME Empowerment conducted by LAZISMU Maqasid Sharia Perspective

Based on observations and interviews, the distribution mechanism through the Lazismu DIY program has done its role well in managing and distributing Zakat, Infaq Sedekah funds in empowering the community in the economic sector, especially in the MSME sector (Muthoifin, 2022). However, one of the indicators of success in utilizing zakat is the achievement of the welfare of mustahik which in Islam is indicated by the achievement of the goals of sharia or maqasid syariah (Sa'adah & Hasanah, 2021). Based on the results of this research, it can be known that the achievement of sharia maqasid values obtained is as follows:

**Religious Protection (Hifdzud Din)**

Basic needs are needs that must be fulfilled or in Maqasid Sharia called dharuriyat needs. If this level is not fulfilled, then the salvation of mankind in this world and the hereafter is threatened. Religion is a basic need that every human being must have (Amrin et al., 2023). Religion is used as the basis of human life in acting and doing something. This means that with religion, humans will act according to religious guidance and not violate what is guided in religion so that humans will have obedience and obedience following the concepts that exist in a religion (Mujib & Hamim, 2021).

The form of religious protection carried out by Lazismu DIY refers to the reference to Tarjih Muhammadiyah Council where all activities, be it collecting and distributing zakat, Infaq, or alms, must be following the Qur'an and Sunnah (Dewi & Farida, 2019).

**Life Protection (Hifdzun Nafs)**

In the aspect of life protection, the Lazismu DIY program has not been felt too much by program recipients, because the aspect of maintaining and protecting human dignity, in this case, guarantees the fulfilment of daily needs, but in the aspect of protecting human rights, in this case, protecting personal rights and protecting themselves by socializing with neighbours is very influential, but it is still related to religious activities (Sakirman, 2012).

In the protection of the soul, Islam teaches the concept of a calm soul an-nafs al-muthmainnah which after the fulfilment of the protection of the Ad-din Religion influences other protections, namely the protection of the soul, a calm soul certainly does not mean ignoring the demands of the material aspects of life, but a soul that has a close belief in worldly activities with faith (Mahamid, 2023). Odah's theory, in his book entitled al-Maqasid for beginners, suggests that the preservation of honour or protection of souls is placed as wisdom behind the Islamic criminal law imposed on those who violate the honour or commit violations of sharia law (Sa'adah & Hasanah, 2021).

The dimension of mental tranquillity is measured in terms of maintaining and protecting human dignity, maintaining and protecting human rights (Rizki et al., 2023). As in the Qur'an Surah Al Maidah verse 2 which means: "And please help you in virtue and devotion, do not help each other in committing sins and transgressions. And fear Allah, verily Allah is very heavy in His torment" (QS. Al-Maidah, 2). Verses 21-21 explain that we fellow human beings must take care of each other and protect the rights of others (Maarif, 2018).

In line with previous research, although the growth of micro-enterprises has not had a significant impact on the welfare of mustahik, in general, the Zakat Infaq Shadakah funds provided in the form of capital assistance, equipment, carts, etc. have had a positive impact on the growth of micro-businesses and the absorption of labour and mustahik welfare (Ashfahany et al., 2023). Similarly, the program from Lazismu DIY although it has less influence on the mental aspect, this program has helped residents affected by covid-19 in the field of MSMEs (Iskandar et al., 2020).

### Property Protection (Hifdzul Mal)

Property protection from each sample studied gave a response that the Lazismu DIY program although it could not be felt by all communities, from the researchers' assessment the effect of the program on property protection was quite helpful for MSMEs, can be seen that the recipients of one of the programs, although it has not been able to affect their respective individuals there are also many residents whose businesses are developing and some even open new branches. According to Maqaid Sharia experts, property in the Islamic concept is a mandate from Allah the Almighty and a tool for individuals to achieve success in the Hereafter (Dewi & Farida, 2019).

Therefore, in this study, the dimension of protection of property that the author raises is about the conception of prioritizing social care, paying attention to economic development and development, encouraging human welfare, and eliminating the gap between poor and rich (Iqbal, 2012).

This is in line with Udah's thoughts in the title of his book *Maqasid Untuk Beginner* (Indrayana, 2008). In the management of Zakai, Infaq, and Sadaqah funds, the Lazismu DIY program has been following the Maqasid Sharia, the thing that has a very big impact from the Lazismu DIY program, namely the MSME empowerment program in the Ad-dhin and Al-nafs aspects, it is following sharia objectives in line with the DIY Lazismu program, although some beneficiaries convert MSME empowerment assistance funds (Syafiq, 2014).

### CONCLUSION

The results of the study concluded that there are 30 SMEs carried out by the Lazismu Yogyakarta zakat management organization through the professional zakat empowerment scheme for MSME (Micro Small and Medium Enterprises) actors in 2020, 18 MSME actors in 2021, 13 MSME actors in 2022, and 27 in 2023. In other words, there is a decrease in MSME beneficiary data by 40% of people in 2021 and 56.7% in 2022, and there will be another increase in 2023. Meanwhile, in the view of Maqasid Sharia, the empowerment carried out by Lazismu Yogyakarta is included in the categories of religious protection (hifdzu din), life protection (hifdzu nafs), and property protection (hifdzu maal).

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