



Legal Burden of Obligation to Pay Tax on Business Results in the Zakat Concept

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Received: 02 -01 -2023

Reviewed: 05-01-2023

Accepted: 25-01-2023

Abstract

This research is the understanding of the people who are aware of the law in paying zakat from the business. The focus of this research is how the understanding of the law-conscious community in paying zakat from business results. Furthermore, this type of research is *field research* (direct research on objects or subjects in the field to obtain data). The results of this study are to examine people's understanding of paying zakat from the business. Zakat is worship in the field of property, which relates to people who give zakat (*muzakki*), recipients (*mustahik*), assets issued by zakat, and society as a whole. Islam has a concept of zakat which is a concern for the weak. Zakat is paid by a muzakki given to the mustahik. In this study, it appears that the understanding of people of Lengayang District only understands the zakat fitrah that they pay during the fasting month. For the measure of payment, they only estimate it. In the efforts that must be made so that people's understanding of the obligation of zakat can be achieved through coaching muzakki and mustahiq, of course, there is good cooperation between all parties involved, namely the community itself, the Zakat Collection Unit, village officials, religious scholars, and religious extension workers are no exception.

Keywords: Understanding, Legal Awareness, Zakat Company results.

Introduction

Zakat is one of the obligatory pillars of Islam fulfilled by every Muslim. Zakat has wisdom categorized into two dimensions: vertical dimension and horizontal dimension. Zakat is a form of worship of someone to God as well as the embodiment of a sense of social concern (social worship), so to speak someone who performs zakat can tighten their relation to Allah (albumin Allah) and relationships with fellow human beings (hun min annas). With such social service and devotion to God SWT is the essence of zakat worship.(Chotib, 2021)

Islam also teaches that wealth is not the purpose of life, but is aware of mutual benefit and meeting needs. For people with such insight, their wealth will bring good to themselves and society, but on the contrary, for people who see wealth as the purpose of life and as a source of enjoyment, it will turn into the essence of lust which has damaging implications and opens up various possibilities for suffering.(Ahmad et al., 2022)

In line with this Islamic view, zakat is an absolute requirement for fostering Muslim society. Zakat has several meanings, in language, namely *al-barakatu* 'blessing', *al-namaa* 'growth and development', *ath-thahharatu* 'purity', and *ash-shalahu* 'cleanliness'. Meanwhile, in terms, according to some opinions, the figures conclude that zakat is a certain amount of assets that is required by Allah SWT to be issued and given to those who are entitled to receive it with certain conditions with the hope of getting blessings, cleansing souls, and assets. (Mohammed Idris et al., 2022)

Zakat is worship in the field of assets related to people who give zakat (*muzakki*), recipients (*mustahik*), assets issued by zakat, and society as a whole. Islam has a concept of zakat which is a concern for the weak. Zakat is paid by a muzakki given to the mustahik. As emphasized in His words: (Isman, 2022)

Meaning: *"Indeed, zakat is only for poor people, poor people, administrators of zakat, converts whose hearts are persuaded, to (liberate) slaves, people who are in debt, for the way of Allah and for those who are on their way, as an accuracy that is required of Allah, and Allah is all-knowing, all-wise (QS. At-Taubah: 60)*

Among the assets for which zakat is obligatory is zakat on crops, which must be zakat are grains that staple foods, such as wheat, corn, rice, soybeans, and peanuts. The conditions for zakat on plants include being planted by humans or not growing on their own, being a staple and filling food, and reaching *the mishap*. *The nishab* for plant zakat is 653 kg with a note that it is removed from the skin. The level of zakat is 5% if it is irrigated using tools, and 10% if it is irrigated with rain or river water. This provision also applies to zakat on fruits. Then trade zakat. Trade in this case objects that can be exchanged for money, gold, or silver and are ready to be traded. The terms of trade zakat are that it has reached *the mishap*, has been owned for a year, and the goods are goods to be traded. *The nishab* of trade zakat is equivalent to 85 grams of gold with a zakat content of 2.5%. (Mohammad Marwan Shammout, 2022)

In this case, government participation has been proven by the existence of regulations regarding zakat management, namely Law Number 38 of 1999 concerning Zakat Management which was later updated by Law Number 23 of 2011 concerning Zakat Management. In addition, the implementation of zakat management is strengthened by the existence of government regulations that support the implementation of the law. So that an institution/or organization that professionally oversees zakat is formed, namely the National Amil Zakat Agency or hereinafter abbreviated as BAZNAS. In addition, the government also provides flexibility for the community in managing zakat funds with certain requirements to be able to form an Amil Zakat Institution or LAZ. The existence of these two institutions is proof that the government has made efforts to make policies to optimize zakat funds. To help improve the welfare of society and can improve national development. (Hatlessy et al., 2022)

Lengayang District is located at 100° 40.38' - 101° 50' East Longitude and 1° 23.51' - 1° 45.54' South Latitude. The recorded area is 590.60 km² or 10.27% of the area of Pesisir Selatan Regency. 108 To the north it is bordered by Sutera District, to the south by Ranah Pesisir District, to the east by Solok Regency, and to the west by the Indonesian Ocean.

Lengayang District consists of 9 districts namely Nagari Lakitan, Kambang, South Lakitan, Central Lakitan, East Lakitan, North Lakitan, West Kambang, North Kambang, and East Kambang. The division of the nagari into 2 parts, namely Nagari Kambang and Nagari Lakitan. (Sadallah & Abdul-Jabbar, 2022)

In general, people who live or live in rural areas have livelihoods as farmers, both rice fields and fields, breeders and many also work as fishermen, because the coast is not too far from their area, especially for those who live in the western part of the coastal village of Kambang. and Lakitan, many people are also entrepreneurs. But apart from that, the

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community also has livelihoods, such as Civil Servants (PNS) and construction workers.(Ascarya, 2022)

The reasons for the assistance that will be carried out to the people of Lengayang District, Pesisir Selatan Regency are:

1. Lack of legal awareness about the obligation to pay zakat from business results.
2. Most of the people of Lengayang Sub-District have livelihoods as farmers, fishermen, entrepreneurs, and traders whose business results are above average.
3. Their lack of understanding of the BAZ function

Noticing this, the researcher's desire arose to research, and study one of the family problems, namely the understanding of people who are aware of the law in paying zakat as a result of business carried out by the people of Lengayang sub-district.(Azhar et al., 2022)

As for this research question, based on the background of the problems mentioned above, the researcher has a research question, namely: how is the understanding of people who are aware of the law in paying zakat from business results?(Agung et al., 2022)

Literatur Review

The role of the government in optimizing zakat. It is very difficult to deny that zakat has great potential for poverty alleviation if it is utilized optimally for community empowerment (*social empowerment*), community development (*community development*), and increasing community prosperity (*social improvements*). Because in Islamic law, every individual is obliged to distribute his income to the mustahik *referred* to in it, such as the needy and the poor.(Salycasanda et al., 2022)

The majority of people in Indonesia are Muslims, so the total amount of funds or the results of collecting zakat is of great value so that it can be used optimally and meaningfully for community empowerment. The problem is how to optimally optimize zakat starting from awareness to pay zakat and good management of zakat management institutions. So there will be a balance.(Mughtar et al., 2022)

In making policy programs in the field of zakat management, the government as a policy maker, of course, has a significant contribution in optimizing zakat funds. The government certainly has great authority in determining the direction of the economy from the existence of zakat funds. By launching structured and tested programs, it is hoped that the government will also be able to break the spirit of zakat among the Muslim community, which has been the majority.(Heriyanto & Mariyanti, 2022)

Research methods

This study uses a qualitative approach. Data collection techniques in this study were interviews, observation, and documentation. Interviews are instruments in the form of questions and answers between researchers and respondents to obtain a fact or data by communicating directly with respondents. Either speak directly or use other methods of communication. In this study, interviews were needed to clarify matters that had not been filled in or had not been clearly stated in each questionnaire. The interview was conducted in two stages. The first stage was carried out with the respondents as a whole, and the second stage was carried out by means choose randomly correspondents whose author is more in-depth about the issue of Zakat. In-depth interviews need to be conducted to reveal more details regarding the forms of assistance in forming legal-aware community groups in paying business zakat.

The data in this research consists of two types, namely 1) primary data based on field research; 2) secondary data based on *library research*. Secondary data is used to reveal the opinions of experts, scholars, both classical and contemporary, and other necessary sources.

The location in this study is Lengayang District, which is located at 100° 40.38' - 101° 50' East Longitude and 1° 23.51' - 1° 45.54' South Latitude. The recorded area is 590.60 km² or 10.27% of the area of Pesisir Selatan Regency. To the north it is bordered by Sutera District, to the south by Ranah Pesisir District, to the east by Solok Regency, and to the west by the Indonesian Ocean.

The sample used in this research is *purposive random sampling*, namely sampling in this study determines the boundaries of the subjects used as research samples. The limits are: 1) respondents who have separate business entities, 2) respondents who do not have business entities but are sufficient in the sense (PNS, and others), 3) respondents who are only workers with sufficient income zakat. 4) respondents as economic actors.

After all the data has been collected, the next step that researchers use is to analyze the data. Data analysis is the process of systematically searching for and compiling data obtained from interviews, field notes, and documentation. In analyzing the data researchers used qualitative analysis by describing or detailing the sentences so that a conclusion can be drawn as an answer to the existing problem.

Results and Discussion

Description of Community Understanding of Zakat Obligations in Lengayang District

Etymologically zakat has the meaning of growing (*an-namaa*), purifying (*at-thaharatu*), and blessing (*al-barakatu*). While zakat according to syara' terms is the level of certain assets that are required to be issued according to syara' to a certain group of people. If viewed in terms of fiqh terms, zakat means a certain amount of property that is required by Allah to be handed over to the rightful person. (Najmudin et al., 2022)

According to Islamic law (*the term syara'*), zakat means obligation to property or obligation to a certain amount of property for a certain group and for a certain time. The obligation to a certain number of assets, means that zakat is an obligation on assets that is binding and not a recommendation that this obligation be imposed on every Muslim (baligh, intelligent) when they have a number of assets that have fulfilled their nisab limits. (Ratnasari et al., 2022)

The definition of zakat is also contained in the laws and regulations in Indonesia. Article 1 point (3) Law No. 38 of 1999 concerning the Management of Zakat defines zakat as assets that must be set aside by a Muslim or a body owned by a Muslim in accordance with religious provisions to be given to those entitled to receive it. In general, zakat is divided into two types, namely zakat fitrah and zakat maal. (Ikhwandha & Hidayati, 2019) (Ikhwandha & Hidayati, 2019)

Zakat fitrah is zakat that must be paid by every Muslim on behalf of himself and which is under his responsibility at the end of the month of Ramadan before the Eid prayer, if the person concerned has excess assets for the needs of that day and night. While zakat maal is zakat imposed on assets owned by a person or institution with predetermined terms and conditions. Included in zakat maal are agricultural zakat, professional zakat, trade zakat, gold and silver zakat, livestock zakat and others. Thus public awareness in carrying out zakat is very important, because in addition to zakat being obligatory on every Muslim who has fulfilled the obligatory requirements of zakat, zakat can also help people who are less able and in need. (Ayuniyyah et al., 2022)

1. Zakat is just knowing

The reality in the field shows that the people of Lengayang sub-district regarding the understanding of zakat only know in general or are familiar, meaning that zakat is not foreign to the ears of residents, but in essence the community does not yet understand what the function is for the benefit of the person issuing zakat.

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2. Their zakat calculations are only guesswork

Based on the variations in the answers given by the respondents in table 5, it is an indicator that the community's understanding of the ins and outs of zaka is inadequate and at the same time it is stated that the socialization of the existence of BAZ in Lengayang District to the public is still low, because there are still around 44% of the respondents who answered that the determination of the amount of zakat as zakat is only conjectured or estimated and estimated.

3. The distribution of zakat from business results is only distributed to madrasas or mosque construction

From the results of excerpts with residents, it shows that the method of distributing zakat to those who are entitled to receive it is not appropriate because zakat funds are not intended for the construction of madrasas or the construction of mosques because there are already provisions for those who are entitled to receive zakat.

4. Distribution of Zakat in the form of staple food and daily needs

Followed by the response from the community regarding the distribution of zakat, namely that they prefer direct zakat distribution like this because the designation is clear. Such as rice zakat, and staple food zakat.

5. The UPZ administrators in each village are on average divided into zakat assets for each person

Based on the results of interviews with UPZ in the village, such as mosque imams or made administrators, almost all of them distribute zakat with certain funds. (Akmila et al., 2022)

a. Lack of trust in zakat managers

b. that the biggest case as obstacle to the implementation of zakat is the facility of friendly relations between the rich and the poor, following the problems of transparency and accountability of the amil zakat management and the professionalism of the administrators. Thus it can be concluded that it is organizational management that must be the focus of the attention of coaching to create a good and responsible climate for the implementation of zakat.

Efforts are made to increase public awareness of paying zakat

1. Guidance through da'wah institutions

a. Through the taklim assembly

To build a comprehensive understanding of zakat worship, one of the religious institutions that can become the target of coaching is the Taklim Council. This forum provides understanding to the public that can realize awareness of zakat for those who have the ability and excess wealth. (Amin, 2022)

The largest media for delivering zakat related to the implementation of the voter is through the routine recitation of the taklim assembly. This shows that the role of preachers, scholars, and religious leaders takes part in the successful delivery of information regarding the obligation to pay zakat to the public.

b. Through sermons Friday and the ceremony Ramadan

One of the instruments that also has a very strategic war is guiding on understanding the implementation of zakat by raising themes related to the substance of zakat both in Friday sermon activities and lectures in the month of Ramadan. This is important because the Ramadhan month is interpreted by the community as a period that has the right momentum to distribute zakat with the consideration of the magnitude of the reward for those who take advantage of the month of Ramadan as a full month of worship.

members strengthened that the zakat themes conveyed in the Friday sermon pulpit and the month of Ramadan is very effective in educating and motivating the community, especially if conveying something very rational with the understanding they have.

2. Zakat empowerment management

As a follow-up step to create a prosperous society in Lengayang Sub-district, it is to empower zakat on the implementation side, as a requirement of statutory regulations governing the procedures for implementing zakat, the establishment of Zakat Collection Units (UPZ) in each village and one of the sub-districts special attention in terms of improving service management, because this institution is the spearhead of the implementation of zakat, it can be a way to implement zakat as a solution for economic development in society.

the active role of the head of KUA is very good he is considered capable of providing very conducive work motivation. From these conditions what is expected are bright ideas that can realize the hope of making zakat instruments as an economic solution in people's lives.

3. Development of muzakki and mustahik

Guidance to muzakki to explain the functions and objectives of zakat, one of which is to help economic resilience for underprivileged families, for this reason, enlightenment information is given that muzakki can carry out zakat distribution independently with one condition that the giving of zakat to mustahik must be based on the principle of priority scale, having the principle of benefit as a productive business of course with an adequate amount.

Investing in a map of the potential and the amount of zakat owned by muzakki as well as the amount of the poor who need assistance and economic development is very important to facilitate the mapping of targets that must be followed up as an effective distribution of zakat.

This is where the importance of inventorying the potential of muzakki and inventorying the expectations of mustahik lies. This can be implemented if good cooperation is built between all related parties, including the community itself, the Amil Zakat Agency represented by the UPZ in each village, village officials, community leaders (such as village heads and nagari guardians), religious scholars, and no exception to Islamic religious counselors, preachers and preachers in the community.(Fikri & Anwar, 2022)

Implementation of zakat in Lengayang sub-district

1. Supporting factors

The main point in this supporting factor is the promulgation of RI Law Number 23 of 2011 as the new zakat law which is the basic instrument that provides opportunities for a state order in the implementation of zakat. Fakroe is the main factor that provides opportunities for the implementation of zakat in an organized manner with modern management so that it can truly become one of the efforts that must be addressed by the government as a potential to provide welfare to the community. The next supporting factor is the data that has been stated in the previous section, that Lengayang District has a population of 60,994 people and no non-Muslims or 100% Muslim or equal to 50.50% as productive residents who work in the employment sector. So this is supporting factor in achieving the goal of implementing zakat as an effort to alleviate poverty in the Lengayang sub-district.(Sujono et al., 2022)

The next supporting factor is the availability of easily accessible information facilities, such as an easily accessible internet network in Lengayang District, telephone networks both local and cellular, and television networks both local and national. This is a supporting communication tool that facilitates communication in conveying messages to the public to socialize the existence, function, and purpose of establishing BAZ and LAZ as zakat implementing institutions in Indonesia.(Cokrohadisumarto et al., 2020)

In the manpower structure within the Ministry of Religion of the Republic of Indonesia, there are Islamic religious extension workers, both those with the status of professional extension workers or honorary status counselors are one of the supporting factors so that zakat originating from the Muslim community in Lengayang District can be managed with good management. Because these Islamic religious instructors became pioneers in conveying information, guidance, and counseling on the functions and objectives of managing zakat

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through BAZ the potential for zakat is implemented in poverty alleviation programs, especially in Lengayang District.(Mahyudin et al., 2020)

2. Obstacle factor

Based on observations and observations in the field, several factors are classified as observers' implementation of zakat including:

- a. The skills to calculate the number of assets that must be issued as zakat have not been fully and thoroughly understood
- b. the reward is greater if zakat is handed over directly to those who are entitled to receive it or mustahik because it is guaranteed to be on target.
- c. Socialization of the implementation of Law no. 23 of 2011 to the people of Lengayang District is not comprehensive
- d. People who are classified as muzakki still view the assets issued as zakat are their assets that are used as compensation and assistance that they give to the poor, even though the value of the assets issued is not theirs but has rights or belongs to the poor, so it becomes an obligation to hand them over to entitled.

3. Efforts to build public awareness of paying zakat

The Office of Religious Affairs in Lengayang District as a BAZ Trustee has developed a program by establishing a zakat consulting institution to increase awareness of zakat for the community. The response from community members was very positive because they made significant use of the consulting services to consult various zakat questions. Among the most frequently asked questions is regarding the calculation of zakat assets that must be issued.(Norman et al., 2022)

The people in Lengayang District need information about zakat so that they can properly and correctly carry out religious orders following the provisions of Islamic teachings. The existence of the zakat consulting institution is also a motivation for community members to fulfill their zakat obligations with full responsibility. This is because the most frequently asked question by the public is about how to calculate the amount of zakat that must be issued, not even just asking but at the same time asking BAZ officers to calculate their zakat levels.(Syarifah et al., 2022)

The existence of a zakat consulting institution is a sub-section of the development of the zakat implementation program in the hope that the institution has been able to educate the Muslim community to understand the ins and outs of zakat. It is hoped that this process will be able to provide enlightenment value in understanding the essence and function of zakat as outlined by Allah SWT in Islamic teachings. That its main function is to create justice in life for the sake of realizing peace which leads to the birth of strong brotherhood and unity under His pleasure.(Hasibuan et al., 2022)

The facilities and infrastructure capable of supporting the successful implementation of zakat in Lengayang District are quite adequate, there is only one thing that is not yet available, namely the vision and mission, goals, and work programs. Meanwhile, this is the main and main complement in the operational management of organizational implementation, including the organization of zakat implementation through the Amil Zakat Agency which is organized by the Office of Religious Affairs in Lengayang District. Of course, this is the main concern to implement zakat as a potential that can overcome poverty solutions that exist in Lengayang District.(Harmaini et al., 2022)

Conclusion

Lengayang District, in general, currently still does not fully understand the meaning of zakat where zakat is only about knowing and even some are still not aware of the existence of

zakat maal, they understand more about zakat fitrah because this zakat is what they often pay in the fasting month. As for the measure of the calculation of zakat, they can only guess, of course, this is a problem for them. Zakat worship is a social worship that can provide balance and economic prosperity for Muslims. If zakat becomes an economic potential, it can be utilized properly, then Muslims who belong to the underprivileged (poor) can be empowered with zakat.

In the efforts that must be made so that people's understanding of the obligation of zakat can be achieved through the guidance of muzakki and mustahiq, of course, there is good cooperation between all parties involved, namely the community itself, UPZ, village officials, religious scholars, and Islamic religious instructors are no exception.

The implementation of zakat in the Lengayang sub-district is characterized by the existence of supporting factors and inhibiting factors as well as efforts made to build public awareness of paying zakat. This is inseparable from the role of the Lengayang District Office of Religious Affairs under the auspices of the Ministry of Religion as BAZ Trustees who have carried out program development by establishing a zakat consulting institution to increase awareness of zakat for the community.

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