



STRATEGY OF PROFESSIONAL ZAKAT FUNDRAISING IN ZAKAT MANAGEMENT INSTITUTIONS

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ABSTRACT

This study aims to analyze the strategy of professional zakat fundraising to increase Muzakki's trust. The research was conducted at zakat management institutions, namely at LAZ Al-Abidin, LAZISMU UMS, and LAZISMU in Solo. The method used in this research is a qualitative approach. Data collection techniques include in-depth interviews with related parties, documentation and literature. The results of this study indicate that professional zakat at LAZ Al-Abidin, LAZISMU UMS, and LAZISMU Solo has increased yearly. However, there is a problem at LAZ Al-Abidin and LAZISMU, namely the low level of public understanding of professional zakat, while for LAZISMU UMS, it is about regional coverage. The fundraising strategy carried out by LAZ Al-Abidin and LAZISMU UMS in increasing Muzakki's trust by carrying out data transparency, and increasing teamwork abilities, while LAZISMU Solo expanded marketing and created attractive reports. The strategy carried out by each zakat management institution can gain the trust of the Muzakki so that it can increase the receipt of professional zakat. This research has implications for developing the theory of professional zakat regarding fundraising strategy.

Keywords: strategy, professional zakat, fundraising, muzakki.

INTRODUCTIONS

Indonesia is the country with the largest Muslim population; based on data from the Royal Islamic Strategic Studies Center (RISSC) in 2021, there are 231.06 million Indonesians who are Muslims, which is around 86.7% of Indonesia's total population (Kusnandar 2021). Islam requires that all people who are Muslim, independent, and have assets up to a certain amount that has reached the nishab pay zakat to those entitled to receive it (Khaeunisa, Yayuli, and Febriandika 2021). The law of zakat is obligatory because the obligation of zakat has been explained in the Al-Quran and Hadith (Shobron, Masruhan, and Muthoifin 2017). Zakat worship has dimensions of economic function and social solidarity, a sense of justice and humanity, and removes walls between the strong and the weak. Zakat functions to prevent humans from committing disgraceful acts and can prosper society. In the social field, zakat teaches the rich to be aware of their social obligation to do good by spending some of their wealth and giving it to the less fortunate. In the economic field, zakat has a role in preventing wealth accumulation in only one community.

Based on the Law of the Republic of Indonesia Number 23 of 2011, the task of managing zakat is carried out by BAZNAS as an institution formed by the government, and LAZ created by the community (Alam 2018). Based on BAZNAS data, the achievement of raising National ZIS funds collected in 2022 is IDR 22.43 trillion. Zakat is divided into two groups, zakat mal and zakat fitrah. Zakat fitrah is a treasure that must be issued before the implementation of Eid al-



Fitr. Zakat mal includes zakat on crops, livestock products, trade zakat, gold, and found goods. There is zakat that has not existed in Islamic law for a long time, namely professional zakat. Professional zakat is not found in the Al-Quran and was not discussed by previous scholars (Fitria 2015). Professional zakat is included in zakat mal, where professional zakat also plays an essential role in achieving the potential of zakat. Collecting professional zakat is easier because the salary is immediately deducted by the company where work according to the salary the nishab has fulfilled (Anwar, Rohmawati, and Arifin 2019).

Professional zakat is defined as zakat that is charged to every Muslim job or professional expertise, whether done alone or with other people/institutions, which generates income (money) and fulfills the nishab (Hafidhuddin 2001, 103). For example, the profession of doctors, consultants, advocates, lecturers, teachers, architects, directors, managers, and so on (Riyadi 2015). During the time of the Prophet and past mujtahid priests, this profession did not exist, but the profession was included in jobs that were not recognized in the books of sunnah and classical fiqh, so there was zakat (Baidowi 2018). There needs to be more in-depth research on the factors that influence Muzakki in paying professional zakat. Allah says, "And in their wealth, there is a right for the poor who ask and the poor who do not ask" (QS. Al-Dzariyat [51]: verse 19), namely activities that give power to humans today, namely professional activities that can benefit other people, such as doctors, employees, and so on (Huda and Ghofur 2012).

Fundraising is an activity that is very influential in managing zakat funds and other resources entrusted by the public to manage their funds. Zakat fundraising is the central pillar of zakat, infaq, and alms management institutions (Kinanti et al. 2021). Fundraising will run according to its function if it is carried out with the proper planning and method; if the managed funds experience a decrease, the institution will seek public trust to obtain fundraising in various ways, such as sharing via social media (media campaign), sending letters, donations, membership, and so on (Nopiardo 2017). Fundraising can also be interpreted as giving opinions about the benefit of those receiving the zakat's proceeds.

Research on zakat fundraising strategies has been done before by Abidah (2016); Firmansyah and Devi (2017); Nopiardo (2017); Manara, Permata, and Pranjoto (2018); Reagen (2018); Soleh (2020); Wulandari (2020); Asanjaya and Suryaningsih (2021); Istiqomah and Fauzi (2021); Ningrum et al. (2021); Putra (2021); Fitri and Yasin (2023), with different results. Then the research discusses the fundraising strategy for zakat in general. Furthermore, the research is also different in terms of the place of research. The novelty of this research lies in the focus on professional zakat, whereas previous research only focused on zakat in general. Meanwhile, research on professional zakat has been carried out by Mujiatun (2018); Anwar, Rohmawati, and Arifin (2019); Iqbal, Rusli, and Musyahidah (2019); Mukhibad, Fachrurrozie, and Nurkhin (2019); Batubara et al. (2023), with different results. This research has differences in methods and locations research, so this research has apparent differences from previous research and is worthy of further study. Therefore this study aims to analyze the current development of professional zakat and what problems are related to professional zakat and professional zakat fundraising strategies in increasing Muzakki's trust.



LITERATURE REVIEW

Zakat is one of the pillars of Islam that must be fulfilled for Muslims who can afford or have assets (Hafidhuddin 2001; Hendarsyah 2013). Zakat is a right that must be issued from assets if it meets the conditions set for Muslims (Atabik 2015). Zakat is based on the need to provide social assistance and general welfare for the benefit and progress of Muslims (Owoyemi 2020). Zakat is assessed from two dimensions, namely obedience to Allah SWT (vertical dimension) and obligations to fellow human beings (horizontal dimension) (Saputra 2020). So, zakat becomes a concrete manifestation of a Muslim's worship of Allah and a form of social concern (Ishak 2012).

The amil zakat institution is a zakat management organization whose job is to collect, distribute and manage zakat funds (Reagan 2018). Zakat management institutions are contained in law Number 23 of 2011, namely, National Amil Zakat Agency (BAZNAS) is an institution that organizes zakat management nationally, and Amil Zakat Institution (LAZ) is an institution formed by the community which has the task of assisting the collection, distribution, and zakat empowerment.

When paying zakat, there are nishab provisions that must be considered. Nishab is the minimum amount of assets that must be issued zakat. The nishab for professional zakat follows the nishab for another zakat because it already has legal provisions. The results of qiyas regarding professional zakat, according to the scholars, are: first, it is likened to trade zakat, where the mass and content of the nishab are the same as gold and silver, namely 85 grams of gold, the nishab measure issued has to be reduced by basic needs, which is issued 2.5% and paid annually every. Second, it is likened to agricultural zakat where the nishab is 653 kg of rice, and professional zakat is issued every time a wage is received, which is 5%. The three are likened to mining goods that are issued 20% without a nishab (Hafidhuddin 2001; Anwar, Rohmawati, and Arifin 2019).

The amil zakat institution has a function, one of which is to collect zakat funds. People or institutions that collect funds are called fundraisers (Anwar, Rohmawati, and Arifin 2019). Zakat collection is a way, process, and act of collecting. Fundraising is collecting zakat, infaq, alms, and other sources of funds obtained from the community individually, organizations, groups, and companies whose funds are channeled to mustahik (Susilawati 2018).

Professional zakat is obligatory on lawful income, both routine and non-routine work from institutions and companies, which rely on skills and personnel (Sidiq and Yayuli 2020). According to al-Qardhawi, professional income is an advantage over their skills, not profits from capital such as agricultural zakat, nor is it like *tijarah* zakat. In classic books such as the books of al-Muhalla (Ibnu Hazm), al-Mughni (Ibn Quddamah), Nail al-Authar (asy-Syaukani), Subul as-salam (ash-Shan'ani), every job has an obligatory obligation zakat. Scholars who require professional zakat are Ibn Abbas, Ibn Mas'ud, Mu'awiyah, ash-sadiq, al-Baqir, an-Nashir, Daud, Umar bin Abdul Aziz, al-Hasan, az-Zuhri, and al-Auza 'i (Sahroni 2019).

The main thing in the success of fundraising is the trust of potential donors in the institution (Rahmalia and Machdum 2020). Fundraising activities have at least five main objectives: raising funds, collecting donors, getting supporters or



sympathizers, building a brand image, and giving the best to donors (Azzahra, Pangiuk, and Orinaldi 2021). In the narrow sense, a profession requires particular expertise in implementing social norms (Riyadi 2015). Profession, according to the term, is a job that requires expertise and knowledge. The work called a profession can only be done by people who are trained and specially prepared in advance to do the job (Wahyuni 2014). The profession is a permanent job with expertise that can generate wages, salaries, honorariums, or rewards (Aziz and Sholikah 2014). Professional zakat is a new type and is included in the category of assets for which zakat is obligatory; the income earned from a profession is a reward for their expertise (Anwar, Rohmawati, and Arifin 2019).

METHODS

This research is field research using qualitative methods. Data collection techniques include interviews with related parties, documentation, and literature study. The objects of this research are LAZ Al-Abidin, LAZISMU UMS, and LAZISMU in Solo. The data source in this research is primary data obtained by conducting in-depth interviews with informants used as data in this study. The informants of this study were Mr. SMN (Director of LAZ Al-Abidin), Mr. SR (Manager of LAZISMU UMS), and Mr. ISN (Manager of LAZISMU Solo). At the same time, secondary data is obtained through documentation from amil zakat institutions and intermediary media such as journals, books, articles, or the internet to support primary data.

The data analysis technique in this study was divided into three stages, namely: (1) Data reduction, namely how to recognize essential points and focus on important things to get rid of things that are not needed (Sugiyono 2012,338); (2) Data presentation, used to transform data into short narratives, graphs, charts, and relationships between categories; (3) Conclusions to summarize the answers from the research focus of the research results. The collected data will produce conclusions and the objectivity of the research results formulated at the beginning.

RESULTS AND DISCUSSION

Zakat Management Institutions Profile

LAZ Al-Abidin is an institution founded by the owner of the Al Abidin Foundation named Mr. Suparno Abidin; the reason for establishing LAZ Al-Abidin is that he has a high social spirit and often helps less fortunate people. The foundation was formed for orphans who could not afford to continue their education, and the tabdil quran boarding school was established, which called for orphans to continue their education free of charge. At first, there were only a dozen students, and now there are 85 students at the junior or high school level. An institution was founded to support the Islamic boarding school, namely the Al-Abidin Institute; apart from supporting Islamic boarding schools, the institution also has other humanitarian programs. The Al-Abidin Institute is still under BAZNAS at the city level, whose job is to help poverty.

LAZISMU UMS is a zakat institution formed in October 2001 through the UMS zakat center. LAZISMU UMS is a foundation under the national LAZIS Muhammadiyah based on the Decree of the Ministry of Religion Number 457



2002, dated November 21, 2002. On May 4, 2003, the center's name was changed to LAZIS UMS. In the 2012 RAKORNAS LAZIS MU, LAZIS MU UMS entered the scope of the central LAZIS MU. Due to participating in the National Coordination Meeting, the name LAZIS MU UMS was originally changed to LAZIS MU UMS until now.

LAZIS MU Solo is a national zakat institution founded by Muhammadiyah central leadership in 2002 which was later ratified by the Minister of Religion of the Republic of Indonesia in November 2002 with the promulgation of the zakat law (Rosyadi and Khatimah 2020). LAZIS MU Solo began to be active in 2012 and officially received a Decree in 2013 through the Muhammadiyah Regional Leaders of the City of Solo. At that time, LAZIS MU Solo had only just existed, but it began to be well organized in 2020-2021, both in financial management, collection, and human resources. By maximizing a work culture that is trustworthy, innovative, and creative, it also cares about gaining and maintaining public trust.

Development of Professional Zakat in Three Zakat Institutions

The development of professional zakat at LAZ Al-Abidin from 2019 until now has increased quite a lot every year due to policies made by institutions that aim for employees to set aside 2.5% of their income every month, which is earmarked for professional zakat and to make a living orphanage. While the community's condition regarding professional zakat is still deficient, Mr. SMN, as the Director of LAZ Al-Abidin, said that *"LAZ Al-Abidin is still a little fundraising but has made a policy for its employees every month to set aside 2.5% of the income earned for professional zakat and help orphanages. Socialization is still very much needed, and very few people know about it compared to other programs at LAZ Al-Abidin."* Although there are still only a few professional zakat collectors, they have increased yearly.

Professional zakat at LAZIS MU UMS is automatically deducted based on the salaries or wages of lecturers and employees, where lecturers and employees who meet the muzakki requirements are deducted by around 2.5% every month. In comparison, ordinary employees whose salaries do not meet the muzakki requirements are deducted by 1.5%. Therefore, only some get the same professional zakat deduction depending on the salary nishab. The knowledge of the UMS community about professional zakat is good because LAZIS MU UMS only includes the UMS environment, such as lecturers, staff, and students. The community around UMS has left the realm of LAZIS MU UMS but has entered the realm of regional LAZIS MU.

LAZIS MU UMS also has a strategy regarding fundraising and professional zakat to develop further. Mr. SR said that *"regarding fundraising, we will try to reach nearby institutions or agencies such as Islamic banking for distribution, for example, Bank Jateng Syariah, which uses a barcode or QRIS to donate, while in the individual realm, it has already been done through the realm of student activity units, and also has just been initiated, namely through the realm of alumni by penetrating alumni ties."* Another way to promote or socialize LAZIS MU UMS is by utilizing social media such as Instagram to create short videos, exciting content, and a website. It can be seen in Table 1 that there are records in 2017; the data collected was from 1 August to 31 December. The



growth of the professional zakat collection at LAZISMU UMS has increased yearly, except in 2021, it has decreased.

Table 1 Professional Zakat Collection of LAZISMU UMS

Year	Accumulation (IDR)	Growth
2017	445.899.690,00	-
2018	1.155.914.287,00	159,23%
2019	1.161.879.122,00	0,51%
2020	1.543.098.340,00	32,8%
2021	1.262.499.837,00	-18,2%

Source: secondary data (processed)

LAZISMU Solo has experienced an increase in zakat, especially professional zakat. In addition to the work system at LAZISMU, which requires employee to pay professional zakat, LAZISMU Solo also has a target that every year there must be a minimum increase of 5%. The target that has been running is following the target. It still needs to be higher for society regarding professional zakat now. Mr. ISN said that *“the trillions of potential zakat, the Solo area has only reached billions, and LAZISMU is only about 0.3% of the potential zakat.”* The nishab, which increases yearly because the price of gold rises but workers' salaries do not increase, is also an obstacle to professional zakat. Socialization is still very much needed in the community.

Mr. ISN said, *“the current strategy is still using the door to door socialization.”* Where LAZISMU Solo employees one by one visit professional places such as schools and hospitals to be given socialization regarding professional zakat. The purpose of visiting a professional is to inquire about salary and profession. LAZISMU Solo's efforts to explain to the public about the fiqh of zakat, also regarding the zakat program that will be given to whom, and also must be produced which does not pay zakat only once. It can be seen in Table 2 that the growth of the professional zakat collection at LAZISMU Solo will increase until 2021 and decrease in 2022 because data will only be available until June 2022.

Table 2 Professional Zakat Collection of LAZISMU Solo

Year	Accumulation (IDR)	Growth
2019	8.765.500,00	-
2020	39.765.425,00	353,4%
2021	121.051.715,00	204,4%
2022	76.048.550,00	-37,2%

Source: secondary data (processed)

Payment of professional zakat by LAZ Al-Abidin and LAZISMU UMS has the same method, namely by directly deducting their employees' salaries according to the nishab of their salary. This method is the same as that used by Baznas of Tanah Datar Regency (Nopiardo 2017). Zakat development at LAZ Al-Abidin and LAZISMU UMS has increased by cutting salaries.



Obstacles for Professional Zakat Fundraising

The collection of professional zakat at zakat institutions experiences several obstacles. According to data from interviews with three zakat institutions, namely LAZ Al-Abidin, LAZISMU UMS, and LAZISMU Solo, there are several reasons for delaying the development of professional zakat. Mr. SMN (LAZ Al-Abidin) said, *"The biggest obstacle currently is the lack of literacy community regarding professional zakat."* Al-Abidin uses a salary deduction system, making it easier to carry out professional zakat. Based on the results in the field, there still needs to be a better understanding of zakat in the community, and education is still very much needed, such as holding regular meetings to educate donors. The institution is trying to minimize this problem by renewing innovation. LAZ Al-Abidin uses three methods. The first, through digital channels, by utilizing social media and something with a broader reach, such as short videos content, and radio broadcasts. The second is through corporate channels, namely by making programs by compiling proposals which are then presented to the company. The third is through personal marketing, namely by preparing volunteers with training and supplies and distributing them to the community to provide education.

Meanwhile, Mr. SR (LAZISMU UMS) said, "The limitation of LAZISMU UMS is the area boundary where LAZISMU UMS only covers areas within the scope of UMS." If it is outside the scope of UMS, then it is included in the scope of regional LAZISMU. So LAZISMU UMS only works in the realm of UMS with the target of professional zakat, namely employees and lecturers. However, LAZISMU UMS also accepts donors from outside UMS. If leave the UMS area and enter the area around UMS, then already in the branch section. UMS development is expected to develop LAZISMU's potential to become more prominent and the existence of LAZISMU UMS, which is well known by the public. In addition, Mr. ISN (LAZISMU Solo) said, "Zakat institutions in the city of Solo have problems, namely the lack of public literacy regarding fiqh zakat (Islamic law), so not many understand professional fiqh zakat. Obstacles in zakat are knowledge about zakat, amount, method of distribution, and users of zakat information (Wahyudin 2018).

The problems faced by LAZ Al-Abidin and LAZISMU Solo in professional zakat are the same as research conducted by Anwar, Arifin, and Rohmawati (2019) at the Jepara Regency Zakat Management Agency that there are still people who do not know about professional zakat. The need for more public literacy about professional zakat makes LAZ Al-Abidin carry out a strategy of providing education about professional zakat by using social media and directly so that it excels.

The Strategy of the Amil Zakat Institution to Increase Muzakki's Trust

According to the manager of LAZ Al-Abidin, the primary strategy to increase Muzakki's trust is transparency in the form of financial reports. The reports are submitted to the public and the wider community. The financial report must meet the accountability criteria, meaning the fund's distributions are seen openly to people who give or donate at the Al-Abidin Zakat institution. Transparency creates a sense of trust between institutions and the public through accurate information. Transparent management will bring the trust of Muzakki and Mustahiq. Meanwhile, LAZISMU UMS increases transparency by spreading



information through social media and websites. For instance, the programs still running or other information about the institution's legal standing. In addition, by increasing the team's fundraising and marketing capabilities, it is hoped that more potential donors will be educated and interested in tithing or donating. There is an exciting strategy that used by LAZISMU Solo; according to them, The more attractive the report, the more it will attract the attention of prospective Muzakki or donors who wish to pay zakat at LAZISMU Solo. That will form the image of an institution that can build positive things and support and sympathy from the community for the institution (Furqon 2015). This strategy will make it easier for institutions to find Muzakki because of the institution's good image.

In particular, for professional Zakat fundraising, a more specific strategy is used by Amil Zakat institutions. According to Al-Abidin zakat institution, there were three ways to increase professional zakat fundraising at LAZ Al-Abidin. The first, increase training capacity. By expanding and enlarging training capacity, such as through comparative studies conducted. The training aimed at supporting the availability of qualified human resources and able to direct the zakat management mechanism (Furqon 2015). The second, providing digitalization capabilities to staff, in fundraising zakat is expected to reach a broader reach in the hope of getting more donations. Digitization technology is one of the supporting devices in implementing zakat management. Using media that is now familiar to the community makes it easier to raise zakat funds. The third, increase professional zakat literacy regarding fundraising by carrying out agendas such as recitation with Ustadz, who is capable in the field of zakat, by submitting information as a form of business in disseminating information about professional zakat by LAZ Al-Abidin.

Meanwhile, LAZISMU UMS choose a different strategy by expanding various Zakat distribution programs. The program planned by LAZISMU UMS will be offered to several agencies. One is the distribution of zakat in collaboration with partnerships such as BMT Amanah Ummah, which is realized through programs and other forms (Huda 2018). An example of one of the partnership programs is the house renovation program. Program-based fundraising is expected, and with the incoming partnership, there will be an increase in donations for LAZISMU UMS. The alumni-based program is also one of the LAZISMU UMS programs; by reaching out to alums, it is hoped that LAZISMU UMS will increase. Lastly, LAZISMU Solo prefers to build relationships with various organizations with professions such as doctors, lawyers, and other jobs where the salary reaches the nishab. Like the medical profession, LAZISMU targets this profession by visiting the hospital concerned, such as the Muhammadiyah Solo Welfare Development Hospital.

To increase muzakki's trust, LAZ Al-Abidin carried out the same strategy as the Zakat Management Organization in Jepara Regency in Anwar, Arifin, and Rohmawati's (2019) research, namely conducting transparency to Muzakki in the hope that muzakki's trust in the institution will increase, which distinguishes is LAZ Al-Abidin is also expanding its marketing by utilizing social media and increasing fundraising capabilities and teamwork. In Wulandari (2020) LAZNAS Mizan Amanah Ulujami South Jakarta also uses its social media to attract prospective muzakkies. What distinguishes it from LAZISMU UMS is that



LAZNAS Mizan Amanah South Jakarta does marketing while LAZISMU UMS updates information on activities it is doing on social media.

To increase the development of zakat, LAZISMU UMS uses a different strategy than the Amil Zakat Nurul Hayat Institute, Kediri City (Istiqomah and Fauzi 2021). The Amil Zakat Nurul Hayat Institute, Kediri City, distributes zakat funds by providing scholarships to students and working with DKM. Meanwhile, LAZISMU UMS carried out a house renovation program and an alumni-based program to increase the development of zakat. In research conducted by Tamani (2018) at Laziz NU in Bogor City, they held an exciting program as one of the strategies to increase the development of zakat. LAZ Al-Abidin, in its mission to increase the development of zakat conducts training and debriefing of staff regarding zakat fundraising and holding recitations to increase literacy. Meanwhile, LAZISMU Solo conducts socialization with professional organizations to increase relations.

CONCLUSIONS

The development of professional zakat in three amil zakat institutions in Solo, namely LAZ Al-Abidin, LAZISMU UMS, and LAZISMU Solo, has made good progress every year. Increasing the growth and development of zakat reaches a minimum of 5% per year. The high growth was due to policies in each institution, such as automatically deducting salaries or wages for every employee. The amil zakat institutions LAZ Al-Abidin and LAZISMU Solo have the same problem in collecting professional zakat funds, namely professional zakat literacy. The lack of literacy in the people of Solo has made the amil zakat institution work more to provide literacy to the community. At the same time, LAZISMU UMS has limited scope constraints, where only the scope of UMS is given socialization regarding professional zakat. However, the general public can also tithe at LAZISMU UMS without exception, Zakat's fundraising strategy in increasing Muzakki's trust. Each institution has several zakat fundraising strategies; LAZ Al-Abidin has three strategies: transparency, expanding marketing and increasing fundraising capabilities, and teamwork. LAZISMU UMS has a strategy through the alum realm and is transparent, especially using social media. Moreover, LAZISMU Solo has a strategy, namely by making an exciting report. The tidier or more attractive, the more people are interested.

This research has implications for developing the theory of professional zakat regarding fundraising strategy and can be helpful for institutions or academics regarding professional zakat. However, this research is still limited to more than three LAZs in the Solo area. Follow-up research can enlarge the scope of the research area so that new strategies can be obtained in raising zakat funds. Then this research can be used as a reference for developing institutional strategies in increasing professional zakat.

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