

Reconstruction of BAZNAS Siak legislation in Addressing Family Poverty : A Maqasid Sharia Perspective

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Abstract: According to BPS data, in 2024, the poverty rate in Siak Regency reached 5.08% of a total population of 487.67 thousand. Family poverty is a major challenge in Indonesia's social development. As the official institution managing zakat, BAZNAS plays a strategic role in alleviating poverty. However, the current zakat regulations do not fully support a family-based approach to zakat distribution. This study aims to formulate a legislative reconstruction model for BAZNAS based on the Maqasid Syariah, ensuring that zakat distribution is more equitable, effective, and has a systemic impact on the welfare of poor families. Employing a qualitative normative approach and Maqasid Syariah theory, the study finds that the restructuring of BAZNAS regulations should emphasize the dimensions of protection for religion (din), soul (nafs), intellect ('aql), lineage (nasl), and wealth (mal), with the family as the fundamental unit of society. Family poverty is not merely a matter of economic incapacity; it also encompasses the failure to meet basic needs related to education, health, and social protection. Religious institutions like BAZNAS possess a constitutional and religious mandate to manage zakat professionally. However, the current management and legislation of zakat have not been holistically oriented towards the sustainable empowerment of poor families. Within the framework of Maqasid Syariah, zakat is not only an obligatory act of worship but also a socio-economic instrument designed to safeguard five essential components: religion, soul, intellect, lineage, and wealth. Therefore, it is imperative to reconstruct zakat regulations in a manner that is attuned to contemporary needs and capable of addressing the challenges of family-based poverty.

Keywords: Maqasid Syariah; Poverty; Zakat

1. Introduction

In Indonesia, leaders or government authorities are expected to consider the public interest when formulating policies, particularly regulations related to zakat management. As bearers of the people's mandate, they are obliged to ensure that policies serve the welfare of the population. In the Qur'an, Allah SWT explicitly states:

"Take alms from their wealth in order to purify and cleanse them and pray for them. Indeed, your prayer is a source of tranquility for them. And Allah is All-Hearing, All-Knowing." (Q.S. At-Taubah: 103)

This verse commands rulers or states to manage zakat. Authorities have an obligation to safeguard their citizens, both in worldly and spiritual aspects, one of which can be realized through their attention to zakat management. The state is responsible for collecting zakat from the wealthy and distributing it to those eligible to receive it (mustahiq). (Duski Ibrahim, 2019: 112–113)

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Since Indonesia's independence, in several regions, government officials have actively participated in the collection and utilization of zakat. This reality aligns with Article 34 of the 1945 Constitution of the Republic of Indonesia, which mandates that the poor and abandoned children shall be cared for by the state. The term "the poor" used in the article clearly refers to *mustahiq*, those who are entitled to receive zakat. (Sahid, 2016:117)

The Islamic economic system, based on the Qur'an, Hadith, *Ijma'*, and *Ijtihad* of scholars, emphasizes the achievement of holistic welfare in both this world and the hereafter. Welfare is not only individual but communal, and should be manifested through mutual support and compassion, particularly via wealth distribution. This principle contrasts with the conventional economic system, which is founded on materialistic perspectives and places humans at the center, either collectively or individually. (Sutardi, No. 1, January–June 2017)

Zakat, as one of the five pillars of Islam, is not merely a ritual act of worship but also a form of social responsibility. It becomes an obligation for wealthy Muslims (*aghniya'*) who meet the *nisab* (minimum threshold) and *haul* (holding period of one lunar year). Sociologically, zakat aims to ensure equitable distribution of wealth, transforming recipients into future zakat givers. (Muhammad Hadi, 2010:18)

In the Qur'an, the command to give zakat appears alongside the command to perform prayer in 27 verses. (Ahmad Dahlan, 2019:5) This indicates that zakat holds a central place in Islam, being inseparable from prayer. Thus, it is incomplete to be devout in prayer while neglecting zakat, or vice versa—being active in zakat and charity while being negligent in prayer. (Ahmad Dahlan, 2019:5)

Furthermore, in Indonesia, Law No. 23 of 2011 on Zakat Management explicitly obliges Muslims to pay zakat (Article 1, Paragraph 2). The objective of zakat is to purify the soul and the wealth of the giver. (Wahbah Zuhayli, Agus Effendi, and Bahruddin Fannani, 1997:85) In addition, as an act of *ibadah mahdhah*, zakat plays a vital philanthropic role in alleviating poverty, redistributing income, and improving the welfare of society and the nation.

The National Board of Zakat (BAZNAS) of Siak Regency is the official body appointed by the regional government to manage zakat. As an institution responsible for collecting, managing, and distributing zakat, BAZNAS plays a strategic role in optimizing zakat potential to improve public welfare. Its programs include economic empowerment, education, health, social services, and religious outreach. One of its key goals is to promote inclusive economic growth, particularly by supporting the development of Micro, Small, and Medium Enterprises (MSMEs).

Despite various programs initiated by BAZNAS to assist the poor and stimulate economic development in Siak Regency, poverty remains a significant challenge. There are still gaps in optimizing the role of BAZNAS in advancing the people's economy. Therefore, it is necessary to reconstruct BAZNAS's legal framework to enhance its effectiveness in empowering communities and improving family welfare.

As the official institution for managing zakat, infaq, and sadaqah, BAZNAS holds a strategic role in equitable wealth distribution. However, its effectiveness is often hindered by weak regulations and the lack of a holistic approach based on maqasid syariah. Hence, there is a need to reform zakat legislation to ensure that BAZNAS programs are better targeted and aligned with Islamic values.

Based on the aforementioned background, this study aims to explore the issue through a research entitled: "Reconstruction of BAZNAS Legislation in Siak Regency in Addressing Family Poverty: A Maqasid Shariah Perspective."

2. Literature Review

Zakat is one of the pillars of Islam that must be fulfilled by every Muslim who meets certain requirements and holds a significant position in the Islamic economic system. The theory of zakat encompasses not only legal aspects but also social, economic, and spiritual dimensions related to social justice and community empowerment. Therefore, the theoretical foundation of zakat can be categorized into several dimensions, namely: legal theory, economic theory, social theory, and spiritual theory.

2.1 Legal Basis of Zakat

Zakat has a clear legal foundation in the Qur'an and Hadith, which serve as the primary references for determining the obligation of zakat for Muslims. Several verses of the Qur'an and Hadiths of Prophet Muhammad (peace be upon him) regulate the principles of zakat, including: The Qur'an: Surah At-Tawbah (9:103):

"Take alms from their wealth in order to purify and sanctify them, and pray for them. Verily, your prayers are a source of peace for them. And Allah is All-Hearing, All-Knowing." (Qur'an, Surah At-Tawbah: 103)

Surah Al-Baqarah (2:177): "It is not righteousness that you turn your faces towards the East or the West, but righteousness is in one who gives zakat..." (Qur'an, Surah Al-Baqarah: 177)

2.2 Hadith:

From Ibn Umar, Prophet Muhammad (peace be upon him) said: "Islam is built upon five pillars: ...giving zakat..." (Reported by Bukhari and Muslim)

Zakat has a strong legal basis in Islamic Sharia, making it an obligation for every Muslim who meets certain criteria. The pillars of zakat include:

- a. Nisab: The minimum amount of wealth one must possess to be obligated to pay zakat.
- b. Haul: The possession period of wealth for one full lunar year.
- c. Zakat rate: The percentage that must be paid, generally 2.5% of qualifying assets.

2.3 Economic Basis of Zakat

Zakat is not only a religious obligation but also has an important economic dimension. As a tool for wealth redistribution, zakat contributes to creating a more just and equitable

economy. The goals of zakat include reducing social inequality and improving societal welfare. From an economic perspective, the main functions of zakat are as follows:

Wealth Redistribution: Zakat serves as a mechanism for transferring wealth from the affluent to the underprivileged, reducing socio-economic gaps. It functions as an effective instrument to alleviate poverty and improve communal well-being.

Enhancing Social Welfare: Zakat can fund productive activities that empower impoverished communities, such as interest-free microfinance, skills training, and business capital grants, promoting inclusive economic growth.

Economic Stabilization: By distributing wealth across all layers of society, zakat boosts the purchasing power of lower-income groups, thereby supporting a more sustainable and less exclusive economy.

2.4 Social Basis of Zakat

Zakat has a profound social dimension, as it involves not only the zakat payers but also the broader community, especially the beneficiaries. The social foundations of zakat include:

- a. **Community Empowerment:** Zakat empowers the poor by providing access to capital, education, and various forms of assistance aimed at improving their quality of life.
- b. **Purification of Wealth and Soul:** Zakat purifies both the wealth and soul of the giver, eliminating greed and selfishness. It fosters social awareness and empathy among the affluent.
- c. **Social Justice:** One of zakat's primary objectives is to achieve social justice. In societies where inequality exists, zakat helps to balance the system by assisting the less fortunate.

Zakat also strengthens social solidarity and fosters stronger interpersonal relationships within the community. It promotes mutual concern between the rich and the poor, enhancing social harmony.

2.5 Spiritual Basis of Zakat

Spiritually, zakat holds a vital role in Islam as a means of drawing closer to Allah. Paying zakat is not only an act of obedience but also a way to purify the soul and one's possessions. The spiritual theory of zakat includes several elements:

- a. **Purification of Soul and Wealth:** Zakat purifies wealth and detaches the individual from excessive materialism. It reduces greed and fosters humility.
- b. **Worship and Sincerity:** Paying zakat is an act of worship performed sincerely, demonstrating gratitude for Allah's blessings and maintaining good relations with others.
- c. **Forgiveness and Blessings:** Zakat offers immense spiritual benefits. Through zakat, Muslims seek Allah's forgiveness and blessings. As the Prophet (peace be upon him) said:

"Zakat purifies wealth and increases blessings."

3. Research Method

should be, with specific objectives and uses. There are four key elements to note: scientific method, data, objectives, and specific uses. (Hardani et al., 2020:242)

This study adopts a normative juridical approach. The data collection technique used is library research, and the research specification is descriptive analytical.

4. Results and Discussion

4.1 Baznas Siak Programs

The Siak District BAZNAS has developed several programs to alleviate poverty in its region, including Siak Peduli, Siak Sehat, Siak Cerdas, Siak Sejahtera, and Siak Dakwah/Advocacy. These initiatives are supported through productive zakat distribution and other social aid to help mustahik (eligible beneficiaries) achieve economic independence and improve their quality of life. BAZNAS Siak's poverty alleviation programs:

- a. Siak Peduli: Provides cash assistance to meet the basic needs of mustahik who are unemployed or unable to work.
- b. Siak Sehat: Covers medical expenses and healthcare for mustahik in need.
- c. Siak Cerdas: Offers scholarships, school supplies, and other educational support for mustahik.
- d. Siak Sejahtera: Provides business capital, infrastructure support, or other aid to improve the economic welfare of mustahik.
- e. Siak Dakwah/Advocacy: Supports religious and social activities through dakwah and advocacy programs.

Reconstructing BAZNAS Legislation for Family-Based Poverty Alleviation from a Maqasid Syariah Perspective:

- a. BAZNAS has implemented various poverty alleviation programs, but has not specifically targeted families as the primary beneficiary unit.
- b. Existing legislation, including Law No. 23 of 2011 and BAZNAS regulations, does not explicitly incorporate a family-based zakat approach within the maqasid syariah framework.
- c. Zakat distribution remains predominantly charitable, while transformative maqasid-based approaches (education, health, and family economy) have not been optimized.

4.2 Maqasid Syariah Analysis of BAZNAS Legislation

From a maqasid syariah perspective, zakat legislation reconstruction must aim to:

- a. Preserve Religion (*ḥifẓ al-dīn*): Support for religious education of poor families is limited. Early religious education is not yet an indicator in zakat distribution.
- b. Preserve Life (*ḥifẓ al-nafs*): Family healthcare programs for the poor (e.g., maternal and child health subsidies) are not a primary focus in current regulations.

- c. Preserve Intellect (*ḥifẓ al-‘aql*): While zakat is allocated to formal education for mustahik children, the system lacks consistency and inclusiveness.
- d. Preserve Lineage (*ḥifẓ al-nasl*): There are no specific zakat regulations addressing child welfare in poor families (e.g., nutrition, social protection, or long-term scholarships).
- e. Preserve Wealth (*ḥifẓ al-māl*): Productive zakat programs exist but are limited in outreach and lack adequate mentoring.

4.3 Gaps Between Legislation and Implementation

- a. Existing regulations are normative and lack technical guidance for zakat distribution that prioritizes families as key beneficiaries.
- b. There is an absence of maqasid-based indicators to assess the success of zakat programs.
- c. Poor integration of data among BAZNAS, Social Services, and the Integrated Social Welfare Data (DTKS) system results in non-targeted zakat distribution due to the lack of accurate family-based data.

5. Conclusions

The reconstruction of BAZNAS legislation from a maqasid syariah perspective is urgently needed. A family-based and maqasid-oriented approach will not only strengthen equitable zakat distribution but also provide a sustainable impact in poverty alleviation. This reform must be collaborative, involving scholars, policymakers, and zakat program implementers.

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