

Spirit Of Alms In The Quran; Legal Hermeneutics Approach

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ABSTRACT: This paper describes the many models of zakat management that are still waiting and passive. The existing legal conditions of zakat management are far from the spirit of the command of zakat in the Koran. Through the hermeneutic approach of Islamic law, this paper concludes that the paradigm of zakat management in the Koran is active. The active paradigm in the spirit of zakat is stated clearly both in the Al-Quran texts such as lafadz - lafadz command orders such as lafadz “aatuu”, “uutuu” and “khudz” and lafadz affirming the importance of zakat and threats for those who are reluctant to pay zakat. No fewer than 49 verses in the Koran, Allah commands zakat by using lafadz commands such as lafadz “aatuu”, “uutuu” and “khudz” etc. Lafadz orders the implementation of zakat in the Koran, using the form amr (command) which shows the demands of the superiors (Allah SWT) to his subordinates (muzakki) to do a job (zakat). Zakat orders actively are also clearly visible through the contextualization and action of the implementation of zakat by the Messenger of Allāh erta along with his companions.

Keywords : Spirit, Zakat, Legal Hermeneutics

Date of Submission: 14-09-2018

Date of acceptance: 30-09-2018

I. INTRODUCTION

Zakat is one of the pillars of Islam that must be fulfilled. Zakat orders in Islamic teachings have 3 dimensions of purpose, namely the dimensions of individual spirituality, social dimensions, and economic dimensions.¹ Zakat as an obligation in the personal spiritual dimension is a manifestation of faith in Allah SWT, and purification of the soul from all spiritual diseases, such as hunks (stingy) and not caring for fellow human beings. Zakat in the spiritual and security dimensions will foster the right work and business ethics, which is oriented towards the fulfillment of halal sustenance. Zakat is a social dimension, where zakat is oriented towards efforts to create harmonization of the social conditions of society. Solidarity and brotherhood will grow well, giving birth to feelings of mutual love and affinity. Zakat can realize social security and peace in the midst of society, thereby reducing the potential for conflict. This is stated in Q.S. At-Taubah verse 71.² Zakat as an economic dimension is reflected in two main concepts, namely equitable economic growth and sharing mechanisms in the economy. The importance of zakat in the improvement of a just economy is stated in Q.S. Ar-Rum verse 39.³

The provisions on zakat are also found in the Word of Allah SWT in Q.S. At-Taubah verse 103 is:

¹Ahmad Dakhoir, *Hukum Zakat: Pengaturan dan Integrasi Kelembagaan Pengelolaan Zakat dengan Fungsi Perbankan Syariah*, Surabaya: Aswaja Pressindo, 2015, p. 9.

²Q.S. At-Taubah [9]: 71 which mean: “The believing men and believing women are allies of one another. They enjoin what is right and forbid what is wrong and establish prayer and give zakah and obey Allah and His Messenger. Those - Allah will have mercy upon them. Indeed, Allah is Exalted in Might and Wise..” See Department of Religion of the Republic of Indonesia, *Al-Qur'an Translation of Words*, Bandung: Syaamil Al-Qur'an, 2007, p. 198.

³Q.S. Ar-Ru>m [30]: 39 which mean: “And whatever you give for interest to increase within the wealth of people will not increase with Allah . But what you give in zakah, desiring the countenance of Allah - those are the multipliers.” See Department of Religion of the Republic of Indonesia, *Al-Qur'an Translation of Words...*, p. 408. Lihat pula QS. Al-Dzariyatayat 19 which mean: “Have you made the providing of water for the pilgrim and the maintenance of al-Masjid al-Haram equal to [the deeds of] one who believes in Allah and the Last Day and strives in the cause of Allah? They are not equal in the sight of Allah . And Allah does not guide the wrongdoing people..” See Department of Religion of the Republic of Indonesia, *Al-Qur'an Translation of Words...*, p. 521.

عَلَيْهِمْ سَمِيعٌ وَاللَّهُ لَهُمْ سَكَنٌ صَلَاتِكَ إِنَّهُ عَلَيْهِمْ وَصَلَّ بِهَا وَتُرْكِيهِمْ تُطَهِّرُهُمْ صِدْقَهُ أَمْوَالِهِمْ مِنْ خُذْ⁴

Meaning: Take, [O, Muhammad], from their wealth a charity by which you purify them and cause them increase, and invoke [Allah's blessings] upon them. Indeed, your invocations are reassurance for them. And Allah is Hearing and Knowing.⁵

Meaning of Q.S. At-Taubah verse 103 is an order to take zakat from every Muslim and is an obligation. The meaning of the verse textually, architecturally, and contextually is an order that must be implemented and become one of the pillars of Islam, but also needs to understand the verse so that zakat becomes an economic instrument that can build social welfare of Muslims. The need to do the spirit of zakat management that professionally builds the economy of Muslims, so that zakat can be utilized maximally and potentially.

In addition to the verses about zakat above, there are certainly many more verses about the command of zakat. There are even more or less 49 verses that specifically talk about zakat in the Qur'an. However, the problem is from the ideal spirit in the verses that talk about zakat orders such as Q.S. At-Taubah 103 and other verses have not yet been fully achieved and carried out well. Zakat to this day is still not much successful in forming and changing mentality and character of a mustahik being a *muzakki*. Even though the verses of the Qur'an, a lot of mention of the issue of zakat by using strict orders to carry out zakat.

II. RESULT AND DISCUSSION

2.1 Significance of Zakat for the Economy of the People

The building of Islamic economics is based on universal values which are the basis of inspiration for compiling Islamic economic propositions and theories. These universal values as mentioned by Adiwarm Karim,⁶ namely: the value of monotheism and aqeedah. Tawhid is the foundation of Islamic teachings. With monotheism, man witnesses that "there is nothing worthy of worship except Allah" and "there is no owner of the heavens, the earth and its contents other than Allah". Because God is the creator of the universe and its contents and at the same time its owner, including the human owner and all available resources. As the word of Allah SWT in QS. Al-An'am verse 3 which means: And He is Allah (who is worshiped), both in heaven and on earth; He knows what you keep secret and what you give birth to and knows what you are trying to do.⁷ Islam holds that everything that exists is not created in vain, but has a purpose. The purpose of human creation is to worship Him. Therefore all human activities in relation to nature (resources) and humans (*mu'amalah*) are framed by the framework of relations with God. Because to Him we will account for all our actions, including economic and business activities.⁸ The values in Islamic economics other than that are tahqiq l Adl (Realizing Justice). Justice (*adl*) is the most fundamental value in Islamic teachings. All prominent scholars throughout the history of Islam place justice as the main element in Islamic maqashid. Ibn Taymiyyah calls justice the main value of monotheism, while Muhammad Abduh regards *zulm* as the worst evil (*aqbah al-munkar*) in the framework of Islamic values. Sayyid Qutb called justice a comprehensive and most important element in all aspects of life.⁹ The terminology of justice in the Qur'an is mentioned in various terms, including *adl*, *qisth*, *mizan*. With a variety of fair meaning contents, in general, justice can be defined as a situation where there is a common treatment in the eyes of the law, the similarity of compensation rights, the right to live properly, the right to enjoy development and the absence of disadvantaged parties and the balance in every aspect of life. Humans as caliphs on earth must maintain the law of Allah SWT on earth and guarantee that the use of all resources is directed to human welfare, so that all benefit from it fairly and well. In fair Islam is defined as "not to judge and not to be judged". The economic implication of this value is that economic actors are not allowed to pursue personal gain if it harms others or damages nature. Without justice, humans will be grouped in various groups. The one group will judge the other, resulting in human exploitation of humans.¹⁰ Allah SWT has ordered man to do justice, among others is in his word QS. Al-Mumtahanah verse 8 which reads: Allah does not forbid you to do good and to be fair to those who have not fought you for religion and will not drive you out of your country. Verily, Allah loves those who do right."¹¹

Next is the rahmatan lil value *'Alamin*. The economic system that has developed so far is the capitalist economic system, socialist and mixed or a combination of these two systems. All of these systems are a number

⁴Q.S. At-Taubah ayat 103.

⁵See Department of Religion of the Republic of Indonesia, Al-Qur'an Translation of Words..., p. 203.

⁶Adiwarman Karim, Ekonomi Mikro Islami. Third edition, (Jakarta : PT Raja Grafindo Persada, 2007), p.34

⁷Department of Religion of the Republic of Indonesia, Op.cit.,p. 17

⁸Adiwarman Karim, Op.cit.,p.35

⁹Muhammad Ikhlas Rosele, Luqman Hj. Abdullah & Mohd Anuar Ramli, *Al-Qaradawi's Juristic Perspectives On Zakah of Agricultural Wealth as Reflected in His Fiqh Al-Zakah*, Journal of Emerging Economies and Islamic Research, www.jeeir.com. Vol.1 No.3 (2003). p. 4.

¹⁰*Ibid.*,

¹¹Department of Religion of the Republic of Indonesia, Op.cit.,p. 550

of economic systems that develop based on the thinking of western people. All of these economic systems have proven to be unable and have not been fully successful in improving economic prosperity and equity to date. The system has also been proven not to provide benefits to humanity on this earth. Evidence of the unsuccessfulness of all these systems began with the dissolution of the Soviet Union into several parts of the country in the 90s, then continued with the bad results of all these systems, namely the poorer countries became poorer, relatively few rich countries became getting richer, then until now there was an economic crisis that hit countries in Europe and America. All of that is clear evidence that all these economic systems have a bad impact and destruction for the economy in this world. If capitalist economics carries the adage “*wek mu wek ku, wek ku wek ku*” which means “mine mine, mine mine” while the socialist economy carries the spirit of “*wek mu wek ku, wek ku wek ku*” which means “your mine is mine, mine mine” “But the spirit turns out that the system has not been able to solve the problem of the world economy. In order to reconstruct the economic order, it is necessary to have an economic system, namely the economy based on the values and principles of sharia which contains the principle of mutual help as the instrument of zakat.

Zakat is worship that is directly related to fellow human beings, vertical and horizontal worship. Zakat is one way that has a purpose to provide social security to groups of people who are poor again. Because in Islam there is no teaching that teaches the existence of social inequality between the rich and the poor, between those who are able and lack. Muslims are required to fulfill their primary needs in life, including secondary and tertiary needs by striving earnestly and working hard. But, if he is not able, then the community is the one who helps and suffices. They must be considered and should not be left alone in deprivation, hunger, without clothes and without shelter.¹²Therefore zakat is a religious instrument that aims to help the Islamic community from living difficulties. Thus the potential for zakat must have a benefit for the welfare of society.

2.2 *Maqasid Zakat in the Qur'an*

Zakat is a pillar of Islam which aims to issue assets with certain conditions to be submitted to those who are entitled to receive them with certain conditions.¹³Zakat in Islam is an important worship and institution and is one of the highest pillars of religion in Islam.¹⁴Zakat in Islam is part of the wealth given by Muslims to those who are entitled to receive (poor) based on the name of Allah in the hope of acquiring wealth, the purification of the soul and the development of many virtues.¹⁵But in this case it is also necessary to understand that zakat is not solely a mercy of people who are capable of those who are not capable, but zakat is the duty of those who are able and the rights of the poor.

The obligation of zakat is an obligation that is not only related to the worship of *mahdah* alone, but is a social charity related to the wider community, so that in this case there are two obligations, namely the obligation to God and to fellow human beings. Zakat is not a goal, but zakat is a tool to achieve the goal of realizing social justice and equity in efforts to alleviate poverty.¹⁶Zakat is one way to give social security that has been displayed by Islam. Islam does not want an abandoned society, does not have food, clothing and a home for their families. A Muslim is indeed required to fulfill his life's needs by trying and working hard, but if he is not able, then the people will help and provide for him. Should not be left alone, starved, naked and barren without shelter.¹⁷

As in the above analysis, the use of zakat funds in various forms of distribution innovation is categorized as follows: first, the traditional consumptive distribution pattern, namely zakat distributed to *mustahik* to be used directly such as *zakat fitrah* given to the poor to fulfill their daily needs or *zakat mall* distributed to victims of natural disasters. Second, the distribution pattern is a creative consumptive nature, namely zakat is realized in other forms from the original goods, such as given in the form of school tools or scholarships. Third, the distribution patterns are traditionally productive, namely zakat given in the form of productive goods such as goats, cattle, shavers and so on. Fourth, the pattern of distribution in the form of creative productive namely zakat is realized in the form of capital either to build social projects or increase the capital of small entrepreneurs.¹⁸

¹²Yusuf Qaradawi, *Hukum Zakat*, Bogor: Litera Antar Nusa, 1993, p. 881.

¹³Didin Hafiduddin, *Zakat dalam Perekonomian Modern*, Jakarta: Gema Insani Press, 2002, h. 7. See in Teungku Muhammad Hasbi as-Shidieqy, *Pedoman Zakat*, Semarang: PT. Pustaka Rizki Putra, 1996, p. 2-3.

¹⁴Hammudah Abdati, *Islam Suatu Kepastian*, Riyadh: National Offset Printing Press, 1986, h. 203.

¹⁵Imam Muchlas, “Tafsir Maudhu’i”, *Mimbar Pembangunan Agama* No. 127/April 1997, East Java: Regional Office of the Ministry of Religion, 1997, p. 28.

¹⁶Abdurrohman Qodir, *Zakat (Dalam Dimensi Mahdah dan Sosial)*, Jakarta: Raja Grafindo Persada, 2001, p. 173.

¹⁷Yusuf Qaradawi, *Hukum Zakat*, Bogor: Litera Antar Nusa, 1993, p. 23-24.

¹⁸M. Arief Mufraini, *Akuntansi dan Manajemen Zakat*, Mengkomunikasikan Kesadaran dan Membangun Jaringan, Jakarta: Kencana, 2006, p. 153-154.

Based on the above analysis, zakat management needs to be carried out in a productive-active-creative manner in the *maqashid al-sharia* perspective,¹⁹ is a policy that cannot be avoided for the benefit of the people, the welfare and prosperity of the poor. Any efforts related to zakat in order to achieve the goals of zakat, realize social justice in an effort to alleviate poverty must be done.

If you look at the potential of zakat funds at the district / city, provincial and national levels, even the world is quite large. If this zakat fund is only given in a consumptive form to those who have the right to receive, then it is certain that poverty will never be minimized, let alone eliminated. In one year the national zakat fund is quite large, especially in every year the zakat funds are always increasing, therefore efforts to develop zakat funds for the welfare of the people (the poor) are certainly things that cannot be denied and this is of course also an allowed effort. As long as the zakat funds are only given consumptively, during that time the goal of the zakat orders will never be achieved.

If the creative-productive-creative efforts are not yet possible to be carried out optimally, the existing zakat funds are divided into two parts, one is managed consumptively, and the other part is managed productively-actively-creatively. Every year, the zakat funds will continue to grow so that they can be used for additional capital in creative-active-creative efforts, and continue to be pursued thus. This profit from creative-productive-creative efforts is shared with the people who are entitled to receive, so that the capital of zakat funds in the first year, for example, remains the same amount, and in the following year the capital of zakat funds will increase and be added along with the existence of zakat funds obtained from year to year, so that the capital of zakat funds is getting bigger, and the possibility of the profit obtained is also getting bigger. In the next stage, those who have the right to receive zakat are increasingly fulfilled and prosperity, prosperity and justice are achieved for the community as is the goal of the zakat itself.

Of course, the productive-active-creative efforts of the zakat funds must be socialized in advance, communicated intensively to the existing community so that they truly understand the intent of the productive-active-creative effort on the zakat funds. Also included in this case are no parties who cheat, manipulate zakat funds so that they are truly professional. What is also unavoidable is that the concepts and efforts related to creative-active-productive zakat funds are certainly not easy, and may also encounter challenges, obstacles and even resistance from the community. Because this is included in the category of *ijtihadiah* which of course will cause pros and cons and something controversial. However, this creative-productive-effort effort must be attempted and realized, if the zakat managers want to achieve the goal of zakat, because there may be no other way, except with active-creative productive efforts on the zakat fund.²⁰

The essence of zakat which aims to maintain religion (*hifdzu al-din*), save lives (*hifdzu al-nafs*), and protect the treasure of muzakki (*hifdzu al-mal*) is the main function of zakat to safeguard humanity from various problems of vulnerability in the economic and social fields. The function of zakat in the economic field places the *maqasid syariah* zakat as the philosophical foundation in realizing the hierarchy of *mustahiq* zakat benefits, especially the fulfillment of the *maslahah dharuriyyat* level (primary needs) in the form of clothing, food and shelter for the poor and needy.²¹ Greed and poverty according to Islamic views is a slander in the social and economic fields. What is meant is that poverty and poverty are a slander because of depression and poverty in some situations capable of altering the mental and personality traits of human beings.

Poetry and poverty in various situations can also plunge people into disbelief. Instead wealth also affects the mentality of one's personality. How many people who when they get pleasure in the form of abundant treasures in an instant have a change in social and economic life. The concept of zakat is a solution in solving the problem of the gap between the rich and the poor on the one hand and placing the assets owned by each human being is a deposit or mandate from Allah SWT. Besides being useful to sustain the economy directly, the impact of zakat can be useful to support the national economy such as increasing economic growth and equity and putting real economic foundations in state life.²²

Through the concept of zakat, the property that is believed not to come from humans but the mandate from Allah will limit and regulate the circulation of property to be shared with those who are entitled. Therefore, zakat, infaq and shadaqah are Islamic economic concepts based on balance in managing assets. *Maqasid sharia* in the economy that put the utilization of Zakat funds as axiology framework above is but one of the biggest part

¹⁹Ahmad Al-Mursi Husain Jauhar, *Maqashid al-Syariah fi Al-Islam*, Terjemah Khikmawati, Jakarta, Sinar Grafika Offset, 2009, p. 34.,

²⁰Wan Mohd. Khairul, Firdaus Wan Khairuldin, Mahadi Mohammad, *The Philosophy and Elasticity of Zakah Distribution in Islam*, International Journal of Education and Research ISSN: 2201-6333 (Print) ISSN: 2201-6740 (Online) www.ijern.com. Vol. 1. No. 8 August 2013. p. 6.

²¹The embodiment of Maslahah was dharuriyyat like overcoming the lack of clothing, food and shelter. While *maslahahhajjiyyat* is like the need for health, safety and education. Yusuf Qaradhawi, *Spektrum Zakat*, Jakarta: Zikrul Media Intelektual, 2010, p. 24.

²²Ma'ruf Amin, *ProspekCerahPerbankan Islam*, Jakarta: LeKAS, 2007, p. 210.

of the agenda of interest shari'ah as a mercy to all the worlds (*rahmatan lil 'alamin*) especially in balancing property ownership.

In general, many Indonesian Islamic communities issue zakat by giving directly to *mustahiq*, because people feel more confident that the zakat issued has been received by those who are entitled to receive it. In addition, people do not believe in channeling their zakat through the Zakat Management Institution, because the management is not carried out in a transparent, integrated and accountable manner. The management of zakat carried out by the Zakat Management Institution so far has not been able to benefit many people; even what happens is that there are irregularities in the management of zakat. Public mistrust of Zakat Management Institution has caused not optimal management of zakat, which charity which is the potential Muslims cannot be perceived benefits to improve the welfare of the people.

The nature of zakat as described above, is concretized through an organized zakat management epistemology framework. The effort that underlies the organized epistemology of zakat management is to explore, expand and formulate the meaning contained in the professionalism and credibility of *amil zakat*. *Amil zakat* as a human resource in charge of managing zakat is *amil zakat* which has honesty, trust and understanding of zakat and its functions. Besides *amil zakat*, the importance of extracting, expanding and formulating the meaning contained in the *Bait Al-Mal* accountability system must be transformed in the institutional system of modern zakat management that applies the principles of good corporate governance.

Amil zakat and the transformation of the *al-mal* temple concept above are built through an epistemological framework that zakat funds must be collected and channeled from *muzakki* to *mustahiq* based on the social fund intermediation agreement in the form of compensation without any compensation. The obligation to collect zakat funds from *muzakki* and the distribution of these funds to *mustahiq* is not based on lending and borrowing contracts and so forth as banking in general. This conceptual framework for zakat management is called the social financial intermediary epistemology, which states that banks are functioning as intermediary institutions against socio-religious funds that are legitimized by Islamic law.

Zakat is one of the pillars of Islam that must be fulfilled for every Muslim who can. Islam places zakat as a pillar of Islam because zakat has a very fundamental goal in the economic life of society as a legal certainty instrument to ensure the flow of wealth to needy groups (*mustahiq*) that are useful for maintaining religion (*hifdzu al-din*), guarding property (*hifdzu al-mal*) and save the human soul (*hifdzu al-nafs*). The preservation of religion, property and soul safety is the primary basis for the purpose of zakat. The objective characteristic (*maqasid*) of zakat which is beneficial for economic prosperity and justice, especially *mustahiq* that is the difference with other Islamic pillars.²³

The importance of the position and values of zakat in human life is reflected in the form of adherence to the teachings of Islam (spiritual dimension). The practice of zakat is an affirmation of the consequences of the creed from Muslims to their Lord. Therefore, zakat is one of the vertical means of worship that can lead a person to be a devoted and faithful person. Zakat as a social instrument, reflected in the text of Islamic law which states the obligation of zakat 27 times, and is after the command of prayer.²⁴The existence of zakat as an obligation that must be carried out for every capable Muslim, demands the existence of a sharia-compliant, fair, effective, efficient, neat and accountable management system. Efforts to find a sharia-compliant, fair, effective, efficient, neat and accountable management model in the management of zakat is an obligation for Muslims. This is in accordance with the rules of Usul which is "an imperfect obligation except with the existence of something (means or *wasilah*), then something (means or *wasilah*) is legally mandatory as well."

In Indonesia, the zakat fund collection mechanism will be optimized by the existence of two zakat institutions namely BAZNAS (National Zakat Agency) and LAZ (Amil Zakat Institution) as professional institutions in collecting zakat certainly have planned programs, including a clear schedule and remain based on worshipping Allah SWT sincerely.²⁵Besides that, of course, *'amil zakat* also has various things that can be accounted for as an institution in general, such as documents and data or detailed bookkeeping regarding the amount of zakat funds received, the *muzakki* (people who pay their zakat), the *mustahik*, are used for whatever, and so on, so that the data held is accurate and transparent.

In connection with the process of collecting zakat, until now the socialization of zakat, the obligation of the community (Muslims) to pay zakat is still very much needed and must be encouraged. Therefore zakat education and understanding of it can be given to all levels of Islamic society as early as possible. A correct understanding of the obligation of zakat on Muslims will foster awareness of Muslims themselves to carry out zakat. The thing that must be understood is that the socialization of the obligation of zakat is not only in order to build the community of Muslims to be aware of zakat, but more than that, the most important thing is to

²³ Ahmed Belouafi, Abderrazak Belabes, *Research Trends On Zakāh In Western Literature*, Islamic Economic Studies Vol. 24, No. 1, June, 2016, (49-76) DOI: 10.12816/0025313. p. 54.

²⁴ Didin Hafidhudin, *Zakat Dalam perekonomian Modern*, Jakarta: GemaInsani, 2002, p. 1.

²⁵ A. Qodri Azizy, *Membangun Fondasi Ekonomi Umat*, Yogyakarta: Pustaka Pelajar, 2004, p. 144.

determine that a Muslim is obliged to pay zakat or not, for this reason the calculation of property is needed. wealth properly. Therefore, knowledge and understanding of assets owned such as income, living expenses, debt owned, primary and non-primary needs must be known and learned. Thus, to be able to calculate and determine the amount of charity that must be spent correctly, Muslims are simply required to know the basics of Islamic economics and accounting.²⁶

The next step, if the zakat funds have been collected is to distribute the funds to the parties who have the right (*mustahik*), as stated in the Q.S. At-Taubah verse 60 that zakat property is for eight *asnaf*. When examined carefully, then in the concept of fiqh, the distribution of zakat funds adheres to local empowerment and local empowerment as a priority. That is, how the surplus party (capable/rich people) in an area can redistribute their income (issuing zakat) to the deficit (poor/poor people) in the same area. If the funds (zakat) collected are still surplus (have advantages), then the funds (zakat) are directed or distributed to the empowerment of other regions.²⁷

Related to the policy of utilizing zakat funds in the form of distribution innovations can be categorized as follows:

1. Traditional consumption is the distribution of zakat to be used directly by the *mustahik* (especially the poor) to meet their daily needs (eg zakat fitrah) or *zakat maal* which is distributed to victims of natural disasters or under certain conditions.
2. Creative consumptive, namely the distribution of zakat which is realized in other forms of the original goods, but still in the consumptive category, for example zakat is distributed in the form of school tools or scholarships.
3. Traditional productive, namely the distribution of zakat given in the form of productive goods such as buying goats, cows, shavers and so on to be given to the *mustahik*. Distribution in this form to the *mustahik* (poor people) will be able to create a business that opens employment.
4. Creative productive, namely the distribution of zakat which is realized in the form of capital, both capital to build social projects or increase the capital of traders and small entrepreneurs.²⁸

The purpose of zakat distribution in the management of zakat is divided into 3 patterns, namely, first, consumptive distribution; this kind of distribution pattern is the same as the traditional consumptive distribution pattern that has been done so far, because in this pattern there is no other purpose except to fulfill the basic needs of those who are entitled to (*mustahik*), for example clothing, food and shelter needs. However, the thing that must be understood is that the pattern of distribution of zakat like this will result in high dependence on the *mustahik* on zakat. In the end, a consumptive pattern like this will cause the *mustahik* to be lazy to work, always rely on zakat, and this certainly will not be able to achieve the goal of zakat which should be just as well as perpetuate poverty. Therefore, there is a need for deep and realistic thinking in the management of zakat, both in terms of the process of collecting zakat and the process of distribution. Related parties (*amil/zakat* institution) must have policies, and need to make provisions regarding anyone who has the right to receive zakat in cash (consumptive), for example only *mustahik* that is not able to work like a disabled person, old (senile), weak people and others.²⁹ Penggunaan dana zakat konsumtif ini dikhususkan hanyalah untuk hal-hal yang sifatnya darurat. Dalam arti, keadaan darurat yang dimiliki para *mustahik* yang tidak memungkinkan untuk dibimbing agar mempunyai usaha sendiri atau memang untuk kepentingan yang mendesak semata.

Kedua, distribusi produktif; sebagaimana aturan yang terdapat dalam syariat Islam bahwa dana zakat, infak dan sedekah itu sepenuhnya adalah hak milik para *mustahik*. Firman Allah SWT menyatakan bahwa:

وَفِي أَمْوَالِهِمْ حَقٌّ لِّلسَّائِلِوَالْمَحْرُومِ³⁰

Artinya: And from their properties was [given] the right of the [needy] petitioner and the deprived.³¹

The above verse has a correlation (*munasabah*) with Q.S. At-Taubah [9]: 103 in the management of zakat which shows that any policy applied to zakat empowerment on *mustahik* groups is a legitimate policy. The zakat empowerment pattern (productive distribution of zakat funds) is developed based on the *qordhul hasan* scheme,

²⁶Sahri Muhammad, *Mekanisme Zakat dan Permodalan Masyarakat Miskin, Pengantar untuk Rekonstruksi Kebijakan Pertumbuhan Ekonomi*, Malang: Bahtera Press, 2006, p. 169.

²⁷M. Arief Mufraini, *Akuntansi dan Manajemen Zakat, Mengkomunikasikan Kesadaran dan Membangun Jaringan*, Jakarta: Kencana, 2006, p. 147.

²⁸*Ibid.*, p. 153-154.

²⁹A. Qodri Azizy, *Membangun Fondasi Ekonomi Umat*, Yogyakarta: Pustaka Pelajar, 2004, p. 153-154.

³⁰Q.S. Adz-Dzariat [51]: 19.

³¹Ministry of Religion of the Republic of Indonesia, *Al-Qur'an Translation of Words...*, p. 521.

which is a form of loan that stipulates the absence of a certain rate of return (return / profit sharing) of the principal loan.³²This qordul hasan scheme means that if the borrower is unable to repay the loan, then based on the law of zakat the borrower who is actually mustahik cannot be prosecuted for his incompetence, because essentially the akat fund is their right, their own.

This pattern of zakat management productively (and even productively active-creative) is the most possible for the welfare of the poor, and more effective for the realization of the goal of the alms order. In this case it is necessary to understand that zakat is not a goal, but zakat is a tool to achieve the goal of realizing social justice in an effort to alleviate poverty.³³This pattern of productive distribution of zakat is reserved for mustahik who are still able to work so that they are given training as working capital, providing educational scholarships for needy children as well as providing capital for small businesses. Even if understood further, the actual patterns of distribution of zakat are still far away and do not meet the productive-active-creative category. Therefore, any efforts that are developed in the framework of zakat empowerment are permissible with the main benchmarks, namely to bring the level of welfare of the poor people closer to the level of welfare of the people who can afford it. Therefore, as stipulated in Law Number 23 of 2011 concerning Zakat Management, the procedure for utilizing zakat collection for productive businesses is as follows: conducting a feasibility study, determining the type of productive business, conducting guidance and counseling, monitoring, controlling and controlling and conduct evaluations and make reports that refer to the principle of zakat management, namely Islamic law, mandate, benefit, justice, legal certainty, integrated, and accountability.

2.3 Spirit of Zakat in the Quran Perspective of Legal Hermeneutics

The word Spirit means spirit, spirit, soul, soul. Spirit itself means the spirit of life that animates all beings, both living and dead (according to people's beliefs can give strength). In the Indonesian dictionary the spirit means that it encourages the power of the body to be willing, behave, behave, work, move and others.³⁴Basically the spirit is energy both physically and psychologically. In religious and spirituality literature, the term spirit has two substantial meanings, namely:

1. The character and essence of human souls, each of which is interrelated, and the experience of the interconnectedness of the souls are the main basis of spiritual belief. "Spirit" is the deepest part of the soul, and as a means of communication or means that allows humans to connect with God.
2. "Spirit" refers to the concept that all interrelated "spirits" are part of a greater unity (consciousness and intellect).

According to the dictionary Wester the word Spirit comes from the Latin noun "spiritus" which means and verb "spirare" which means breathing. Seeing the origin of the word, the spirit is interpreted as life is to breathe, and to have a breath means to have a spirit.³⁵

From this, the authors conclude that spirit can be interpreted as a spirit that encourages the strength of the body to be willing, behave, behave, work, move and others. Basically the spirit is energy both physically and psychologically.

Regarding zakat, al-Qur'an talks about the position and orders of zakat explicitly. Almost all the verses about zakat give the spirit to the faithful and humanity to spend part of their wealth as a form of our concern for the poor and other mustahiq. The command of the obligation of zakat in al-Quran is not small, there are 49 verses that specifically talk about the command of zakat or infaq or alms. These verses on average use the words of command and the benefits of the zakat. The number of verses of the command of zakat or infaq or alms in the Qur'an as the table below:

No.	Al-Qur'an Surah	Verses	Lafadz	Meaning
1	Al-Baqarah	3	<i>yunfiqun</i>	<i>Spend</i>
		43	<i>aatuu</i>	<i>do it</i>
		83	<i>aatuu</i>	<i>do it</i>
		110	<i>aatuu</i>	<i>do it</i>
		177	<i>aataa</i>	<i>fulfill</i>
		267	<i>anfiqu</i>	<i>Spend</i>

³²M. Arief Mufraeni, Akuntansi dan Manajemen Zakat, Mengkomunikasikan Kesadaran dan Membangun Jaringan, Jakarta: Kencana, 2006, p. 165.

³³Abdurrohman Qodir, Zakat (Dalam Dimensi Mahdhah dan Sosial), Jakarta: Raja Grafindo Persada, 2001, p. 17.

³⁴Staff, Meaning Meaning of Definition and Definition of Spirit<https://www.apaarti.com/spirit.html>, online November 21 2017.

³⁵*Ibid.*

		271	<i>tu'tuha</i>	<i>Give</i>
		272	<i>tunfiq</i>	<i>Spend</i>
		274	<i>yunfiquna</i>	<i>Spend</i>
		277	<i>aatuu</i>	<i>do it</i>
2	Ali Imran	133	<i>yunfiqun</i>	<i>Spend</i>
		134	<i>yunfiquuna</i>	<i>Spend</i>
3	Al-Nisa	77	<i>aatuu</i>	<i>do it</i>
		162	<i>walmuutuna</i>	<i>Give</i>
4	Al-Maidah	12	<i>ataitumu</i>	<i>Give</i>
		55	<i>yu'tuna</i>	<i>fulfill</i>
5	At-Taubah	5	<i>aatuu</i>	<i>do it</i>
		11	<i>aatuu</i>	<i>do it</i>
		18	<i>aataa</i>	<i>fulfill</i>
		58	<i>u'thuu</i>	<i>do it</i>
		60	<i>faridhatan</i>	<i>Obligatory</i>
		71	<i>yu'tuuna</i>	<i>fulfill</i>
		103	<i>khudz</i>	<i>Take it</i>
6	Al-Haj	35	<i>yunfiquun</i>	<i>Spend</i>
		41	<i>aatuu</i>	<i>do it</i>
		78	<i>aatuu</i>	<i>do it</i>
7	Al-Mu'minun	4	<i>faailun</i>	<i>fulfill</i>
8	Al-Nuur	37	<i>iita'i</i>	<i>fulfill</i>
		56	<i>aatuu</i>	<i>do it</i>
9	Luqman	4	<i>yu'tuna</i>	<i>fulfill</i>
10	Al-Mujadilah	12	<i>aatuu</i>	<i>do it</i>
11	Al-Muzammil	20	<i>aatuu</i>	<i>do it</i>
12	Al-A'raf	156	<i>yu'tuna</i>	<i>fulfill</i>
13	Maryam	31	<i>aushani</i>	<i>Instruct</i>
		55	<i>ya'muru</i>	<i>Instruct</i>
14	Al-Anbiya'	73	<i>iita'a</i>	<i>fulfill</i>
15	Al-Ruum	37	<i>aati</i>	<i>fulfill</i>
		39	<i>ataitum</i>	<i>fulfill</i>
16	Al-Ahzab	33	<i>aatiina</i>	<i>fulfill</i>
17	Al-Fushilat	7	<i>la yu'tuuna</i>	<i>Do not give</i>
18	Bayyinah	5	<i>yu'tuuna</i>	<i>fulfill</i>
19	Al-An'am	141	<i>aatuu</i>	<i>do it</i>
20	Al-Anfal	3	<i>yunfiqun</i>	<i>Spend</i>
21	Al-Rad	22	<i>anfaqu</i>	<i>Spend</i>
22	Ibrahim	31	<i>yunfiq</i>	<i>Spend</i>
23	Fathir	29	<i>anfaqu</i>	<i>Spend</i>
24	Al-Syura	38	<i>yunfiqun</i>	<i>Spend</i>
25	Al-Syams	9	<i>aflaha</i>	<i>Lucky</i>
26	Saba'	39	<i>Anfaqtum</i>	<i>You spend it</i>
49 total verses				

Source: Processed by the author

Based on the table above, the alms command in the Qur'an is marked with several command terms and several statement words. The word command of zakat can be seen explicitly in 17 verses using the command word or amr. The command word using the word "aatuu" is found in the zakat verses, namely in Surah Al-Baqarah verse 43, verse 83, verse 110, and verse 277. The word "aatuu" is also found in QS al-Nisa verse 77, QS al-Taubah verse 5, verse 11, verse 18, and "uutuu" in verse 58. The word "khudz" is found in Surah al-Taubah verse 103. Furthermore the word "aatuu" is also widely found in Surah al-Hajj verse 41 and verse 78, QS al-Nuur verse 56, QS al-Mujadilah verse 12, QS Muzammil verse 20 and QS al-An'am verse 141. The word of command of zakat in the verse totaled 17 times in the Qur'an with the word "aatuu", "uutuu", and "khudz". "As for the other 32 words, the zakat command uses more of the form of good statements in the form of benefit from zakat and threats for those who are reluctant to pay tithes.

Based on the lafadz-lafadz regarding the command of zakat, infaq, alms in the Qur'an above, it can be concluded that zakat in the Koran turns out to have an important message for the life of balance and tranquility of man. There are at least 49 verses that specifically discuss the zakat order as proof that zakat is an instrument of justice in the economic field. From the 49 verses, it turns out that 17 verses ordered muzakki to issue zakat. Even the zakat institution that is amil zakat is ordered to collect even if it is necessary to force the policy authority of the leader to collect zakat. Lafadz "aatuu" contained in 17 verses in the Koran is an active act for amil zakat and muzakki to immediately issue zakat. Not passive as long as this happens. Theoretically, the words "aatuu", "uutuu" and "kHUDZ" in the terminology of usul fiqh are orders or amr. Lafadz amr like "aatuu", "uutuu" and "kHUDZ" in accordance with the rules of usul which read *al-ashlu fi al-amr li al-wujub* which means the original law of all orders means obligatory.³⁶ Mandatory in the terminology of Islamic law means that if you do get reward, and if you break it, you will get sin.

III. CONCLUSION

Based on the above discussion, it can be concluded several points as follows, that until now there are still many models or arrangements for zakat management that are still waiting and passive. The existing legal conditions for zakat management are far from the spirit of the command of zakat in the Qur'an. Through the hermeneutic approach of Islamic law, this paper concludes that the paradigm of zakat management in the Koran is active. The active paradigm in the spirit of zakat is stated clearly both in the Al-Quran texts such as lafadz - lafadz command orders such as lafadz "aatuu", "uutuu" and "kHUDZ" and lafadz affirming the importance of zakat and threats for those who are reluctant to pay zakat. No fewer than 49 verses in the Koran, Allah commands zakat by using lafadz lafadz commands such as lafadz "aatuu", "uutuu" and "kHUDZ" etc. Lafadz orders the implementation of alms in the Koran, the majority uses the form of *amr* (command) which shows demands from superiors (Allah SWT) to his subordinates (*muzakki*) to do a job (*zakat*). Zakat orders actively are also clearly visible through the contextualization and action of the implementation of zakat by the Messenger of Allāh erta along with his companions.

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³⁶Shalih bin Ghanim as-Sadlan, *Al-Qawâ'id al-Fiqhiyyah al-Kubra wa Mâ Tafarra'a 'anhâ*, First edition., Tahun 1417 H, Dar Balansiyah li an-Nasyri wa at-Tauzi', Riyadh, p. 310.

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Ahmad Dakhoir.” Spirit Of Alms In The Quran; Legal Hermeneutics Approach.” IOSR Journal Of Humanities And Social Science (IOSR-JHSS). vol. 23 no. 09, 2018, pp. 82-91.