



Effectiveness of Law on the Implementation of District Government Policy Enrekang About Zakat Management Through the Payroll System Method

Soalehuddin^{1*}, Agus Muchsin², Rahmawati³, Hannani⁴, Mukhtar Yunus⁵

^{1,2,3,4,5}Pascasarjana Institut Agama Islam Negeri (IAIN) Parepare

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ABSTRACT

The institution of zakat is one of the sources and resources that can be used to reduce poverty. Zakat, which is not at all an act of charity or a voluntary act with good intentions on the part of the giver, is an obligation on the person who pays it. It is the right of the people who need it. By giving zakat, a Muslim and Muslim woman means cleaning up their income and wealth. When the poor take it, they know that they bear no obligation to the giver. The aims and objectives of this research are to provide benefits both theoretically and practically theoretically, namely to enrich and develop the study of legal science in general and especially in Islamic science. Providing references for further researchers and additional library materials for anyone who needs them. Meanwhile, in practical terms, this is to be able to increase knowledge as well as one of the requirements for passing Master's studies and getting an MH degree. And it is hoped that they will be able to understand the legal position of online zakat from a fiqhi perspective. The results of this research show that Zakat is an obligatory worship for Muslims who have assets that meet the mandatory zakat requirements. If the management of zakat payments is carried out optimally, it can become a social instrument to overcome the problem of poverty and unequal income distribution in Indonesia. This means that zakat has a very fundamental meaning. Apart from being closely related to the divine aspect.

*Corresponding Author:

Soalehuddin

Pascasarjana Institut Agama Islam Negeri (IAIN) Parepare

Email: Soalehuddin332@gmail.com

INTRODUCTION

In this era of economic crisis, society really needs awareness and helping hands from people who have it to help ease the burden on people who don't have it. The institution of zakat is one of the sources and resources that can be used to reduce poverty. Zakat, which is not at all an act of charity or a voluntary act with good intentions on the part of the giver, is an obligation on the person who pays it. It is the right of the people who need it. By giving zakat, a Muslim and Muslim woman means cleaning up their income and wealth. When the poor take it, they know that they bear no obligation to the giver.

Zakat is also one of the pillars of Islam and is a religious obligation imposed on a person's assets according to certain rules. The words zakat are mentioned in the Koran 82 times and are always combined with prayer which is the second pillar of Islam. Zakat itself in Islam is a relationship that can be vertical and horizontal. The meaning of being vertical is that zakat is meant as a relationship of worship between humans and Allah or *habluminallah*. Meanwhile, horizontal means the relationship between humans and other humans or with their social environment or *habluminannas*. With mandatory zakat for those who can afford it, it is hoped that there will be concern from people who are considered capable to help their brothers and sisters who are still under poverty so that it will reduce the number of people below the poverty line in Indonesia.

According to the Zakat Management Law Number 23 of 2011 Chapter II Article 17 states that to assist BAZNAS (National Zakat Amil Agency), which as a government institution has the authority to carry out the task of managing zakat nationally, as well as implementing the collection, distribution and utilization of zakat, the community can form LAZ (Amil Zakat Institution). The government provides encouragement to zakat management organizations so that zakat management is carried out based on Islamic law, trust, benefit, justice, legal certainty, integrity and accountability in accordance with Law no. 23 of 2011 concerning zakat management. With this principle, it is hoped that the objectives of zakat management are to (1) increase the effectiveness and efficiency of management services, (2) improve community welfare and reduce poverty. Therefore, these institutions are one of the government's efforts to help alleviate poverty in Indonesia by utilizing zakat funds. With these zakat funds, it is hoped that mustahiq will get a steady income, develop their business and they can set aside their income to save. Apart from that, someone who is initially a mustahiq is expected to be able to become muzakki for other people who also need it.

The largest institution in Indonesia that manages zakat nationally and is also the only one formed by the government based on Presidential Decree No. 8 of 2001, namely BAZNAS (National Zakat Amil Agency). Its influence has been felt since 2016. Some concrete evidence from the people in Kab. Enrekang still lacks awareness in issuing zakat. BAZNAS has intensively carried out outreach to continue to increase zakat mal from muzakki to BAZNAS to be distributed to mustahik, starting from direct outreach, visiting the community directly (door to door), to sending letters to those who are obliged to pay zakat. However, this is not very effective, in fact some people, when they receive a letter from BAZNAS to pay zakat, they only look at it briefly and then save it. Of course this is a reference that the public's awareness of paying zakat, especially in the District. Enrekang is still lacking and needs to be improved.

Zakat in the financial sector has a very important role, there are four roles of zakat in implementing development, namely moderating social inequality, encouraging the emergence of new breakthroughs in terms of alleviating poverty, reviving the people's economy, and the last role is developing funding sources for the development of people's welfare outside the APBN budget (Budget). State Revenue and Expenditure) and APBD (Regional Revenue and Expenditure Budget).

At the international level, the world of zakat in Indonesia has received appreciation and recognition from various parties. At the 8th international zakat conference in Beirut in 2010, zakat delegation participants from Middle Eastern countries acknowledged the innovative and creative performance of utilizing Indonesian zakat. The Islamic Development Bank (IDB) asked Indonesia to implement a "reserve linkage program" regarding the management of zakat funds carried out in various micro and small business financing in all countries that are members of the Islamic Development Bank (IDB). Not only that, Indonesia also contributed as one of the teams for drafting the Zakat Core Principles document in an effort to standardize the global zakat system. This document was ratified at the World Humanitarian Summit on 23-24 May 2016 in Istanbul, Turkey. These various appreciations and achievements indicate that Indonesia's zakat performance is increasingly recognized internationally and is expected to contribute positively to the development of global zakat in the future.

BAZNAS District. Enrekang has one of the information systems used to collect zakat funds, namely zakat through services via the payroll system. With this service, Baznas tries to innovate in managing and developing zakat in empowering the community's economy. The existence of zakat via payroll system can help BAZNAS Semarang City to collect zakat funds through salary deductions for each employee at BAZNAS Semarang City itself.

Zakat via payroll system helps BAZNAS in carrying out its duties and functions and makes it easier for muzakki to pay zakat. With the existence of zakat via payroll system, it is hoped that it will be able to increase zakat receipts nationally. Salary or wages are workers' rights that are received in the form of money as compensation for what has been done and have been determined and paid according to law, including allowances for workers and their families for work that has been or will be done.

We know that this service via payroll system is a new system run by BAZNAS to be used in paying zakat. BAZNAS here will collaborate with private companies or the government in implementing zakat via this payroll system to directly deduct the salaries of its employees who are willing to leave a portion of their salary to pay zakat. With this service via payroll, it is hoped that it will be able to optimize zakat potential and national zakat receipts.

The payroll system is a new zakat service system through direct deductions from the salary of an employee in a company. This service was developed to collect zakat funds online which are directly distributed to BAZNAS, with current technological advances supporting muzakki to make paying zakat easier. Regarding this service system, the author is interested in conducting further research, especially regarding the service mechanism via the payroll system for zakat in the District. Enrekang. So from the explanation above the author chose the title "The Effectiveness of Law on the Implementation of District Government Policy. Enrekang About Zakat Management Through the Payroll System Method."

METHOD

The type of research used is qualitative research. Qualitative research is a research technique that emphasizes the search for meaning, understanding, characteristic concepts, indications, images and depictions of a miracle, centered and multi-method, characteristic and holistic, prioritizing quality, using several strategies and displaying. In terms of location, this research is included in field research, where researchers go directly to the research location to collect data from predetermined informants. The description of the location of this research was carried out by several religious and community leaders as well as BAZNAS District administrators Enrekang.

Based on the problem identification that has been mentioned, and in connection with the broad scope of discussion and problems that arise in this research, this research aims to achieve the writing objectives and be clear, focused and directed. So here the author provides several problem boundaries which only discuss the Islamic view regarding the effectiveness of the law on the implementation of Enrekang District Government Policy regarding Zakat Management through the payroll system method.

As for qualitative research, data analysis must go hand in hand with collecting facts in the field. Thus, data analysis can be carried out throughout the research process using the following analysis techniques: 1) Data Reduction. 2) Data Display (Data Presentation). 3) Conclusion Drawing/Verification.

RESULTS AND DISCUSSION

District Regional Government Policy Foundation. Enrekang About Zakat Management Through the Payroll System Method

The Indonesian state guarantees the right to choose one's religion as stated in the 1945 Constitution, Article 29, which states that the state guarantees freedom of religion and worship. The right to choose one's religion is generally considered to be part of that religious freedom. In Indonesia, there are six official religions recognized by the state. The six religions are Islam, Christianity (Protestant and Catholic), Hinduism, Buddhism and Confucianism. This recognition is related to the diversity of religions in Indonesia, and every citizen has the right to practice the teachings of the religion they adhere to in accordance with their respective beliefs. This system reflects the basic principle of *Bhinneka Tunggal Ika*, which means "Diverse but still one" and reflects the spirit of tolerance in religious diversity.

Enrekang is a district in South Sulawesi, Indonesia. The description of the Enrekang community includes aspects of diversity, daily life and local culture. The Enrekang people are generally known as friendly people, upholding traditional values, and having a unique cultural richness.

The daily life of the Enrekang people is often related to agricultural activities, especially in rural areas. Rice, cocoa and coffee farming are the main activities that create the economic life of the majority of the population. Apart from that, local handicrafts are also an important part of the local economy.

The majority of Enrekang people are involved in the agricultural sector. Agricultural activities, including food crops such as rice, as well as economic commodities such as cocoa and coffee, are the main livelihood for many residents. Most of the Enrekang area is agricultural, and people's daily lives are often linked to the agricultural cycle. Apart from agriculture, some Enrekang people are also involved in the service sector, trade and local handicrafts. Micro and small businesses, such as stalls, shops or traditional handicrafts, contribute to the diversity of livelihoods at the local level.

The existence of the tourism sector also provides job potential, especially with the cultural diversity and natural beauty that Enrekang has. Some residents may be involved in this sector as homestay managers, local tour guides, or in tourism-related businesses. It is important to note that the economic and employment conditions of the Enrekang community may change over time, and these changes may be influenced by external factors such as government policy, climate change, or changes in the national economic sector.

Local economic empowerment can also occur through religious initiatives such as zakat and alms, which can be used to support community economic development programs, especially those focused on the micro and small sectors. However, it is important to note that economic potential does not only depend on religious awareness but is also influenced by other factors such as government policy, infrastructure, education, and national economic conditions. High religious awareness can be a positive aspect in community economic development, but this success also requires support from various other factors.

Local culture in Enrekang is reflected in traditions, dance, music and traditional ceremonies. The Enrekang people maintain their customs with pride, creating a unique culture that differentiates them from other regions in Indonesia. Religious diversity is also visible in Enrekang, with Muslims, Christians and other religions living side by side peacefully. On certain occasions, the Enrekang people often hold various traditional ceremonies and festivals to celebrate the cultural and religious diversity that exists in the area.

The majority Muslim community of Enrekang reflects the high level of religious awareness in the region. Religious life in Enrekang can be seen through active religious activities, such as the presence of large congregations in mosques during prayer times, especially Friday prayers. Mosques in Enrekang have a central role in the life of the Muslim community. The function of a mosque is not only as a place of worship, but also as a center for religious, social and educational activities. Religious activities such as Islamic studies,

recitations, and religious training are often held in mosques, reflecting the high level of community awareness and involvement in spiritual development. Religious awareness is also reflected in the implementation of ritual worship, such as fasting during the month of Ramadan, performing the five daily prayers, and participating in other religious events. The Enrekang people generally uphold Islamic values and try to implement religious teachings consistently in their daily lives.

The Enrekang community's high involvement in religious practices can have a positive impact on the local economy in several ways. First, high religious awareness often has a positive impact on work ethics and business integrity. Moral values and social responsibility obtained from religious teachings can motivate people to behave honestly, fairly and responsibly in various aspects of life, including economic activities. Furthermore, the values of social solidarity instilled through religious activities can create a basis for building strong communities. Joint economic initiatives and support between community members in overcoming economic challenges can occur because of religious ties.

Because religious awareness is so high that they are very enthusiastic about giving zakat, especially ASN, the district government. Enrekang issued a PERDA (Regional Regulation) in the form of Professional Zakat.

The Enrekang Regency Regional Government's policy regarding managing zakat through the payroll system method is a policy that aims to make it easier for people to pay zakat through automatic salary deductions. In this policy, civil servant salaries are cut by 2.5% within the Enrekang Regency government. This method of managing zakat through a payroll system has been implemented by several agencies, such as BAZNAS Semarang City.

However, the implementation of services via the payroll system is considered not optimal due to unclear socialization planning, lack of confidence in ASN in paying zakat through services via the payroll system, delays in official UPZs in depositing ASN names that have changed due to the TPP. Apart from that, there are several factors that influence the implementation of zakat management in Enrekang Regency, such as the lack of socialization and public confidence in giving zakat through services via the payroll system.

Despite this, zakat management in Enrekang Regency is going well. There are several supporting factors for zakat management, such as legality, government support, and the principle of benefit. However, there are still inhibiting factors, such as socialization that has not been maximized, the role of UPZ has not been maximized, its existence has received ridicule and rejection, the focus of collection is still limited, there is minimal knowledge about amil, and there is a lack of awareness of paying zakat.

Therefore, efforts need to be made to increase the effectiveness of zakat management in Enrekang Regency through various means, including maximum socialization and increasing public understanding of the importance of zakat. Apart from that, there is also a need to improve the implementation of services via the payroll system to make it easier for people to pay zakat and increase the effectiveness of zakat management in Enrekang Regency.

Provincial BAZNAS is BAZNAS of South Sulawesi Province. Regency BAZNAS is Enrekang Regency BAZNAS. Furthermore, the Zakat Collection Unit, hereinafter abbreviated as UPZ, is an organizational unit formed by BAZNAS to help collect Zakat. Zakat management is the activity of planning, organizing, implementing and supervising data collection, collection, distribution and utilization of Zakat, including Infaq, Sadaqah and other Religious Social Funds. 16. Nisab is the minimum amount of assets owned by a person or entity for which Zakat must be paid. Zakat rate is the calculation amount or percentage of the amount of Zakat that must be paid. Infaq is assets issued by a person or entity outside of Zakat for the public benefit. Sadaqah is property or non-property issued by a Muslim or business entity outside of Zakat for the public benefit.

Enrekang Regency regional regulation Number 6 of 2015 concerning zakat management is general. Zakat as a pillar of Islam is an obligation for every Muslim who is able to pay it and is intended for those who have the right to receive it. With good management, Zakat is a potential source of funds that can be utilized to advance general welfare for the entire community. Therefore, so that Zakat management can be carried out professionally and responsibly, it has been legally supported by the issuance of Law Number 23 of 2011 concerning Zakat Management. Furthermore, to implement Zakat management in Enrekang Regency, it is deemed necessary to regulate it in a Regional Regulation.

The Regional Regulation in question regulates the management of Zakat, also includes the management of Infaq, shadaqah, grants, wills, inheritance and kafarat with planning, organizing, implementing, monitoring and reporting so that it becomes a guideline for muzakki, mustahik and the Amil Zakat Agency as the manager. In an effort to achieve the objectives of Zakat management, the National Zakat Amil Agency (BAZNAS) has been established which is domiciled in the national capital, provincial BAZNAS and then at the Regency/City level, namely district/city BAZNAS. BAZNAS is a non-structural government institution that is independent and responsible to the President through the Minister.

Implementation of the Policy Regarding Zakat Management through the payroll system method

The Enrekang Regency Regional Government's policy regarding managing zakat through the payroll

system method is a policy that aims to make it easier for people to pay zakat through automatic salary deductions. However, the implementation of services via the payroll system is considered not optimal due to unclear socialization planning, lack of confidence in ASN in paying zakat through services via the payroll system, delays in official UPZs in depositing ASN names that have changed due to the TPP.

Apart from that, there are several factors that influence the implementation of zakat management in Enrekang Regency, such as the lack of socialization and public confidence in giving zakat through services via the payroll system. Despite this, zakat management in Enrekang Regency is going well. There are several supporting factors for managing zakat, such as legality, government support, and the principle of benefit. However, there are still inhibiting factors, such as socialization that has not been maximized, the role of UPZ has not been maximized, its existence has received ridicule and rejection, the focus of collection is still limited, there is minimal knowledge about amil, and there is a lack of awareness of paying zakat.

To increase the effectiveness of zakat management in Enrekang Regency, efforts need to be made, including: 1) Maximum outreach about zakat management and its benefits for the community. Socialization can be done through various media, such as social media, brochures and seminars. 2) Increasing public understanding of the importance of zakat. This can be done through education and training about zakat. 3) Improvements in the implementation of services via the payroll system to make it easier for people to pay zakat and increase the effectiveness of zakat management in Enrekang Regency. 4) Increasing the role of UPZ in managing zakat. UPZ can increase its role by providing outreach and education about zakat to the community. 5) Increased knowledge about amil. The public needs to be given an understanding of the duties and functions of amil in managing zakat. 5) Increased awareness of paying zakat. This can be done through campaigns and outreach about the importance of zakat for community welfare.

Among the efforts to optimize zakat management at BAZNAS Kab. Enrekang is data obtained from data collection instruments in the form of confirmation through direct interviews. There is a lot of information obtained, especially related to the management of zakat funds and the conditions or process of collecting and distributing the funds that have been collected. The author tries to divide the discussion into several parts such as planning, organizing, actuating and controlling. In other words, what is presented in this research report aims to see the existence of the zakat management function to optimize zakat funds.

Planning

In zakat management, the initial process needs to be planned. Conceptually, planning is the thought process of determining the targets and objectives to be achieved, the actions that must be carried out, the appropriate organizational form to achieve them and the people responsible for the activities to be carried out by BAZNAS. In other words, planning involves making decisions about what to do, how to do it and who will do it in an organized manner. So in general, the BAZNAS program is divided into 5 as follows:

Smart Enrekang Program

Smart Enrekang is an activity to provide educational assistance to students to improve educational achievement as well as financial assistance to students who have dropped out or are threatened with dropping out of school. This program really helps underprivileged students. Because many school children are underprivileged and need money, Baznas has implemented the Smart Enrekng Program. So that underprivileged children receive an education. As in the results of an interview with the Head of BAZNAS Enrekang Regency: "The first thing we call Enrekang Smart is related to the education program. Where this assistance is specifically for children from underprivileged families."

Based on the interview above, it can be seen that the Enrekang Smart program has so far been very effective in helping poor people, whether they want to enter school or complete studies, and has received appreciation from the beneficiaries. Where the conditions for recipients are underprivileged or poor students, as proven by information about being unable, family card, parents' ID card and school identity. After completing the data according to the results of student data verification from the sub-district, BAZNAS will distribute it to those who have met the requirements. The greatest benefits from this program are distributed to the beneficiaries, namely parents, underprivileged students and increased access to higher quality elementary, middle school, high school and tertiary level schools.

Enrekang Cares Program

Enrekang Care is a program carried out in the context of caring for communities affected by calamities and disasters and displaced people with the aim of alleviating the burden of suffering in question. In accordance with the results of the interview with Deputy Chair IV for Administration, Human Resources and General Affairs as follows: "The fifth is Enrekang Peduli which is more about programs related to compensation and assistance related to caring for those affected by floods, earthquakes and for example. This is our role, which is always present to help people who are less fortunate or experiencing disaster, for that reason, let people be active in paying their zakat at BAZNAS."

The realization of programs from the Enrekang Regency National Zakat Amil Agency (BAZNAS) in 2018 has reached 2.5 billion and the most realized is the Enrekang Peduli program in the form of compensation for the poor, disasters, orphanages, educational assistance for the poor and health assistance. BAZNAS Enrekang also wants to eradicate poverty while fighting loan sharks who ensnare many small entrepreneurs through the BMFI (Baznas Microfinance Finance Indonesia) program. BMFI is a non-profit microfinance institution, this program is intended for micro-entrepreneurs from underprivileged groups.

In realizing the enrekang care program, the Enrekang Kanupaten National Zakat Agency is again distributing aid to underprivileged residents. This time the assistance was given to Sabang residents of Botto Dengeng Hamlet, Batu Mila Village, Maiwa District, Enrekang Regency. Assistance was provided in the form of business capital and rehabilitation of business figures worth IDR 5 million. In accordance with the results of an interview with the BAZNAS Leader of Enrekang Regency as follows: "So on October 6 2023 we will provide business capital assistance to the man, so that in the future he can be useful and able to finance his daily life and of course the final goal is to be able to become a muzakki".

The interview above makes it very clear that the aid was handed over to Sabang and his family because they were categorized as underprivileged residents, especially as Sabang suffered from permanent disability in his legs. Apart from that, Sabang also has three children and a wife who he supports. His main livelihood is selling at his small kiosk. BAZNAS also really hopes that people will become aware of paying their zakat.

The distribution of productive zakat is oriented towards poverty alleviation which has given rise to several sub-programs, namely, consumer assistance is divided into two forms, namely orphanage assistance to orphans (orphanages) where the source of funds is zakat for poor people like them. This distribution is given to five orphanages. In Enrekang Regency, each assistance received is IDR 2 million and the total zakat funds used for 12 months is IDR 120 million and direct cash compensation (SLT) specifically for the elderly, chronically ill, disabled and crazy people is also from zakat funds. as many as 1290 people amounted to IDR 150 thousand in the 12 month distribution period while the total zakat funds used were IDR 2.322 billion.

The fourth assistance for 10 travelers received assistance of IDR 500 thousand per person, so the total infaq funds spent were IDR 5 million. Assistance to 80 converts to Islam amounted to IDR 700 thousand, the infaq funds used amounted to IDR 56 million. Then assistance for 10 people in debt was given assistance of IDR 5 million, the total infaq funds were IDR 50,212,500 thousand. And also sacrificial assistance to empower villages was carried out in six locations worth Rp. 10 million, so the infaq funds used were Rp. 60 million.

Religious Enrekang Program

Religious Enrekang is an activity carried out to increase the values of diversity and better syi'ar of the Islamic da'wah movement from time to time. In accordance with the results of the interview with the Deputy Chair II of the Distribution and Utilization Division as follows: "So there really is training for amil zakat so we are here in 1 year taking special action for training as a certified amil. This is a competency certificate, this is a sign that we are competent in managing zakat. If it doesn't exist, it's not yet competent. So we are very complete. So we are competent.

The interview above clearly explains that BAZNAS Enrekang trains its students very competently. So that they understand the requirements for becoming amil, understand how to collect zakat, understand how to distribute zakat. It's all summarized in a book published by Dr. Ilham Kadir, M.A. Internally, BAZNAS strengthens its human resources by devoting various efforts such as holding training, providing books, bringing in speakers from the center to equip their zakat recipients.

They also often hold outreach so that everyone knows, one of the zakat outreach held by BAZNAS was held in Salukanan Village because this village has the advantage of the most expensive agricultural product, namely Pulu Mandoti. Apart from that, the character of the community is still very religious and what is special about the management of zakat, infaq and alms has been established. culture in the village. In accordance with the interview with Deputy Chairman I for Collection Affairs as follows: "That's why we came there to socialize about the new paradigm for managing zakat, infaq and alms. "The ZIS culture is adapted to the zakat Law 23 of 2011 and perbaznas number 2 concerning the UPZ institutional system."

BAZNAS Enrekang distributes business assistance to mustahik so they can help develop the businesses of aid recipients. The business capital assistance program has been implemented by BAZNAS Enrekang with the aim of having implications for the creation of new muzakki as a sign of the realization of social prosperity. The distribution of productive zakat is oriented towards alleviating poverty by creating several sub-programs, namely First Business Capital Assistance, the Enrekang Regency National Zakat Amil Agency also provides assistance in the form of business capital to residents in need.

Enrekang District, on behalf of Gusmiati in May 2023. BAZNAS hopes that the residents who have been assisted can meet their needs and of course the ultimate goal is that BAZNAS wants mustahik to become muzakki in the future. This business capital assistance is targeted at 100 people for the productive poor, with capital assistance funds amounting to IDR 5 million per person and the total amount reaching IDR

500 million.

The two types of livestock assistance are goats and dairy cattle. The Enrekang Regency national zakat amil agency (BAZNAS) is collaborating with the Central BAZNAS Zakat Development Community (ZDC) program by specializing in aiding dairy cattle in Cendana Village, Cendana District, Enrekang Regency. The development of dairy farming based on zakat funds is the first in Indonesia, even in the world, so it will become one of the models for implementing zakat in empowering mustahik. This ZDC program was given to 6 residents of productive communities with financial assistance amounting to IDR 40 million, then the total amount was IDR 240 million.

Third, mustahik empowerment. This dairy cattle assistance was carried out in April 2018 with a total of 20 dairy cows receiving assistance which has been monitored to date by one of the dairy farming experts and person in charge of the livestock empowerment program, Budhi Eka Sulistio and the person in charge of ZCD for the South Sulawesi region, M Faruk . Some of them have given birth and produced dangke. In 2017, precisely in June, the Enrekang Regency National Amil Zakat Agency had one of its flagship programs, namely the distribution of 1400 female and male goats to poor community groups spread throughout the villages in Enrekang. And in 2023 the amount of zakat funds used for mustahiq empowerment will be IDR 3.5 million.

The four placements of ZIS funds are used in the form of activities to provide Life Skills. Providing skills assistance to young people who have abilities and skills and want to develop their talents but are less capable. This program is a collaboration between BLK Makassar including practice and sports clothing for participants, while BAZNAS Enrekang will cover transport and accommodation costs. And for skills training provided by BLK such as workshop training, carpentry, sewing, cosmetology and others.

So that young people who will later be trained by BLK Makassar and after returning to BAZNAS Enrekang will provide capital for work equipment according to their skills and needs, with the aim of enabling underprivileged young people to be independent and earn an income to improve their standard of living. This activity was used on 50 productive young people with an activity cost of IDR 5 million per head, so a total of IDR 250 million.

Organizing

Organizing is an element that has an important role in integrating several objectives of organizing an activity or organizational performance. Division of work is a form of explaining the tasks that must be carried out so that each person in the organization is responsible for carrying out certain activities and tasks, not the entire task.

So BAZNAS Enrekang Regency is divided into 4 deputy chairmen, of which the first deputy chairperson is in the field of collection. The second deputy chairperson is in charge of distribution and utilization. The third deputy chairperson is in charge of planning, finance and reporting. The IV deputy chairperson is in the field of administration, human resources and general affairs. In time brackets 1 year BAZNAS holds special training to train its human resources as certified amil, this is a sign that they are competent in managing zakat so that they understand the requirements to become amil, understand collecting zakat, understand how to distribute zakat.

Apart from that, it is clear that the organizing management function already exists and is clear, it can be seen from the zakat fund management planning that there are already sections of work and responsibilities. According to the results of an interview with Deputy Chair IV for Administration, Human Resources and General Affairs as follows: "Yes, everything mentioned earlier, including this book. This is a book, BAZNAS which creates opportunities, statuses in newspapers about zakat, I write about various things on social media on Twitter, on Instagram we just check BAZNAS Enrekang and all of that will appear, just write zakat, Kadir's inspiration goes into the search engine, we have it optimize it in all media, here we have fb, twitter, instagram, wa, the website is complete, nothing is missed, so what?, so that they know the BAZNAS program and know BAZNAS."

In line with the interview above, the Regent of Enrekang Regency is very concerned about the existence of BAZNAS Enrekang, seen from the way he issued Regent's regulation No. 8 of 2016 concerning Planning Guidelines for Zakat infaq and alms funds in Baznas Enrekang Regency. Therefore, it is important for the government to make regulations regarding the management of Zakat funds. The Regent of Enrekang is trying to make regulations regarding the management of zakat funds so that regulations can be implemented properly so that many underprivileged people can enjoy assistance from Zakat funds managed by Baznas.

Management of Zakat and it already has regulations starting from the center to BAZNAS to PERDA and Regent regulations. Within the scope of South Sulawesi, BAZNAS Enrekang has the most complete regulations. Because of his concern, the Regent of Enrekang received the BAZNAS Awards.

In the Regent's regulations, there are several rules that must be followed. According to the results of the interview with the Deputy Chair IV for Administration, Human Resources and General Affairs as follows: "If there is a boh inimi rule, it will be implemented because it is clear that the Regent said that if the

income is for several months then the question is whether it is included in zakat or infaq, which clearly must be given out. 2.5%, well, there are those who say aii, pi hasn't come in yet, this is basically how little your salary is, you give it out, well, so much of your salary, it's a lot, you give it out."

The interview above clearly states that the Enrekang Regent's regulations must be implemented, if the income for a certain number of months is zakat or infaq, it is not a problem because the amount of zakat that must be paid is 2.5% of the monthly salary. So whatever salary you receive each month, whether it is large or small, the deduction is still 2.5% each month.

The effectiveness of the law on district government policy. Enrekang regarding Zakat Management through the payroll system method

There are several stages in implementing services via the payroll system in collecting professional zakat funds, including the following:

An institution must have its own goals and targets, so that it can achieve the goals that were planned at the beginning. Baznas Enrekang Regency also has a target in collecting zakat, infaq, alms (ZIS) funds. In this planning stage, Baznas Enrekang Regency, has the aim of collecting professional zakat funds through services via this payroll system, namely to optimize the collection of zakat funds in Ministries/Institutions, Secretariat General of State Institutions, State Commission Secretariat, Regional Government, BUMN (State-Owned Enterprises), BUMD (Regional Owned Enterprises) in the Enrekang Regency Area and in accordance with the instructions from the Regent of Enrekang regarding the collection of professional zakat through services via this payroll system, through BAZNAS Enrekang Regency. The planning stage carried out by Baznas Enrekang Regency's work program is always planned at the beginning of the management change, namely once every three years. In this work plan, programs and targets have been determined for one period, including the planned program covering the implementation of ZISWA, administration, organization, improving human resources for managing BAZNAS in Enrekang Regency, utilizing the collection and distribution of zakat, infaq and sadaqah (ZIS) as well as supervision. Apart from that, Baznas also has a strategy to achieve these goals. We can see that a strategy is a path that is followed to carry out various efforts to achieve the goals to be achieved, so that implementers have a clear direction. This is proven by outreach to government institutions throughout the Enrekang Regency area, namely by holding regular meetings or coordination meetings (Rakor) every 6 months at the Enrekang Regency regional office. This outreach is carried out periodically to the Department which has not reached the maximum level in collecting zakat funds for this profession. Through recitation, community guidance or technical guidance. This can be exemplified through recitation activities, after the recitation was completed, BAZNAS Enrekang Regency immediately disseminated information about this professional zakat to ASN employees. And after the official ceremony, BAZNAS will socialize about this professional zakat. Not only that, Baznas also disseminates information to the general public, BAZNAS Enrekang Regency provides information about professional zakat through the media, including Instagram, Twitter, Facebook and Whatsapp. BAZNAS Enrekang Regency formed a marketing communications team (markom) consisting of 6 people, whose task was to provide information about the importance of zakat, the benefits of zakat, and what zakat is for. Electronic media, such as radio. BAZNAS Enrekang Regency also provides information about zakat via radio which can be heard by the public or residents while driving a car. Billboards installed on the streets. This billboard provides information regarding zakat, so that the people of Enrekang Regency can see the billboard when passing traffic on the streets. With the above outreach, Semarang City Baznas hopes to be able to optimize the potential of services via the payroll system in official institutions throughout Enrekang Regency as well as increasing the level of awareness among the public regarding this professional zakat. However, in this planning, there is a lack of standard determination from Baznas, Enrekang Regency, there are no clear goals per activity included in a plan, it is better for each activity to have a goal because by looking at it you will know where the activity will be carried out and carried out. So it will be more detailed and clear if each activity has a goal and target. With the strategic planning or steps above, it is hoped that the Enrekang Regency Baznas will be able to optimize the collection of professional zakat funds through services via the payroll system in the Enrekang Regency area. And it is hoped that the planning carried out by Baznas Semarang City will be improved in the future so that by determining these standards we will be able to determine clear goals per activity.

The implementation stage carried out by Baznas Enrekang Regency, in this service via the payroll system, has been running well according to the mechanism. Firstly, Baznas Enrekang Regency plans everything related to professional zakat through services via the payroll system, namely goals, targets and strategies. Furthermore, in its implementation, it has followed the planning determined at the beginning by carrying out socializations aimed at optimizing professional zakat collection in government institutions throughout the Enrekang Regency area. The professional zakat for all ASN in the Enrekang Regency area comes from a circular from the Regent of Enrekang. However, only 30% of institutions use this service via payroll, because many service institutions still use a pick-up and drop-off system, namely Baznas officers come directly to the official office to collect zakat from ASN. Baznas Enrekang Regency is the institution

tasked with managing professional zakat through services via the payroll system, from the process of collecting funds to the process of channeling or distributing professional zakat funds through services via the payroll system to all mustahiq in the Enrekang Regency area. The problem faced by Baznas Enrekang Regency in carrying out services via the payroll system is that when ASN salaries change due to the TPP, with the TPP (Additional Employee Income) it will affect the nominal amount for zakat, because TPP the salary amount changes, so the UPZ Service needs to recap again the names of employees who have TPP (Additional Employee Income), then the names of these employees will be deposited to the Bank. Due to changes in employee salaries every month due to the TPP, there are often delays in the UPZ Service in depositing ASN names to the Bank, thus affecting the process of collecting zakat funds for mustahiq in the Enrekang Regency area.

BAZNAS Enrekang Regency supervises zakat associations by collecting data on muzakki names, addresses, occupations, and the amount of zakat, infaq and shadaqah. The zakat collection at BAZNAS Enrekang Regency for civil servants (PNS) and private sector employees in Enrekang Regency is used as professional zakat which is deducted from civil servant salaries every month which is accommodated by the Zakat Collection Unit (UPZ) in each department. Meanwhile, employees who have not reached the nishab are obliged to pay an infaq of IDR 10,000. The payment is handed over to the appointed treasurer from each agency (UPZ). The supervision stage carried out by Baznas Enrekang Regency, seen from the targets determined at the beginning, in the field of collection is by recording and collecting professional zakat, infaq and shadaqah from civil servants and employees conducted twelve times during one year. To be able to know the measurement, it must be explained in more detail, such as twelve times at any time, and will be carried out every hour, weekly or monthly. In terms of determining the monitoring measurements that are often carried out by the Enrekang Regency Baznas, they carry out activities on an annual or monthly basis in the form of written reports. This annual monitoring is carried out by the Enrekang Regency Baznas supervisory commission by submitting an annual report on the implementation of its duties to the Enrekang Regency government and the Enrekang Regional People's Representative Council (DPRD). Meanwhile, monthly monitoring, this system is implemented by the Enrekang Regency Baznas every month during the monthly meeting, by discussing the problems of implementing the payroll system, collecting professional zakat at the Enrekang Regency Baznas. However, setting standards will be in vain if they are not accompanied by various methods to be able to measure the implementation of real activities. There are several important questions used to determine monitoring measurements, namely: how many times the implementation of activities should be measured, daily, monthly or annually. In what form will the measurement be carried out in written reports, by telephone, visual inspection, and by who will be involved in it? In practice, Baznas Enrekang Regency, in monitoring the collection of zakat funds through services via the payroll system, is carried out in accordance with established standards.

In the Enrekang Regency BAZNAS reporting stage, reporting the collection of zakat funds, through services via the payroll system, is precise, clear and accurate. BAZNAS Enrekang Regency in presenting financial reports is always summarized and audited every month. whose reports were then submitted to agencies throughout Enrekang Regency. so that there is transparency between Baznas Enrekang Regency and UPZ services in the Enrekang Regency area. In this case, BAZNAS Enrekang Regency is responsible for the reporting process. Collection of professional zakat through payroll services at Baznas Enrekang Regency experiences an increase every year.

In 2020, 2021, 2022. BAZNAS Enrekang Regency, through this collection, succeeded in meeting the targets previously set. This can also be seen from the total collection of professional zakat funds through services via the payroll system, which reached IDR 4,500,000,000 in 2020. And experienced an increase in 2021 of IDR 5,000,000,000, and in 2022 there was also an increase of IDR . 5,600,000,000.

The implementation of collecting professional zakat funds, through services via the payroll system, provides many benefits for ASN and Baznas Enrekang Regency, this has been explained in Chapter II, several benefits of payroll system services for employees and Baznas itself, namely that it will make it easier for employees in a company, because of deductions. Salaries are made automatically. Employees (muzakki) are orderly in paying or completing zakat, so that employees do not easily forget to carry out their obligation to pay zakat. Maintain sincerity for employees (muzakki), because in giving zakat to those entitled to receive zakat (mustahiq) employees do not meet in person, so they will maintain sincerity in paying zakat. With the existence of services via the payroll system in terms of disbursing zakat, which is carried out by BAZNAS (National Zakat Amil Agency) it will be right on target and effective, namely in the distribution of zakat through the utilization and distribution program carried out by BAZNAS (National Zakat Amil Agency) will be sustainable

. Meanwhile, the benefit for BAZNAS is reducing or saving labor in terms of collecting zakat funds. By using this payroll system, it makes it easier for employees to calculate zakat funds and minimizes errors in calculating zakat funds, because payroll is systemized, so the data is accurate and precise. When inputting zakat fund collection data through the payroll system, it will be automatically saved, so it is not done manually. So the service mechanism via payroll system functions to make it easier to pay professional zakat

without ASN having to come to the Enrekang Regency Baznas office. In implementing the collection of professional zakat funds, through services via this payroll system, there has been an increase in 2020, 2021, 2022.

However, there are several problems or obstacles that influence the collection of professional zakat funds through this service via payroll, including: the first is a lack of determining standards in activities, socialization of services via payroll at Baznas Enrekang Regency, so that there are no clear objectives per activity included in a plan. , this results in the planning of collecting professional zakat funds not being optimal. Second, there is a change in employee salaries every month due to the TPP, because this causes frequent delays in the UPZ Service in depositing the names of ASNs to the Bank, thus affecting the process of collecting professional zakat funds. Third, only thirty percent of official institutions use this service, due to HR problems and the lack of confidence of ASN in giving zakat through services via the payroll system, which means that collecting funds through this service cannot be maximized in Enrekang Regency. Furthermore, monitoring the collection of professional zakat funds through this payroll system service is still unable to determine the overall measurement of the implementation of activities. To be able to know the measurement, it must be explained in more detail, such as twelve times at any time, and will be carried out at any time.

Paying zakat is an obligation of capable Indonesian Muslims and the results of zakat collection are a potential source of funds for efforts to realize people's welfare. Zakat is a religious institution to realize social justice for all Indonesian people by paying attention to the less fortunate. Efforts to perfect the zakat management system need to continue to be improved so that the implementation of zakat is more effective and efficient and can be accounted for. Based on the matters above, it is necessary to establish a Law on Zakat Management.

Zakat contains blessings and goodness, so that wealth will become holy and grow abundantly. Every Muslim who has property and has reached the nisab is obliged to pay zakat, including children who have not reached puberty. Likewise with people who are insane. If he has property and has reached the nisab, his guardian is obliged to pay zakat. Likewise, if a person dies and has not had time to pay zakat, his heirs are obliged to pay zakat before the assets are distributed.

Paying zakat is obligatory for Muslims who can afford it, zakat means taking part of the property belonging to people who can afford it to belong to people who don't have it. Fulfillment of this obligation is carried out every year as a religious humanitarian contribution from people who have it to overcome life's difficulties, as well as make ends meet for people who don't have it.

The law of paying zakat is mandatory according to the agreement of the Muslims. Whoever denies this is an infidel, unless he has just converted to Islam or lives in a remote area where it is difficult to obtain knowledge, then an excuse is given to him, but the person must be taught. If he already knows the law and insists on his stance (does not want to pay zakat), then he is an infidel and an apostate. However, if you reject it because it is stingy and trivial, then the scholars have different opinions on this issue. Among them there were those who said that the person was an infidel.

Zakat management in Indonesia experiences several phases in line with the country's socio-political developments. This experience was experienced during the colonial period, independence and the reform period. Except for the reform period, the management of zakat during the colonial and independence periods (new order and old order) provided a blurry picture of the function of zakat in Indonesia. Between the Muslim community and zakat proceeds it does not provide a balanced picture. This means that zakat payments may still be individual so that there is no data on the amount of muzakki or zakat that has not been paid properly by Muslims. And if zakat payments are made, zakat is only used as charity, acting as charity for temporary needs.

In the management of zakat which is regulated based on Law No. 23 of 2011, the government carries out its duties as regulatory control and BAZNAS as implementer in the field. The government designed BAZNAS as a non-structural government institution whose membership consists of elements of the community and the government itself to assist in the implementation of the collection, distribution and utilization of zakat and the community in forming the Amil Zakat Institution (LAZ) and the LAZ itself must obtain permission from the local government.

CONCLUSION

The Enrekang Regency Regional Government's policy regarding managing zakat through the payroll system method is a policy that aims to make it easier for people to pay zakat through automatic salary deductions. However, the implementation of services via the payroll system is considered not optimal due to unclear socialization planning, lack of confidence in ASN in paying zakat through services via the payroll system, delays in official UPZs in depositing ASN names that have changed due to the TPP. Apart from that, there are several factors that influence the implementation of zakat management in Enrekang Regency, such as the lack of socialization and public confidence in giving zakat through services via the payroll system. Despite this, zakat management in Enrekang Regency is going well. There are several supporting factors for

zakat management, such as legality, government support, and the principle of benefit. However, there are still inhibiting factors, such as socialization that has not been maximized, the role of UPZ has not been maximized, its existence has received ridicule and rejection, the focus of collection is still limited, there is minimal knowledge about amil, and there is a lack of awareness of paying zakat.

The implementation of zakat management in Enrekang Regency is going well. There are several supporting factors for managing zakat, such as legality, government support, and the principle of benefit. However, there are still inhibiting factors, such as socialization that has not been maximized, the role of UPZ has not been maximized, its existence has received ridicule and rejection, the focus of collection is still limited, there is minimal knowledge about amil, and there is a lack of awareness of paying zakat.

According to Lawrence M. Friedman, the effectiveness of law has 3 elements, namely: a) Legal substance, namely in legal substance there are several substances, namely the planning stage, implementation stage, supervision stage and reporting stage b) Legal structure in the birth of Law Number 38 of the Year 1999 concerning Zakat Management is an important history in the history of zakat management in Indonesia. This law is a milestone in the revival of zakat management in Indonesia after decades of marginalization and the most important turning point in the world of national zakat. The fall of the New Order regime has opened up opportunities and revived the Ministry of Religion's desire to regulate zakat in Indonesia. This effort actually has long roots since 1967 when the draft Zakat Bill was first submitted by the Ministry of Religion to parliament. On September 23 1999 the draft Zakat Law was ratified as Law Number 38 of 1999 concerning Zakat Management. According to Enrekang Regency Regional Regulation Number 6 of 2015 regarding zakat management policy, namely that paying Zakat is the obligation of Muslims who are able to comply with the guidance of the Al-Qur'an and Hadith and the results of collecting Zakat are a potential source of funds for efforts to realize community welfare, that in the context of optimizing the management of Zakat as the potential of Muslims which can be contributed to the development of the Enrekang Regency community, it is deemed necessary to manage Zakat in a trustworthy (professional, transparent and responsible manner, that based on the considerations referred to it is necessary to establish a Regional Regulation on Zakat Management; c) Legal culture, in Enrekang Regency regional regulation Number 6 of 2015 concerning zakat management is general. Zakat as a pillar of Islam is an obligation for every Muslim who is able to pay it and is intended for those who have the right to receive it. The Regional Regulation in question regulates the management of Zakat, also includes the management of Infaq, shadaqah, grants, wills, inheritance and kafarat with planning, organizing, implementing, monitoring and reporting so that it becomes a guideline for muzakki, mustahik and the Amil Zakat Agency as the manager.

RECOMMENDATION

There should be a determination of standards from Baznas Kab. Enrekang, so that there are clear objectives for each activity included in a plan. And it will be more detailed, it is clear that every activity has a goal and target. With the strategic planning or steps above, BAZNAS Enrekang Regency is expected to be able to optimize the collection of professional zakat funds through services via the payroll system in the Enrekang Regency area.

For the Enrekang Regency Baznas, to improve the supervision system and monitor the official UPZ so that there are no delays due to TPP in depositing ASN names to the Bank, which will affect the process of collecting zakat funds in Enrekang Regency.

This service via the payroll system is considered quite effective in collecting professional zakat funds, but there is still socialization that must be carried out by the Enrekang Regency Baznas in order to be able to optimize the potential of professional zakat among ASN in the Enrekang Regency area and to be able to increase public awareness of this professional zakat.

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