



Umar bin 'Abdul 'Aziz's Ijtihad on Zakat Management

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Abstract

This research is based on the issue of ineffective zakat management. In response to this situation, a study was conducted on the concept of zakat management according to Umar bin Abdul Aziz. The purpose of this research is to provide alternative solutions to the current problems in zakat management. The research adopts a library research or literature-based method with a descriptive-analytical approach, drawing from books, journals, and other scholarly works that serve as the object of study. The primary source used in this research is the book "al-Khalifah al-Rasyid wa al-Muslih al-Kabir 'Umar ibn 'Abdul 'Aziz" by Prof. Dr. 'Ali Muhammad al-Shalabi, which contains the biography of Umar bin Abdul Aziz and his zakat management policies. The research concludes that there are five strategies in Umar bin Abdul Aziz's concept of zakat management and distribution, including: 1) being based on the Qur'an and the Sunnah of the Prophet, 2) accelerating the distribution of zakat to the rightful recipients (ashnaf), 3) reforming the quality of human resources for zakat officials, 4) distributing zakat based on regional zakat income, and 5) Umar bin Abdul Aziz's ijtihad (independent reasoning) in some objects subject to mandatory zakat. The impacts of this concept include: 1) surplus zakat income, 2) recipients of zakat becoming contributors (muzaki), and 3) achieving economic stability and community welfare.

Keywords: *zakat management, zakat management policies, distribution of zakat, community welfare*

Introduction

Zakat is one of the worship practices that is distinctly aimed at the overall welfare of society. As mentioned, zakat is an obligation commanded for Muslims. Linguistically, zakat means purity, cleanliness, growth, and something that becomes income (Alim, 2015). Meanwhile, in terminology, zakat is defined as any amount given as a sign of obligation to Allah SWT and delivered to the rightful recipients (Widiastuti et al., 2022). Initially, Islam did not clearly and definitively establish the obligation of zakat. Its obligation was only determined after the migration of the Prophet to Madinah following a situation where the propagation of Islam became safe and conducive (Widiastuti et al., 2022). Nevertheless, during that time, zakat was used as a source of state income before taxes became popular among the Muslim community. Furthermore, the zakat objects then underwent changes and were categorized into several groups of recipients (*asnaf*).

As one of the pillars of Islam, zakat plays a crucial role in building a socio-communal structure among Muslims, in addition to its significance as a ritualistic form of worship. The general objectives of zakat have been mentioned in several sources, including Qs. at-Tawbah [9]: 103, which aim to improve the standard of living for Muslim communities (Qs. az-Zariyat [51]: 19) and provide support to eligible recipients (Qs. at-Taubah [9]: 60) (Muhammad & Saad, 2016). The mechanisms of collection and distribution have been clearly detailed both in the Qur'an and Hadith.

Zakat governance has undergone growth and progress with the development of time. In essence, this system aims to maximize the efficiency of zakat administration to enhance its role in achieving societal welfare (Ahmad et al., 2015). In connection with this, the Law No. 23 of 2011 concerning Zakat Management has influenced the management of zakat implementation. In practice, there are various factors influencing the governance system derived from this law, such as the number of adherents to the religion, the existence of derivative regulations at the regional level, support from human resources in the managing institution, and the amount of zakat funds received (Ali et al., 2014).

Furthermore, the abundance of *ijtihad* (independent reasoning) taken from one era to another has also influenced the dynamics surrounding zakat. For instance, during the time of Caliph Umar bin Khattab, the zakat distribution for new converts or those whose hearts were inclined towards Islam was abolished, coinciding with the strengthening influence of Islamic power at that time (Hadi, 2023; Rostam & Malim, 2021). The development of *ijtihad* products related to zakat continues to evolve, undergoing further study and research to this day.

Some outcomes of these activities include zakat on profession, which obligates a portion of one's salary to be given as zakat, zakat on deposits, zakat on gifts, and so forth (Alim, 2015). All of these ideas represent the response of the community to the ongoing changes of time, inseparable from the context of space and time. Meanwhile, the current economic situation in Indonesia indirectly impacts zakat as one of the stimuli for economic recovery (Hassan & Noor, 2015). On the other hand, the zakat collections that have occurred so far are perceived as not being optimal and fall far below the target. Therefore, the formulation of practical solutions is needed to address this issue concretely.

One of the models that can be used as an example in zakat management is the policy adopted by Caliph Umar bin Abdul Aziz from the Umayyad dynasty. This leader from the Hakam dynasty is also a descendant of Umar bin Khattab through his mother's lineage (Al-Shallabi, 2009). Additionally, Umar bin Abdul Aziz was known as a skilled and pious scholar (Syakir et al., 2021). This quality led him to become a successful official in the government. His career took off when he assumed the position of governor of Madinah. One of the policies he implemented during his tenure was the expansion of the Nabawi Mosque. His integrity led to his appointment as the governor of the two holy lands (Haramain), after previously overseeing only the city of Madinah (Al-Shallabi, 2009).

Meanwhile, Umar bin Abdul Aziz was also known for his adept decision-making skills (Al-Shallabi, 2009). Within a three-year period of his reign, numerous achievements were made, including in the matter of zakat. One of his significant accomplishments was the reorganization of zakat management. This policy was a response to the conditions during the rule of his predecessors. The widening economic disparity had resulted in many people living below the poverty line. This situation was the consequence of the previous government's policies that burdened the population with high taxes (Al-Shallabi, 2009). Additionally, the misconduct of officials who misused state funds for personal gain also served as a reason for Umar bin Abdul Aziz to overhaul the entire government's policies. Therefore, besides alleviating poverty through the zakat mechanism, the economic climate was also improved as a stimulus to stimulate economic growth.

As for the implementation of zakat, one of the policies that has been adopted is the reform of bureaucracy within the zakat administration to enhance public trust in the government. Competent personnel qualifications are expected to boost zakat revenue (Ghassan & Al-Jeefri, 2016). It is not without reason that from the beginning of his tenure, Umar bin Abdul Aziz always emphasized the integrity of government officials. This policy had a direct impact on zakat revenue. Within just a few months, zakat recipients transitioned into zakat contributors (muzaki), and the treasury of the Baitul Mal experienced a surplus and abundance. This information has been documented in the book "al-Khalifah al-Rasyid wa al-Muslih al-Kabir 'Umar ibn 'Abdul 'Aziz" by Prof. Dr. 'Ali Muhammad al-Shalabi. In his book, al-Salabi provides a systematic and structured coverage of Umar bin Abdul Aziz's biography, making it easier to trace data for research purposes. After discussing the policies of Umar bin Abdul Aziz above, it is considered relevant to apply them in the present time, building upon the explanations provided. Academic concerns serve as the motivation behind this scholarly work. Therefore, this writing is expected to contribute ideas and concepts for both the author and the general public.

Methods

The writing employs a qualitative research method, where the researcher gathers, analyzes, and presents data through a documentary study of authoritative and accountable sources, such as books, journals, and scholarly works (Scott & Marshall, 2015). These documents contain the thoughts of Umar bin Abdul Aziz on zakat management as documented in the book

"Al-Khalifah Al-Rasyid Wa Al-Muslih Al-Kabir 'Umar Ibn'Abdul 'Aziz" by Prof. Dr. 'Ali Muhammad al-Shalabi. The data collection technique in this writing utilizes the documentation method, which involves reading, tracing, and studying primary sources, books, notes, and other supporting data sources to obtain both primary and secondary data (Rifa'i et al., 2021). The collected data is then analyzed using a descriptive-analytical method.

Results and Discussion

Description of the Book: *Al-Khalifah Al-Rasyid Wa Al-Muslih Al-Kabir 'Umar Ibn'Abdul 'Aziz*

In Indonesian, the book carries the meaning of a leader who provides guidance and possesses noble character, Umar bin Abdul Aziz. This book, with its historical style, is the second edition and was published in 2009 in Beirut, Lebanon, under the publisher Dar Ibn al-Kasir. In the book's introduction, as-Salabi explains that it is a part of the book titled "ad-Daulah al-Umawiyah; 'Awamil al-Izdihar wa Tada'iyat al-Inhiyar," which discusses the history of the Umayyad dynasty in the development of Islamic history (Al-Shallabi, 2009). The book, which includes the biography of Umar bin Abdul Aziz, was later developed by the author into a separate book, a spin-off edition or a distinct part of the series on the history of Islamic dynasties. The book "al-Khalifah al-Rasyid wa al-Muslih al-Kabir 'Umar ibn 'Abdul 'Aziz," from a scholarly perspective on historical writing, falls into the category of a portrait biography (potrait biography), which is a descriptive portrayal of a specific figure with a tendency to understand the person and convey values that can be learned from. In this book, as-Salabi combines both the historical chronicle (khabari) and biography (tarjamah) styles of writing. This method was popularized by Abdur Rahman al-Jabarti, an Egyptian historian who initiated modern Islamic historiography. Additionally, in the book, as-Salabi also presents the achievements of Umar bin Abdul Aziz in various aspects throughout his leadership, following the chronological order of his life as mentioned above. However, as-Salabi does not conduct in-depth analysis of the leadership model and policy patterns during the reign of Caliph Umar bin Abdul Aziz. He only provides brief and general comments on the life journey of Caliph Umar bin Abdul Aziz.

Analysis of the Concept of Zakat Management According to Umar bin Abdul Aziz in the Book *Al-Khalifah Al-Rasyid Wa Al-Muslih Al-Kabir 'Umar Ibn 'Abdul 'Aziz*

Baitul mal, as the state treasury, plays a strategic role in improving the welfare of society according to Umar bin Abdul Aziz. Its sources of income vary, including jizyah, khiraj or land taxes, and zakat. However, the haphazard management inherited from the past necessitated reforms in Umar bin Abdul Aziz's view. This system had led to disparities within society, burdening the people with various levies, taxes, and tributes that weighed heavily on them

(Sakai, 2010). Consequently, this policy resulted in slow economic growth, as the expenses deposited into the baitul mal outweighed the conducive business environment.

While this policy might have increased the treasury's funds, Umar bin Abdul Aziz believed that it was not effective in raising the overall standard of living for the people, which he considered the primary function of baitul mal. The situation was further complicated by inefficient expenditures from the baitul mal, such as funding the lavish lifestyle of the royal family, financing costly military expeditions that drained the state's coffers, and a series of policies that were unfavorable to the people. In light of this reality, Umar bin Abdul Aziz sought to improve the management of baitul mal. He utilized every available resource optimally, making significant expenditures to rectify past wrongs and pay back the rights of the people that had been arbitrarily taken by previous rulers (Al-Shallabi, 2009). The assets, referred to by Umar bin Abdul Aziz as "mazhalim" or capital acquired unjustly, were spent from the baitul mal's treasury. This approach aligned with Umar bin Abdul Aziz's fundamental leadership principle of eradicating injustices that had occurred in the past since he first assumed office.

Meanwhile, the government's revenue was reduced as it failed to adhere to principles of justice and instead burdened the people, such as levies on farmers and jizyah or tribute imposed on those who embraced Islam. Umar bin Abdul Aziz held the view that the state was only entitled to collect funds through justified means. This perspective was rooted in the principle of justice, forming the basis of Umar bin Abdul Aziz's leadership. It also served as evidence of his seriousness and commitment to upholding this principle. Although this approach might appear unreasonable and challenging for some, Umar bin Abdul Aziz believed that it was the best strategy. In fact, he argued that the return of such funds would enhance public trust in the government and serve as a stimulus for the economic development of society. The sole purpose of this strategy was to restore the economic stability of the state. As a result, a conducive environment was expected to improve the standard of living for the people (Widiastuti et al., 2022). In turn, prosperous communities would provide positive feedback to the government, resulting in increased tax revenues for the state and a substantial circulation of zakat within the community. Additionally, this policy was deemed to alleviate the burden on society and stimulate economic growth.

The actions taken by Umar bin Abdul Aziz were a manifestation of his commitment to eradicate oppressive and arbitrary practices in society, while also striving to establish a just leadership that could improve the overall welfare of the community. In essence, these values are part of the characteristics of an ideal imam or leader in Islam, which involve upholding justice and refraining from committing acts of oppression. This description also leads to a preliminary conclusion, indicating Umar bin Abdul Aziz's general focus on reviving the sluggish national economy by rectifying misconceptions about monetary management. This was achieved by injecting funds from the baitul mal to restore the rights of the people and alleviate the burdens

imposed on them. Moreover, these actions also exemplify a fundamental principle in management, which is the evaluation or measurement of the impact and effectiveness of ongoing programs. These improvements were solely aimed at fulfilling Umar bin Abdul Aziz's leadership goal of achieving social justice in the community's life. Among the many policies that underwent reform in this matter was the zakat management as a state revenue instrument (Rozzani et al., 2015). Additionally, zakat is a religious obligation for every Muslim. This idea is reinforced by the following fiqh principle (Rostam & Malim, 2021):

ما لا يتم الواجب إلا به فهو واجب

"What cannot be accomplished except by doing something, then that something becomes obligatory." Therefore, Umar bin Abdul Aziz felt the need to make improvements in this matter. These improvements will be discussed further.

The Concept of Zakat Management According to Umar bin Abdul Aziz

Umar bin Abdul Aziz also sought to improve the mechanism of zakat collection. However, it is essential to underline that Umar bin Abdul Aziz's zakat policy cannot be detached from the previous policies that had been formulated. Before addressing the micro-level reforms, Umar bin Abdul Aziz first focused on rectifying macro-level issues, such as eliminating regulations that hindered economic growth, returning unlawfully acquired wealth, and implementing a series of other policies that favored the welfare of the people (Rozzani et al., 2015).

One of the positive impacts was evident in the economic growth, which led the society to eagerly pay their zakat. This response also served as an appreciation and satisfaction of the people towards the policies implemented by the ruler. After completing the economic reforms, Umar bin Abdul Aziz then proceeded to improve the technical procedures practiced by the previous leaders. According to him, these rules were often inadequate and inefficient in fulfilling the obligation of zakat (Rozzani et al., 2015). Several technical provisions were modified and evaluated, either due to practical problems when applied in the field or to achieve efficient and optimal procedures (Rostam & Malim, 2021). These steps exemplify the implementation of Umar bin Abdul Aziz's fundamental principles of leadership, which he emphasized upon his appointment as caliph.

The concept of zakat management implemented by Caliph Umar bin Abdul Aziz includes the following:

- Based on the Quran and the Sunnah of the Prophet in making zakat policy decisions.

This principle appeared to be a norm for Umar bin Abdul Aziz in governing the state. Indeed, the obligatory nature of zakat is mentioned in numerous verses of the Quran. One of them can be found in Surah At-Tawbah [9]: 103:

خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ سَمِيعٌ عَلِيمٌ

"Take 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." (Surah At-Tawbah [9]: 103)

Regarding the issue of zakat, one of his concrete steps was to gather every hadith from the Prophet and also *atsar* (narrations) of Umar bin Khattab related to zakat (Al-Shallabi, 2009). Additionally, Umar bin Abdul Aziz also divided zakat among the designated *asnaf* (categories of recipients) specified in the Quran:

إِنَّمَا الصَّدَقَاتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَامِلِينَ عَلَيَّهَا وَالْمُؤَلَّفَةِ قُلُوبُهُمْ وَفِي الرِّقَابِ وَالْغَارِمِينَ وَفِي سَبِيلِ اللَّهِ وَابْنِ السَّبِيلِ ۗ فَرِيضَةً مِّنَ اللَّهِ ۗ وَاللَّهُ عَلِيمٌ حَكِيمٌ

"The charities are only for the poor, the needy, those who collect them, those whose hearts are to be reconciled, for the freeing of captives, those in debt, for the cause of Allah, and for the [stranded] traveler - an obligation [imposed] by Allah. And Allah is Knowing and Wise." (Qs. At-Tawbah [9]: 60)

These verses were then copied and disseminated to promote the obligation of zakat to the community. This knowledge was deemed beneficial for the people in fulfilling their zakat obligations, as it follows the Sunnah of the Prophet regarding zakat regulations and serves as the legal basis for zakat collection according to Islamic law. The document also included explanations about the items subject to zakat and the specific amounts of zakat to be paid for each item.

- Appointing trustworthy and integrity-driven officials as zakat collectors.

This practice was implemented by Umar bin Abdul Aziz in managing zakat. In this context, this effort was also an attempt to restore the trust of the people in the government. Umar bin Abdul Aziz also replaced incompetent officials responsible for collecting zakat, which had caused a loss of public trust in the government. In some cases, it was observed that zakat payments were not properly adjusted to the wealth of the muzakki (the one who pays zakat), leading to mark-ups or manipulations of the zakat expenditures (Zain et al., 2015). This situation was evidenced in a letter written by Umar bin Abdul Aziz to Urwah bin Muhammad, the governor of the Yemen region.

وكتب إلى عروة بن محمد: أما بعد فقد جاؤك كتابك تذكر أن من كان قبلك من العمال قد وضعوا على أهل اليمن صداقتهم وظائف، إن افترقوا مل ينقصوا، وإن استغنوا زادوا عليهم، وتؤامرون في ذلك. ولعمري إن هذا للجور حق الجور فإذا جاءك كتابي هذا فخذهم مما ترى عليهم من احتق (مث) قسم ذلك على فقراءهم.

(Umar bin Abdul Aziz wrote a letter) to Urwah bin Muhammad: "After the greetings, your letter has reached me, mentioning that the officials before you have placed upon the

people of Yemen the payment of their zakat. If they (the officials) find people divided, they don't decrease (the zakat amount), but if they find them prosperous, they increase (the zakat amount). The officials have conspired in this matter and informed me about it. By my oath, this is indeed an injustice. When you receive this letter of mine, take appropriate actions against them, according to what you see suitable, and distribute the zakat to their poor ones."

Furthermore, the officials were provided with zakat payment receipts as evidence, so that the zakat paid could be recorded and later used as proof of fulfillment. This was beneficial to avoid repeated zakat payments before the change of the year (Al-Shallabi, 2009). Such a practice often occurred in the past due to the absence of written evidence once the zakat had been paid.

- Distribution according to regional zakat income.

One of the efforts made by Umar bin Abdul Aziz was the equal distribution of zakat. After the amil (zakat collectors) or officials completed the zakat collection in a specific region and reported their earnings to the central government, Umar bin Abdul Aziz instructed them to distribute the zakat in that same region (Al-Shallabi, 2009). One of his commands was to collect zakat from a certain group and then distribute it to the rightful beneficiaries from that same group (Lestari et al., 2023). This mechanism was an implementation of distributing assets and income in a fair and targeted manner. Meanwhile, when a region was deemed self-sufficient and had surplus zakat, it was allowed to transfer and provide it to other regions in need.

- Umar bin Abdul Aziz's *ijtihad* (independent legal reasoning) in the obligatory objects of zakat.

As a leader and scholar, Umar bin Abdul Aziz also engaged in *ijtihad* (independent legal reasoning) regarding zakat issues. The rapid growth of the Muslim community in various aspects led to the need for legal certainty, including in matters of zakat. In the agricultural sector, Umar bin Abdul Aziz added the obligation of zakat on fruits such as dates, corn, and olives. Additionally, he mandated zakat on honey produced from beehives, zakat from sea products like fish and other items derived from the sea, such as pearls and gemstones (Al-Shallabi, 2009). These policies were a result of the booming economic growth during Umar bin Abdul Aziz's era, which saw a diverse range of commercial and agrarian activities contributing to zakat revenue.

The proliferation of various agricultural products as the main commodities during his governance was a consequence of Umar bin Abdul Aziz's economic policies, which were explained earlier, as well as the abolition of certain agricultural taxes that burdened the farmers. Furthermore, Umar bin Abdul Aziz also mandated zakat on income, wealth assets, confiscated goods, gifts, and seized items (Syakir et al., 2021). Although he seemed to

impose zakat on many new items, the community willingly and enthusiastically contributed to zakat. This was due to the love and sympathy that arose from the goodness Umar bin Abdul Aziz showed towards his people.

These zakat management policies have been adopted to some extent by various zakat institutions, including in Indonesia. The Indonesian Ulema Council (Majelis Ulama Indonesia), as a gathering of religious scholars, has issued numerous guidelines for zakat management in its fatwas.

Fatwa number 15 of 2011 concerning the Collection, Maintenance, and Distribution of Zakat Wealth also bears some resemblance to Umar bin Abdul Aziz's concept of zakat management, albeit in a general sense. Similarly, Fatwa number 8 of 2011 regarding the Zakat Collector (Amil Zakat) does not closely align with Umar bin Abdul Aziz's zakat management concept, as both fatwas only discuss provisions in a global context without detailed technical explanations.

In addition to the fatwas issued by the Indonesian Ulema Council (Majelis Ulama Indonesia - MUI), guidelines for zakat management have also been codified in Law No. 23 of 2011 concerning Zakat Management. This law contains numerous technical regulations regarding zakat management procedures. Many of its articles are correlational to the concepts mentioned above. For instance, Article 2 emphasizes the principle of zakat management based on Islamic law. The prerequisites to become a zakat officer, as regulated in Article 11, require accountability, trustworthiness, integrity, and a personality that supports effective zakat management. Article 26 also emphasizes zakat distribution with principles of equality, justice, and regional considerations.

The existence of these fatwas and articles indicates that Indonesia, in essence, can achieve success in utilizing available zakat funds. According to the observations of some experts, the potential zakat collection in 2022 is predicted to reach 320 trillion Indonesian rupiahs (Zakat, Infak, and Sedekah Diprediksi Meningkatkan pada 2022 | Republika Online, accessed on Monday, May 23, 2022). This momentum presents a valuable opportunity that should be utilized wisely. Thus, in accordance with the mandate of the above-mentioned law, the authority for zakat management is delegated to the National Zakat Amil Agency (Badan Amil Zakat Nasional - BAZNAS) and similar zakat amil institutions managed by legal entities.

The Impact of the Zakat Policy Implemented by Umar bin Abdul Aziz was Significant After Undergoing a Lengthy Process of Improvement and Restructuring of Zakat Management

Umar bin Abdul Aziz is considered successful in harnessing the available potential of zakat. Based on historical records, zakat during Umar bin Abdul Aziz's era experienced a surplus and a sharp increase. As a result, in its distribution, the abundant zakat could no longer be channeled

as there were fewer eligible recipients (Lestari et al., 2023). The information above gives some insight into the fact that the scarcity of zakat recipients, combined with the increasing zakat supply, led to the allocation of funds to purchase slaves and grant them freedom. Furthermore, in the same account of the significance of zakat collection during Umar bin Abdul Aziz's time, Yazid bin Abdurrahman, who served as the Governor, reported to Khalifah Umar bin Abdul Aziz about the surplus zakat funds in the baitul mal due to the lack of eligible zakat recipients. The central government then instructed to give zakat to regular wage workers. However, Yazid also reported that despite these efforts, the baitul mal still had an abundance of funds. In response, the Khalifah instructed to give zakat to those in debt and to avoid wastefulness. Yet, Yazid further reported that the debts had been settled, but the baitul mal still had surplus funds. Then, the central government once again ordered that the funds be used as subsidies for unmarried young people to get married and cover their marriage expenses. However, the response was the same as before, with the surplus funds remaining. Finally, Umar bin Abdul Aziz commanded that the funds be used as capital injections for the community members who wanted to start businesses without having to repay it (Rabbani et al., 2021).

The above account provides an overview of the utilization of zakat during Umar bin Abdul Aziz's time, which focused on several categories, including:

- Traditional consumptive needs such as food supplies, which were the initial purpose and common practice of zakat utilization during that period. As seen in the above narrative, this includes providing wages to workers and settling debts.
- Creative consumptive needs, as seen in the information above, which involved providing dowry donations for individuals who wanted to get married to start a new household, as well as freeing slaves to enable them to begin a new life.
- Creative productive needs, involving providing capital for community members who wanted to venture into businesses.

In summary, Umar bin Abdul Aziz's approach to zakat management demonstrated a balanced and comprehensive utilization of zakat funds to address various needs within the society and promote social welfare and economic development. Furthermore, the political stability and economic activities that recovered during that time also encouraged the community to pay zakat. Umar bin Abdul Aziz's integrity in managing the government also contributed to the high level of trust among the people in fulfilling their zakat obligations (Sarkis & Daou, 2013). Additionally, the zakat management was carried out under the direct supervision and control of the government, allowing each zakat program to run continuously in line with the government's policies to achieve the welfare of the people.

Meanwhile, when compared to the performance of BAZNAS as the institution tasked with zakat management, it has indeed shown satisfactory results. In the annual report published by BAZNAS, the amount of zakat collected has consistently shown a positive upward trend from

year to year (Pusat Kajian Strategis BAZNAS, 2022: 39). Consistent with this data, the utilization of zakat also reaches the category of the poor, with poverty alleviation programs covering 44% of the total zakat recipients living below the poverty line. Some of these recipients successfully transform into those who pay zakat in the following year.

However, BAZNAS's achievements seem minimal compared to Umar bin Abdul Aziz's accomplishments in zakat management to improve the welfare of the community. This issue stems from the differences between the two. Additionally, the different social landscapes also influence the zakat management process. Some of the differences are as follows:

- The centralization policy of zakat during Umar bin Abdul Aziz's time facilitated its management, allowing it to be synchronized with every government decision that aligned with the interests of the people. On the other hand, the Indonesian government adopts a decentralized system, delegating the authority of zakat management to LAZ (Lembaga Amil Zakat), such as BAZNAS or similar institutions. If not accompanied by consistent and aligned government policies aimed at improvement, the impact of zakat utilization will not be effective.
- The low awareness of some segments of Indonesian society regarding the importance of zakat as an act of worship, including knowledge about zakat itself, is a significant challenge. Umar bin Abdul Aziz's efforts in collecting evidence and narrations from the companions (Sahabat) to educate the community have been implemented in the zakat literacy programs initiated by zakat institutions in Indonesia.
- The transition from conventional management systems to digital-based zakat management also affects the slow absorption of national zakat. For instance, online-based applications for registering mustahik (zakat recipients) have not been widely adopted by the public compared to the door-to-door method used by Umar bin Abdul Aziz. Additionally, zakat committees not affiliated with zakat institutions still utilize conventional collection and distribution methods. Therefore, zakat collection and distribution are fragmented and not centralized.

The above description provides an overview that zakat management and distribution in Umar bin Abdul Aziz's time, compared to the developing system in Indonesia, depend on social contexts and the subjects managing them (Mondesir, 2023). Both approaches also have different logical consequences in terms of process and results.

Conclusion

After conducting an in-depth study in several chapters regarding the concept of zakat management and distribution according to Umar bin Abdul Aziz in the book "al-Khalifah al-Rasyid

wa al-Mulih al-Kabir 'Umar ibn 'Abdul 'Aziz" by 'Ali Muhammad Muhammad as-Salabi, several conclusions can be drawn as follows:

- The background behind Umar bin Abdul Aziz's zakat management policy was the presence of social disparities in society at that time, which were inherited from the policies of previous governments. Based on this situation, Umar bin Abdul Aziz undertook an overhaul of the economic governance, utilizing available resources, including mechanisms for zakat management and distribution, to improve the standard of living for the people.
- Some of the strategies of zakat management and distribution according to Umar bin Abdul Aziz include: 1) being based on the Qur'an and the Prophet's Sunnah, 2) expediting the distribution of zakat to eligible recipients, 3) reforming the quality of human resources involved in zakat collection, 4) distributing zakat based on the regional zakat revenues, and 5) applying Umar bin Abdul Aziz's ijtihad (independent legal reasoning) on some zakatable assets. These policies not only aimed to improve the zakat management system but also represented innovations and reforms initiated by Umar bin Abdul Aziz himself.
- The impact of this zakat management scheme was evident in increasing zakat revenues and effective utilization targets. In a short period, many zakat recipients transitioned from being recipients (mustahik) to contributors (muzaki). However, the rapid increase in zakat revenues also presented challenges in distribution due to a limited number of eligible recipients. Nevertheless, these achievements were not solely supported by the zakat concept but were also influenced by other factors, such as Umar bin Abdul Aziz's commitment to justice and the eradication of injustice, the continuous centralization of zakat management aligned with the government's policies in caring for the people, and the government's credibility in gaining the people's trust.

It is evident that Umar bin Abdul Aziz's approach to zakat management had a significant positive impact on both increasing zakat revenues and promoting equitable distribution, driven by his dedication to justice and innovative governance policies.

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