

REINTERPRETATION OF THE EIGHT GROUPS OF ZAKAT RECIPIENTS: SPECIAL ISSUE ON FAKIR MISKIN AND FI SABILILLAH DEALING WITH THE IMPACT OF COVID-19 IN INDONESIA

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Abstract

The COVID-19 pandemic has resulted in several negative socio-economic impacts, including an increase in poverty rates and also a high level of exposure to and deaths cases. This paper aims to conduct an in-depth analysis related to dinamism in the interpretation of the recipient group of zakat (*asnaf tsamaniyah*) to solve the socio-economics problem caused by covid-19 in Indonesia. This study was qualitative with documentation as method of collecting data, the data analysed by content analysis approach by Miles and Huberman. The result found that dinamism in the interpretation of the recipient group of zakat to solve the socio-economics problem caused by covid-19 in Indonesia laid down by focusing on the poor and needy (*fakir miskin*) than other group of zakah recipient because the increase of poverty levels due to high dismissals and declining levels of public purchasing which caused to bankrupt. On the other hand, there is a new interpretation based on the fatwa of the Indonesian Ulema Council, that the allocation of zakat funds for the need for personal protective equipment for the prevention of Covid-19 such as hand-sanitizers and masks can be included in the category of recipients of zakat funds fi sabilillah.

Keywords: Zakah, Zakah Recipients; Zakah Distribution; Covid-19

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I. Introduction

It is understood that the impact of the corona virus (Covid-19) pandemic as we know it, does not only have an impact on the health sector but also spreads to the economic sector. Now, we seem to be rowing between two “corals”, namely the pandemic reef that

threatens public health, and the economic recession rock that threatens the economic welfare of the community. The two things above have the same weight, so it is difficult to sort out and choose which one is more prioritized to complete. Because there is no welfare without health, nor will there be

health without prosperity. Based on data from the Central Statistics Agency (BPS) (<https://www.bps.go.id>), the poverty rate as of March 2020 experienced an additional 1.63 million people, this brought the number of poor people in March to 26.42 million people. This figure has increased by 9.78 percent. Whereas in September 2019 the number of poor people reached 24.79 million people. From an urban and rural perspective, the percentage of poor people in urban areas rose to 7.38 percent in March 2020, from 6.56 percent in September 2019. Meanwhile, in rural areas, the poor increased sharply to 12.82 in March. 2020, from 12.60 percent in September 2019. On the other hand, another effect of the pandemic is the decline in people's purchasing power. Based on the release of BPS data, in July 2020 the deflation rate reached 0.10 percent. The biggest contributor to deflation was the food, beverage, and tobacco sectors at 0.73 percent, which contributed 0.19 percent to deflation in July 2020. The housing, water, electricity, and household fuel sectors were also the main sectors. both contributors to deflation of 0.01 percent, and also the transportation sector by 0.17 percent. With the increase in poverty, the gap in economic inequality has widened. In the last five years since 2014-2019, the number of economic disparities was recorded at 0.380 in

September 2019. Now it has increased again by 0.001 percent to 0.381 in March 2020. On the other hand, MSMEs have also been affected by the pandemic. Thus contributing to an increase in the level of poverty and economic inequality in Indonesia. Because MSMEs are a place where people from the lower middle economic class are creative. Seeing the impact of this pandemic, the government is not without efforts to overcome the problems caused by the pandemic.

Among Indonesia's most important problems are poverty and income inequality (Wicaksono & Amir, 2017); Ayuniyyah et al., 2018), especially with the case of pandemic covid-19. This is because the various impacts of poverty tend to have more negative impacts than the negative impacts. Such was the negative impact of this poverty, that 'Ali bin Abi Talib Ra. once stated that, "If there was a poisonous snake and poverty at the same time, I would definitely kill (eliminate) poverty first". Meanwhile, Ibn Taimiyah stated that *"a just country (which pays attention to the problem of poverty) even though it is an infidel, is more favorable to Allah than an unjust state even though it is a believer"*. Furthermore, Hamka in Tafsir al-Azhar stated that the poor are the joints of society that must be considered.

Based on data from the Central Statistics Agency (BPS) (<https://www.bps.go.id>, 2021), the poverty rate as of March 2020 experienced an additional 1.63 million people, this brought the number of poor people in March to 26.42 million people. This figure has increased by 9.78 percent. Whereas in September 2019 the number of poor people reached 24.79 million people.

From an urban and rural perspective, the percentage of poor people in urban areas rose to 7.38 percent in March 2020, from 6.56 percent in September 2019. Meanwhile, in rural areas, the poor increased sharply to 12.82 in March. 2020, from 12.60 percent in September 2019. In March 2021, the poverty rate in Indonesia was 10.14%, down 0.05% points compared to September 2020. However, the figure increased by 0.36% points from March 2020.

Based on the data above, the priority of zakat distribution is of course for the needy and poor, considering the large number of Indonesians who live on the poverty line. Further, it is very clear that the purpose of zakat is to eradicate poverty and prosper the less fortunate Muslims. As the words of the Prophet Muhammad. "*Zakat is taken from the rich among them and given to the poor among them.*" And also the words of Syauqi al-Fanjari, that the basic

purpose of zakat is to eradicate poverty or poverty and lift problems from their roots, so that they become prosperous. (Qadir, 1998).

The term of the eight groups of recipients of zakat (*asnāf samaniyah*) is the word of Allah explicitly (*nash as-sarih*) which is listed in the Qur'an (QS. An-Nisa [4]: 60). The background of the revelation of the word of God is the existence of some companions who continue to beg for zakat property; but Rasulullah did not dare to give a reason there are two possibilities if the zakat fund is given; first, will praise the Prophet because he has been given zakat funds. Second, will curse the Prophet because he was not given zakat funds. Therefore, the word of Allah came down by clearly stating this group of recipients of zakat, which is to be eight groups (*asnāf samaniyah*) include; fakir, poor, muallaf, gharim (one who goes bankrupt due to debt), amil, ibn sabil (one who runs out of provisions on the way), *fī sabīlillah*, and *riqāb* (slave or servant) (Hafidhuddin, 2008).

Along with the passage of time and the challenges of the times, several scientists have proposed new interpretations regarding these eight groups of zakat recipients. This effort aims to make the context of the eight groups of zakat recipients relevant to the times and social problems that exist today.

Among them which states that those who are considered converts to Islam are divided into six, including (Qardhawi, 1996): (1) those who are expected to be Muslim: individuals, groups or families, (2) groups or individuals who are feared to commit crimes against Muslims, (3) those who have just become Muslims, the goal is to increase their belief and faith, (4) figures who have become Muslims, but have friends who are infidels to guard their faith and attract the sympathy of those who are still infidels, (5) influential figures but their faith is still weak, (6) Muslims who live in border areas, (7) Muslims who are in need (emergency) to take care of those who refuse to pay zakat (war, socialization, or awareness).

On the other hand, (Mas'udi, 2010) explains that in the context of our current social life, the distribution of zakat funds for the poor and needy sectors can include: (1) development of agricultural facilities and infrastructure as the foundation of the people's economic welfare in a broad sense, (2) development of the industrial sector that is directly oriented to improving the welfare of the people at large, (3) organizing skills and honesty education centers to overcome unemployment, (4) building housing for the homeless or homeless people, (5) life insurance for people with disabilities, the elderly ,

orphans, and the unemployed, (6) procurement of basic to higher education facilities and infrastructure for every citizen or people who need it, (7) procurement of health facilities and infrastructure for every earga in need, (8) procurement of other facilities or markets that closely related to efforts to improve the welfare of the lower class people. Meanwhile, for converts to Islam, the allocation of these funds can be for the following: (1) efforts to revive people who are mired in immoral, criminal and criminal acts, (2) mental rehabilitation costs for victims of narcotics or the like, (3) community development or isolated tribes, (4) rehabilitation efforts for other humanity.

While (Hafidhuddin, 2008) explains that in modern times, zakat amil is at least divided into three, namely: full-timer, part-timer and seasonal. He stated that it is more appropriate and appropriate to be given an eighth or 12.5% portion of amyl in the first type. With the record that the amil officer did his job to the best of his ability. However, if zakat amil is done on a seasonal or part-time basis (active only in the month of Ramadan), then this type of amil should only get a modest share. That part is limited to wages for administrative performance, consumption and transportation. For an example by (5%) five percent only. And including the rights of the amil also include: (1) to get a place to live and serve. If he does

not have a place to live, let him rent a house for his residence while he is on duty, (2) find a servant and a place, by increasing the wages he receives.

Several studies around this topic have been conducted, including (Jaelani, 2016), which found that poverty alleviation programs are the main agenda in zakat management in Indonesia and Brunei Darussalam.

While (Pimada & Firdaus, 2017) found that the potential for greater zakat of the Indonesian people and collaboration between stakeholders and government regulations is a solution to reduce the level of poverty in Indonesia. While (Abu Bakar et al., 2020); (Hakim, 2020). (Basir & Besar, 2021) found that zakat in the form of cash grants, trading capital, and others can be implemented to solve the problem of poverty in country. Further, (Ngasifudin, 2016; Hakim, 2017) found that Islamic social security upholds the basic principles as implied by the user of zakah fund, such perfecting independence for each individual, raises the spirit of the human person and his human values. and maintain faith and education which is intended to purify the basics of human nature.

On the other hand, (Widiastuti, et al., 2021; Kamal et al., 2021) found that zakat empowerment has a positive impact on the welfare of mustahik and their

businesses. In line with Tika, (Alkahfi et al., 2020); Nurhasanah, 2021) found that the variable of zakat fund empowerment had an impact of 20.69% on user of zakah fund's happiness.

The discourse on the fiqh of the zakat recipient group (*asnaf tsamaniyah*) is interesting to do, especially if it is related to the reality of poverty that occurs in Indonesia. This is due to two things; first, differences in time and place make the application of zakat distribution to zakat recipients not always linear with existing theories; it is necessary to have a contextualization effort in order to answer the challenges and problems that occur. Second, poverty is an eternal problem that always exists in proportion to the existence of a country, thus the discourse on poverty is always interesting to study in order to find a solution.

This paper aims to conduct an in-depth analysis by using systematic literature review related to dinamism in the interpretation of the recipient group of zakat (*asnaf tsamaniyah*) to solve the socio-economics problem caused by Covid-19 in Indonesia.

According to (Creswell, 2014), qualitative research is research that begins with the use of theoretical frameworks and assumptions which then influence and shape research on problems related to human

problems or social problems that are given meaning by humans or groups. This is research focused on the analysis related to the interpretation the fakir miskin and *fi sabilillah* as the recipient group of zakat to solve the socio-economics problem caused by covid-19 in Indonesia.

This study used documentation as method of collecting data, the data analysed by content analysis approach by Miles and Huberman, (1992), which stated that activities in qualitative data analysis were carried out interactively and continued until they were completed. Activities in data analysis consist of several phases namely; data collection, data reduction, data display and conclusion .

It kept up the articles that classified into four sub-chapter; introduction which consist of the why and how the interpretation of the recipient group of zakat was important to solve the problem by covid-19, the eight groups of zakat recipients both theoretically derieved from literature review and several books on zakah. the last sub-chapter was analysing the dinamism in the interpretation of group recipient of zakat: special issue on fakir miskin and *fi sabilillah*.

This research is important considering the purpose of zakat is as an instrument for welfare and overcoming the problem of poverty. With the existance of

covid-19, a number of factors caused the change in the poverty rate from September 2020 to March 2021. The number of poor people nationally was 27.54 million people in March 2021. In the report from the Central Statistics Agency (BPS) for 2021, Indonesia's poorest population is mostly found in East Java until March 2021. There are at least 4.6 million people classified as poor in Java East with the proportion reaching 16.6% of the total national poor. Poor people are also found in West Java and Central Java. There are 4.2 million poor people living in West Java and 4.1 million people in Central Java.

On the other hand, another effect of the pandemic is the decline in people's purchasing power. Based on the release of BPS data, in July 2020 the deflation rate reached 0.10 percent. Based on the above, it is important that the distribution of zakat during the pandemic is more focused and prioritized on the needy and poor, where there is an increase in the poverty rate in Indonesia, which this group was stated under fakir and miskin group.

On the other hand, the existence of a reinterpretation of zakat based on the MUI fatwa above, is motivated by an emergency condition with a high level of spread and the risk of death due to Covid-19. Related to the use of zakat for the benefit of the public which included in the *fi sabilillah* group of

zakah, where the use is a service for the general benefit (especially the benefit of zakah fund recipient), such as for the provision of personal protective equipment, disinfectants, and treatment as well as the needs of volunteers who are tasked with carrying out humanitarian activities in dealing with outbreaks, included in this category are health workers. Thus, the impact of the Covid-19 does not only have an impact on the health sector but also spreads to the economic sector.

II. Discussion

Several studies around this topic have been conducted, including (Jaelani, 2016), which found that poverty alleviation programs are the main agenda in zakat management in Indonesia and Brunei Darussalam.

In Indonesia, which has a large population, of course, the problem of poverty continues to be a problem in economic development. Nevertheless, the potential for greater zakat of the Indonesian people and collaboration between stakeholders and government regulations is a solution to reduce the level of poverty in Indonesia (Pimada & Firdaus, 2017). This is of course different from Brunei Darussalam, which has a small population and large state income. MUIB's management of zakat in the form of cash grants, trading capital, and others can be implemented to solve the

problem of poverty in this country (Abu Bakar et al., 2020); (Basir & Besar, 2021).

(Ngasifudin, 2016) in his research states that Islamic social security upholds the basic principles as implied by the user of zakah fund: *first*, perfecting independence for each individual. *Second*, it raises the spirit of the human person and his human values. *Third*, maintain faith and education which is intended to purify the basics of human nature.

The groups of poor people with low age, low education level, non-formal work, small houses should be the main targets of zakat intervention in Indonesia (Azizah & Choirin, 2019); (Dewi & Ferdian, 2021).

(Kasri, 2018) found that there are two approaches in distributing zakat in Indonesia namely: consumptive distribution and productive utilization. It was also found that different types of zakat organizations tend to focus on different approaches to zakat distribution. In addition, several challenges were found, especially related to the selection or coverage of user of zakah and threats or competition in the distribution of zakat funds.

On the other hand, (Fahlefi, Hasan & Alimin, 2019) found that the collection and distribution of zakat in district/city BAZNAS is carried out through a series of activities. The implementation of good management through six management

functions, namely planning, organizing, staffing, coordinating, driving, and controlling (POSCAC) has an impact on BAZNAS, West Sumatra Province, which has been able to collect zakat above the national average and distribute it effectively.

(Widiastuti, et. al., 2021) stated that zakat empowerment has a positive impact on the welfare of mustahiq based on a survey of 100 mustahiq from various zakat empowerment programs in East Java and DI Yogyakarta. This indicates that the empowerment program has succeeded in increasing the welfare of mustahik and their businesses.

(Anwar, et. al., 2014) stated that zakat assistance for education was also given to asnaf ar-riqab in Negeri Sembilan, while in Selangor it was given to the poor and needy asnaf. Nevertheless, the main objective of the education zakat assistance is still being achieved, namely to provide the same educational opportunities as others and to remove asnaf from the bondage of poverty through education.

Pantas, (2019) in his research found that the variable of zakat fund empowerment had an impact of 20.69% on user of zakah fund's happiness. The study also explains that the level of happiness felt by mustahiq LAZIS Muhammadiyah is higher than that of non-poor recipients of zakat funds from the results of the equation calculation. While

(Masyita, 2018) in his research states, in order to maximize the realization of zakat collection, the concept of localization or decentralization can be considered the best way to disburse or distribute zakat. The concept of decentralization in which the transfer of power, resources and responsibilities from the center to the regions can be more effective in reducing poverty in Indonesia.

A. the Eight Groups of Zakat Recipients (Asnaf Tsamaniyah)

It is stated that in the first four groups, the use of the word 'li' for example 'inna ma as-shadaqatu lil fuqara' is different from the next four groups which use the prefix 'fi' for example 'fi ar-riqab'. The use of the first group means 'the existence of ownership' while the second group means 'condition'. az-Zamakhsyari states that the shift from the word 'li' for the first four groups to 'fi' for the second four groups shows that the former is more entitled to zakat than the latter. Because the meaning of 'fi' has the meaning of gathering and maintaining. Thus, according to az-Zamakhsyari, it means that Allah reminds zakat that it is prioritized to be given to them (the first four groups) and makes zakat as a place of hope. Ibn Munayyir explained further, that the use of 'li' means that the first four groups are entitled to have zakat. While the second four groups use the word 'fi' meaning that they do

not have the right to own it, but their right is only limited to getting them out of an emergency situation for them to go to a normal economics condition (*maslahah*).

The division of the group entitled to receive zakat directly comes from Allah SWT, as it is stated: that a person then came to the Messenger of Allah and asked for his right to zakat, then he said, *"Verily Allah is not pleased with the provisions of his Prophet, and also other than in (the distribution) zakat, until Allah himself decrees it. So eight groups have the right (asnaf tsmaniyah), if you belong to (one of) these groups, I will give you your rights."* (Narrated By Abu Daud)

There is a difference of opinion in these eight groups (*asnaf tsmaniyah*), should it be divided equally among these eight groups, or only part of it? Some opinions state the necessity to distribute zakat assets to these eight groups, including the opinion of Imam Shafi'i and Shafi'iyyah (Katsir, 2000). 'Akramah, az-Zuhairi and 'Umar bin 'Abdul 'Aziz on the pretext of his literally verse (QS. At-Taubah[9]: 60) and the share must be evenly distributed among the groups (*ad-Dimasyqi, n.d*).

The second opinion states that it is not obligatory to divide equally among all groups, just a few (or one) of them. given to all groups is possible if there is an excess of zakat funds. This opinion includes groups

from the salaf (the previous generation) and the khalaf (the next generation), including: 'Umar bin Khattab, Khudzaifah, Ibn 'Abbas and Abi al-'Aliyah, Sa'id bin Jubair, and Maimun bin Mahran and an-Nakha'i (Katsir, 2000). Further, Ar-Razi added that it is permissible to distribute zakat only to certain groups, but that is outside the *amil* zakat. This opinion is also shared by Ibn Jarir, who states that the mention of the eighth group (*asnaf tsmaniyah*) here is only to explain the groups who are entitled to receive zakat, not to state the obligation to give zakat to all these groups (ar-Razi, 1981).

B. Groups of zakah recipient

In a more in-depth analysis, the targets of the State budget allocation as mentioned in the verses of the Qur'an can be grouped into three major sectors, namely: (1) the sector for empowering the weak (*dhua'fa*), including: the poor, the poor, converts to *qulubuhum*, slaves, bankrupt people, people who run out of provisions on the way and people who struggle in the way of Allah, (2) the routine cost sector (*amilin*), and (3) the public service sector or *sabilillah*. The essence of this division is the alignment and priority given to the poor. The following is a brief description of the zakat recipients;

a. The Poor (*Fakir and Miskin*)

Abu Yusuf, followers of Abu Hanifah and Ibn Qasim, followers of Imam Malik, argue that the two groups are the same. But the opinion of the majority of scholars (*jumhur*) is different. According to the commentator, as at-Tabari, states that the difference between the two is that the poor are people who are in need but can keep themselves from begging. While the poor are people who are in need, but like to show their shortcomings and beg. This opinion is strengthened by the word of God on the meaning of the word 'maskanah' (poverty of the soul). 'wa dzuribat 'alaihum ad-dzillatu wa al-maskanah' - and inflicted upon them humiliation and weakness. While it is mentioned in the authentic hadith, "*laisa al-miskinu alladzi tarudduhu at-tamaratu wa at-tamratani...walakin al-miskinu alladzi yata'affaf*", which means what a poor person says is not because he received a date or two, but the poor man who could refrain from begging.

According to Imam Hanafi, the poor are people who do not have anything below the nishab value according to the legal zakat law, or the value of something they have. Meanwhile, the poor are those who have nothing. This opinion equates between the poor and the poor. However, there are differences of opinion in determining a person's poverty standard. Is the cash nishab

of two hundred dirhams or the known nishab of any property. It is known that the level of wealth that a person considers to be rich is Nisab levels that are more than basic needs for self, children and wife, eating and drinking clothes, places, vehicles, work tools and others. So people who do not have the above are entitled to receive zakat.

b. Zakah Manager

Amil zakat are those who are appointed by the authorities or the government or by association bodies to administer zakat. In classical fiqh, this body can be divided into four major parts, namely: (1) the robe or *su'ah* is also called *hasyarah*. Their job is to collect or collect zakat from the obligatory zakat (*muzakki*). And enter in it animal herders (*ru'ah*). (2) *katabah* or enter in it *hasabah*. His job is to register the zakat that has been received and calculate it, (3) the distributor of zakah fund (*qasama*). Their job is to distribute and deliver zakat to the entitled group (*asnaf tsamaniyah*). (4) treasures of zakah fund (*hafadzah*).

His job is to maintain or maintain zakat assets. As for supervising and controlling them, it is the ruler, the government or its representatives, or the association that appointed the institution. In the fiqh discourse, it is stated that those who act as amil are those who are referred to as imams or caliphs, or amir, aka effective government. However, because there is no

caliphate or government institution that is considered to fulfill the aspirations of the people who are obliged to pay zakat (muzakki), the concept of imam is practically sociologically shifted to two groups, (a) local 'religious figures' figures – common in traditional rural communities, (b) a committee appointed by the leader of a religious organization – usually seen in urban environments. On the other hand, the right of amil to zakat is an exception (istisna'), if it is stated at the beginning that zakat is for people who do not have the ability '*innama as-shadaqatu lil fuqara wal masakin*', then for amil it is irrelevant. There are two foundations: first, the narration of Ibn al-Qasim who allows *mujahid* and amil zakat to get the right to zakat. Second, there is a hadith which states that zakat is permissible for five rich groups, one of which is for zakat amil. This is because the amil gets a share on the basis of benefits, while the other groups on the basis of need.

c. ***Mu'allafat Qulubuhum***

According to al-Qurtubi in his commentary, it is stated that the disbelievers are divided into three types: (1) they can leave their disbelief with arguments, (2) they can leave it after coercion or war, (3) those who can leave his kufr with kindness or gifts (gifts). On the third point, this is why converts are one of the groups who are entitled to receive zakat. The main goal is

that they are called, sympathized and interested in Islam, then if they have embraced Islam they are more stable and believe in Islam. Others stated that converts to Islam are those who need to be sympathized with Islam, or those who want to solidify their hearts in Islam, as well as those who need to be worried about doing evil to Muslims and those who are considered to be defending Muslims.

According to Yusuf Qardhawi, those who are considered converts are divided into seven: (1) people who are expected to be Muslim: individuals, groups or families, (2) groups or individuals who are feared to commit crimes against Muslims, (3) those who have just become Muslims. , the aim is to increase his belief and faith, (4) figures who have become Muslims, but have friends who are disbelievers in order to fence off their faith and attract the sympathy of those who are still infidels, (5) influential figures but still weak in faith, (6) Muslims who live in border areas, (7) Muslims who are in need (emergency) to take care of those who refuse to pay zakat (war, socialization, or awareness). The allocation of funds for converts to Islam today can be for the following things: (1) efforts to revive people who are mired in immoral, criminal and criminal acts, (2) mental rehabilitation costs for victims of narcotics or the like, (3) community or ethnic development - isolated

tribes, (4) rehabilitation efforts for other humanity.

d. *Riqab*

Riqab is the plural form of raqabah. The term mentioned in the Qur'an, if the male slave is called abid, and the female is called amah. Thus those who are still in slavery, are eaten as riqab. In the Qur'an (Surat At-Taubah [9]: 60), it is stated "*all those who want to free themselves from the bondage of slavery*". This group includes the mukatab group, namely slaves who have been promised by their masters that they will be released if he pays a certain amount and includes slaves who have not been promised to be freed. Today, the word riqab in the sense of slave is no longer relevant. However, if you look at the more in-depth meaning, it can be seen that it clearly shows that there are still people who are oppressed and exploited by other humans, both personally and structurally. If the needy and poor tend to suffer because of economic factors, this group suffers culturally and politically. Thus, several posts that can be assigned to this group are: (1) removing unskilled laborers from the shackles of employers who ensnared them, (2) seeking the release of certain people who were sentenced or imprisoned only for exercising their right to opinion and vote, (3) finance the independence of a country that is being colonized, because individual slavery may

no longer be relevant, but a new style of slavery which is usually called a new colonial or new imperialist style still exists today. (3) helping to free certain people who were sentenced or imprisoned for exercising their human rights in defense of religion and the truth, (4) helping the liberation of oppressed Muslim communities; both individually and socially, (5) helping those who fall into immorality because they are in debt to pimps to be free to return to the right path.

e. *Gharim*

The lexical meaning of gharim is people who are burdened with debt. The fuqaha' defined it as a person whose business for some reason went bankrupt even though his capital came from a loan. Thus, zakat was given to them to pay back their debt. Now, this definition and the existence of this group are still relevant, moreover, businesses with loan capital are now becoming more and more commonplace, and loan capital is always charged with burdensome interest. Those who have debts, and can no longer pay their debts because they have fallen into poverty (bankruptcy). Those who owe for their own or collective benefit, such as reconciling disputes, entertaining guests, mosque prosperity, building bridges and so on. The distribution for this context can be divided into three parts: first, paying off the debts of

people who fell bankrupt. Second, improving the management capacity of people who do business with borrowed capital. Third, for curative purposes to pay the debts of someone who is bankrupt (poor). Fourth, for preventive purposes – namely training small and medium enterprises (MSMEs) to have resilience and not easily fall into bankruptcy. Fifth, it also needs to be considered for today's economic life, funds for this group can also be used to bear and reduce the debt burden of poor people or countries. Qardhawi put forward several conditions, for gharimin who are in debt for personal interests, as follows: (1) have assets that can pay their debts, if so, zakat funds are only used to pay the remaining debt, (2) the debt is not for bad affairs (immorality), (3) the debt is paid on the spot (directly), (4) the debt is due to business, not *kifarat* or zakat.

f. *Fi sabilillah*

The meaning of *fi sabilillah* is those who fight in the cause of Allah. But now, the meaning of *fi sabilillah* is even wider. According to Abu Yusuf, they are those who make themselves members of the army who fight, and those who want to go on pilgrimage. There are also those who say that it is also desirable for *sabilillah* to be students of knowledge. *Sabilillah* is also interpreted as all work that draws closer to Allah, also includes all efforts that are

obedient to Allah. Thus, *sabilillah* can be interpreted in general terms. As stated by Ibn Atsir, As-Syanqitiy, Qadi 'Yad, and Imam an-Nawawi. It is stated that *sabilillah* can be in the form of all efforts in the way of Allah and his religion, as well as jihad. Because jihad itself includes all good deeds, such as: all valuable deeds in the way of Allah, because the meaning of jihad is to give all the ability to help religion in various ways.

Some scholars have expanded the definition of *fi sabilillah* to all *sabil al-khair* (a path that aims for goodness), or a way for the benefit of all parties, for example: to build mosques, educational institutions, libraries, training da'i, publishing books, magazines, etc. brochures, building mass media. Thus, zakat funds for this group can be distributed in several forms, including: (1) freeing the Islamic State from infidel law, (2) trying to improve the legal system so that it is in accordance with Islamic law, (3) establishing a central institution of activities for the benefit of da'wah, (4) establishing a good Islamic newspaper to compete with news that tends to discredit Islam, (5) distributing books about Islam – establishing a printing house and publishing house (*tab'ah wa an-nasyr*), (6) hiring competent and sincere people to work on the posts in the previous point, (7) provide assistance to preachers who call for true Islam, (8) Improve the quality of human

resources (HR) in order to become caliphs on earth, for prosperity (*ta' mir al-ardhi*).

g. *Ibnu Sabil*

Ibn Sabil are those who run out of provisions on the way, and cannot bring their wealth in their village even though they are rich in their village. Also in this group are children who are abandoned in the middle of the road by their families (outcasts). So the children were taken care of and the maintenance fee could be taken from Ibn Sabil's share. This includes those who do not have a home who become homeless on the roads, live uncertainly and do not have a business that can support their daily lives. But what needs to be noticed is that those who are said to be ibn sabil are those who run out of supplies in the middle of the road. Not those who do not have provisions before leaving for the trip, because they have the opportunity to ask for help from their families. As stated by Izzuddin 'Abdu as-Salam. However, if he has great importance for his journey, the expenses are not sufficient and no one is able to help him, then it is permissible for him to share this part in the name of Ibn Sabil. The fuqaha 'have defined the term ibn sabil as a traveler who runs out of provisions. This definition is still relevant today. However, it does not include a comprehensive look at the situation and conditions today. There are several forms that allow for distribution,

including: (1) travelers who run out of provisions, by traveling that is recommended by religion (not immoral): *silaturrahmi*, study tours to historical and useful objects (spiritual pilgrimages), (2) granting scholarships or scholarships for those who are threatened with dropping out of school due to lack of funds, (3) financing the education of street children who are now increasing in number, (4) rehabilitation of poor children who are victims of drugs or other bad deeds, (5) refugees, with motives political or or natural disasters, or disease epidemics; landslides, earthquakes, volcanic eruptions, winds, fires, tsunamis or some viruses such as Ebola, zika and so on. For those who run out of fare on the way, may be given an allocation of zakat funds on the condition that their trip is not for immoral purposes. Abu Hanifah argued, ibn sabil who were given were those who were already on the trip, not those who wanted to leave for the trip.

C. Dinamism In The Interpretation Of Group Recipient Of Zakat: Special Issue On Fakir Miskin And Fi Sabilillah

It is understood that the impact of the corona virus (Covid-19) pandemic as we know it, does not only have an impact on the health sector but also spreads to the economic sector. Now, we seem to be rowing between two “corals”, namely the pandemic reef that

threatens public health, and the economic recession rock that threatens the economic welfare of the community.

The two things above have the same weight, so it is difficult to sort out and choose which one is more prioritized to complete. Because there is no welfare without health, nor will there be health without prosperity. Based on data from the Central Statistics Agency (BPS) (<https://www.bps.go.id>), the poverty rate as of March 2020 experienced an additional 1.63 million people, this brought the number of poor people in March to 26.42 million people. This figure has increased by 9.78 percent. Whereas in September 2019 the number of poor people reached 24.79 million people.

From an urban and rural perspective, the percentage of poor people in urban areas rose to 7.38 percent in March 2020, from 6.56 percent in September 2019. Meanwhile, in rural areas, the poor increased sharply to 12.82 in March. 2020, from 12.60 percent in September 2019. In March 2021, the poverty rate in Indonesia was 10.14%, down 0.05% points compared to September 2020. However, the figure increased by 0.36% points from March 2020.

A number of factors caused the change in the poverty rate from September 2020 to March 2021. The number of poor

people nationally was 27.54 million people in March 2021. In the report from the Central Statistics Agency (BPS) for 2021, Indonesia's poorest population is mostly found in East Java until March 2021. There are at least 4.6 million people classified as poor in Java East with the proportion reaching 16.6% of the total national poor. Poor people are also found in West Java and Central Java. There are 4.2 million poor people living in West Java and 4.1 million people in Central Java.

On the other hand, another effect of the pandemic is the decline in people's purchasing power. Based on the release of BPS data, in July 2020 the deflation rate reached 0.10 percent. The biggest contributor to deflation was the food, beverage, and tobacco sectors at 0.73 percent, which contributed 0.19 percent to deflation in July 2020. The housing, water, electricity, and household fuel sectors were also the main sectors. both contributors to deflation of 0.01 percent, and also the transportation sector by 0.17 percent. A number of factors are behind the change in the poverty rate from September 2020 to March 2021. Among them are the Covid-19 pandemic factors that have changed the behavior and economic activity of the population. In addition, the national economy contracted 0.74%, as well as household spending which shrank 2.23% in

the first quarter of 2021 compared to the previous year in the same period. With the increase in the poverty rate, the gap in economic inequality has widened. In the last five years since 2014-2019, the number of economic disparities was recorded at 0.380 in September 2019. Now it has increased again by 0.001 percent to 0.381 in March 2020.

Based on the above, it is important that the distribution of zakat during the pandemic is more focused and prioritized on the needy and poor, where there is an increase in the poverty rate in Indonesia. This also has implications for the type of distribution of zakat funds, that the type of distribution of zakat funds consumptively during the pandemic is more needed than productively, considering that basic needs such as food, shelter, health are more needed by the poor.

On the other hand, related to the use of zakat assets to overcome the Covid-19 outbreak and its impacts, based on the MUI fatwa, the law is permissible. In more detail, the MUI fatwa states that it is permissible as stated that the distribution of zakat funds for the benefit of the public is included in the *fi sabilillah* group of zakah fund user, where the use is a service for the general benefit (especially the benefit of zakah fund recipient), such as for the provision of personal protective equipment,

disinfectants, and treatment as well as the needs of volunteers who are tasked with carrying out humanitarian activities in dealing with outbreaks, included in this category are health workers.

The existence of a reinterpretation of zakat based on the MUI fatwa above, is motivated by an emergency condition with a high level of spread and the risk of death due to COVID-19. Until 2021, based on the data release

<https://www.worldometers.info/coronavirus/>, this virus has reached 292,053,272 cases, of which 5,464,223 people have died and 255,033,736 cases have recovered. The spread of this virus across 223 countries on 4 continents, stretching from China to Finland. Where the largest number of virus spreads are in the United States (56,411,013 cases), India (34,958,768 cases), Brazil (22,305,078 cases), England (13,422,815 cases) and Russia (10,554,309 cases). This number can still increase over time. If you look at the previous cases of the spread of the virus, the number of cases surpassed the SARS virus outbreak that occurred in 2002-2003. Indonesia is in the 14th position with 4,263,433 cases of Covid-19 spreading, with a total of 144,102 deaths and 4,114,801 recoveries.

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health sector but also spreads to the economic sector.

The two things above have the same weight, so it is difficult to sort out and choose which one is more prioritized to complete. Because there is no welfare without health, nor will there be health without prosperity. Based on data from the Central Statistics Agency (BPS) (<https://www.bps.go.id>), the poverty rate as of March 2020 experienced an additional 1.63 million people, this brought the number of poor people in March to 26.42 million people.

This figure has increased by 9.78 percent. Whereas in September 2019 the number of poor people reached 24.79 million people. From an urban and rural perspective, the percentage of poor people in urban areas rose to 7.38 percent in March 2020, from 6.56 percent in September 2019. Meanwhile, in rural areas, the poor increased sharply to 12.82 in March 2020, from 12.60 percent in September 2019. On the other hand, another effect of the pandemic is the decline in people's purchasing power. Based on the release of BPS data, in July 2020 the deflation rate reached 0.10 percent. The biggest contributor to deflation was the food, beverage, and tobacco sectors at 0.73 percent, which contributed 0.19 percent to deflation in July 2020. The housing, water,

electricity, and household fuel sectors were also the main sectors. both contributors to deflation of 0.01 percent, and also the transportation sector by 0.17 percent.

With the increase in poverty, the gap in economic inequality has widened. In the last five years since 2014-2019, the number of economic disparities was recorded at 0.380 in September 2019. Now it has increased again by 0.001 percent to 0.381 in March 2020. On the other hand, MSMEs have also been affected by the pandemic. Thus contributing to an increase in the level of poverty and economic inequality in Indonesia. Because MSMEs are a place where people from the lower middle economic class are creative. Seeing the impact of this pandemic, the government is not without efforts to overcome the problems caused by the pandemic. Meanwhile, at the regional level such as Malang Raya, the pandemic that lasted for almost a year resulted in "*mass poverty*".

III. Conclusion

The primary results of this study demonstrate that there are dinamism in the interpretation on the priority in the zakah distribution to the poor and needy, because the increase of poverty levels due to high dismissals and declining levels of public purchasing, so that the income of traders also decreased or even went bankrupt. On

the other hand, there is a new interpretation based on the fatwa of the Indonesian Ulema Council, that the allocation of zakat funds for the need for personal protective equipment for the prevention of Covid-19 such as hand-sanitizers and masks can be included in the category of recipients of zakat funds *fi sabilillah*. this is an expansion of new interpretations and an alternative solution in overcoming the impact of the COVID-19 pandemic.

Despite of the compelling results, this study acknowledges a research limitation. This study only analyzes based on existing data. Due to the limitation, the authors suggest future research to enhance the scope and wider analysis on the distribution of zakah fund during Covid-19, from the perspective of eight group recipient of zakah. In addition, future research can also add the length of observation period so the research will result in more comprehensive determination of the impact of zakah to reduce the risk of poverty.

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