

# Productive Zakat from the Perspective of Maqāsid al-Sharī'ah: An Implementation Study at LAZISNU, Metro City

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## Abstract

Zakat holds significant potential as an instrument for developing the economic well-being of the Muslim community, particularly in reducing social inequality caused by uneven income distribution. In practice, zakat distribution involves multiple stakeholders and requires a strategic approach to ensure sustainability and effectiveness. This study aims to examine the implementation of productive zakat distribution by LAZISNU Kota Metro and assess its alignment with the theory of maqāsid al-sharī'ah as formulated by Imam Al-Shatibi. A qualitative field research method was employed, with data collected through observation, in-depth interviews, and documentation. The findings reveal that productive zakat is distributed through educational scholarships, business capital assistance, and a revolving goat program – all targeted toward the economic empowerment of zakat recipients (mustahik). These programs reflect the realization of maqāsid al-sharī'ah, particularly in preserving wealth (al-Māl), life (al-Nafs), and intellect (al-'Aql). The novelty of this study lies in its reinforcement of the understanding of productive zakat within a local context – namely Kota Metro – while remaining grounded in the philosophical and normative framework of Islamic law. Practically, the findings offer valuable insights for zakat institutions in designing programs that are not merely charitable but also transformative, and they contribute to the development of zakat policies that focus on empowering mustahik toward becoming muzakki.

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## Kata kunci:

Zakat; Maqasid Syariah;  
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## Abstrak

Zakat memiliki potensi besar sebagai instrumen pembangunan ekonomi umat, khususnya dalam mengurangi ketimpangan sosial akibat distribusi pendapatan yang tidak merata. Dalam praktiknya, pendistribusian zakat melibatkan banyak pihak dan memerlukan pendekatan yang tepat agar tepat sasaran dan berkelanjutan. Penelitian ini bertujuan untuk mengkaji implementasi distribusi dana zakat produktif oleh LAZISNU Kota Metro dan menilai kesesuaiannya dengan teori maqāsid al-sharī'ah menurut Imam Al-Shatibi. Penelitian ini menggunakan metode kualitatif dengan pendekatan studi lapangan, dan data dikumpulkan melalui observasi, wawancara mendalam, serta dokumentasi. Hasil penelitian menunjukkan bahwa pendistribusian zakat produktif dilakukan melalui program beasiswa pendidikan, bantuan modal usaha, dan program kambing bergulir, yang secara langsung ditujukan untuk pemberdayaan ekonomi mustahik. Program-program ini mencerminkan pencapaian tujuan maqāsid al-sharī'ah, terutama dalam menjaga harta (al-Māl), kehidupan (al-Nafs), dan akal (al-'Aql). Kebaruan dari penelitian ini terletak pada penguatan pemahaman zakat produktif dalam konteks lokal – yakni di Kota Metro – dengan tetap berlandaskan pada kerangka filosofis dan normatif Islam. Secara praktis, temuan ini dapat menjadi acuan bagi lembaga zakat dalam merancang program yang tidak hanya bersifat karitatif tetapi juga transformatif, serta mendorong pengembangan kebijakan zakat yang berorientasi pada pemberdayaan ekonomi dan kemandirian mustahik menuju muzakki.

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## INTRODUCTION

Zakat is one of the alternatives in building the community's economy; it can also foster solidarity among human beings. In developing the community's economy, there are two important aspects: the level of zakat implementation or execution and the level of zakat distribution (Syaripudin, 2023). At the implementation level, many religious leaders or scholars are involved. Meanwhile, at the distribution level, various problems often arise, both internal and external (Hasanah, 2025).

Zakat is something that can minimize and even eliminate disparities and inequalities caused by uneven distribution of income and wealth among society (Gunawan, 2018). Zakat can be defined as a specific portion of wealth that must be given by a Muslim to those entitled to receive it, known as the eight asnaf (Neta & Jambak, 2024). Productive zakat refers to zakat allocated for productive enterprises to be beneficial or useful. Productive zakat is the provision of zakat that enables the recipient to continuously generate income or output using the zakat assets they have received (Enayatullah, n.d.). Besides being an obligation or requirement for Muslims, zakat also serves as a benchmark in both spiritual (worship) and socio-economic aspects of society. Zakat has a very comprehensive impact on community life (Hudaifah et al., 2020).

According to Law No. 23 of 2011, the principles of zakat management are based on Islamic law, trustworthiness, usefulness, justice, legal certainty, integration, and accountability. To carry out zakat management, the government established a zakat management organization called the National Amil Zakat Agency (BAZNAS), which is the national zakat management institution (Hukum et al., 2022). Maqāṣid al-Sharī'ah can be understood as the objectives of Islamic law aimed at establishing justice and public welfare, rather than a set of rules that lead to social disorder (Farikhin et al., 2022).

In zakat allocation, there needs to be an institution capable of managing it. The Amil Zakat, Infaq, and Sadaqah Institution of Nahdlatul Ulama (LAZISNU) is one such institution that manages zakat funds (Mardiantari et al., 2019). LAZISNU was established in 2004 with the goal of improving community welfare by utilizing funds from the public in the form of infaq, sadaqah, and waqf. NU CARE-LAZISNU has several special programs focusing on education, health, economic development, and disaster management, covering five sub-districts in the city of Metro.

LAZISNU in Metro City plays a strategic role in managing and distributing productive zakat. Unlike consumptive zakat, which only provides short-term benefits, productive zakat is designed to empower mustahik (zakat recipients) so

that they can transform into muzakki (zakat payers) in the future. This approach aligns with the thought of Imam Al-Shatibi, who emphasized the importance of *maqāṣid al-sharī'ah* (the objectives of Sharia) in every Islamic law, including zakat (Toriquddin, 2015). According to Imam Al-Shatibi, *maqāṣid al-sharī'ah* aims to realize human welfare in both worldly and spiritual aspects. In the context of zakat, this welfare not only covers the fulfillment of basic needs (*dharuriyat*) but also creates opportunities for beneficiaries to achieve economic independence through fair and sustainable distribution. This approach stresses that zakat distribution must be carried out strategically to provide significant impact for the beneficiaries and society as a whole (Akbar, 2021).

LAZISNU Metro City has implemented various productive zakat programs. These programs are designed to empower *mustahik* by providing them with resources that can be developed productively. However, the success of productive zakat implementation faces challenges, such as difficulties for zakat officers in identifying the right beneficiaries, monitoring zakat usage, and ensuring the sustainability of programs in the long term. Previous research conducted by Enceng Iip Syaripudin and Imel Nuraeni from STAI Al Musaddadiyah Garut in 2022, published in the Journal of Sharia Economic Law (JHESY), titled "Mechanism of Zakat, Infaq, and Sadaqah Management and Distribution at Daarut Tauhid Peduli Garut," focused on the general mechanism of zakat management. This study differs because it specifically examines the implementation of productive zakat at LAZISNU Metro City and analyzes it through the lens of *maqāṣid al-sharī'ah*, which has not been the main focus in similar previous studies.

Therefore, this research has novelty in two aspects: first, a contextual study of LAZISNU Metro City's role in implementing productive zakat; second, a normative analysis of productive zakat distribution using Imam Al-Shatibi's *maqāṣid al-sharī'ah* approach. This study is expected to contribute theoretically to the development of contemporary Islamic economic literature, especially in strengthening the *maqāṣid* dimension in zakat management practices.

Hence, there are two main focuses important to investigate in this context. First, to what extent the implementation of productive zakat fund distribution has been carried out by LAZISNU Metro City. Second, how the distribution of productive zakat is viewed from the perspective of Imam Al-Shatibi's *maqāṣid al-sharī'ah*. This analysis is crucial to assess how productive zakat practices not only create economic impact but also realize comprehensive welfare for the community as idealized in Islamic law.

## RESEARCH METHODS

The type of research used in this study is field research with a descriptive qualitative approach. This research was conducted directly in the field to gain a deep understanding and provide a detailed description of the implementation of productive zakat by LAZISNU in Metro City. Field research was chosen because it is capable of uncovering rich contextual data based on observations, interviews, and documentation (Sy, 2024). The data were further strengthened through a literature review of various scientific references, such as books, journals, articles, and relevant official documents. This study utilized two types of data sources: primary and secondary data. Primary data were obtained directly from informants through interviews and observations. Informants were selected purposively based on criteria including the Chairperson of LAZISNU Metro City (policy maker), LAZISNU amil (zakat managers and distributors), muzakki (zakat payers), and mustahiq (beneficiaries of productive zakat). The total number of participants was 10, consisting of 1 chairperson, 3 amil, 3 muzakki, and 3 mustahiq, chosen for their direct involvement in the implementation process of productive zakat. Secondary data were used to support and complement the primary data, including reference books on zakat, Islamic economics, and maqāṣid al-sharī'ah; scientific journals; LAZISNU program documents; relevant previous interview results; and related legislation such as Law No. 23 of 2011.

Data collection techniques included direct observation at LAZISNU activity sites to understand the implementation and distribution processes of productive zakat and the interactions between amil and mustahiq. Structured and semi-structured interviews were conducted using pre-prepared guides while allowing informants to elaborate on their answers, enabling deeper exploration of their experiences and perspectives. Documentation was also used to gather written, visual, and archival data from LAZISNU activities, such as annual reports, event photographs, program proposals, and recipient data. Purposive sampling was employed to select informants based on their positions and direct involvement in managing or receiving productive zakat, with criteria including experience, knowledge, and active roles in LAZISNU Metro City's programs.

To ensure data validity and reliability, the researcher applied source triangulation by comparing data from different informants, technique triangulation by combining results from interviews, observations, and documentation, and member checking by requesting informants to confirm interview results and researcher interpretations to guarantee data accuracy. Data analysis was conducted systematically through stages of data reduction, filtering information from interviews, observations, and documentation to focus on

relevant themes such as the effectiveness of productive zakat, the role of LAZISNU, and the maqāṣid al-sharī'ah approach. Data were then presented by organizing them into thematic categories, tables, or narratives to facilitate analysis. Finally, conclusions were drawn and verified by summarizing findings based on patterns and relationships among data, followed by re-verification to ensure consistency and validity of the analysis results.

## **RESULTS AND DISCUSSION**

### **RESULTS**

#### **Implementation of Productive Zakat Fund Distribution at the Nahdlatul Ulama Amil Zakat Institution (LAZISNU) in Metro City.**

Zakat is one of the pillars of Islam that must be given by every Muslim who meets certain conditions. The purpose of zakat is to purify wealth and help alleviate the burden of those in need (Rindjani, 2022). LAZISNU is an institution focused on managing zakat, infaq, and sadaqah. LAZISNU Metro City plays an important role in assisting the community, especially in economic and social empowerment by optimizing the zakat funds collected.

LAZISNU Metro City collects funds from Muslim communities who have fulfilled their obligations, such as zakat, infaq, sadaqah, and CSR funds. The zakat collected consists of zakat mal and zakat fitrah. Zakat mal is collected only once a year due to the low awareness among Muslims in Metro City regarding zakat mal. The distribution of zakat mal is carried out once a year during the month of Ramadan. Each UPZ (Zakat Collection Unit) in Metro City records the eligible recipients within their respective areas. Afterward, each UPZ submits the data of eligible recipients to LAZISNU Metro City. The recipients must meet predetermined criteria. The distribution of zakat mal is in the form of basic food packages such as rice, cooking oil, sugar, instant noodles, and others. The contents of these packages depend on the amount of funds received.

Metro City consists of five districts: Metro Pusat, Metro Barat, Metro Utara, Metro Timur, and Metro Selatan. LAZISNU's zakat distribution includes several programs:

#### **Education Program**

The distribution in the education sector includes scholarships from elementary school (SD/MI) to senior high school (SMA/SMK). These scholarships are given every new academic year. The scholarship program mechanism involves providing funds to school principals and school authorities, who then distribute them fairly and evenly to eligible students.

### **Economic Empowerment**

The economic empowerment distribution includes a revolving goat program, where goats are only given to those who fall under the eight asnaf categories. Besides the revolving goat program, zakat is also distributed in the form of community welfare assistance, such as business capital to establish grocery stalls, home-based businesses, or other micro-enterprises. As stated by Mr. Dedek Riwanto, before distributing zakat, LAZISNU conducts a survey to assess the economic condition of applicants.

The revolving goat program initiated by LAZISNU is an effort to empower the community economically, funded by infaq, sadaqah, and donations collected through the baitul maal wa tamwil (BMT) and distributed sustainably to beneficiaries. The program's concept is simple yet strategic. The criteria include having an NU card, being poor or needy, having a house with land for a pen, and the ability to care for the goat. Each beneficiary receives a female goat that has never given birth. Beneficiaries are not limited to the poor but also include those capable of properly caring for the goat. This aims to ensure the program's effectiveness and optimal goat care. When the goat gives birth, the return mechanism begins:

If the offspring is female, one goat is returned to LAZISNU to be distributed to other community members. If the offspring is male, it is sold the following year, and the proceeds are used to buy a female goat, which is then returned to LAZISNU to sustain the program. In addition to the revolving goat program, LAZISNU also provides business capital of IDR 1,200,000 to the community. This capital aims to support productive economic development and create economic independence for beneficiaries. LAZISNU not only provides assistance but also empowers the community to create a sustainable economic cycle that benefits many parties.

### **DISCUSSION**

**The distribution of zakat funds at LAZISNU Metro City is analyzed from the perspective of maqāṣid al-sharī'ah theory**

One of the prominent scholars who contributed to the development of maqāṣid al-sharī'ah theory is Imam As-Shatibi (Ismail et al., 2025). He introduced the concept of maqāṣid al-sharī'ah in his book *Al-Muawafaqat*. According to Imam al-Shatibi, the primary objective is to protect five essential elements known as al-Daruriyat al-Khams (the five basic necessities): religion (al-Din), life (al-Nafs), intellect (al-'Aql), lineage (al-Nasl), and wealth (al-Mal) (Anwar et al., 2024). In this context, zakat, as one of the pillars of Islam, is closely related to

these five elements, especially in protecting and preserving wealth (al-Mal), social justice, and community welfare (Marjany et al., 2025).

Imam al-Shatibi views zakat as an important instrument in achieving the objectives of sharia, particularly in protecting wealth and creating social welfare (Jaelani, 2015). Zakat functions not only as a financial obligation but also as a means to achieve broader sharia goals, including social justice, economic empowerment, and moral purification of individuals. Thus, zakat helps realize maqāṣid al-sharī'ah in the form of protecting wealth, life, and societal morals (Makinuddin, 2021).

LAZISNU Metro City plays a significant role in building community welfare, as evidenced by several forms of zakat mal distribution such as the revolving goat program and business capital assistance. According to Imam al-Shatibi's maqāṣid al-sharī'ah theory, the objectives are as follows:

### **Protecting Wealth (al-Mal)**

Zakat serves as a means to manage and distribute wealth fairly within society. Individual wealth is not entirely personal property; it contains rights for others, especially those in need. Zakat ensures that a portion of excess wealth from capable individuals is allocated for social purposes and to assist the poor or needy (Santoso et al., 2023).

### **Social Justice and Poverty Alleviation**

Zakat is an effective tool for achieving social justice and reducing poverty. It ensures that societal resources are used to lessen social inequality. By obliging the capable to give part of their wealth to those in need, zakat supports overall community welfare and upholds the principle of justice. Within the maqāṣid framework, zakat helps protect life (al-Nafs) by providing assistance to the less fortunate, ensuring their access to basic needs such as food, shelter, and healthcare, which in turn supports their survival (Ashari, 2020).

### **Economic and Community Empowerment**

Through zakat, the poor gain access to improve their economic conditions, ultimately helping them escape poverty and participate more actively in the economy (Rahmawati & Ismail, 2025). Zakat distribution also creates a more equitable wealth distribution pattern, which enhances social and economic resilience within a community (Mubin & Najah, 2023).

### **Preventing Moral and Social Decay**

By giving zakat, Muslims are trained to empathize with others and maintain social responsibility. This reduces tendencies toward selfishness or self-centeredness, fostering solidarity and care for others. Additionally, zakat helps prevent extreme poverty, which often leads to social tension, moral decay, and conflict within society (Lase, 2023).

### **Spiritual and Worldly Welfare**

Zakat has a spiritual dimension as it educates individuals to prioritize purity of heart and cleanse themselves from greed or stinginess. Zakat is not merely a material obligation but also a means to enhance one's spiritual quality. In this regard, zakat serves as a way to achieve soul purification (tazkiyah) and avoid excessive materialism, which is essential for maintaining balance between worldly and hereafter life (Cahya & Damayanti, 2025).

Based on the findings, the distribution of zakat at LAZISNU Metro City helps improve the community's economy, especially for the underprivileged. The zakat distribution carried out by LAZISNU Metro City contributes to the welfare of the less fortunate through scholarships, business capital assistance, and the revolving goat program. The zakat funds obtained by LAZISNU Metro City come from zakat mal, zakat fitrah, infaq, and sadaqah. Besides scholarships, business capital, and the revolving goat program, LAZISNU Metro City also distributes zakat in the form of basic food packages, which are routinely distributed once a year during Ramadan.

### **CONCLUSION**

The conclusions drawn from this study are as follows: First, the implementation of productive zakat fund distribution at the Nahdlatul Ulama Amil Zakat Institution (LAZISNU) in Metro City is conducted transparently and accountably. The zakat funds are distributed across two main areas: education and economic empowerment. In education, distribution is carried out through scholarships for children from elementary (SD/MI) to senior high school (SMA/SMK) levels. In economic empowerment, zakat is provided in the form of business capital and revolving goats, aiming to encourage recipients to achieve economic independence.

Second, the distribution of productive zakat funds at LAZISNU Metro City aligns with the maqāsid al-sharī'ah theory from Imam Al-Shatibi's perspective. The zakat programs fulfill the five objectives of maqāsid al-sharī'ah, namely protecting religion (al-Dīn), life (al-Nafs), intellect (al-'Aql), lineage (al-Nasl), and wealth (al-Māl). Through this distribution, impoverished communities gain



access to improve their economic conditions, enabling them to escape poverty by meeting basic needs such as food, shelter, and healthcare, which support their survival. However, these conclusions remain descriptive and should be strengthened with more concrete recommendations. Therefore, this study suggests that LAZISNU Metro City consider several policy steps: developing strategies to expand the reach of productive zakat to empower more mustahik sustainably; enhancing community monitoring and supervision of zakat fund usage to maintain effectiveness and accountability; and integrating digital technology in zakat management to facilitate real-time, transparent data collection, distribution, and reporting. Additionally, this study acknowledges limitations, particularly in geographic scope and research duration, and recommends further research such as comparative studies among zakat institutions in different regions or longitudinal studies to assess the long-term impact of productive zakat distribution on mustahik welfare.

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