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The Effectiveness of Civil Servant Profession Zakat Management in Ensuring Legal Certainty: A Case Study of Indonesia's National Zakat Agency

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ABSTRACT

The management of professional zakat in Indonesia, particularly by the National Zakat Agency (BAZNAS) in Pangkep Regency, faces significant challenges. Despite a national zakat potential of IDR 327 trillion in 2024, actual collection is only about IDR 41 trillion. In Pangkep, the policy of zakat profession deductions for Civil Servants (ASN) based on the Regent Circular No. 49/IV/KESRA/2021 has faced resistance due to weak legal foundations, insufficient socialization, and a lack of transparency, resulting in low ASN trust in zakat management institutions. This study aims to assess the effectiveness of ASN zakat management by BAZNAS in ensuring legal certainty and to identify factors contributing to resistance. Using a descriptive qualitative approach with a juridical-empirical methodology, data were gathered through interviews, non-participant observations, documentation, and questionnaires. The results show a 6.05% decrease in zakat revenue from 2023–2024, indicating poor ASN participation due to perceived coercion and lack of transparency. The study highlights weak regulations, minimal ASN involvement in decision-making, and insufficient transparency in zakat fund reporting as major barriers. The findings suggest that strengthening the legal framework, implementing participatory socialization, improving digital reporting systems, and institutional reforms focused on transparency and fairness are necessary to ensure the effectiveness and legal certainty of zakat management in Pangkep.

Keywords: Professional Zakat, ASN, BAZNAS, Policy Effectiveness, Legal Certainty.

I. Introduction

Zakat is one of the five pillars of Islam and is as fundamental as prayer, with both often being mentioned together in religious mandates to represent the holistic values of Islam. Islam mandates zakat for individuals who have surplus wealth to assist those who are in need, as highlighted in Surah Al-Baqarah (2:43): "And establish prayer, give zakat, and bow with those who bow" (Kementerian Agama RI, 2011). Zakat is both a religious obligation and a wealth distribution system designed to alleviate poverty and reduce social inequalities, issues that have persisted in human societies for centuries. As such, zakat serves a dual function: it is a tool for social justice and poverty reduction and acts as a means to redistribute wealth to narrow the gap between the rich and the poor. In the Islamic context, zakat is intended primarily for the poor and needy, and its system of distribution is viewed as a vital social safety net. To ensure the management of zakat is carried out effectively and systematically, the National Zakat Agency (BAZNAS) was established as a formal institution responsible for overseeing zakat collection, distribution, and use. The goal of BAZNAS is to ensure that zakat

is properly administered in accordance with Sharia principles and legal frameworks, maintaining transparency and accountability.

According to the Indonesian Zakat Management Law (UU No. 23 of 2011, Article 5, Section 3), BAZNAS is a non-structural government institution that operates independently, reporting directly to the President through the Minister of Religious Affairs. It is responsible for managing zakat across the country, including at the national, provincial, and district levels. This decentralized structure is intended to ensure that zakat management is efficient and that the benefits reach those who need it the most (Mustafa, 2021). One significant type of zakat is professional zakat, particularly zakat on income, which is a compulsory obligation for Muslims whose income exceeds a certain threshold (nisab). According to Fatwa MUI No. 3 of 2003, zakat is mandatory on halal income that reaches nisab, equivalent to 85 grams of gold per year, with a zakat rate of 2.5% of the net income. The zakat payment for professional income is typically calculated when an individual's income reaches nisab (Majelis Ulama Indonesia, 2003). Ideally, policies regarding automatic zakat deductions from civil servants (ASN) should take into account nisab, establish clear legal procedures, ensure system accountability, and include public reporting mechanisms that are transparent and auditable.

Data from BAZNAS reveals that the potential zakat collection in Indonesia could reach IDR 327 trillion by 2024; however, actual zakat collection remains far below this potential, totaling only IDR 41 trillion. This discrepancy highlights a significant gap between the potential zakat collection and the reality of zakat management and participation. One of the key contributors to zakat collection in Indonesia comes from ASN, who pay zakat from their professional income. However, participation rates remain low, which is indicative of several underlying issues such as a lack of socialization, unclear legal foundations, and inconsistent implementation across regions (Ma'rufah, 2023). In Pangkep Regency, the implementation of zakat deductions from ASN salaries is still governed by the Regent's Circular No. 49/IV/KESRA/2021, but its implementation has faced numerous challenges, including legal uncertainty, lack of transparency, and resistance from ASN. This situation has led to a lack of trust in the zakat management system and reduced participation. Several studies have highlighted operational challenges in the implementation of zakat deductions for ASNs. For instance, research in Pangandaran (Ma'rufah, 2023) found that ineffective socialization, inconsistent fund distribution, and a weak management system were key barriers to effective zakat collection. Similarly, research in Bantul (Lestari & Harahap, 2024) revealed that zakat calculation and distribution, despite efforts to uphold justice and equity, were inconsistent, leading to legal uncertainty and discrepancies in the zakat process.

Legal certainty is an essential element for effective governance and management of zakat. According to Hadjon (2010), legal certainty ensures that laws are clear, procedures are transparent, and the rights and obligations of all parties are protected. In the context of zakat for ASNs, legal certainty refers to having clear regulations for the automatic deduction of zakat, mechanisms for reporting, and accountability for the use of zakat funds. Without legal certainty, ASN trust in the zakat management system is low, which directly impacts its effectiveness. The effectiveness of public policies is typically measured by how well the goals of the policy are achieved, considering inputs, processes, outputs, and impacts. This underscores the interconnectedness of legal, social, and institutional factors in shaping the effectiveness of zakat governance.

As legal certainty strengthens the legitimacy, trust, and sustainability of zakat institutions, particularly at the local level, it is critical to ensure that these institutions are perceived as transparent and accountable. Pangkep Regency, which has a relatively large ASN population (5,932 active ASNs as of 2024, according to the BKPSDM), holds significant potential for zakat collection. If all Muslim ASNs in the region contributed zakat from an average salary of IDR 5 million, the potential zakat collection would exceed IDR 7.4 billion annually. However, to date, there has been no scholarly work that specifically addresses the effectiveness of ASN zakat management in Pangkep, especially from the perspective of legal certainty. Previous studies, such as that by Shelfiana (2023), have pointed out the challenges faced by BAZNAS Pangkep in managing zakat, including the reliance on the Regent's Circular, which lacks a solid legal foundation. This has led to resistance and mixed responses from ASNs, particularly due to financial concerns. Transparency and accountability have been raised as concerns by civil society organizations, such as HMI Pangkep, which has called for audits of BAZNAS due to

perceived financial mismanagement. These issues highlight a gap between the national zakat regulations and local implementation, particularly in ensuring legal certainty and effective management of zakat.

This research aims to fill this gap by analyzing ASN zakat management in Pangkep, focusing on how legal certainty impacts the effectiveness of zakat collection and distribution. The study seeks to provide insights into the challenges faced by BAZNAS Pangkep and recommend strategies to improve the management of zakat at the local level. The primary motivation for this study is to critically examine and provide solutions to the challenges identified in the background. The objectives of the research are to analyze the effectiveness of ASN zakat management by BAZNAS in Pangkep, focusing on mechanisms such as automatic deductions, nisab compliance, zakat distribution, reporting systems, and ASN participation rates. Additionally, the study aims to identify the causes of controversies and resistance from ASNs towards Regent's Circular No. 49/IV/KESRA/2021 on the implementation of zakat, infaq, and sadaqah for ASNs in Pangkep.

II. Literature Review and Hypothesis Development

2.1. Public Policy Effectiveness Theory

The theory of public policy effectiveness, introduced comprehensively by William N. Dunn in *Public Policy Analysis: An Integrated Approach*, focuses on evaluating public policies through a framework that integrates inputs, processes, outputs, and outcomes. Dunn's theory emphasizes the importance of systematic policy evaluation to ensure that all phases of policy implementation align effectively to achieve the desired objectives. According to Dunn, effectiveness is concerned with achieving the right outcomes, while efficiency focuses on how well these outcomes are achieved by comparing input and output. Thus, effectiveness is about "doing the right things" while efficiency pertains to "doing things right" (Dunn, 2017). This framework is particularly relevant for evaluating the implementation of professional zakat policies for civil servants (ASN) through automatic deductions and distribution mechanisms in Pangkep Regency. The inputs in this case include the regulations and policies such as the Zakat Management Law and the Regent's Circular. The process involves the implementation of zakat deductions, documentation, and distribution channels. The output represents the direct results, such as the total zakat collected and public reports. Finally, the outcome encompasses ASN trust and institutional legitimacy.

Dunn's model is effective in offering a multidisciplinary approach to policy analysis. He argues that policy analysis should not rely solely on economic or political theories but must be interdisciplinary and applicable to real-world situations (Dunn, 2022). This approach aligns well with the current research that seeks to understand the zakat policy from legal, social, and institutional perspectives using qualitative research methods. Moreover, the effectiveness theory connects evaluation with the concept of good governance, which includes transparency, accountability, and public participation. These elements are vital for evaluating whether BAZNAS Pangkep has applied good governance principles in zakat deductions and reporting to ASN and the public. Dunn also highlights the need for identifying policy issues (policy problem structuring) before implementation and evaluation, which is essential for understanding the gap between theoretical zakat potential, such as the IDR 7.4 billion from ASN in Pangkep, and the actual low participation rate due to legal uncertainties and weak socialization strategies.

This theory forces researchers to examine the gap between ideal policies and their real-world implementation. For example, the substantial potential zakat collection for the national zakat fund is yet to be realized, and this gap can be measured using the input-process-output-outcome framework, becoming the focal point of analysis for understanding implementation challenges (Marlian, Sumadinata, & Sari, 2021). In terms of qualitative data, this theory guides the necessary data collection methods, including in-depth interviews with BAZNAS officials and ASNs, policy document analysis, process observations, and result evaluations. These data collection methods align with the qualitative research design of the study. Dunn further emphasizes that communicating policy analysis results is crucial for generating effective

recommendations. Transparent and effective communication regarding zakat distribution and public reporting will enhance legitimacy and trust if done openly and clearly (Dunn, 2022).

2.2. Utilitarianism Theory

The theory of utilitarianism, first systematically introduced by English philosopher Jeremy Bentham in *An Introduction to the Principles of Morals and Legislation*, focuses on the principle of utility. This principle posits that moral actions are determined by their ability to generate the greatest happiness for the greatest number of individuals. Bentham introduced the felicific calculus, a method for evaluating the intensity, duration, and certainty of pleasure and pain, which laid the foundation for classical utilitarianism (Bentham, 1789). In the 19th century, John Stuart Mill expanded upon Bentham's theory by emphasizing the quality of happiness over its quantity. Mill argued that intellectual happiness is more valuable than physical pleasure, a perspective that is relevant in evaluating zakat policies as instruments of social welfare that meet high moral standards. In the realm of public policy and law, utilitarianism serves as a moral foundation for designing social policies aimed at collective welfare. For example, governments use zakat and subsidies to reduce poverty, thereby enhancing social utility (Widiarsih, Handra, & Yonnedi, 2021).

In the context of professional zakat for civil servants (ASN), utilitarianism offers a normative framework that suggests zakat deductions and their distribution should be designed to maximize social benefits, such as the well-being of mustahik (zakah recipients) while simultaneously strengthening the legitimacy of BAZNAS Pangkep. According to utilitarianism, if the zakat system is perceived to provide tangible benefits to society, ASN trust in the system will increase, and resistance to the policy will decrease. This shows a clear connection between social utility and religious compliance (Kamaludin, 2023). Utilitarianism also allows for a critical analysis of potential conflicts between the interests of individual ASNs and the public welfare of mustahik. In the Indonesian context, there is an imbalance between aggregative utilitarianism and individual rights. This issue needs to be examined in the case of ASN zakat deductions, where some ASNs feel coerced into paying zakat without a solid legal foundation (Widiarsih, Handra, & Yonnedi, 2021).

Utilitarianism has also been used to evaluate the effectiveness of legal products. Bentham views utility not as the ultimate aim of law but as a tool to test whether a law or policy provides reasonable benefits to society. In this study, this helps assess whether the Regent's Circular and the legal mechanisms for ASN professional zakat meet the criteria of social utility and benefit (Kamaludin, 2023). Critics of utilitarianism raise important points, such as its tendency to ignore the rights of minorities for the sake of the majority's happiness. In the context of ASN zakat, it is crucial to ensure that the interests of low-income ASNs are not sacrificed for the greater social good, thus maintaining fairness and legal certainty (Kamaludin, 2023). Based on this theory, the study will evaluate whether the automatic deduction and distribution system of ASN zakat by BAZNAS Pangkep genuinely maximizes social welfare for mustahik while safeguarding the legal rights and certainty of ASNs as muzakki.

2.3. Zakat

Zakat, derived from the Arabic root word *zaka* meaning to purify, grow, or increase, serves as one of the five pillars of Islam, and is both a religious obligation and a tool for wealth redistribution. The concept of zakat in Islam encompasses purification, as it purifies the wealth of a Muslim and simultaneously promotes the social welfare of society (Shihab, 2015). Zakat aims to eliminate poverty by redistributing wealth from those who are affluent to those in need, thus ensuring social and economic justice. It is not only an individual act of worship but also a mechanism that fosters solidarity within the Muslim community, ensuring the welfare of the marginalized (Qardhawi, 2006). In Islamic law, zakat is obligatory for Muslims who possess wealth that meets the *nisab* (minimum threshold) and has been in their possession for a year (haul). The amount is fixed at 2.5% of their wealth or income, typically paid annually. The recipients of zakat, known as *mustahik*, include

the poor, needy, and other categories identified in the Quran, as outlined in Surah At-Taubah (9:60) (Kementerian Agama RI, 2011).

The obligation of zakat is explicitly stated in both the Quran and Hadith. In the Quran, zakat is mentioned as an obligatory act alongside the prayer (salat), underscoring its importance as a spiritual and social duty. For instance, Surah Al-Baqarah (2:110) commands, *"Establish the prayer and give zakat..."* (Kementerian Agama RI, 2011). Zakat is considered an essential component of both individual purification and societal well-being, as it helps redistribute wealth and prevents economic inequality (Zainuddin, 2012). The Hadith further elaborates the guidelines for zakat, emphasizing the purity of wealth and the importance of ensuring that zakat is collected and distributed according to Shariah principles. In one narration, the Prophet Muhammad (PBUH) stated: *"Islam is built on five pillars: the testimony of faith, establishing prayer, paying zakat, fasting in Ramadan, and performing Hajj"* (Bukhari, 1999). In Indonesia, zakat is regulated under the Zakat Management Act (UU No. 23 of 2011), which created BAZNAS (Badan Amil Zakat Nasional) as the national authority responsible for overseeing zakat collection and distribution. This regulation outlines the operational framework and legal standing of zakat institutions, including how zakat should be managed in accordance with Islamic principles and Indonesian law (Salim, 2017).

Zakat can be broadly categorized into two main types: *zakat mal* (wealth zakat) and *zakat fitrah* (fasting zakat). Zakat mal refers to the zakat that is paid on various types of wealth, including money, trade goods, agricultural products, and savings that meet the nisab. Zakat fitrah, on the other hand, is a form of zakat intended to purify the fast of Ramadan and is obligatory on every Muslim before the Eid al-Fitr prayer (Hasan, 2013). In modern contexts, a significant form of zakat is zakat on income or *zakat profesi*, which applies to individuals who receive income from professional work, such as employees, professionals, and entrepreneurs. This type of zakat is gaining increasing attention in contemporary Islamic finance as it aligns zakat with the modern socio-economic structure. It reflects a reinterpreted understanding of zakat to meet the needs of modern society while adhering to traditional Islamic principles (Shihab, 2015). Zakat plays a crucial role in achieving social justice and wealth redistribution in society. According to Qardhawi (2006), zakat is not merely a religious obligation but an effective tool for ensuring economic equality by transferring wealth from the rich to the poor, thus narrowing the wealth gap in society. The distribution of zakat is designed to alleviate poverty and assist the marginalized, ensuring that wealth circulates within the community and is not concentrated in the hands of a few. In the context of zakat for civil servants (ASN) in Indonesia, zakat serves not only as a religious duty but also as a mechanism for reinforcing the principles of good governance, transparency, and accountability within public institutions. The challenge of zakat distribution, particularly through automatic deductions from salaries, lies in the effective management and ensuring that the collected zakat reaches its intended recipients—those in need (Naharuddin, Muin, & Qamar, 2021).

Despite its theoretical and moral foundations, zakat management faces several challenges in practice. In many regions, including in Indonesia, there is a significant gap between the potential zakat collection and actual collection. Studies by Zainuddin (2018) and Ahmad (2020) indicate that poor socialization, lack of transparency, and legal uncertainty contribute to low participation in zakat, particularly among civil servants (ASN). This gap between theoretical zakat potential and actual implementation highlights the need for effective institutional frameworks and clear legal regulations. As mentioned by Afif et al. (2023), zakat institutions such as BAZNAS face institutional challenges, particularly in the absence of clear local regulations (Perda) regarding zakat on professional income. In regions like Pangkep, where the regulation is based on the Regent's Circular rather than a formal local regulation, there is resistance among ASNs due to the perceived lack of legal certainty and fairness in the implementation of automatic zakat deductions. These challenges impact the effectiveness of zakat collection and distribution, leading to low trust in the system.

The legitimacy of zakat institutions is a critical factor in the effectiveness of zakat distribution. According to Scott (2014), institutional legitimacy depends not only on operational efficiency but also on adherence to societal norms and values. In the case of zakat institutions, transparency, accountability, and the fair treatment of all stakeholders—especially zakat payers (muzakki) and recipients (mustahik)—are fundamental to gaining public trust. This is echoed in the work of Huda et al. (2019), who found that trust in

zakat institutions significantly increases when these institutions demonstrate accountability and transparency in their financial management. In the context of ASN zakat, building institutional legitimacy involves not only clear legal frameworks but also effective communication with the public and the religious community. Ensuring that the zakat collected is used appropriately and transparently will foster greater participation and trust in the system (Huda et al., 2019).

III. Research Method

3.1. Research Design

This study employs a qualitative research design combined with a juridical-empirical approach. Qualitative research is descriptive and focuses on understanding social phenomena within their natural context, without reliance on statistical methods. The juridical-empirical approach is adopted to compare the ideal zakat regulations with the actual implementation observed in the field. This approach focuses on analyzing the empirical reality (*das sein*) of the management of professional zakat for civil servants (ASN) by the National Zakat Agency (BAZNAS) in Pangkep Regency, comparing it with the normative or ideal standards (*das sollen*) prescribed in legal frameworks. The study aims to explore the effectiveness of ASN zakat management while examining the underlying legal certainty through empirical fieldwork.

3.2. Time and Location of the Study

The research was conducted from February to May 2025 in Pangkep Regency, South Sulawesi, Indonesia. The focus was placed on BAZNAS Pangkep, the institution responsible for zakat collection and distribution for ASN. The location was selected due to the significant ASN population in Pangkep and the existing policy on zakat deductions under Regent's Circular No. 49/IV/KESRA/2021. However, Pangkep lacks a formal local regulation (Perda) for zakat management, which leads to issues regarding the effectiveness and legal certainty of zakat implementation in the region.

3.3. Data Types and Sources

This study collects qualitative data, which consists of descriptive information including words, views, and documents obtained through interviews, observations, and documentation. Primary data was gathered through in-depth interviews with key informants, including BAZNAS administrators, ASN as zakat payers (*muzakki*), and relevant officials. Secondary data comprises legal documents (such as laws, fatwas, and circular letters), BAZNAS reports, and academic literature on zakat management, which serve as the normative basis and theoretical framework for the research.

3.4. Population and Sampling

The population for this research includes all Muslim ASN in Pangkep Regency as well as the BAZNAS administrators. A purposive sampling method was used, which is a non-probabilistic sampling technique based on specific criteria aimed at obtaining relevant, in-depth, and contextual data. This method allows the selection of informants with substantial knowledge and direct experience regarding zakat implementation. A total of 9 key informants were selected, including BAZNAS administrators, ASN who have undergone zakat deductions, and local religious leaders.

3.5. Data Collection Techniques

Data collection was carried out using several methods. First, in-depth interviews with semi-structured questions were conducted with key informants to obtain detailed and comprehensive insights into ASN zakat management, the effectiveness of implementation, and the legal certainty of the policy. Second, non-participatory observation was carried out to observe the actual implementation of zakat deductions and distributions at BAZNAS Pangkep. Third, documentary analysis was used to review legal documents such as the Regent's Circular, BAZNAS annual reports, zakat financial reports, and distribution records to assess the legal and operational frameworks governing zakat management.

3.6. Data Analysis Techniques

The collected data were analyzed using thematic analysis, which involves identifying, organizing, and interpreting themes that emerge from interviews and documents. The steps in data analysis include data reduction, where relevant data from interviews, observations, and documents are extracted; data presentation, where findings are organized into a narrative format based on categories and themes; and conclusion drawing and verification, where empirical facts are compared with the theoretical frameworks (policy effectiveness, utilitarianism, and institutional theory). This analysis allows the identification of key themes and patterns in the data, providing insights into the effectiveness of ASN zakat management.

3.7. Operational Definitions

Key variables in the study are defined operationally for consistency during data analysis. The effectiveness of ASN zakat management refers to the degree to which the ASN zakat deduction, reporting, and distribution systems managed by BAZNAS Pangkep meet the principles of efficiency, transparency, and accountability. Indicators include the completeness of procedures, ASN compliance levels, transparency of distribution, and ASN participation. Legal certainty is defined as the clarity and firm establishment of legal norms governing ASN zakat management, including legal basis, deduction mechanisms, and protection for zakat payers (muzakki) and zakat managers (amil). Indicators include the presence of formal regulations (laws, local regulations, circular letters), ASN perceptions of legality, and legal protection guarantees. BAZNAS Pangkep refers to the official zakat management institution under the local government responsible for zakat collection and distribution. Indicators include institutional structure, zakat management systems, and accountability reports.

IV. Result and Discussion

4.1. Analysis Result

a. Effectiveness of Professional Zakat Management for ASN in BAZNAS Pangkep

The management of zakat in Pangkep Regency includes three main phases: collection, distribution, and utilization. Based on Law No. 23 of 2011 on Zakat Management, the primary goal is to deliver zakat effectively to the mustahik (recipients) and ensure the optimal benefit. The benefits of managing zakat through formalized amil (zakat management agencies) institutions are that it guarantees legal certainty and disciplined zakat payments, reduces potential embarrassment for mustahik when facing donors, and ensures effective and targeted distribution. Despite this, the effectiveness of zakat management in Pangkep faces challenges, particularly in ensuring legal certainty for muzaki (zakat payers). According to one informant, Drs. Muh. Tahir (ASN from the Pangkajene Education Office), "We never receive regular reports on how the zakat is used, so we don't know where it is distributed" (Interview, April 15, 2025). This statement reflects a

communication gap between zakat managers and muzaki. Effective zakat management requires transparency and accountability to maintain public trust in the zakat management institutions.

b. Zakat Collection Process

The collection phase is structured, with BAZNAS Pangkep using a self-assessment system to manage zakat profession deductions. According to Drs. H. Tajuddin Rajja, the Deputy Chair I of BAZNAS Pangkep: "We actively socialize the obligation, methods, and benefits of zakat to ASN, and we've collaborated with the local government to ensure zakat collection is well-organized and systematic." This process includes automatic deductions of 2.5% of the monthly salary from registered ASN, in line with the Regent's Circular No. 49/IV/KESRA/2021. However, the automatic deduction system faces criticism from several ASN. Fatmawati, Amd. Kep (an ASN from the Health Office) stated: "The deduction is automatic; we have no choice. It sometimes feels like a tax, not zakat, which is supposed to be voluntary". This reflects the lack of clear communication and the need for improved education regarding zakat, particularly regarding the principles of nisab (minimum zakat threshold) and the voluntary nature of the act. The data from BAZNAS Pangkep reveals that only 48.1% of the ASN in Pangkep actively participate in zakat through BAZNAS, highlighting a significant gap in the reach of zakat collection.

c. Zakat Distribution and Utilization

Zakat distribution at BAZNAS Pangkep is done according to the principles of justice, transparency, and empowerment. As stated by Dian Eka Gustiani, SE (Head of Distribution and Utilization at BAZNAS Pangkep): "The distribution is based on programmatic approaches, including both consumptive and productive assistance." Programs such as financial assistance for daily living, education, and healthcare, as well as micro-business grants, are part of the distribution. Furthermore, Hamsani, S.Ag (Deputy Chair II of BAZNAS Pangkep) mentioned that "zakat utilization aims to provide long-term impacts through economic empowerment programs." However, there are challenges. Fatmawati, Amd. Kep (ASN, Health Office) noted, "Information about the distribution programs is not fully communicated to the public, especially ASN, who expect periodic and transparent reporting on how zakat funds are used." In response, Drs. H. Tajuddin Rajja emphasized the importance of digital tools and better mapping of mustahik to enhance transparency and trust in the distribution process. Zakat distribution data from 2023-2024 showed a 6.05% decrease in zakat maal, despite an increase in infak and sedekah. This decline in zakat collections, despite a growing ASN population, suggests a need for better outreach, education, and possibly a more robust legal framework.

d. Legal Certainty of Zakat Profession Deductions

The legal certainty of zakat deductions remains a significant issue. The Regent's Circular No. 49/IV/KESRA/2021 is the foundation for the automatic deduction policy. However, the absence of a local regulation (Perda) for zakat creates controversy. Hamsani, S.Ag, explained, "This circular is our basis for deductions, but we recognize the absence of a stronger legal foundation." ASN interviews revealed resistance to the automatic deductions, with many viewing it as coercive rather than voluntary, which contradicts the spirit of zakat as a voluntary act. Additionally, the lack of clarity regarding the nisab calculation and how it is applied personally for each ASN has caused confusion and reduced trust in the system. A survey of 10 ASN from various departments showed that a majority expressed dissatisfaction with the automatic deduction system and lacked knowledge about the legal basis of the policy. The findings highlight a lack of transparency and a need for stronger regulation, such as a local regulation (Perda), to ensure both legal certainty and ASN compliance with zakat obligations.

e. Challenges and Recommendations

Several challenges were identified, including the lack of proper socialization regarding the zakat deduction process, insufficient transparency in the reporting of zakat utilization, and resistance from ASN to

the perceived mandatory nature of the deductions. Moreover, the absence of local regulations regarding zakat profession undermines the legal certainty and legitimacy of the policy.

To improve the effectiveness of zakat management, it is recommended that BAZNAS Pangkep:

1. Increase transparency by providing regular, clear reports on the use of zakat funds to ASN and the public.
2. Improve education regarding zakat principles, such as nisab and voluntary participation.
3. Push for the establishment of a local regulation (Perda) to strengthen the legal basis of zakat profession deductions and increase ASN compliance.
4. Enhance digital systems for zakat reporting and monitoring to ensure efficient distribution and better tracking of zakat funds.

In conclusion, the effectiveness of zakat management in Pangkep Regency faces several challenges, particularly concerning transparency, legal certainty, and public trust. Despite significant efforts by BAZNAS Pangkep to implement a structured system for zakat collection and distribution, issues related to resistance from ASN and the lack of a formal regulatory framework hinder optimal performance. To address these challenges, it is crucial to strengthen legal frameworks, enhance communication with ASN, and improve education and outreach to ensure better compliance and public confidence in zakat management systems.

4.2. Discussion

- a. Effectiveness of the Profession Zakat Management by BAZNAS of Pangkep Regency in Ensuring Legal Certainty for Muzakki

The findings of this study suggest that the effectiveness of zakat management for civil servants (ASN) by BAZNAS in Pangkep Regency can be evaluated using a thematic qualitative approach based on the dimensions of public policy effectiveness theory (William N. Dunn), institutional theory (William R. Scott), and supported by utilitarian ethics (Jeremy Bentham and John Stuart Mill). According to Dunn, the effectiveness of public policy is measured by the extent to which the policy's objectives are achieved. In this study, the input dimension reveals significant challenges related to legal legitimacy and socialization of the zakat policy. Interview findings indicate that this policy is only based on a Regent Circular (Surat Edaran Bupati) and has not been reinforced by stronger legislation, such as a regional regulation (Perda). This reflects a weak regulatory pillar within Scott's institutional theory, which emphasizes the need for a strong legal foundation for institutions to gain legitimacy. The absence of such regulation leads to legal uncertainty among ASN, as many do not fully understand the zakat profession's position from both a religious and administrative perspective.

Regarding the process dimension, the effectiveness of the policy is also disrupted by the automatic salary deduction mechanism, which lacks explicit consent from the ASN. This creates a sense of coercion and resistance, contradicting zakat's fundamental principle of voluntary charity and ethical utilitarianism, which prioritizes happiness and willingness in moral actions. Additionally, the lack of a reporting system for the zakat distribution contributes to low transparency and accountability in the distribution of zakat. On the output dimension, although the zakat collected shows participation of around 48% of ASN, the zakat received experienced a 6.05% decline from 2023 to 2024. This indicates that zakat collection has not achieved significant improvements. Regarding the outcome dimension, while mustahik have benefited from assistance such as business capital, they expressed the need for further training that would contribute to long-term empowerment. This shows that zakat utilization remains charitable and has not fully reached the goal of sustainable empowerment. Furthermore, many ASN paid zakat due to fear of losing their performance allowance (Tukin), indicating that compliance was based on administrative pressure, not religious awareness or voluntary participation.

Overall, the findings demonstrate that the policy of zakat deductions for ASN in Pangkep Regency is not fully effective in terms of active participation, transparency, and accountability. According to Scott's institutional theory, the imbalance between regulatory and cognitive pillars hinders the effectiveness of the policy. Without a clear regulation and transparent communication, mustahik and muzaki (zakat payers) do not feel fully involved, leading to a lack of trust and resistance.

b. Weakness in Legal Foundation

Normatively, zakat management in Indonesia through BAZNAS is legally supported by the Law No. 23 of 2011 on zakat management. However, in practice, the policy on ASN zakat deduction in Pangkep Regency is based solely on the Regent Circular, which does not have the binding legal force of a regional regulation (Perda). The gap between *das sollen* (normative rules) and *das sein* (empirical reality) creates legal uncertainty for muzaki, as noted by the Chairman of BAZNAS, who stated: "It is based only on the Regent Circular, and there is no Perda yet." This finding reinforces Dunn's (2003) argument that a weak legal foundation undermines the implementation of the policy. Moreover, Scott's institutional theory explains why BAZNAS Pangkep has not fully established formal authority as a zakat managing institution in the eyes of ASN.

c. Formalistic Compliance and Low Participatory Awareness

An interesting finding in this study is that most ASN pay zakat not out of religious awareness or legal obligation, but due to concerns about performance allowances being withheld. This suggests that the compliance is more coercive than voluntary. According to utilitarianism, a policy can only be considered beneficial if it creates collective happiness for all parties. In this case, while mustahik benefit from zakat distribution, muzaki feel burdened by the policy, experiencing administrative discomfort rather than moral satisfaction. This results in suboptimal utility, and weakens the ethical justification of the policy.

d. Transparency and Openness as the Foundation for Trust

Trust is a fundamental element in the effectiveness of zakat management. The findings indicate that many ASN do not know where their zakat is being distributed. The absence of a transparent reporting system and feedback mechanisms creates a psychological gap between muzaki and zakat management institutions. According to Scott's institutional theory, without a strong cognitive pillar the trust and social understanding between the institution and the public legitimacy becomes weak. Trust cannot be built in a closed system with one-way communication. In institutional theory, social trust and institutional legitimacy are not just achieved through legal regulation (regulative pillar), but also through norms (normative pillar) and collective perceptions (cognitive pillar). When muzaki feel excluded, not valued, and not sufficiently informed, the pillars of legitimacy become imbalanced, causing zakat management to fail in achieving its full effectiveness.

e. Causes of Controversy and Decreased Trust among ASN in the Regent Circular No. 49/IV/KESRA/2021

The Regent Circular No. 49/IV/KESRA/2021, which serves as the administrative basis for the zakat deduction policy for ASN in Pangkep Regency, has sparked controversy. This is due to the lack of socialization or explanation of the circular to ASN. An ASN from the Health Department expressed: "There was no direct explanation; we just received the deduction letter." Additionally, ASN from the Education Department mentioned that they do not know where their zakat is being directed: "We don't know where the zakat is distributed." The coercive nature of the policy is highlighted by an ASN who stated: "I pay zakat because I fear my performance allowance won't be disbursed." This indicates that zakat payments are made under administrative pressure, not voluntary religious awareness or participation.

The lack of socialization and transparency regarding the distribution of zakat creates a psychological burden for ASN, turning zakat from a religious worship into an administrative burden. According to institutional theory by Scott, this situation reflects a weakness in both the regulatory and cognitive pillars. The absence of a binding regulation such as a Perda (regional regulation) causes legal uncertainty, while the lack of open communication reduces public trust in the institution. This finding also highlights the importance of

transparency and participatory communication to enhance trust and legitimacy in zakat management. According to Dunn's public policy effectiveness theory, a policy that lacks a strong legal foundation, closed implementation processes, and unsatisfactory outcomes will be deemed ineffective. In this case, while BAZNAS has successfully implemented salary deductions, active participation and awareness from muzaki are not achieved.

From a utilitarian perspective, the policy benefits mustahik but creates discomfort for muzaki, which weakens its ethical justification. Wahyuni & Hamid (2020) also highlight the significant role that trust plays in zakat management. Lack of transparency and participation hinders the social legitimacy of the policy and undermines its effectiveness. To restore trust among ASN in the zakat profession policy, this study recommends the following:

- a. Strengthening the legal foundation through a Regulation of the Regent or Perda.
- b. Engaging in participatory socialization that involves ASN in policy formulation.
- c. Developing a transparent digital reporting system so muzaki can track the distribution and use of zakat.
- d. Implementing ethical public policy principles that are fair, open, and dialogical.

With these approaches, the zakat policy can return to its position as a social and religious instrument that ensures legal certainty and is accepted morally and psychologically by muzaki.

V. Conclusion

This research aims to analyze the effectiveness of zakat management for civil servants (ASN) by BAZNAS in Pangkep Regency and to uncover the causes of controversy and resistance towards the implementation of Regent Circular No. 49/IV/KESRA/2021. Based on the research findings and discussions, several critical conclusions can be drawn. Firstly, the management of zakat profession by BAZNAS in Pangkep has not been effective, as evidenced by weak legal foundations, insufficient socialization, low transparency in reporting, and stagnant ASN participation. The mechanism for zakat deduction is automatic, without explicit consent or adequate education, thereby diminishing the voluntary nature of zakat as a religious obligation. Secondly, the controversy and resistance from ASN towards the policy outlined in the Regent Circular stem from the lack of ASN involvement in the policy formulation process, absence of individual consent for zakat deductions, and inadequate accountability in zakat fund reporting. This has led to a decline in trust from ASN towards BAZNAS as the zakat management institution.

The theoretical implications of this study contribute to the literature on public policy effectiveness, institutional theory, and utilitarian ethics. From a theoretical perspective, the findings highlight the significance of having a strong legal foundation and the role of participatory governance in ensuring the success of public policies. By utilizing Dunn's (2003) theory of public policy effectiveness, this research demonstrates that weak regulatory input leads to ineffective policy outcomes. The absence of a binding regulation, such as a regional regulation (Perda), results in legal uncertainty for ASN and a lack of clarity in the implementation of zakat. This finding also aligns with Scott's (2008) institutional theory, which asserts that institutions that lack a clear regulatory foundation struggle to gain legitimacy and public trust. Furthermore, the findings challenge the ethical principles of utilitarianism as outlined by Bentham and Mill, where the policy, although beneficial to the recipients (mustahik), has resulted in adverse psychological and administrative burdens for ASN, thus failing to maximize collective happiness. The study reinforces the importance of balancing legal, normative, and cognitive pillars in creating an effective policy environment.

From a managerial perspective, the implications for BAZNAS and local government authorities are profound. The research suggests that to enhance the effectiveness of zakat management, the local government of Pangkep must immediately strengthen the legal legitimacy of the zakat profession policy by implementing binding regulations, either through a Perda or a more comprehensive Bupati regulation. This

will help avoid legal uncertainty and resistance from ASN regarding the automatic deduction system. Additionally, BAZNAS must adopt a more participatory policy formulation process, involving ASN as muzaki in decision-making and improving the transparency and accountability of zakat management. Socialization and communication efforts should be intensified, utilizing both face-to-face and digital platforms, to ensure that ASN fully understand the principles, benefits, and legal implications of zakat. Furthermore, zakat deductions should be based on voluntary consent, aligning with the spirit of zakat as a religious obligation rather than an administrative burden. Lastly, the distribution of zakat should shift from being purely consumptive to being more productive and empowering, focusing on long-term economic empowerment of mustahik rather than temporary financial assistance. For future research, it is recommended to use a quantitative approach to gain a broader understanding of ASN compliance, trust, and satisfaction levels, and to compare regions with stronger regulatory frameworks to identify best practices in zakat management.

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