



## **Zakat Distribution to Reach the Most Vulnerable Communities in Padangsidimpuan City: Perspective of Maqāṣid al-Shari‘ah Al-Syātibī**

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### **Abstract**

In the perspective of Maqāṣid al-Shari‘ah according to Al-Syātibī, zakat plays a central role in realizing the benefits of the ummah (jalg al-maṣāliḥ) and preventing harm (dar' al-mafāsid). However, the practice of distributing zakat in Padangsidimpuan City still faces various obstacles, such as limited mustachik data, long bureaucracy, and geographical barriers, so that the benefits of zakat are not optimal for vulnerable groups. Along with the development of technology, various innovations have begun to be implemented to increase the effectiveness, transparency, and accountability of zakat distribution. This study uses a qualitative method with a descriptive-analytical approach to analyze the role of zakat distribution innovation in increasing accessibility and efficiency in accordance with Maqāṣid al-Shari‘ah. Data was collected through observations, in-depth interviews with zakat institutions, and focused group discussions with beneficiaries and stakeholders. The results of the study show that the use of technology, such as digital zakat platforms, mustahik identification systems, and mobile-based disbursement, significantly increases the accessibility, efficiency, and transparency of zakat distribution. These findings reflect efforts to protect property (hifz al-māl), and are reinforced by community-based participatory models and collaboration of local stakeholders that support the sustainability and accountability of zakat management.

**Keywords:** *Distribution of zakat; innovation; vulnerable communities; Maqāṣid al-Shari‘ah*

### **Abstrak**

Dalam perspektif Maqāṣid al-Shari‘ah menurut Al-Syātibī, zakat berperan sentral dalam mewujudkan kemaslahatan umat (jalg al-maṣāliḥ) dan mencegah kemudarat (dar' al-mafāsid). Namun, praktik penyaluran zakat di Kota Padangsidimpuan masih menghadapi berbagai kendala, seperti keterbatasan data mustahik, birokrasi yang panjang, dan hambatan geografis, sehingga manfaat zakat belum optimal bagi kelompok rentan. Seiring perkembangan teknologi, berbagai inovasi mulai diterapkan untuk meningkatkan efektivitas, transparansi, dan akuntabilitas penyaluran zakat. Penelitian ini menggunakan metode kualitatif dengan pendekatan deskriptif-analitis untuk menganalisis peran inovasi penyaluran zakat dalam meningkatkan aksesibilitas dan efisiensi sesuai dengan Maqāṣid al-Shari‘ah. Data dikumpulkan melalui observasi, wawancara mendalam dengan lembaga zakat, serta diskusi kelompok terfokus dengan penerima manfaat dan pemangku kepentingan. Hasil penelitian menunjukkan bahwa pemanfaatan teknologi, seperti platform zakat digital, sistem identifikasi mustahik, dan pencairan berbasis seluler, secara signifikan

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meningkatkan aksesibilitas, efisiensi, dan transparansi penyaluran zakat. Temuan ini mencerminkan upaya perlindungan harta (*hifz al-māl*), serta diperkuat oleh model partisipatif berbasis komunitas dan kolaborasi pemangku kepentingan lokal yang mendukung keberlanjutan dan akuntabilitas pengelolaan zakat.

**Kata Kunci:** Pendistribusian zakat; inovasi; masyarakat rentan; Maqāṣid al-Shari'ah

## Introduction

Zakat is an Islamic economic instrument that has a fundamental role in reducing social disparities and improving people's welfare, especially for the most vulnerable groups (*mustahiq*).<sup>1</sup> Zakat has great potential as a solution in overcoming poverty and economic inequality, especially in the midst of growing economic dynamics. However, the distribution of zakat still faces various challenges, such as a less innovative distribution system, limited access for marginalized groups, and the lack of optimal use of technology in the distribution process.<sup>2</sup> The distribution of zakat still tends to be consumptive and does not consider the aspect of economic sustainability for the recipients. In practice, the distribution of zakat is still more focused on providing direct assistance without a mechanism that encourages *mustahiq* economic independence in the long term. In fact, in *Maqāṣid al-Shari'ah* stated by al-Syātībī, zakat not only functions to meet the basic needs of recipients, but must also be a strategic instrument in empowering *mustahiq* to be able to get out of the circle of poverty structurally.<sup>3</sup> According to al-Syātībī, the main purpose of Islamic sharia is to make zakat part of efforts to maintain the five principles in human life, namely maintaining religion (*dīn*), soul (*nafs*), intellect ('*aql*), offspring (*nasl*), and property (*māl*).<sup>4</sup>

One of the largest cities in the Southern Tapanuli region (Tabagsel) is the city of Padangsidimpuan. In 2024, Padangsidimpuan City will have a population of 240,067 people. The name of the city comes from the Batak language of Angkola, *Padang na dimpu*, which means "a vast expanse on a high place." Its history dates back to the Padri War, when Tuanku Imam Lelo built the fortress that became the forerunner of this city. During the Dutch colonial period, Padangsidimpuan was once the capital of the Tapanuli Residency (1883–1906) before being moved to Sibolga, and in 1937 its status was raised to a city. Currently, Padangsidimpuan is developing as the economic center of Tapanuli, supported by the plantation and trade sectors. In March 2024, the number of poor people in this city

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<sup>1</sup> H Khoirul Abror dan K H A MH, "Buku Fiqh Zakat dan Wakaf," preprint, Percetakan Permata, Sukaramo Bandar Lampung, 2019.

<sup>2</sup> Nurul Huda, *Zakat Perspektif Mikro-Makro: Pendekatan Riset* (Prenada Media, 2015).

<sup>3</sup> M Samsul Haidir, "Revitalisasi Pendistribusian Zakat Produktif Sebagai Upaya Pengentasan Kemiskinan di Era Modern," *Muqtasid: Jurnal Ekonomi Dan Perbankan Syariah* 10, no. 1 (2019): 57–68.

<sup>4</sup> Muh Ilham Azis dkk., "MAQĀṢID AL-SHARI'AH THEORY BY IMAM AL-SYĀTĪBĪ," *ANAYASA: Journal of Legal Studies* 2, no. 1 (2024): 17–34.

was recorded at 14.88 thousand people, with a Poverty Depth Index (P1) of 0.77 and a Poverty Severity Index (P2) of 0.12, showing a downward trend compared to the previous year.<sup>5</sup>

Reporting from the official website of RRI, funds of Rp. 350 million have been distributed to the people of Padangsidimpuan City with the following details: assistance for 350 underprivileged (vulnerable) residents, compensation for 66 mosque cleaners, and educational assistance for 100 elementary school students, 80 junior high school students, and 60 high school students from underprivileged families. Ideally, zakat functions as an instrument of poverty alleviation, as mandated in Article 3b of Law Number 23 of 2011 concerning Zakat Management. Based on available data, the number of poor people in Padangsidimpuan City reached 14.88 thousand people. However, the distribution of zakat carried out by BAZNAS Padangsidimpuan City so far has only reached around 350 people from the total vulnerable community who should receive zakat benefits. This is due to the limited source of BAZNAS funds, which currently still depends on zakat from the State Civil Apparatus (ASN) within the Padangsidimpuan City Government. On the other hand, the low interest of the public in distributing zakat through official institutions is also the main obstacle. In addition, there are still various wild perceptions that giving zakat directly in the form of consumptive is considered more practical than distributing it in the form of money through official zakat management institutions.

In general, BAZNAS Padangsidimpuan City distributes zakat in the form of basic necessities, money, and other assistance. However, until now there have been no concrete efforts to provide opportunities for the community to increase economic capacity, especially in the business field or productive sector that can sustain their lives in the long term. Assistance that is only in the form of money tends to be temporary and does not have a sustainable impact, so it does not support more independent and productive economic empowerment for beneficiaries.

Thus, the distribution of zakat in Padangsidimpuan City needs innovation to have a long-term impact on the beneficiaries. The consumptive distribution model is not in line with the principle of *hifz al-māl* (protection of property), which emphasizes the productive management of zakat to empower the economy of the poor. One of the challenges is the lack of use of technology in the distribution of zakat. Digitization of zakat, including the management of recipient data, distribution transparency, and the use of *financial technology*, which can increase the efficiency and effectiveness of distribution.

Cultural challenges (stigma) in the management of zakat in Padangsidimpuan City are still visible, where people tend to distribute zakat directly to individuals they know rather than through official institutions. This has the potential to cause distribution

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<sup>5</sup> Dwi Rezki Tengku, "Perubahan Morfologi Kota Padangsidimpuan Sebelum dan Sesudah Menjadi Kota Otonom (1982-2012)," preprint, Universitas Andalas, 2024.

imbalances and hinder the optimization of zakat for productive programs. Education and socialization are needed so that the community understands the importance of distributing zakat through credible institutions for a more equitable distribution (vulnerable communities). In economic empowerment, innovation in zakat distribution can be realized through productive zakat programs, such as micro business financing, skills training, and community-based empowerment.<sup>6</sup>

In Al-Syātībī's perspective, innovative zakat distribution should take into account the aspect of *hifz al-nafs* (protection of life), which includes the fulfillment of basic needs such as health and education for vulnerable groups. The implementation of this principle can be realized through free health service programs for the poor and educational scholarships for children from underprivileged families, so that the distribution of zakat is more progressive and in line with *Maqāṣid al-Shari‘ah*.<sup>7</sup> In the digital era, the use of technology such as *blockchain* and artificial intelligence (AI) in the zakat system can increase transparency and accountability. This technology allows for more open zakat management, minimizes the potential for misappropriation, and provides access for muzakki (zakat givers) to directly track the use of funds they spend. This innovation strengthens the principles of *hifz al-māl* and *maslahah* in the management of zakat, so that its distribution becomes more effective, reliable, and has a wide impact on the welfare of the community.<sup>8</sup>

To understand the position of this research, it is necessary to present several relevant studies as comparative materials, as follows: First, the research entitled "Zakat as an Instrument of the Welfare State in Islam" highlights the role of zakat in supporting the state in alleviating poverty, improving health, helping education, and handling national crises.<sup>9</sup> Various countries with *welfare state* systems often face challenges in overcoming these problems, and even often experience failures. The findings of this study confirm that zakat has a strategic role in effectively addressing social and economic problems, so that it can be an important instrument in realizing community welfare. Second, a study entitled "The Impact Assessment of Zakat, Infaq, Shadaqah on Spiritual and Material Poverty in Beneficiaries of LMI Zakat Institution: The CIBEST Approach" showed significant differences in the spiritual and material index of beneficiaries before and after receiving ZIS funds. This is evidenced by the Wilcoxon Difference Test for the material index and the paired T Test for the spiritual index. These findings confirm that ZIS assistance has a measurable impact on reducing

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<sup>6</sup> Adanan Murrah Nasution, "Pengelolaan Zakat Di Indonesia," *Journal of Islamic Social Finance Management* 1, no. 2 (2020): 293–305.

<sup>7</sup> Landy T Abdurrahman, "Pendekatan Maqāṣid Al-Syarī‘ah Kontemporer Dalam Perilaku Ekonomi," *An-Nawa: Jurnal Studi Islam* 1, no. 2 (2019): 17–41.

<sup>8</sup> Hasmar Hidayat Harahap, "ANALISIS PENGGUNAAN APLIKASI SIMBA TERHADAP OPTIMALISASI PENGELOLAAN ZAKAT DI KOTA PADANGSIDIMPUAN," *Al-Bay': Journal of Sharia Economic and Business* 1, no. 1 (2024): 35–44.

<sup>9</sup> Aay Mohamad Furkon, "Zakat sebagai Instrumen Welfare State Dalam Islam," *JURNAL SYNTAX IMPERATIF: Jurnal Ilmu Sosial Dan Pendidikan* 4, no. 6 (2024): 752–67.

poverty.<sup>10</sup> The results of this research are the basis for evaluating and planning zakat programs in the future. Practically, the Infaq Management Institute needs to pay more attention to mustahik in the absolute poor category with sustainable economic interventions and spiritual coaching to improve their welfare holistically. Third, the research entitled "*Zakat Distribution Strategy in Improving Community Welfare at Laznas IZI Medan*" revealed that zakat distribution is supported by factors such as the availability of zakat funds and donations, partnerships with zakat institutions, and the existence of mustahik data banks to ensure targeted distribution.<sup>11</sup> However, this study also found obstacles in the distribution of zakat, including the number of zakat institutions operating and natural conditions that hinder access. The researcher recommends increasing the effectiveness of zakat distribution through the integration of technology in the zakat management system, in line with government programs. It is hoped that Laznas IZI Medan can continue to improve the quality of zakat distribution to support the welfare of the community more optimally.

Based on previous research that has been submitted, the three studies both discuss the role of zakat in improving community welfare. However, there has been no research that specifically examines innovative approaches in the distribution of zakat to reach the most vulnerable people in Padangsidimpuan City based on the perspective of *Maqāṣid al-Shari'ah Al-Syātibī*. Therefore, this aspect is a novelty in this study. This study aims to explore more effective methods of zakat distribution, analyze regulations that are still weak in encouraging the compliance of the people of Padangsidimpuan City to zakat payments, and examine the public's understanding of the urgency of distributing zakat through official zakat management institutions in Padangsidimpuan City.

Thus, an in-depth study is needed on innovative approaches in the distribution of zakat to reach the most vulnerable communities in the city of Padangsidimpuan from the perspective of *Maqāṣid al-Shari'ah Al-Syātibī*. Based on the Law of the Republic of Indonesia Number 23 of 2011 concerning Zakat Management, one of the main goals of zakat is to alleviate poverty. However, the reality in Padangsidimpuan City shows that most people still prefer to distribute zakat directly to individuals rather than through official institutions such as BAZNAS Padangsidimpuan City.

## Method

This study uses a qualitative approach with a descriptive-analytical method to explore innovations in the distribution of zakat in the city of Padangsidimpuan in the

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<sup>10</sup> M Jaenudin dan Ali Hamdan, "The impact assessment of zakat, infaq, shadaqah on spiritual and material poverty in beneficiaries of LMI Zakat Institution: The CIBEST approach," *Jurnal Ekonomi Syariah Teori Dan Terapan* 9, no. 3 (2022): 362–78.

<sup>11</sup> Iyad Hafizhulluthfi, "Strategi Distribusi Zakat Dalam Meningkatkan Kesejahteraan Masyarakat di Laznas IZI Medan," preprint, UIN Sumatera Utara, 2024.

perspective of *Maqāsid al-Shari'ah Al-Syātibī*.<sup>12</sup> Data were collected through *library research* on classical and contemporary literature on *Maqāsid al-Shari'ah*, as well as policy documents and reports related to the management of zakat in Padangsidimpuan.<sup>13</sup> In addition, this study also uses in-depth interviews with parties involved in zakat management, such as the National Amil Zakat Agency (BAZNAS), and beneficiaries (*mustahiq*), to gain an empirical understanding of the effectiveness and challenges of zakat distribution at the local level.<sup>14</sup> The data obtained were analyzed thematically by referring to the *framework of Maqāsid al-Shari'ah*, especially in the aspects of *hifz al-māl* (protection of property), *hifz al-nafs* (protection of life), and *maslahah* (benefit), to formulate a more innovative zakat distribution strategy with a long-term impact on vulnerable groups.<sup>15</sup>

## Results and Discussion

### Zakat as a Socio-Economic Instrument: Its Concept and Implementation in Improving Welfare

Zakat is one of the pillars of Islam that has a dimension of worship as well as a socio-economy.<sup>16</sup> Etymologically, the word *zakat* comes from the Arabic *zakā* (زَكَا), which means holy, flourishing, and blessing. In sharia terminology, zakat is defined as a financial obligation that must be fulfilled by every Muslim who meets certain conditions, either in the form of property, agricultural products, trade, or profession, which is then distributed to the *mustahiq* (zakat recipients) group as stipulated in the Qur'an and hadith.<sup>17</sup> Zakat functions as a mechanism for redistributing wealth to realize social balance in Islamic society. The main purpose of zakat in Islam is to purify the property and soul of the person who pays it, as mentioned in Surah At-Taubah verse 103:<sup>18</sup>

خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُكَلِّهُمْ وَتُرْكِيَّهُمْ بِهَا وَصَلَّ عَلَيْهِمْ إِنَّ صَلَوَاتَكَ سَكُنٌ لَّهُمْ وَاللَّهُ سَمِيعٌ عَلَيْهِمْ

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<sup>12</sup> Stambol A Mappasere dan Naila Suyuti, "Pengertian penelitian pendekatan kualitatif," *Metode Penelitian Sosial* 33 (2019).

<sup>13</sup> Lukas S Musianto, "Perbedaan pendekatan kuantitatif dengan pendekatan kualitatif dalam metode penelitian," *Jurnal Manajemen dan kewirausahaan* 4, no. 2 (2002): 123–36.

<sup>14</sup> Jonathan Sarwono, "Memadu Pendekatan Kuantitatif dan Kualitatif: Mungkinkah?," *Ilmiah Manajemen Bisnis*, 2009.

<sup>15</sup> Basri Bado, "Model Pendekatan Kualitatif: Telaah Dalam Metode Penelitian Ilmiah," preprint, Tahta Media Grup, 2022.

<sup>16</sup> Handoyo Handoyo dan Nurma Khusna Khanifa, "Zakat dan paradigma pemberdayaan ekonomi umat," *Syariati: Jurnal Studi Al-Qur'an dan Hukum* 6, no. 01 (2020): 57–72.

<sup>17</sup> Muhammad Iqbal, "Hukum Zakat Dalam Perspektif Hukum Nasional," *Jurnal Asy-Syukriyyah* 20, no. 1 (2019): 26–51.

<sup>18</sup> Haerudin Zohri, "Implementasi Al-Qur'an Surah At-Taubah [9]: 103 pada lembaga unit pengumpul zakat Kelurahan Semayan Kecamatan Praya Kabupaten Lombok Tengah NTB (Living al-Qur'an)," preprint, UIN Mataram, 2022.

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*Take zakat from their wealth (in order to) purify and purify them, and pray for them, for indeed your prayer is peace for them. Allah is All-Hearing and All-Knowing.*

Zakat aims to reduce economic disparities and provide support to community groups in need. In the view of *maqāṣid al-shari‘ah*, zakat plays a role in maintaining wealth (*hifz al-māl*) and protecting life (*hifz an-nafs*), so that the welfare of the ummah can be realized collectively. The function of zakat is not only limited to the spiritual aspect, but also has significant social and economic implications. Socially, zakat functions as an instrument of solidarity and social justice, where wealth does not only revolve among certain circles, but is also distributed to a person who is entitled to receive it. Meanwhile, in the economic aspect, zakat can be a means to increase the purchasing power of the poor, strengthen the micro business sector, and reduce social inequality that has the potential to cause conflicts and social instability.<sup>19</sup>

In the history of Islam, zakat has been an effective economic policy instrument in building community welfare. During the leadership of Caliph Umar bin Abdul Aziz, the zakat system was managed so optimally that almost no poor people were found who were entitled to receive zakat. This proves that good zakat management can be a fundamental solution in overcoming poverty and improving people's living standards.<sup>20</sup>

Meanwhile, Law Number 23 of 2011 concerning Zakat Management emphasizes that zakat is not only a religious obligation for Muslims, but also has a social function in overcoming poverty and economic inequality. Article 3 of the law states that the management of zakat aims to improve the welfare of the community and alleviate poverty. In its implementation, zakat management is carried out by the National Amil Zakat Agency (BAZNAS) and the Amil Zakat Institute (LAZ) which are responsible for collecting, managing, and distributing zakat in Padangsidimpuan City.<sup>21</sup> In Padangsidimpuan City, zakat funds are collected through direct payment methods and the use of digital platforms. Meanwhile, the distribution mechanism is guided by eight asnaf as stipulated in Islamic law and regulated in the Zakat Law. Therefore, the existence of zakat institutions has a strategic role in ensuring the right distribution of zakat on target to improve the welfare of vulnerable people in Padangsidimpuan City.<sup>22</sup>

Based on the results of an interview with one of the administrators of BAZNAS Padangsidimpuan City, as follows:

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<sup>19</sup> Achmad Suhaili, "Efektifitas Zakat Dalam Merespons Krisis Kemanusiaan Dan Kesenjangan Ekonomi Keluarga Muslim," *HAKAM: Jurnal Kajian Hukum Islam dan Hukum Ekonomi Islam* 8, no. 1 (2024).

<sup>20</sup> Mohammad Haikal dan Musradinur Musradinur, "Peran zakat dalam pengentasan kemiskinan masyarakat di Aceh," *At-Tasyri': Jurnal Ilmiah Prodi Muamalah* 15, no. 2 (2023): 245–58.

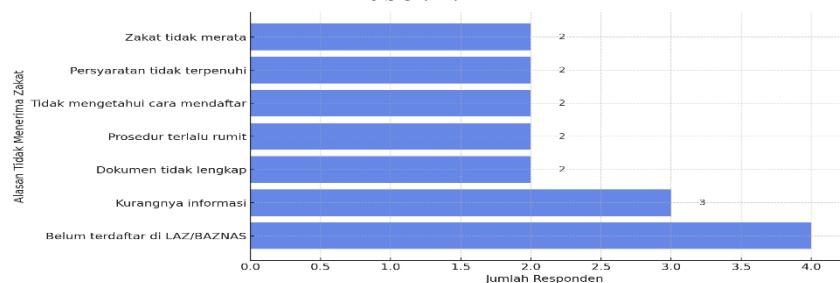
<sup>21</sup> Republik Indonesia, "Undang undang Nomor 23 Tahun 2011 tentang pengelolaan zakat," *Lembaran Negara Republik Indonesia Nomor 115* (2011).

<sup>22</sup> Firman Muhammad AA dan Adina Rosidta, "Peran Wakaf Dan Zakat Dalam Meningkatkan Ekonomi Masyarakat Indonesia," *Lisyabab: Jurnal Studi Islam Dan Sosial* 4, no. 2 (2023): 162–85.

In 2024, BAZNAS Padangsidimpuan City has distributed Zakat Infaq and Alms (ZIS) to the underprivileged as many as 350 people, mosque cleaners as many as 66 people, additional small business capital for 50 people, and educational assistance for 100 elementary school students, 80 junior high school students, and 60 high school students, with less economic criteria.<sup>23</sup>

Based on the results of the interview, it is known that zakat benefits have been distributed to 350 people from the poor through BAZNAS Padangsidimpuan City. This distribution is mostly sourced from Zakat, Infaq, and Alms (ZIS) collected from the State Civil Apparatus (ASN) within the Padangsidimpuan City Government. In addition, the researcher interviewed fifteen informants to find out the reasons why vulnerable people did not receive zakat benefits. The results of the interviews are presented in Table 1.1 following:

Tabel. 1.1



Based on the results of the interviews, it can be concluded that most of the informants do not receive zakat because they have not been registered with LAZ/BAZNAS. Other factors that also affect include lack of information about registration procedures, incomplete documents, lack of understanding of the submission mechanism, and requirements that cannot be met. Ideally, the distribution of zakat must be carried out optimally in order to reduce social inequality and encourage economic growth of the people. One of the main principles in Islamic economics is distributive justice, which demands that zakat is not only distributed in a consumptive form, but also directed to the productive sector. This is known as the concept of productive zakat, where mustahiq is empowered through business capital assistance, skills training, and microeconomic development. This means that zakat is not only an instrument of temporary assistance, but also able to create economic independence for its recipients in the long term. In the current era of digitalization, the use of technology and zakat digitalization, such as online-based zakat platforms and technology-based zakat recipient data systems, are strategic innovations that can increase transparency, accountability, and the effectiveness of zakat distribution.

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<sup>23</sup> Interview with Nasution, 2025

However, the principles of transparency and accountability must be put forward as fundamental elements in the distribution of zakat. Zakat management institutions (*amil*) are required to have a clear, reliable, and professional system in distributing zakat to prevent misuse of funds and increase public trust. From an Islamic economic perspective, a well-managed distribution of zakat not only contributes to poverty alleviation, but also plays a role in building a more stable and inclusive financial system. Zakat funds can be used for the development of social infrastructure, such as education, health services, and community-based economic empowerment. Therefore, an innovative and adaptive zakat distribution strategy is needed so that the benefits can be optimally felt by the most needy community groups. The use of digital technology in zakat management is also a strategic step to increase efficiency, accuracy, and effectiveness in distributing funds, so that zakat can truly function as an instrument for the welfare of the people.<sup>24</sup>

### **Maqāsid Al-Shari'ah Al-Syātībī dan Relevansinya Terhadap Distribusi Zakat**

Al-Syātībī, or his full name Abū Ishāq Ibrāhīm bin Mūsā bin Muḥammad al-Lakhmī al-Gharnāṭī al-Syātībī, was a great scholar who was born in Granada, Andalusia (Spain) in the 8th century Hijri (c. 720–790 AH / 1320–1388 AD). He is known as an expert in the fields of *uṣūl al-fiqh*, jurisprudence, and Qur'anic science. The name "Al-Syātībī" is based on his family's hometown, Játiva (*Syātība* in Arabic), a city in Spain that was at that time the center of Islamic scholarship. However, he spent most of his life in Granada, which was the last bastion of Islamic civilization in Andalusia before it fell into Christian hands. Since childhood, Al-Syātībī has shown extraordinary intelligence and learned from various prominent scholars in Granada. He delved into various Islamic disciplines, including *uṣūl al-fiqh*, *tafsir*, *hadith*, and Arabic. Among his most influential teachers were Imam Abū 'Abdillāh Muḥammad bin Abī Bakr al-Qurṭubī as well as a number of other scholars of the Mālikī school. His thinking was strongly influenced by the scholarly heritage of the earlier Andalusian scholars, who tended to be more rational and contextual in understanding Islamic law.<sup>25</sup>

Al-Syātībī's contribution to the Islamic world was the development of the concept of *Maqāsid al-Shari'ah*, which affirmed that the main goal of Islamic sharia is to realize the benefits of human beings by preserving the five fundamental aspects: religion, soul, intellect, descent, and property. This concept is contained in his monumental work, *Al-Muwāfaqāt fī Uṣūl al-Shari'ah*, which became an important foundation for a more flexible and contextual Islamic law. In addition, in his book *Al-I'tiṣām*, Al-Syātībī discusses the concept of bid'ah and how to understand the sunnah more deeply. Although his thinking was innovative, he faced challenges from the textualist scholars of his time. However, his

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<sup>24</sup> M Fuad Nasar, *Capita selecta zakat: Esei-esei zakat aksi kolektif melawan kemiskinan* (Gre Publishing, 2018).

<sup>25</sup> Edi Kurniawan, "Distorsi Terhadap Maqasid Al-Shari'ah Al-Syātībī di Indonesia," *Al-Risalah: Forum Kajian Hukum dan Sosial Kemasyarakatan* 18, no. 2 (2018): 175–94.

ideas were later widely recognized and became a major reference in the study of *usūl al-fiqh* and the reform of Islamic law.<sup>26</sup>

The thinking of *Maqāṣid al-Shari'ah* that he developed continues to influence various aspects of life, including the management of zakat, Islamic economic policies, and modern Islamic law reforms. His legacy shows that Islam is not only text-based, but also considers social realities for the benefit of humanity. Al-Syāṭibī's thoughts on *Maqāṣid al-Shari'ah* is one of the most significant contributions to the study of Islamic law. Al-Syāṭibī emphasizes that Islamic laws are not only normative, but also have a primary purpose that leads to the benefit of mankind. In his book *Al-Muwāfaqāt*, he explains that every rule in the Shari'ah has wisdom that aims to preserve religion (*hifz ad-dīn*), soul (*hifz an-nafs*), intellect (*hifz al-'aql*), heredity (*hifz an-nasl*), and wealth (*hifz al-māl*). These five aspects are known as *ad-darūriyyāt* al-khamsah and are the basis for understanding and implementing Islamic law in a more contextual way.<sup>27</sup>

Al-Syāṭibī criticized the formalistic approach in fiqh that focuses only on the text without regard to the purpose of the law itself. He emphasized that Islamic law must be understood based on underlying principles, not just follow the rules literally. Therefore, in establishing a law, a mujtahid must consider its impact on human life and ensure that it brings benefits and avoids harm. This approach allows Islamic law to remain relevant in a variety of social and cultural conditions that evolve over time. In addition, Al-Syāṭibī divides *Maqāṣid al-Shari'ah* into three levels: *ad-darūriyyāt* (primary), *al-hājiyyāt* (secondary), and *at-tahsīniyyāt* (tertiary). *Ad-darūriyyāt* includes a basic need that if not met can cause great damage in human life. *Al-hājiyyāt* is a necessity that supports survival but is not urgent, while *at-tahsīniyyāt* includes moral and ethical aspects that improve the quality of human life. With this classification, Al-Syāṭibī shows that Islamic law has flexibility and can be applied according to the level of needs and conditions of society.<sup>28</sup>

The relevance of the concept of *Maqāṣid al-Shari'ah* in various aspects of life, including the distribution of zakat, is very important. The principles developed by Al-Syāṭibī provide the basis for managing zakat so that it is not only ceremonial, but also has a real impact in improving social welfare. By understanding that the main purpose of zakat is to raise the standard of living of *mustāhiq*, the management of zakat can be directed to more productive and sustainable programs, not just consumptive assistance. *Maslahah* (benefit) is a fundamental principle in Islamic law that aims to realize the welfare of mankind. In the context of zakat, the concept of *maslahah* is the main basis in determining the most effective distribution method so that zakat really provides maximum benefits for *mustāhiq* (zakat recipients). Zakat not only functions as a form of individual worship, but also as a social

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<sup>26</sup> Asra Febriani, *MAQĀṢID-SYARĪ'AH DALAM KAJIAN TEORI EKONOMI ABU ISHĀQ Al-SYĀṬIBĪ*, t.t.

<sup>27</sup> Waldi Nopriansyah dkk., "Hukum Jaminan dalam Pembiayaan Modal Kerja (Akad Muḍārabah) di Bank Syariah dalam Pendekatan Maqāṣid Syarī'ah," *BUSTANUL FUQAHA: Jurnal Bidang Hukum Islam* 4, no. 1 (2023): 54–74.

<sup>28</sup> Toha Andiko, *Buku Maqashid Syariah Dalam Ekonomi Islam*, 2018.

instrument that aims to alleviate poverty, reduce economic disparities, and improve people's welfare. Therefore, a maslahah-based approach in the distribution of zakat is needed so that the distribution of zakat is not only ceremonial, but also has a sustainable impact.<sup>29</sup>

In the perspective of *Maqāṣid al-Shari‘ah*, maslahah is categorized into three levels, namely *ad-darūriyyāt* (primary), *al-hājiyyāt* (secondary), and *at-taḥsīniyyāt* (tertiary). In the distribution of zakat, the main priority should be given to basic needs (*ad-darūriyyāt*), such as the provision of clothing, food, board, and health services for *mustāhiq*. Once the primary needs are met, zakat can be directed to secondary needs (*al-hājiyyāt*), such as education and business capital, in order to increase their economic independence. At the *at-taḥsīniyyāt* level, zakat can be used for quality of life improvement programs, such as skills training and community-based business development.<sup>30</sup>

Optimizing the distribution of zakat based on maslahah also requires innovation in the zakat management system. Traditional approaches that focus only on consumptive distribution need to be combined with productive approaches, such as business capital provisions, job training programs, and community-based economic empowerment. Thus, zakat not only helps *mustāhiq* in the short term, but also creates a long-term impact that can lift them from the poverty line. This innovation in the distribution of zakat is in line with the principle of maslahah because it is oriented towards the sustainability of social welfare. In addition to the sustainability aspect, the application of the maslahah principle in the distribution of zakat must also consider aspects of justice and inclusivity. The distribution of zakat must reach the most vulnerable groups, such as the poor, orphans, people with disabilities, and the elderly who do not have a fixed income. With proper and data-based mapping, zakat institutions can ensure that zakat distribution really touches those who need it most. This principle is not only in accordance with the teachings of Islam but also supports the achievement of the goals of social development more broadly.<sup>31</sup>

The concept of *Maqāṣid al-Shari‘ah*, developed by Al-Syātībī, emphasizes that Islamic law should be directed to achieve the benefit of the ummah in all aspects of life. In the context of the contemporary zakat system, this principle is the main foundation in ensuring that the management of zakat is not only oriented towards fulfilling sharia obligations, but also contributes significantly to the improvement of social and economic welfare. The implementation of *Maqāṣid al-Shari‘ah* in zakat requires a more strategic and innovative approach in the distribution of zakat funds in order to have a long-term impact on zakat

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<sup>29</sup> Abdul Razak Hasibuan, “Implementasi Cwls SW001 Sebagai Wakaf Produktif Perspektif Maqashid Syariah,” preprint, Universitas Islam Indonesia, 2023.

<sup>30</sup> Adinda Fakhrunnisa, “Analisis Perbandingan Kinerja PT. BPRS Puduarta Insani Dan PT. BPRS Amanah Insan Cita Ditinjau Dari Maqashid Sharia Index,” preprint, Pascasarjana UIN Sumatera Utara, 2017.

<sup>31</sup> Solahuddin Al-Ayubi, “Analisis Maqashid Al-Khamsah Pada Produk Asuransi Syariah,” *Tathawwur: Jurnal Ekonomi Pembangunan dan Keuangan Islam* 2, no. 1 (2024): 60–75.

recipients (*mustahiq*). One of the main aspects of the implementation of *Maqāṣid al-Shari‘ah* is the fulfillment of the basic needs (*ad-darūriyyāt*) of the *mustahiq*, especially the poor, orphans, and other vulnerable groups. Contemporary zakat institutions must ensure that zakat funds are not only used for short-term consumptive assistance, but are also directed to improve their standard of living in a sustainable manner. This is in line with the purpose of the sharia to protect the soul (*hifz an-nafs*) and property (*hifz al-māl*), so that zakat can be an effective instrument in alleviating poverty and reducing social inequality.<sup>32</sup>

In addition to the aspect of basic needs, *Maqāṣid al-Shari‘ah* also emphasizes the importance of education and economic empowerment as part of secondary needs (*al-hājiyyāt*). Therefore, the contemporary zakat system needs to develop education and skills training programs for *mustahiq*, as well as provide business capital for those who have the potential to be economically independent. This productive distribution model is in line with the principles of *hifz al-aql* (maintenance of reason) and *hifz al-māl* (maintenance of property), as it aims to increase the intellectual and economic capacity of zakat recipients, so that they are no longer dependent on social assistance in the long run. In the digital era, the implementation of *Maqāṣid al-Shari‘ah* in zakat can also be improved through the use of technology in the management and distribution of zakat funds. The use of digital platforms for zakat collection can increase transparency and efficiency in distribution, as well as allow for a wider and targeted distribution reach. Technology can also be used to analyze data related to the condition of *mustahiq*, so that the distribution of zakat can be carried out more accurately according to real needs in the field. Thus, the principle of justice in *Maqāṣid al-Shari‘ah* can be applied more optimally in the contemporary zakat system.<sup>33</sup>

With various innovations in zakat management based on *Maqāṣid al-Shari‘ah*, the contemporary zakat system can become more relevant and effective in answering the socio-economic challenges of Muslims today. An approach based on the principle of benefit will ensure that zakat is not only a ritual worship, but also a useful development instrument in creating sustainable prosperity. Therefore, the integration between the concept of *Maqāṣid al-Shari‘ah* and modern technology in zakat management must continue to be developed so that the benefits of zakat can be felt more widely and have a significant impact on society.<sup>34</sup>

### **Digitization of Zakat: The Utilization of Technology in Targeted Distribution**

The development of digital technology has driven significant transformations in various aspects of life, including in the management and distribution of zakat. Digitization of zakat allows the process of collecting, managing, and distributing zakat to be more

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<sup>32</sup> Tanza Dona Pertiwi dan Sri Herianingrum, "Menggali konsep maqashid syariah: Perspektif pemikiran tokoh Islam," *Jurnal Ilmiah Ekonomi Islam* 10, no. 1 (2024): 807–20.

<sup>33</sup> Mugni Muhit dan Mohamad Anton Athoillah, "Landasan Implementasi Ekonomi Syariah Dalam Perspektif Maqāṣid al-Shari‘ah," *Al-Kharaj: Jurnal Ekonomi, Keuangan & Bisnis Syariah* 6, no. 1 (2024): 1003–20.

<sup>34</sup> Ainul Fatha Isman, "Maqāṣid al-shari‘ah pada lembaga zakat terhadap pencapaian sustainable development goals (sdgs) di indonesia," preprint, Sekolah Pascasarjana UIN Syarif Hidayatullah Jakarta, t.t.

optimal, effective, efficient, and transparent. With technological advancements, zakat payments can now be made through digital platforms, such as mobile applications, *e-wallets*, and Islamic banking services, making it easier for Muslims to fulfill zakat obligations. In addition, digitalization also supports more systematic zakat management with accurate recording and minimizes the potential for administrative errors, thereby increasing public accountability and trust in zakat management institutions.<sup>35</sup>

One of the main benefits of zakat digitization is its ability to ensure a more targeted distribution of zakat (for vulnerable communities). With the use of *big data* technology and *artificial intelligence* (AI), zakat management institutions can map *mustahiq* groups based on welfare levels, specific needs, and geographical location more accurately. This structured data allows the distribution of zakat to be carried out objectively and needs-based, so that the most needy community groups can receive assistance optimally. In addition, this data also contributes to minimizing overlap in the distribution of zakat and increasing accuracy in determining the priorities of beneficiaries, so that the effectiveness and efficiency of zakat management are increasing.<sup>36</sup>

In addition, digitalization also plays a role in increasing the transparency of zakat management. Through a blockchain-based system or digital reporting platform, the public can monitor the flow of zakat funds in real-time, from the collection stage to distribution. This transparency not only strengthens public trust in zakat management institutions, but also ensures that the funds collected are actually used in accordance with sharia principles. With information disclosure, *muzakki* (zakat givers) can see firsthand the impact of the zakat they pay, thus encouraging wider participation.<sup>37</sup>

Furthermore, the implementation of technology in zakat distribution opens up opportunities for innovation in zakat-based economic empowerment programs. For example, zakat can be distributed in the form of business capital assistance for *mustahiq* groups that have entrepreneurial potential. Through the use of *sharia-based financial technology (fintech)*, zakat institutions can distribute productive funds in the form of soft loans or digitally managed grants. This approach not only ensures a more appropriate use of funds, but also encourages *mustahiq* to transform from passive beneficiaries to

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<sup>35</sup> MOHAMMAD MUZAKI MUZAKI, "Peran Digitalisasi Dalam Meningkatkan Efektivitas Interaksi Amil Zakat Dan Muzakki," *AT TIR MIDZI* 1, no. 1 (2024).

<sup>36</sup> Ayu Annisa Fikra dan Yenni Samri Juliati Nasution, "OPTIMALISASI PENDISTRIBUSIAN ZAKAT MELALUI TRANSFORMASI PROSES BISNIS PERBANKAN SYARIAH SEBAGAI UPAYA PENGENTASAN KEMISKINAN DI SUMATERA UTARA," *Jurnal Ekonomi Bisnis dan Kewirausahaan* 1, no. 6 (2024): 82–87.

<sup>37</sup> Dzikrulloh Dzikrulloh dan Arif Rachman Eka Permata, "Optimalisasi Zakat Sebagai Instrumen Modal Sosial Guna Mengatasi Masalah Kemiskinan Di Indonesia," *Dinar: Jurnal Ekonomi Dan Keuangan Islam* 5, no. 1 (2018): 46–58.

economically independent individuals. The impact of zakat can be more sustainable in the long term, in line with the goals of empowering the ummah and alleviating poverty.<sup>38</sup>

Productive zakat is a concept of zakat distribution that is not only oriented towards fulfilling the consumptive needs of *mustahiq* (zakat recipients), but also focuses on empowering their economy to be financially independent. In contrast to consumptive zakat which is temporary, productive zakat aims to create a long-term impact by assisting *mustahiq* in obtaining a sustainable source of income. One form of productive zakat implementation is the provision of business capital for *mustahiq* who have entrepreneurial skills or potential. Zakat funds can be used to support micro and small businesses, such as agriculture, fisheries, handicrafts, or trade, according to local social and economic conditions. This model not only allows *mustahiq* to develop into independent business actors, but also contributes to the creation of jobs for the surrounding community. Thus, productive zakat becomes an instrument of economic empowerment that not only alleviates poverty, but also encourages economic growth based on justice and inclusivity in society.<sup>39</sup>

In addition to business capital, productive zakat can also be given in the form of skills training and business assistance. Many *mustahiq* have great potential but lack access to training and business guidance. Therefore, zakat institutions can collaborate with various parties, such as educational institutions, social organizations, and the government, to provide skills training programs that suit market needs. With continuous assistance, businesses built from zakat funds can develop more optimally and be highly competitive. In the context of sustainability, productive zakat can also be integrated with the concept of revolving funds, where the results of *mustahiq* businesses that have been successfully developed can be used to help other zakat recipients. For example, *mustahiq* who have become economically independent can contribute in the form of zakat or *infaq* to support economic empowerment programs for other groups that are still in need. Thus, productive zakat not only provides benefits for individual recipients, but also creates a domino effect in building the economic welfare of the ummah more broadly.<sup>40</sup>

Effective zakat distribution is the key to ensuring that zakat funds really reach the *mustahiq* groups who need it most. In the city of Padangsidimpuan, social innovation in the distribution of zakat began to develop with a more structured approach and based on the needs of the community. These innovations include the use of technology, collaboration

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<sup>38</sup> Muhammad Musa Ali, "The Role of Digital Technology in Facilitating Zakat Collection and Distribution in the Modern Era," *ICO EDUSHA* 5, no. 1 (2024): 650–64.

<sup>39</sup> Moh Muzwir R Luntajo dan Faradila Hasan, "Optimalisasi potensi pengelolaan zakat di Indonesia melalui integrasi teknologi," *Al-'Aqdu: Journal of Islamic Economics Law* 3, no. 1 (2023): 14–28.

<sup>40</sup> Achyani Aniyk Masriq dan Muh Hikamudin Suyuti, "Effectiveness of Baznas Program in Poverty Alleviation Poverty Reduction in Purbalingga," *COSMOS: Jurnal Ilmu Pendidikan, Ekonomi dan Teknologi* 2, no. 2 (2025): 312–17.

with various social institutions, and a more sustainable empowerment-based approach. With social innovation, zakat not only functions as temporary assistance, but also as a strategic instrument in improving the welfare of the community as a whole. One form of social innovation implemented in Padangsidimpuan City is the digitization of the zakat system through an online platform. Zakat management institutions have begun to adopt digital technology to make it easier to collect and distribute zakat. Digital-based applications allow people to pay zakat more easily, while data-based recording systems help in mapping *mustahiq groups* more accurately. With this approach, the distribution of zakat can be carried out in a more transparent and targeted manner, thereby reducing the risk of mistargeting or misuse of zakat funds.<sup>41</sup>

In addition to digitalization, social innovation in zakat distribution in Padangsidimpuan City also includes a community-based economic empowerment model. The productive zakat program is growing by providing business capital assistance for *mustahiq* groups who have skills, such as small traders, farmers, and craftsmen. Zakat institutions collaborate with Islamic financial institutions and local communities to provide entrepreneurship training and business assistance. This approach aims to transform *mustahiq* from just recipients of assistance to economically independent individuals, who can ultimately contribute back to the zakat system. Collaboration with various stakeholders is also the main factor in the innovation of zakat distribution in Padangsidimpuan City. Zakat institutions no longer work exclusively, but synergize with local governments, academics, and social organizations to create more effective zakat programs. For example, in the education-based zakat program, zakat funds are used to finance the education of children from underprivileged families, with support from local schools and universities. In this way, zakat not only helps economically, but also improves the quality of human resources in Padangsidimpuan City.<sup>42</sup>

With social innovation in the distribution of zakat, its effectiveness and impact can be further optimized. An adaptive distribution model based on community needs makes zakat a more dynamic instrument in overcoming various social problems, such as poverty and economic inequality. Therefore, a more in-depth study and sustainable development of an innovative zakat distribution model is needed, so that zakat can continue to contribute significantly in encouraging sustainable social development in Padangsidimpuan City.<sup>43</sup>

## Conclusion

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<sup>41</sup> Musdiansyah Lingga, "Transformasi Zakat Profesi Melalui Baitul Mal Aceh di Era Digital: Menggapai Keadilan Sosial dan Kesejahteraan Umat," *Mubeza* 14, no. 2 (2024): 12–18.

<sup>42</sup> Khoirun Nisa dkk., "PERAN ZAKAT DALAM PENGENTASAN KEMISKINAN DI MASYARAKAT KOTA JAWA BENGKUNAT PESISIR BARAT," *Jurnal Mubtadiin* 11, no. 01 (2025).

<sup>43</sup> Luntajo dan Hasan, "Optimalisasi potensi pengelolaan zakat di Indonesia melalui integrasi teknologi."

Zakat is not only a religious obligation, but also a socio-economic instrument that plays a strategic role in improving welfare and social justice. Digitization of zakat and the implementation of productive zakat are two main models in zakat distribution innovation, which aims to increase efficiency, transparency, and sustainability of its impact. Digitization of zakat facilitates access and distribution that is more on target, while productive zakat encourages the empowerment of mustahiq economies to be financially independent. However, the success of this innovation does not only depend on technical aspects, but also requires strong synergy between zakat institutions, local governments, and active participation of the community. Therefore, strengthening regulations, management accountability, and integrating the values of Maqāṣid al-Shari‘ah in zakat policy are important elements that must be developed sustainably. Thus, zakat can be optimized as an effective instrument in overcoming poverty and social inequality, while realizing equitable welfare for all levels of society.

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