**IMPLEMENTATION OF ZAKAT REDUCTION POLICY FOR STATE CIVIL SERVANTS BASED ON THE REGULATION OF THE MAYOR OF LHOKSEUMAWE NUMBER 33 OF 2017 CONCERNING THE MAMAGEMENT MECHANISM OF ZAKAT, INFAQ, SHADAQAH AND WAQAF**

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**ABSTRACT**

***The implementation of the Zakat Reduction Policy for State Civil Servants (ASN) based on the Regulation of the Mayor of Lhokseumawe Number 33 of 2017 concerning the Zakat Management Mechanism "by taking the research location at the Baitul Mal Office of Lhokseumawe City. The purpose of this study is to describe and analyze the implementation of the Zakat Reduction Policy for State Civil Servants (ASN) based on the Regulation of the Mayor of Lhokseumawe Number 33 of 2017 concerning the Mechanism of Zakat Management.***

***Keywords : Implementation of Zakat Reduction Policy for State Civil Apparatus***

1. **INTRODUCTION**

Today the awareness of Muslims in carrying out their religious orders is getting higher and higher. This awareness is not only concerned with mandatory commands related to vertical (hablum minallah) or human relations with Allah SWT, but also worship whose implementation orientation involves social, for example zakat. Public awareness to pay zakat in this decade is getting higher, this is evidenced by the mushrooming of institutions that accept zakat deposits to be managed, along with the enactment of the Mayor Regulation of Lhokseumawe No. 33 of 2017 concerning the mechanisms for managing zakat, infaq, shadaqah, waqf and religious assets. Zakat management has a legal basis. The management of this zakat can also be done by other parties such as religious institutions, social institutions and so on.

In article 3 paragraph 1 of the Mayor of Lhokseumawe Regulation Number 33 of 2017 concerning Mechanisms for Managing Zakat, Infaq, Shadaqah, Endowments for Other Religious Assets, it is stated that each payment of Salary, TPK, Position Allowance, Food / Drink Allowance, Meugang, Budget User Honorarium, Financial Management, The Committee and Implementation Team / Activity Manager as well as other incentives and revenues for ASN and Non ASN within the Lhokseumawe City Government are subject to zakat levies on each item of income of 2.5% (two point five percent), if the accumulated amount of all income items reaches nishab zakat, which is IDR 3,800,000 (three million eight hundred thousand rupiah). Meanwhile, for the State Civil Apparatus (ASN) whose income has not reached the nishab, an infaq is collected as much as 1% (one percent) of the total income they receive. This means that zakat is obligatory for Muslims and business entities. In fact, in the realm of Islamic scholarship, professional zakat and others related to the State Civil Apparatus (ASN).

Contains the Regulation of the Mayor of Lhokseumawe Number 33 of 2017 which can be categorized and a number of revenues that fall into the category of professional zakat, such as:

1. Income from work in an agency, both government (state civil servants) and (private companies). The income generated from work like this is usually active in nature, or in other words, there is a relatively fixed income with the same amount received periodically (usually monthly).
2. Income from professional work in certain educational, skill and vocational fields, where the worker relies on his personal abilities / skills, such as: doctors, lawyers, barbers, artists, fashion designers, tailors, presenters, musicians, and so on. The income generated from work like this is usually passive, there are no definite provisions for receiving income at any given period. (Mufraini, 2006: 73).

Work results in this sense include:

1. Salary and wages and whatever is the same as with it.
2. Wages for expertise other than commerce, where work is an important role.

Since long time ago, the problem of zakat has generally only focused on two main things, namely regarding the management and awareness of the zakat obligators. For zakat management, it has actually been regulated by Mayor Regulation Number 33 of 2017, only the implementation is still inconsistent.

Payment of zakat through cutting salaries for civil servants (which is now changing to the term ASN), initially cutting zakat received mixed responses from employees, both in the form of positive and negative responses. In its development, all employees receive zakat payments by deducting their wages every month by distributing zakat managed by Baitul Mal Lhokseumawe City.

With this, the authors see the above problems so that the authors are interested in examining the "Implementation of Zakat Cutting Policy for State Civil Servants Based on the Regulation of the Mayor of Lhoksemawe Number 33 of 2017 concerning 33 of 2017 concerning the Management Mechanism of Zakat, Infaq, Shadaqah, Waqf, and Other Religious Assets in the City. Lhokseumawe ".

1. **Formulation of the problem**

Based on the background above, the problem formulations in this study are as follows:

1. How is the implementation of the Zakat Reduction Policy for State Civil Servants (ASN) based on the Regulation of the Mayor of Lhokseumawe Number 33 of 2017 concerning the Mechanism of Managing Zakat?
2. What are the obstacles in the implementation of the Zakat Reduction Policy for State Civil Servants (ASN) based on the Regulation of the Mayor of Lhokseumawe Number 33 of 2017 concerning the Mechanism of Managing Zakat?
3. **Research purposes**

Based on the formulation of the problem above, the objectives of this study are as follows:

1. To describe the implementation of the Zakat Reduction Policy for State Civil Servants (ASN) based on the Regulation of the Mayor of Lhokseumawe Number 33 of 2017 concerning the Mechanism of Managing Zakat.
2. To Describe the Barriers to Implementing the Zakat Reduction Policy for State Civil Servants (ASN) based on the Regulation of the Mayor of Lhokseumawe Number 33 of 2017 concerning the Mechanism of Zakat Management.
3. **Benefits of Research**

The results of this study are expected to provide benefits and uses both theoretically and practically, are:

1. Theoretical Benefits
2. The results of this study are expected to be input in developing concepts and theories about public administration, so that they can add to the treasury in the library
3. Become a reference for further research.
4. Practical Benefits
5. The results of this study are expected to contribute ideas to Baitul Mal Lhokseumawe City in implementing the Zakat Cutting Policy for State Civil Servants (ASN) based on the Regulation of the Mayor of Lhokseumawe Number 33 of 2017 concerning the Mechanism of Managing Zakat.
6. The results of this study are one of the mandatory outcomes that must be fulfilled
7. **LITERATURE REVIEW**

Solichin Abdul Wahab (2008: 40-50) states that the term policy itself still occurs disagreement and is an arena for expert debate. So to understand the term policy, Solichin Abdul Wahab provides the following guidelines:

1. Policies must be distinguished from decisions.
2. Actual policy cannot be distinguished from administration.
3. Policies include behavior and expectations.
4. Policy includes neither action nor action.
5. Policies usually have an end result that is achieved.
6. Each policy has certain goals or objectives, either explicit or implicit.
7. Policy arises from a process that takes place over time.
8. Policies include inter-organizational and intra-organizational relationships.
9. Public policy, although not exclusive, concerns the key roles of government institutions.
10. The policy is formulated or defined subjectively.

Thomas R. Dye as quoted by Dr. Pandji Santosa, M, Si (2012) said that public policy has four characteristics: regulative, organizational, distributive, and extractive. Thus, the coverage of public policy is indeed very broad. Public policy also deals with basic affairs for the state, such as defense, security, education, food supply, development of the political system, urban and regional development. Public policy also moves from vital to non-vital.

Van Meter and Van Horn (in Budi Winarno, 2008: 146-147) define the implementation of public policy as actions in previous decisions. These actions include efforts to transform decisions into operational actions within a certain period of time or in order to continue efforts to achieve major and minor changes determined by policy decisions made by public organizations directed at achieve the goals that have been set.

Dunn as quoted by Budi Winarno (2007: 32-34) is as follows:

a) Agenda setting stage The elected and appointed officials place the issue on the public agenda. Previously this issue competed first to get on the policy agenda. In the end, several issues fell onto the policy makers' policy agenda. At this stage a problem may not be touched at all, while another problem is set to be the focus of discussion, or there may be a problem for some reason being postponed for a long time.

b) Policy formulation stage Issues that have entered the policy agenda are then discussed by policy makers. The problems were defined so that the best solution to the problem was sought. The solutions to these problems come from various existing alternatives or policy options. In the formulation of policies, each alternative competes to be selected as a policy taken to solve the problem. At this stage each actor will compete and try to propose the best solution to the problem.

c) Policy adoption stage Of the many policy alternatives offered by policy makers, in the end one of the policy alternatives was adopted with the support of the legislative majority, consensus between agency directors or judicial decisions.

d) Policy implementation stage A policy program will only become elite records if the program is not implemented, that is, it is implemented by administrative bodies and government agencies at lower levels. The policies that have been taken are implemented by administrative units that mobilize financial and human resources. At this stage of implementation, various interests will compete with each other. Some policy implementations have the support of implementers, but some others may be opposed by the implementers.

e) Policy evaluation phase In this stage the policies that have been implemented will be assessed or evaluated, to see the extent to which policies are made to achieve the desired impact, namely solving problems faced by the community. Therefore, the criteria or criteria are determined to be the basis for assessing whether the implemented public policy has achieved the desired impact or goal or not.

According to Edward III's view in (Budi Winarno, 2008: 175-177) the policy communication process is influenced by three important things, namely:

a) The first factor that affects policy communication is transmission. Before an official can implement a decision, he must be aware that a decision has been made and an order for its implementation has been issued.

b) The second factor is clarity, if policies are implemented as desired, then implementation instructions must not only be accepted by policy implementers, but also policy communication must be clear. Often the instructions passed to implementers are vague and do not specify when and how a program is implemented.

c) The third factor is consistency, if policy implementation is to be effective, then the implementation orders must be consistent and clear. Even though the orders given to the policy implementers are clear, if the orders are contradictory then the orders will not make it easier for the policy implementers to carry out their duties properly.

1. **METHOD**

This research uses a descriptive qualitative approach. According to Moleong (2010: 3), a qualitative approach is an approach that seeks to interpret the meaning of an event as an interaction of human behavior in a situation. The qualitative approach was chosen because it will facilitate the data to be obtained in depth.

Research Informants. An informant as a data source is considered capable of answering a defined problem on purpose, which is determined based on the consideration of the criteria, social status, economic status and position of the informant, such as the Baitul Mal Commissioner, the Head of the Baitul Mal Office, the Zakat Advisory Council, and the State Civil Apparatus (ASN).

Method of collecting data, To obtain complete and accurate data and information, the data collection methods used in this study are:

1. Observation

The form of observation that is made is that in the life situation the object under study is only an observer, only if necessary

1. Interview

In practice, the interview form used is a free interview with a guide. If the interviewer or researcher combines a free interview with an ongoing interview, the interviewer has developed overall guidelines for doing what is asked. Communicative and direct interviews are determined by problem skills and information about the topic of discussion by the researcher. Interviewees are determined based on criteria shared by the same informants, such as status, position, educational level, and competence.

1. Documentation analysis.

Documentation analysis is a literature study, which receives secondary data.

Data analysis method, Data analysis techniques are very important in research. The primary and secondary data obtained were analyzed qualitatively to obtain the results of interviews that were presented to support the analysis. Data analysis is used to solve research problems from the start to the completion of data collection.

The research process, which uses an interactive analysis model according to Moleong (2010: 5), consists of four stages of data collection, namely Data Collection, Data Reduction, Data Presentation and Conclusion Drawing or Verification.

1. **RESULTS AND DISCUSSION**

**Implementation of Zakat Reduction Policy for State Civil Servants Based on Mayor Lhoksemawe Regulation Number 33 of 2017 concerning 33 of 2017 concerning the Management Mechanism of Zakat, Infaq, Shadaqah, Waqf, and Other Religious Assets.**

Based on the results of the research and the opinions of the informants who stated that the implementation of the Zakat Reduction Policy for State Civil Servants (ASN) based on the Regulation of the Mayor of Lhokseumawe Number 33 of 2017 concerning Zakat Reduction has been implemented properly because zakat is deducted directly from the salary of the State Civil Apparatus (ASN) of 2 , 5% if the accumulated amount of all these items has reached the nishab of zakat so that the zakat deduction has been effective.

As for the Zakat Cutting Policy for ASN, Baitul Mal is greatly helped by this regulation, because the Baitul Mal does not need to collect zakat-zakat from zakat obligators who are supposed to pay zakat so that the Baitul Mal only carries out the management mechanism and distributes the zakat. . Because zakat deducted from ASN salaries is deducted by the treasurer of each service by:

1. ASN Zakat deducted by the treasurer of the salary of each service.
2. Then the Treasurer makes a Payment Order (SPM) to be sent to the Regional Financial Management Agency (BPKD)
3. BPKD makes a Fund Disbursement Order (SP2D) to be sent to the bank.
4. Then the bank that distributes the zakat to the Baitul Mal Kota Lhokseumawe Account.
5. And then Baitul Mal which distributes zakat funds to the people who are entitled to receive it.

The Zakat Management Mechanism carried out by Baitul Mal Lhokseumawe City, namely:

1. Zakat that has been received by the Baitul Mal Kota Lhokseumawe which is deposited into the Baitul Mal account is specially accommodated in the regional general cash account and recorded as Regional Original Income (PAD) made by the Receiving Treasurer.
2. The Receiving Treasurer makes a monthly report on the receipt of zakat and is notified to the Head of the Regional Financial Management Agency (BPKD), the Head of Baitul Mal and the Head of the DPRK.
3. Then the Receiving Treasurer and the Implementing Body as zakat collectors are given the right to amil 1% (one percent) of the total zakat collected in one year, which is paid by the Expenditure Treasurer at the Baitul Mal Lhokseumawe City Implementing Body.
4. So by knowing and approving the Head of Baitul Mal Lhokseumawe City in the following year when the distribution of zakat funds takes place.
5. After the Zakat has been collected, the Head of Baitul Mal Lhokseumawe City submits a Regional Financial Application Letter to the mayor c.q the head of the Lhokseumawe City Regional Financial Management Agency to obtain approval with the Baitul Mal Lhokseumawe City Supervisory Board in accordance with the ASNAF stipulated in the Baitul Mal Supervisory Board decision.
6. The assistance will be given in the form of money sourced from zakat funds budgeted through the Lhokseumawe City Government, while the goods provided are in the form of goods / services sourced from funds budgeted through the Baitul Mall Secretariat of Lhokseumawe City.
7. Zakat distribution in the form of money is channeled through the expenditure treasurer at the Baitul Mal Implementing Body through a special account for zakat distribution at the Baitul Mal appointed based on the Mayor of Lhokseumawe Decree. Meanwhile, the distribution of zakat funds in the form of goods / services is distributed by the Expenditure Treasurer at the Baitul Mal Secretariat of Lhokseumawe City.
8. Distribution of zakat funds can be made after the issuance of a Mayor's Decree concerning the determination of aid recipients.

In addition, information was also found on zakat deduction policies for State Civil Servants (ASN) based on the Regulation of the Mayor of Lhokseumawe Number 33 of 2017 concerning the Mechanism for Managing Zakat, which is always supervised by the Baitul Mal Supervisory Board and the Supervisory Board which was formed by Baitul Mal Lhokseumawe City to oversee the Implementing Body and given guidance in receiving good zakat management so that policies and mechanisms for optimal zakat management are directed, and also supervised by the DPRK Supervisory Board in the Field of Islamic Sharia by providing input such as managing zakat in a transparent manner, utilizing good zakat and distributing zakat. zakat on target. So that it has a better impact on the benefit of the poor and the poor, so that this social assistance can be distributed to more zakat recipients and can add new muzakki.

**Obstacles in the Implementation of Zakat Reduction Policy for State Civil Servants (ASN) based on the Regulation of the Mayor of Lhokseumawe Number 33 of 2017 concerning the Mechanism of Zakat Management are:**

Based on the results of the research and the opinions of the informants who stated that the obstacles in the implementation of the zakat-cutting policy for State Civil Servants (ASN) based on the Regulation of the Mayor of Lhokseumawe Number 33 of 2017 concerning Zakat Management have not been carried out effectively. These obstacles include the absence of the right of authority by the Lhokseumawe City government to the Lhokseumawe City Baitul Mal in exercising the right to manage zakat in financing its operations, which is still subsidized by the government because the Lhokseumawe City Baitul Mal Carry out its duties must be responsible under the Mayor of Lhokseumawe, So far management has not been able to run in accordance with the vision and mission of Baitul Mal Kota Lhokseumawe. Furthermore, the existence of Baitul Mal in carrying out its institutional duties and functions is still dependent on the Lhokseumawe City Government so that the management of zakat is not optimal. Given that there is still little zakat collected, there are still many zakat recipients who have to help.

1. The absence of a special Qanun on zakat deduction and zakat management mechanisms

The implementation of the Lhokseumawe Mayor Regulation Number 33 of 2017 concerning the Zakat Management Mechanism for zakat management mechanisms has not been managed professionally and transparently because there are still many ASNs who do not clearly understand the management of zakat received and distributed by the Baitul Mal Kota Lhokseumawe and Baitul Mal also have not proposed a Qanun which regulates zakat so that the rules set by the government are clearer so that the existence of Qanun zakat can further strengthen a rule.

1. There is a need for Direct Socialization

Being an obstacle in implementing the Regulation of the Mayor of Lhokseumawe Number 33 of 2017 concerning the Mechanism of Zakat Management, There are still limited socializations of the introduction of professional zakat by Baitul Mal Lhokseumawe City to the State Civil Apparatus (ASN) within the Lhokseumawe City Government and are still pursuing possible zakat. to be done, so it is necessary to conduct direct socialization from the Baitul Mal Kota Lhokseumawe such as, By holding seminars, sharing through the media and providing announcements about zakat.

1. Lack of Transparency in Zakat Management

Baitul Mal Lhokseumawe City in carrying out its main duties and functions is carrying out accountability data on zakat receipts and data on the realization of zakat distribution in the efforts made to build transparency is still very minimal, Baitul Mal Lhokseumawe City should also apply the principles of transparency and openness so that public trust in the performance of Baitul Lhokseumawe City Mall can increase and increase which in the end increases the people who pay zakat at the Baitul Mall Lhokseumawe City Office.

1. **CONCLUSIONS**

Based on the results of research and discussion in previous chapters and the views of respondents, the following conclusions are drawn in this chapter:

* 1. Implementation of the Zakat Reduction Policy for State Civil Servants (ASN) based on the Regulation of the Mayor of Lhokseumawe Number 33 of 2017 concerning the Mechanism of Managing Zakat in Baitul mal Lhokseumawe welcomes this matter so that the policy of cutting zakat for ASN has been running smoothly and effectively.
	2. Constraints and Obstacles in the implementation of the zakat-cutting policy for State Civil Servants (ASN) based on the Regulation of the Mayor of Lhokseumawe Number 33 of 2017 concerning the Mechanism for Managing zakat, there is still no snif amil (right to zakat managers) in working operational financing, still subsidized by the government, Qanun about cutting zakat and zakat management mechanisms and the lack of transparency and openness in zakat management so that zakat payers do not understand the transparent and professional management mechanisms, and there is no direct socialization from Baitul Mal so that zakat payers still do not understand the meaning of zakat.
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