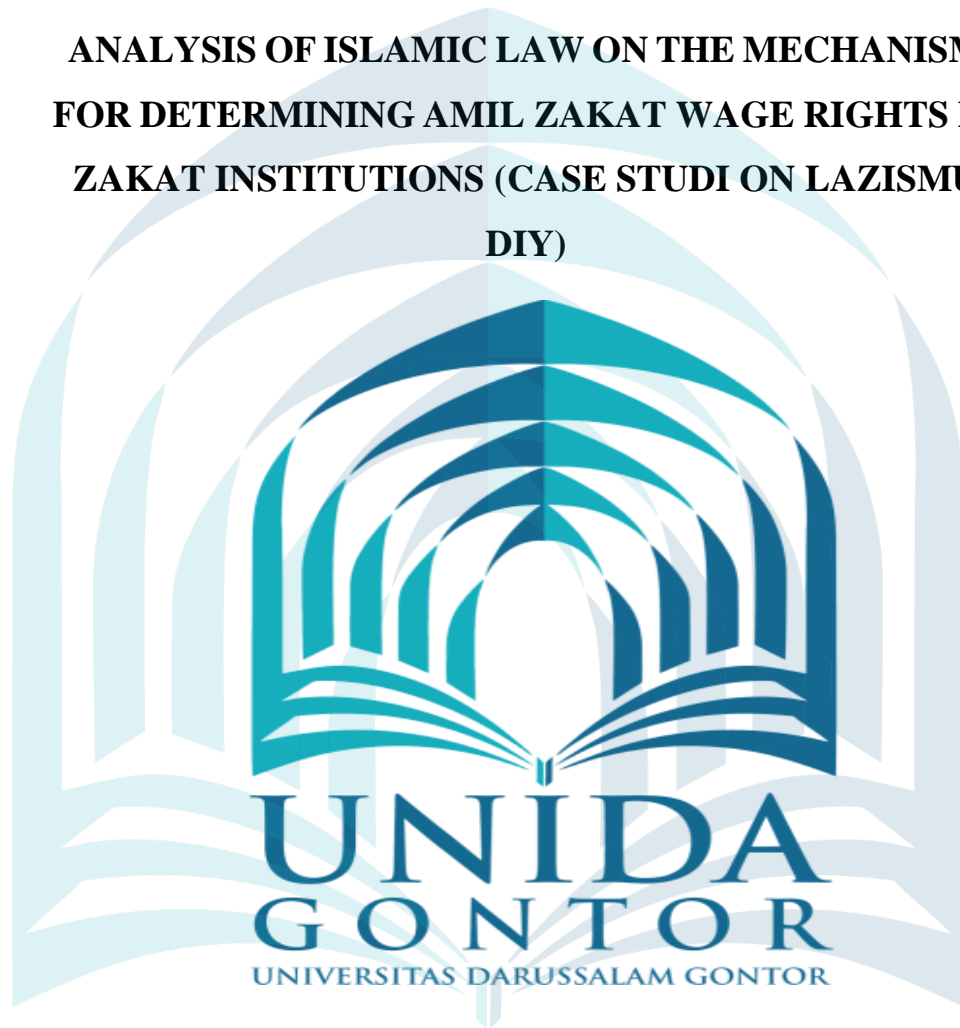


THESIS

**ANALYSIS OF ISLAMIC LAW ON THE MECHANISM
FOR DETERMINING AMIL ZAKAT WAGE RIGHTS IN
ZAKAT INSTITUTIONS (CASE STUDI ON LAZISMU
DIY)**



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FACULTY OF SHARIA**

UNIVERSITY OF DARUSSALAM GONTOR

2025 M/1446 H

**ANALYSIS OF ISLAMIC LAW ON THE MECHANISM FOR
DETERMINING AMIL ZAKAT WAGE RIGHTS IN ZAKAT
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THESIS

*Presesnted to the University of Darussalam Gontor in Partial Fulfilment of
Requirment for Bachelor Degree (S1) In the Department of Sharia Economics
Law, Faculty of Sharia University of Darussalm Gontor*

By:

Muhammad Tegar Nur Hidayatullah Ramadan

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2025 M/1446 H



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ABSTRACT

This study examines the mechanism for determining the remuneration rights of zakat administrators (amil zakat) at the Lazismu DIY Zakat Institution from the perspective of Islamic law. Amil zakat is responsible for managing zakat funds and, in Islam, they have the right to receive a portion of the collected zakat funds. However, there are differing views on the amount and mechanism for determining amil zakat wages, both in terms of state regulations and Sharia provisions. This research employs a qualitative method with a descriptive-analytical approach. Data were obtained through observations, interviews with relevant parties at Lazismu DIY, and document analysis. The findings indicate that the remuneration system for amil zakat at Lazismu DIY is based on the policies set by the Sharia Council, yet challenges remain in terms of transparency and accountability. Additionally, from the perspective of Islamic law, discrepancies exist between Sharia provisions and actual implementation, particularly in the allocation proportion of zakat funds for amil wages. Thus, this study recommends periodic evaluations of the remuneration system for amil zakat to ensure its compliance with Sharia principles and applicable regulations. Furthermore, enhancing transparency in zakat fund management is crucial to maintaining public trust in zakat institutions.

Keywords: Amil zakat, amil wages, Islamic law, Lazismu DIY, zakat transparency.

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ABSTRAK

Penelitian ini mengkaji mekanisme penentuan hak upah amil zakat di Lembaga Amil Zakat (LAZISMU DIY) dari perspektif hukum Islam. Amil zakat merupakan pihak yang bertanggung jawab dalam pengelolaan zakat, dan dalam Islam mereka memiliki hak atas sebagian dana zakat yang terkumpul. Namun, terdapat perbedaan pandangan mengenai besaran dan mekanisme penentuan upah amil zakat, baik dari segi regulasi negara maupun ketentuan syariah. Penelitian ini menggunakan metode kualitatif dengan pendekatan deskriptif-analitis. Data diperoleh melalui observasi, wawancara dengan pihak terkait di Lazismu DIY, serta analisis dokumen. Hasil penelitian menunjukkan bahwa sistem pengupahan amil zakat di Lazismu DIY telah mengacu pada kebijakan Dewan Syariah, namun masih terdapat tantangan dalam aspek transparansi dan akuntabilitas. Selain itu, dalam tinjauan hukum Islam, terdapat perbedaan antara ketentuan syariah dan implementasi di lapangan, khususnya dalam proporsi alokasi dana zakat untuk upah amil. Dengan demikian, penelitian ini merekomendasikan perlunya evaluasi berkala terhadap sistem pengupahan amil zakat guna memastikan kesesuaiannya dengan prinsip-prinsip syariah dan peraturan yang berlaku. Selain itu, peningkatan transparansi dalam pengelolaan dana zakat menjadi aspek penting untuk mempertahankan kepercayaan masyarakat terhadap lembaga zakat.

Kata kunci: Amil zakat, upah amil, hukum Islam, Lazismu DIY, transparansi zakat.

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DECLARATION

I, hereby,

Name : Muhammad Tegar Nur Hidayatullah Ramadhan

Registered Number : 41.2020.326107

Faculty : Sharia

Department : Sharia Economic Laws

Title : ANALYSIS OF ISLAMIC LAW ON THE
MECHANISM FOR DETERMINING AMIL ZAKAT WAGE RIGHTS
IN ZAKAT INSTITUTIONS (CASE STUDI ON LAZISNU DIY)

I sincerely declare that this thesis belongs to my work and not to other researchers for a different degree. Furthermore, this thesis is never published before, except for some parts with their original references.

Otherwise, if it is found that this thesis is plagiarism, I am ready to be ceased academically.

UNIDA, Ramadhan 2nd, 1446 H

March 2nd, 2025 M

Researcher,



Muhammad Tegar Nur Hidayatullah Ramadhan

NIM 41.2020.326107

SUPRVISIOR DECISION LETTER

Honourable to

Dean of Sharia Faculty

University of Darussalam Gontor

Bismillahirrahmanirrahim

Assalamua'alaikum Warahmatullah Wabarakatuh

I present this thesis written by

Name : Muhammad Tegar Nur Hidayatullah Ramadhan

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Faculty : Sharia

Department : Sharia Economic Laws

Title : ANALYSIS OF ISLAMIC LAW ON THE MECHANISM
FOR DETERMINING AMIL ZAKAT WAGE RIGHTS IN ZAKAT
INSTITUTIONS (CASE STUDI ON LAZISMU DIY)

It has been processed and corrected to meet the partical requirement to obtain the Bachelor's Degree (S1) in the Sharia Economic Laws Department, Sharia Faculty Uiversity of Darussalam Gontor. Therefore, we hope this thesis could be examined.

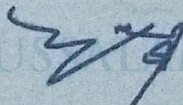
Hopefully, this thesis will be usefull for religion, nation, and the development of an educational institution.

Wassalamu'alaikum Warahmatullahi Wabarakatuh

UNIDA, Ramadhan 2nd, 1446 H

March 2nd, 2025 M

Supervisor



May Shinta Retnowati, S.H., M.E

NIY 180649

DECISION OF THE TEAM

The committed of the thesis examination in partial fulfilment of the requirements for the degree of Licentiate in Departmen of Islamic Economic Laws in the Faculty of Sharia, University of Darussalam Gontor, Indonesia, declared that the thesis written by:

Name : Muhammad Tegar Nur Hidayatullah Ramadhan

Reg. Number : 41.2020.326107

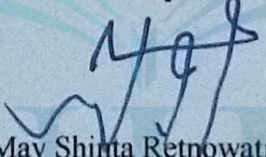
Title : ANALYSIS OF ISLAMIC LAW ON THE MECHANISM FOR DETERMINING AMIL ZAKAT WAGE RIGHTS IN ZAKAT INSTITUTIONS (CASE STUDI ON LAZISMU DIY)

Has been examined by the board of examiners of the Bachelor's Degree (S1) on Department of Islamic Economic Laws, Faculty of Sharia, University of Darussalam Gontor on (March 2nd, 2025 M/Ramadhan 2nd, 1446 H)

The board of examiners has decided to grant him pass in the thesis examination. Hence, he is eligible to be awarded the degree of Licentiate in Department of Islamic Laws in the Faculty of Sharia.

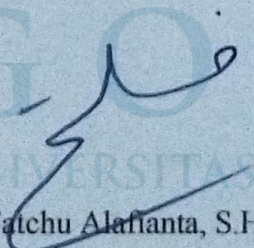
Board Examiner

Supervisor


May Shinta Retnowati, S.H., M.E

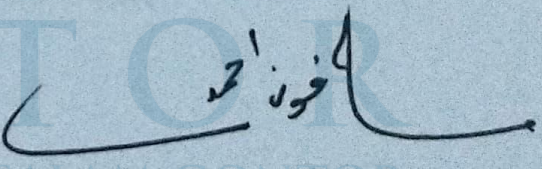
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Helmy Fauzy Ahmad, S.E., M.H

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THESIS ACCEPTANCE LETTER

Bismillahirrahmanirrahim

Assalamu 'alaikum wr. Wb

The Faculty of Sharia, University of Darussalam Gontor, Ponorogo Indonesia has received a thesis writtern by:

Name : Muhammad Tegar Nur Hidayatullah Ramadhan

Reg. Number : 41.2020.326107

The Title : ANALYSIS OF ISLAMIC LAW ON THE MECHANISM FOR DETERMINING AMIL ZAKAT WAGE RIGHTS IN ZAKAT INSTITUTIONS (CASE STUDI ON LAZISMU DIY).

In partial fulfillment of the requirement for the degree of Licentiate in Islamic Economic Laws in the Faculty of Sharia, academic year 1445-1446/2024-2025.

Wassalamu 'alaikum wr. Wb

UNIDA, Ramadhan 2nd 1446 H

March 2nd 2025 M

Dean of Sharia Faculty



Assoc. Prof. Dr. Imam Kamaluddin, Lc., M.Hum.

NIY. 960125

FOREWORD

All praise be given to Allah SWT who has given the blessings of faith and Islam as well as the blessings of health and safety so that this thesis can be completed on time. Shalawat and salam may always be poured out to our lord the Prophet Muhammad SAW to his family, friends and loyal followers until the end of time. The writing of this thesis can be realized owing to the help and motivation of all parties. Therefore, through this opportunity, the author would like to express his gratitude and highest appreciation, to:

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2. Al-Ustadz Dr. Imam Kamaluddin, Lc., M.Hum., As Dean of the Faculty of Sharia, Darussalam Gontor University, Al-Ustadz Ahmad Muqorobin, Ph.D, As Vice Dean I of the Faculty of Sharia, Ustadzah Andini Rachmawati S.H.I, M. CL , As Vice Dean II of the Faculty of Sharia, Al-Ustadz Dr. Ir. Mohammad Ghozali , M.A . As Vice Dean III of the Faculty of Sharia, Darussalam Gontor University, which has given approval to researchers to compile a thesis, and Al-Ustadz Muhammad Abdul Aziz, M.SI. Head. Darussalam Gontor University Sharia Economic Law Study Program
3. Al-Ustadzh May Shinta Retnowati, S.H., M.E as Thesis Supervisor, has guided researchers wholeheartedly, so that researchers can complete this thesis. Ustadz and Ustadzah Lecturers of the Sharia Economic Law Study Program at Darussalam Gontor University provided very valuable

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4. My beloved father and mother thank you for the prayers that never stopped praying for the success of the researcher, and my beloved younger siblings who always support the success of the researcher.
5. Friends who have helped in the preparation of this thesis, and all Sharia Economic Law students in 2021 who cannot be mentioned one by one, hope that our friendship will continue.

Magelang, 25th January 2025



MOTTO

"The key to realizing dreams is not to focus on success, but meaning. Even your small steps and small victories on your journey can have greater meaning."

