

The Criteria for Zakah Manager (Āmil Zakah), Qualification and Organizational Culture: A Review of Some Traditional Literature

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Abstract

Zakah is one of the pillars of Islam, which aims to be an instrument of equal distribution of income between the rich and the poor. In order to arrange, collect and distribute zakah property, it so called zakah manager (āmil) who works exclusively to take care of zakah. The command of a person who takes care of zakah is directly stated in the Qur'an (Surat At-Taubah [9]: 60). The role of zakah manager is one of the factors of success in the distribution of opinion in society. This paper aims to discuss in-depth analysis the criteria of zakah manager, its qualification and organizational culture in Islamic tradition. This paper is qualitative using documentation method in data collection. The review focuses specifically on the articles written in the areas of zakah management. It follows that the articles would be classified into four categories namely; the criteria for zakah manager, the appointment for zakah manager and its obligation, the qualification for zakah manager and its organizational culture.

Keywords: Zakah, Zakah Manager, Zakah Organizational Culture, Islamic Civilization.

INTRODUCTION

Literally zakat means to grow and develop or increase or it can also mean to cleanse or purify (Qardhawi, 2002; Siddique, 2022; Al-Bawwab, 2023). Whereas lexically zakat defined as a certain amount of assets that Allah is obliged to give to those who are entitled, besides issuing a certain amount itself (Sulthon, 1896: 15; Abdullah, et. al, 2020; Raja, 2021; Al-Ali, 2022). Zakat is one of the characteristics of the Islamic economic system, because zakat is one of the implementation of the principle of justice in the Islamic economic system (Mannan, 1997: Bin-Nashwan, et. al., 2021; Syahbandir, et. al., 2022; Herianingrum, et. al., 2024). According to Mannan (1997: 257) zakat has six main principles, namely: first, the principle of religious belief. Second, the principle of equality and justice. Third, the principle of productivity. Fourth, the rational principle that zakat property that produces it must be issued. Fifth, the principle of freedom, that zakat is only paid by free people. Sixth, the principles of ethics and fairness. On the other hand, Kahf (1999) stated that the main function of zakat is to achieve socio-economic justice. Zakat is a simple transfer of a portion of a certain size of the wealth of the rich to be allocated to the poor (Kuran, 2020; Hassan, & Muneeza, 2023; Sarif, et. al., 2024).

Ideally zakat funds are collected by the amil zakat from the obligatory zakat group (muzakkī) and then distributed to the recipient zakat group (mustahik) (QS.At-Taubah [9]: 60, 103). Historical facts prove that during the reign of the Prophet in Medina several friends were appointed to be Amil zakat, including: 'Alī bin Abī Thālib, Ibn Lutaibah, and Mu'adz bin Jabal; this practice continued until the reign of khulafā' ar-rāsyidīn (Kahf, 2000; Sertkaya, & Keskin, 2020; Fierro, 2023). Some of the advantages if zakat funds are managed by amil zakat institutions are as follows (Owoyemi, 2020; Zulhendra, et. al., 2020; Saad, et. al., 2023): first, to ensure the certainty and discipline of zakat payers (muzakkī). Second, maintaining the honor and dignity of the recipients of zakat (mustahik) when dealing directly with the giver of zakat (muzakkī). Third, to ensure that the zakat fund is right on target, thus the collection and distribution of zakat can run effectively and efficiently. Fourth, as a means of da'wah (act of call) in the management of Islamic zakat funds to realize the welfare of the Ummah (Hafiduddin, 2002: 127 & 2006: 4).

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However, there are several problems in the management of zakat in the recent years, namely (Owoyemi, 2020; Kudhori & Pandowo, 2020; Widiastuti, et. al., 2021; Husin, et. al., 2022; Santoso, et. al., 2023) namely: first, the lack of trust management of zakat funds by *amil zakat* institutions. Second, there is a pattern of views on the implementation of zakat which is generally more enthusiastic to zakat fitrah just before the holiday. Third, the rise of the gap between the amount of funds raised and the needs of the *mustahiq*, so that the funds channeled (generally) tend to be consumptive rather than productive. Fourth, there is concern that managed zakat funds will be used for practical political purposes. Fifth, there is a *fiqh* problem where there are different policies in withdrawing zakat on zakat objects in zakat management institutions. This paper aims to discuss in-depth analysis the criteria of zakah manager, its qualification and organizational culture in Islamic tradition.

METHODS

The review focuses specifically on the articles written in the areas of zakah management. It follows that the articles would be classified into four categories namely; the criteria for zakah manager, the appointment for zakah manager and its obligation, the qualification for zakah manager and its organizational culture.

The limitation of this study is that there are different conditions and situations related to rights and obligations and criteria that must be possessed. This is due to the source of literacy that comes from Islamic historical literature in the past, where the State at that time adhered to the royal system. With the form of a royal state, zakat management at that time was centralized and the obligation of *amil zakat* was under the supervision of the State. It is different from the conditions that occur in Indonesia with a democratic system, and the management of zakat is dualism; which is partly managed by the State, in this case the National Amil Zakat Agency (BAZNAS), while the other part is managed by civil society, in this case the National Amil Zakat Institution (LAZNAS). In addition, in the royal state system, zakat is the official source of state income so that citizens have the obligation to pay zakat to the State. While in Indonesia, the obligation of zakat is given to individual Muslim citizens. On the other overlapping description because of different sources of literacy.

The Origin of Āmil Zakah: Definition and Its Role

According to Ibn Kathir, *āmil* is the one who organizes and strives in managing zakah, and they have the top. Further, *āmil zakah* is not allowed for the close relatives of the Prophet (Katsir, 2000: 221). According to at-Thabari, *āmil* is a person who seeks to take zakah from the *muzakkī*, and distribute the fund to the *mustahiq* group, its part corresponds to what it seeks, whether they are in rich or poor condition, this opinion was expressed by Az-Zuhriy, Qatadah, Ibn Zaydin (at-Thabari, 2001: 516).

While according to al-Andalusī (1993: 60), Az-Zamakshyarī (1998: 60), al-Maḥallī and as-Suyūṭī ((t.t): 196), ‘Ashūr (235-236), az-Zuhālī (1996: 197), and ad-Dimasyqī (1998: 125) *āmil* is defined as a person who represents the government in an effort to collect and distribute to the rightful person; and the zakah managers are divided into two; collecting division and sharing. In his tafsir, Sayyid Quṭb (2003: 370) explains that the zakah managers are the ones who perform the duty to collect and administer the zakah funds. While Quraish Shihab (2002: 631), adds that the language of the legal experts concerning the word ‘*al-āmilina ‘alaiha*’ in (Surah at-Taubah [9]: 60), explains that the managers is vary. However, it is certain that they are the one who manage the management of zakah, either collect, determine who has the right, seek them (the rightful), share and deliver to them.

According to Ibn ‘Ashūr (1984: 235-236) the word (*‘alā*) have at least several meanings: first, to limit, meaning to work, to try, and to serve, and to those who seek to live to collect the zakah of movable property. Second, the placement the word (*‘alā*) in this place to confirm that the *āmil* work hard for him, because the business in this zakah activity has a variety of obstacles and a persistent effort, and hopefully this effort intended for two things: (a) their work for zakah, (b) because of the calling of the soul. Third, the placement of the word (*‘alā*) here serves as an indirect substitute (representative), as stated: “he is an *āmil* of Madinah”, or ‘*Āmil* (representative) of the Prophet, khalifah, on zakah’ or ‘permanent work for *āmil zakah*’. The word ‘*alaiha*’ also has the impression that the managers do their activities in earnest and lead to exhaustion. This is because

the word 'alā' contains the meaning of the proclamation and the stability of something. The use of the two sets of words to indicate the managers gives the impression that they are entitled to a share of zakah for two reasons: (1) because of their heavy efforts, (2) because the effort includes alms interests (Shihab, 2002: 631).

Regarding the Appointment of amil Zakah, Qardhawi states that a person appointed as an āmil zakah or a manager must have the following requirements: a) Islam. This requirement considers that zakah is one of the pillars of Islam, and the important affairs of the Muslims. By it is not justified if not a Muslim who became āmil zakah. b) Adults (mukallaf). Zakah management requires the ability to think, and the responsibility that must be borne due to take care of the affairs of Muslims c) Trustful (honest). According to some commentators, the dimensions of trust include faith in God, neighbor and self. In the contemporary context, the trust here can also be matched by the term transparency, accountability in the delivery of reports on a regular basis.

Trustworthiness is very important in relation to a work that deals with the common good (maslahatul ummah) as stated in (Surah Yusuf [12]: 55), d) Competent in zakah law. To be a zakah manager not only picks and distributes it. But there is still much work to do. Among others are; to calculate the zakah on the obligatory zakah, socialization of all things related to zakah to the public, the inventory of the list of the obligatory zakah as well as mustahik, and the inventory of the needs of the recipients of zakah (fakir, miskin, gharim, riqab, fi sabilillah, ibnusabil, āmil and muallaf). This skill must be possessed in order to minimize errors in establishing the law and treat (treatment) in determining the zakah nominal e) have the ability to perform the task of zakah manager. Ability here can be seen from several perspectives, for example: able in time, skill, physical, mind and responsibility. f) The last meeting is an āmil commitment in carrying out its duties. Good zakah āmil is a full-time worker in performing his duties, not part-time and at random. The origin and simultaneous causes zakah charity is only passive waiting for the obligatory obligatory to give zakah funds to them. Models like this are only partly available during Ramadan. The Āmil such this criteria should be replaced with a serious and have a passion as an āmil zakah manager so as to increase public confidence.

The Obligation Of Āmil Zakah

The obligations of the zakah officials according to Abu Yusuf (1985) are as follows: first, applies honestly (bi akhdi al-haq wa i'tha'i man wajaba lahu). Second, follow the Sunnah of the Prophet and the caliph after him (al-'amalu bi ma sannahu Rasullāh tsumma al-khulafa 'min ba'dihī). Third, amil not to combine and mix zakah fund with other fund which collected (la yajma' bayna mutafariqa wa la yufriq bayna mujtama'). Fourth, do carefully in the calculation of zakah fund (an-yatakhayyar bil washathi). Fifth, to keep the treasury of zakah in its territory (la yambaghiy li sahibi as-sadaqah an yajliba al-ghanama min biladin ila biladin). Sixth, do not collect zakah beyond of to the criterion of collection (la tu'khadu as-shadaqatu min al-ibili wa al-baqari wa al-ghanami hatta yahulā 'alaiha al-haul). Seventh, the obligation to pray for muzakkī where zakat has collected. Eighth, if there is a taxpayer hiding his property whereas the āmil is fair in his duty, āmil is entitled to take it when he sees it. If muzakkī hides the fund because he wants to manage and issue zakat himself, the zakah manager should not drop disciplinary sanctions (ta'zīr) to him. But if he hide it because of factors to alleviate the obligations of zakah, then the zakah managers may drop ta'zīr to him. Ninth, it is not permissible for āmil to accept gifts (risywah) as the Prophet said. "al-hadaya li āmil ghulul" means that gifts to the āmil zakah is something excessive.

The Appointment of Zakah Manager in Islam

Zakah managers should be appointed by the government; and when they were assessed to represent the recipients of zakah. If they are not directly appointed by the government and directly receive it from wajiba zakah (muzakkī) who appoint it to share with the rightful, then this means to be the representatives of zakah (muzakkī). The problem is, when there is loss of zakah, the giver of zakah still have to issue zakah to the rightful to receive it. This differs with those who eliminate it are government-appointed managers. At that time the zakah is considered to have issued it. For he has given zakah to the representative of the righteous recipient (Shihab, 2002: 631). And the right of āmil as the opinion of Imām Shāfi'ī is an eighth look at the number of entitled classes is eight, so divided equally. While Imām Mālik argues that the āmil zakah portion

depends on their performance. While a better opinion is not from the accumulated zakah funds, but from the State treasury.

Hamka added that if the government is fully committed to religion, then zakah is collected by the State. The state determines the board or employee who will collect zakah. The manager or employee is entitled to get a share, but it should be understood that the collected zakah must first be submitted to the State all, so as not to take as they please. If the zakah collector hides some of the property he has picked up for his own sake, and he does not report it, it is called *ghulūl* or corruption –Including a big sin. According to Hamka (1993: 3002), in a country where the collection of zakah is done by the Muslims themselves, because of their religious awareness, they may organize committees to collect and collect by mutual agreement, the members of the committee are entitled to a share of zakah due to the severity of responsibility and work, or any other business is stopped because of taking care of zakah.

The Ideal Criteria for Amil Zakah

The criteria of *āmil zakah*, according to Abu Yusuf (1985) are: believer (*aminin*), trusted (*tsiqatin*), restraint (*‘afifin*), tend to goodness (*shalāh*), always give advice (*nasihīn*), trust you (government) and the people (*ma’mūnin ‘alaika wa ‘ala ra’iyyatika*). Meanwhile, according to al-Mawardi (1960) the criteria that have to be possessed by the zakah manager were an independent, Muslim, Justice, Knowing the law of zakah; if he is coordinator ministerial officials (*tafwīdī*). If he serves as executive minister (*tanfidzi*) appointed by the Government of the state to withdraw certain zakah, then it is justified that he has no knowledge of zakah laws because only follow the direction (*taqlīd*) in accordance with the established operational standards (al-Mawardi, 1960).

In the case of *amil zakah* executor, the government may determine the zakah manager (*tanfidī*) with three scenarios as follows (al-Mawardi, 1960): first, the government appoints him as a zakah manager with the task of taking zakah from the people who are obliged to pay zakah (*muzakkī*) as well as distribute it to the recipients. So the government is allowed to combine the two tasks to the zakah manager. Second, the government appoints zakah managers with zakah collection tasks without distributing them to the recipients. So the manager is only in charge of picking up zakah only. Except later in the day, he was appointed to be a zakah manager with the task of fostering (*ta’jīl*) his dissemination to certain people. Third, the appointment of zakah managers is general. That is, by not ordering to distribute zakah and also not forbid it. Such general rapture should be interpreted to include taking zakah and distributing it. Each of the two issues has its own laws and expertise.

The Rationality of Government as Zakah Manager

The rationality of the Government as zakah manager was exist refers to the Qur’an (Surah At-taubah [9]: 103, 104), those verses explains that the procedure of zakah charity is essentially to Allah Almighty. But because the zakah is material possessions, Allah Almighty bestows His authority to receive it to the party appointed by Him, the caliphs (government and assigned by him), in this case implemented by the organization of zakah. As stated in the hadith of the Prophet Muhammad P.buh: “*Idfa’ū shadaqātikum ilā man wallāhu Allāhu lakum*” means: pay your alms to the person assigned by God to take care of your affairs (At-Tirmidhi).

The above conception is made clear again by some mufassir and fuqahā’ such as Ali bin Abi Thalib, when interpreting Surah At-taubah [9]: 103, 104. According to him, it is not enough if the owner of property (*muzakkī*) handed his zakah directly to the *mustahik*. This interpretation is confirmed by Imam al-Jashash in the *ahkām al-Qur’ān* stated that it must be managed by the government. Thus, the *āmil* acts as an intermediary and as a representative of God to uphold justice in the task of equalization of sustenance for all his creatures (al-Mawardi, 1960).

Therefore, the obligation of zakah is compulsory (*ijbarī ilzamī*). It is called compulsory because if the obligatory party of zakah avoids its obligation, the *āmilzakah* entity on behalf of the government even on the sign of the Qur’an, may take firm action by confiscating some of their property which must be issued zakah. Among the fuqahā’, such as Abdul Wahhab Khalaf, Muhammad Abu Zahrah, Abdurrahman Hasan and al-

Qardhawi view that absolute zakah is handled and levied by the government, this is based on several considerations (Qadir, 1998: 196-197) as follows: first, the government really knows about the criteria of the eight recipient of zakah (asnāf) as well as the government is more responsible to take care of them. Second, the effectiveness and efficiency of zakah distribution, and in the ethical perspective maintain the self-esteem of the eight recipient of zakah especially the the poor (fakir and miskin). The reality in Indonesia is, zakah management especially zakah maal has not been handled by an official āmil zakah body. Even if zakah manager agency formed by the government, it is only limited to the management of zakah fitrah or āmil agencies in the internal environment of an Islamic organization.

Third, paying zakah to the government also aims to ensure the certainty of zakah obligation from the rich people who guaranteed the rights of eight recipient especially the poor and needy. Fourth, the existence of zakah managers due to conscience and human instincts love property. Therefore, the need for awareness and compulsion to issue zakah. Fifth, the unfair and injustice will happen if all muzakkī share themselves directly the zakah to mustahik, because everyone has different understanding related to zakah, consequently there will be a group that does not receive part of the zakah. Sixth, Islam is a religion that acknowledges the existence of government and state. Thus, giving zakah to the government is a must. As al-Ghazali states (2011: 191), ‘ad-dīn wa ad-daulah tau’amāni’-a religion and state is like a twin tower. Neither was opened by ‘Ustman Ibn ‘Affān that the State could establish what the Religion could not establish.

Regarding this discourse, Mas’udi (2010: 131) stated that the idealism of zakah to uphold social justice without the role of the State will be far from reality. In this case the writer’s opinion is, the existence of critical element is the main task of the State. In addition to some of the above considerations, Mas’udi (2010: 132) explained some limitations if zakah institutions are managed by private parties, as follows: a) Without the authorization of the State; the private institutions cannot force the rich men to pay their social obligations b) The ability of private institutions is usually limited to certain sectors and regions c) In relation to the aspirations of public justice, the private sector, more so the religious private, typically suffering from communal diseases, tends to emphasize its own group and therefore less able to be fair to all people.

According to Ar-Rāzi (1981: 116), the verse at-Taubah [9]: 60 is the basis for which zakah should be given and distributed by the Imām (government) and whoever become the person in charge, this proof is reinforced by a share for zakah manager. Thus it is a necessity to pay zakah to zakah manager, and it is a person chosen by the government to collect zakah. This is reinforced by another verse (At-Taubah [9]: 103), “Take, [O, Muhammad], from their wealth a charity by which you purify them and cause them increase, and invoke [Allah’s blessings] upon them. Indeed, your invocations are reassurance for them. And Allah is Hearing and Knowing.”, also the verse (Adz- Dzariyat [51]: 19), “.. and in their wealth there was a rightful share for him who would ask and for the destitute”.

The Method of Zakat Distribution to Eight Groups of Zakat Recipients

The division of the party entitled to get zakah directly comes from Allah, as it is stated that someone came to the Prophet and asked for his right to zakah, then he said,

“Allah is not willing with the declaration of his Prophet, zakah, until God Himself decreed it. Then there are eight entitled classes (asnāf tsamaniyyah), if you belong to (one) of this class then I will grant your rights” (Narrated by Abu Dawud).

Regarding the method of zakat distribution to eight groups of zakat recipients, there were a difference of opinion, is it compulsory to be divided equally to these eight groups, or only some of those group. One of the opinions claimed the necessity to distribute zakah property to these eight groups, among these opinions of Imam Shafī’i and Shafī’iyyah, ‘Akramah, az-Zuhairi, ‘Umar bin ‘Abdul Azīz under the pretext of his script verse At- Taubah [9]: 60).

The second opinion argued that it is not mandatory to divide equally to all classes, quite a few (or one) of them. Given to all classes possible if there is an excess of zakah funds. This opinion includes ‘Umar bin Khattāb, Khudzaifah, Ibn ‘Abbās and Abi al-‘Aliyah, Sa’id bin Jubāir, and Maimun ibn Mahran and an-Nakhaī. Ar-Rāzi added that the permissibility of distributing zakah to only a few groups is allowed, except

that it is outside the zakah manager. This opinion is also shared by Ibn Jarīr at-Thabari, which argued that the mentioned of eight recipient of zakah (asnaf tsamaniyah) is here only to explain the eligible group of zakah not to declare the obligation to distributed zakah to all this group. In some of the hadiths in the works of Abu ‘Ubaīd also stated views who agreed with the second opinion, they are: al-Hajjāj, Abdul Malik Athā’, Hasan, Ibrahim, Ikrimah, Ibn Shihab, Sufyan Abu ‘Ubaid and Imam Mālik. Especially for Imam Mālik, he argues that the distribution of zakah is based on the Government’s judgment (ijtihād) (al-Mawārdī, 1960).

On the other hand, there are various possibilities between zakah manager and muzakkī in the payment of zakah. There is a difference of opinion for one who does not pay zakah: first, if muzakkī acknowledges the obligation of zakah but does not pay zakah then it is said by the wicked and sinful, as in the word of Allah (Surat At-Taubah: 34-35). Second, if muzakkī deny the existence the obligation of zakah is said to be ignorant, because it embraces one of the pillars of Islam (al-Mawārdī, 1960). Such al-Khathabi said, “Muslim who deny the obedience of zakah in this day, is called as ignorant according to the convention of scholars”.

Further, if the zakah manager appointed by the government is fair in its collection of the obligatory zakah, various opinion had been stated. Some opinion revealed that muzakkī are obliged to paid their zakah to the government as represented by zakah manager (āmīl) and not allowed to give it themselves to the recipient of zakah (mustahīk). Another opinion argued that muzakkī’s obedience to pay zakat to government only as symbol to show his loyalty (idzhāran li at-thā’ah), but there is no matter if zakah paid directly to the the recipient.

On the other hand, in the point of alternative opinion by combining the two opinions above revealed if there are muzakkī who do not recognize the obligations of zakah then the government must fight them, as has been done by the caliph Abu Bakar as-Siddīq when there are some muslim refuse to be loyal to a just government. But if they recognize the obligation of zakah, but refuse to collect it to the government according to Abu Hanifah that should not be fought (al-Mawārdī, 1960).

Further, there are several conditions related to unfairness of zakah managers in the collection of zakat and attitudes that must be done for the muzakkī, as follows: a) if zakah manager applies unfairly in the collection of zakah but fair in distribution, muzakkī allowed to conceal their zakah maal to the zakah manager. b) if the zakah collection is fair but it is cheating in its division, then muzakkī have to keep their zakah maal from the zakah manager, and should not surrender the zakah of his property to the zakah manager. If the manager takes zakah voluntarily (from muzakkī) or forced, it does not abort Allah’s right to their property, meaning they still have obligation to pay zakah. Therefore, muzakkī has to issue his own zakah property and give it to the recipient of zakah (mustahīk). In this regard, Imam Malik argued that,

“If zakah property (maal) has been taken by zakah managers who are fair in its collection and unfair in its division, that is enough for them, and they do not need to proceed settlement of zakah anymore”.

In other case, there are several options if muzakkī’s claims that he have paid zakah to zakah manager: first, if muzakkī make a claim to have issued zakah due to delay of arrival of zakah manager and muzakkī able to issue zakah then the claim is accepted. But if the zakah manager is suspicious and muzakkī doubtful it is possible for the zakah managers to order muzakkī to swear. Second, if muzakkī claims to have paid zakah whereas zakah managers are not late to come to him then his claim is not accepted if it is said that he gave his zakah to the manager. If it is said that giving zakah to the zakah manager is not obligatory by law then his claim is acceptable (al-Mawārdī, 1960).

Rights of Āmil Zakah: Gaining the Top of Zakah Treasures

The rights to zakah are exceptions (istisnā’), if mentioned at the beginning that zakah for people who do not have the capability of ‘innama as-shadaqatu lil fuqarā wa al-masākin’ then for zakah manager it is irrelevant. There are two opinions: first, the narrations of Ibn al-Qāsim allowing mujāhid and zakah manager to obtain the right to zakah. Second, there is a hadith which states that zakah is allowed for five rich groups one of them is for zakah manager. This is because zakah manager get the top of the basic benefits while other groups on the basis of their needs (hājah) (al-Mawārdī, 1960).

On the portion of zakah, scholars' differ in how many parts of zakah manager. Some of them claimed that his share was eighth (tsumun) among the proponents of this opinion were Ibn Waqī', Khumaīd Ibn Abdurrahmān, Hasan Bin Shalīh, Jubaīr, Muslim bin Khalid, Ibn Abi Najih, and Mujāhid. This opinion, is based on the view which obliges the distribution of zakah to all categories of recipients of zakah (asnaf tsamaniyyah). Second opinion, argued that the the portion of zakah manager depends on their work (ajrin mitslihi). This opinion followed by the caliphs of 'Umar bin Khattab, Hasan and Abu Ja'far, with their basis of view that the group of zakah recipient is only for a limitation to not distribute zakah outside of those group (al-Mawārdī, 1960).

However, difference opinion also occur if zakah manager was a rich man, how the portion of zakah for the rich zakah manager?. First opinion argued that he prohibited to take their portion (on the basis of maslahah) unless there is an extraordinary causes. Another opinion revealed that he receive the portion for the reward of their work (ujrah). Last opinion stated that rich zakah manager may take their portion but only 12.5. however most of scholars (jumhūr ulamā') argue that the their portion is based on the proportion of its duties in zakah administration: both as a collector and a zakah distribution (al-Mawārdī, 1960).

CONCLUSION

This paper aims to discuss in-depth analysis the criteria of zakah manager, it qualification and organizational culture in Islamic tradition. The criteria of zakah manager is a person who represents the government in an effort to collect and distribute to the rightful person; and the zakah managers are divided into two; collecting division and sharing. However, it is certain that they are the one who manage the administration of zakaheither its collection and distribution. The criteria of zakah manager according to traditional literatur are as follows: believer (āminin), trusted (tsiqatin), restraint ('afifin), tend to goodness (shalāh), god advisor (nāsihīn), trust to the government and trusted by the people (ma'mūnin 'alaika wa 'alā ra'iyatika). Al-Mawardi added the criterion of zakah manager such independent person, believer (muslim), justice, having knowledge about zakah. In the contemporary context, the trust here can also be matched by the term transparency, accountability in the delivery of reports on a regular basis.

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