

Zakat Us an Instruments for Poverty and Inequality Reduction in Indonesian

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Abstract

Poverty and income inequality are still the major problems faced by Indonesia. Some scholars argue that economics development in the country had created a trade-off between economics growth and distribution. The conventional distribution approaches seems to file in overcoming these two problems. Hence, introduction of zakat mechanism is highly needed as an alternative approaches to solving the problems. This paper aims to discuss the role of zakat in reducing poverty and income inequality. The results show that: First, there is a significant gap between potential and realization of zakat in Indonesia. Second, the official zakat institution has not played the important role in fundraising of zakat, because there are still many zakat payers which use the unofficial zakat institution. Third, the allocation of budget to support the productive zakatis still limited because of some obstacles faced. However, the presence of zakat programs has reduced the poverty incidence and income inequality of zakat receivers.

Keywords: Zakat, Poverty, Income inequality, Productive Zakat.

INTRODUCTION

Poverty is something problem Which happen in various country Good country develop or country proceed. Poverty is problem Which fundamental And has become the center of attention of governments in various countries. There are supporting strategies in poverty alleviation is the availability of accurate poverty data so that can obtain results measurement Which can trusted And can made as taking policy Which aim For focus in notice condition poor society. This activity was carried out to evaluate related government policies poverty and is used to determine targeted targets for the poor For repair condition life they.

The problem of poverty and income inequality is still the main enemy of this country. This shows that modern theory says that economic growth will can finish problem poverty as well as create equality distribution income through the trickle down effect scheme seems to be no longer relevant, especially in group country develop, including Indonesia. With say other, development The economy in Indonesia has faced an economic paradox between economic growth and distribution income (Susilowati et al, 2007).

Realize important And tightly connection equality distribution income with alleviation poverty, Islam has own instrument separately For finish problem the, that is zakat. Zakat is obligation for a Muslim Which considered capable according to

Islamic criteria to spend between 2.5%-20% of the proportion his wealth to be distributed to the financially needy. Umar bin Abdul Aziz And Aaron Al Rashid is example from leader Islam Which has succeed prove how its effectiveness instrument This in even out And increase welfare of its people. Indonesia is a country that has a high poverty ratetall.

Facts on the ground show that Indonesia has enjoyed economic growth positive during One decade final, However amount resident poor And inequality income has not decreased significantly. According to the Central Bureau of Statistics (BPS) and data World Bank (World Bank), Indonesia is one of the 5 poorest Muslim countries in the world world. According to BPS data, the number of poor people in Indonesia in 2012 reaching 29.88 million (11.66%) of the total population with an income of IDR 259,520 per capitaper month (Central Statistics Agency, 2013). Even using poverty standards The World Bank is \$2 per day, estimated at more than 50% or 100 million of Indonesia's population bear "poor" status.

Poverty is something Which dangerous for man Because can damage faith, morals, thoughts, and family. So in this case poverty must get solution through policy fiscal ie form zakat⁴. Religion Islam own method Forpay attention to and overcome poverty so that poor people and the underprivileged free from poverty. In this case, it must be consistent because Islam has a concept For relieve poverty And build rule social with each other Help help. The concept in question is that rich people should set aside their little wealth to be given to the poor and underprivileged groups. This gift in the form of zakat, infaq, And sadaqah.

Islam make instruments zakat For ensure balance income in public. This means, not everyone is able to struggle in the economic arena, because some of them are poor or needy. Zakat expenditure is a minimum expenditure to make income distribution more equal. With zakat, poor and needy people can play a role in their lives, implementing it obligation to Allah. With zakat, people who No have Also feel that they are part of society. Poor people also feel appreciated for existing empathy from person Which have .

In the economic field, zakat can play a role in preventing accumulation wealth to a few people only and oblige the rich to distribute treasure his wealth to group person poor And poor. So, zakat Also role as source fund Which potential For relieve poverty. Zakat Also Can serves as working capital for poor people to be able to create employment opportunities, so that they can earn an income and be able to meet their daily needs (Rozalindah, 2014: 248).

Nowadays in Indonesia, awareness people tend to pay zakat has increased, but the enormous potential of zakat has not been explored/realized and coordinated optimally. This is related to people's trust in distributing zakat through zakat management institutions still feels lacking. Along with the realization of collection zakat Which Still small, utilization zakat during This Also more nature consumptive rather than productive, the impact of zakat on poverty alleviation and equality income is not that significant. As a result, zakat only give "fish" to race poor, No hook And only will give effect Which nature period short.

STUDY LITERATURE

Zakat

According to language (etymology), the word zakat comes from language Arabic zaka-yazku-zakaan- Zakaatan means an-numuw wa az-ziyadah, growing, increasing, blessing, growing, clean and good (az-Zuhaili, 2005B: 729). In mu'jam al-Wasith it is explained that zakat in language is a blessing, holy, good, growing, and cleanliness of something (Arifin, 2011: 4). Meanwhile, zakat in the sense of blessing is the remaining wealth that is already owned issued the zakat seca qualitative right get blessing And will develop although in a way quantitative add up shrink.

Whereas terminologically, zakat has meaning take some out assets with certain requirements to be given to certain groups (mustahik) with certain requirements as well (Hafidhuddin, 2002). From a sociological perspective, that zakat funds would be very help people who receives it (mustahik). Zakat will reducing social inequality, minimizing the gap between the rich and the rich the poor, as well as with zakat will grow mark kinship And brotherhood.

Meanwhile, the basic purpose of zakat worship is to complete various thingstype problem social like unemployment, poverty, And etc. System distribution zakat is solution to problems the And provide assistance to the poor without regard to race, color, ethnicity, etc other worldly attributes (al-Qardhawi, 2005). Pramanik (1993 in Beik 2009) argue that zakat can play a very significant role in redistribute income and wealth in Muslim societies. In his study, Pramanik state that in context macro economy, zakat can made as an instrument that can provide incentives to increase production and investment.

Zakat is the best transfer mechanism in society. One analysis regarding the allocative and stabilizing function of zakat in the economy has been carried out by El-Din (1986 in Beik 2009). He stated that the allocative function of zakat is expressed as a tool or instrument to combat poverty. However, in the pattern distribution, zakat No only given in form goods just consume it but also in the form of production goods. This is done when mustahik has capacity and ability to process and carry out production activities. So did he encourage distribution of zakat in the form of equity, which is expected to provide impact Which more wide to condition economy.

Ahmed (2004) argues that zakat proceeds must be sufficient to be effective distribute wealth and income for the benefit of the poor. If not, Possible create problem equality intra person poor. Objective main zakat is the enrichment of the poor and raising their status from zakat recipients become giver zakat. On in principle, zakat must given as payment transfer direct to person poor. Redistribution income This aim besidesincrease income person poor And capital Which available, but Also improve their ability to make responsible decisions about use from income they.

As the third pillar of Islam, there is a lot of discussion about zakat in Al-Qur'an nor in hadith Prophet, in various the problem (El- Madani, 2013:14-15:

Meaning: And build it Salat, make it happen zakat And bow down along with peopleWhich bow down (**QS. Al-Baqarah: 43**). Another hadith, narrated by Ibn

Abbas Ra.: "Indeed the Messenger of Allah. Said to Mu'az bin Jabal when he sent him to Yemen to invite its inhabitants hug religion Islam, And convey Islamic laws: If they obey you, so let me know to they that Allah SWT. Obliging them to pay zakat. Zakat was taken from the rich among the people they For given to people Which poor in between they **(HR. Al- Bukhari And Muslim)**.

Zakat apart from being an obligation for Muslims, through zakat, the Qur'an makes It is a responsibility for Muslims to help each other. Because of That, The obligation of zakat contains elements morals, education, social and economic (Rozalinda, 2014: 248):

- 1.) In the moral field, zakat completely erodes the greed and avarice of the rich, purify soul person Which fulfill it from characteristic stingy, purify And develop treasure the thing.
- 2.) Education in zakat obligations can be gleaned from the feeling of wanting to give, donate and handing over some of his possessions as proof of affection for others man.
- 3.) In the social sector, with zakat, a group of poor people can play a role his life, carry it out his obligations to Allah, on help zakat And sadaqah given by the well-off. With zakat too, people who unable to feel that they are part of society, not a race Which wasted And underestimated.
- 4.) In the economic field, zakat can play a role in preventing accumulationwealth to a few people and obliges the rich todistribute treasure his wealth to group person poor And poor.So, zakat Also role as source fund Which potential For relievepoverty. Zakat can also function as working capital for poor people can open field work, so that Can income And canfulfil need every day .

Temporary according to El-Madani (2013: 17) wisdom obligated zakat isas following:

- 1) Zakat can get used to somebody Which fulfill it For own characteristic generosity, at a time remove characteristic stingy And miserly.
- 2) Zakat can strengthen seed brotherhood, as well as add flavor love Darling between fellow Muslims, good ones rich nor Which No capable (poor And poor).
- 3) Zakat is Wrong One effort in overcome poverty on publicMuslim.
- 4) 4) Zakat can reduce number unemployment And the causes.

With reason, results zakat can used For create field work Which new for the unemployed.

- 5.) Zakat can purify soul And heart of taste feud, as well as remove flavor envyAnd spiteful between people Which rich with person Which poor.
- 6.) Zakat Also capable growing develop economy people Islam For going toprosperity its people.

Poverty

Social inequality in terms of wealth is a problem that is often faced by people throughout the country, from developed areas to poor areas. Poverty can seen from two side that is :

- a. Absolute poverty, this can be identified by how many people there are Which life under line of poverty

- b. Relative poverty, seen from the national income received by each person group income. It means poverty relatively own linkages with income distribution problems. Islam has a perspective on poverty among others :
- a. Poor in faith, meaning someone whose spirit is not close to Allah, he is just approaching to Allah swt only if get disaster just.
- b. Being poor based on knowledge is one of the causes of someone experiencing poverty is due to not knowing how to find a solution to the problem within his life.
- c. Poor in terms of assets, meaning that someone has the ability to work and strives with the aim of obtaining wealth to support his family and survive lawfully, but the income he earns is still not fulfil all need herself And his family.

According to Kuncoro (2015) poverty generally shows the level of income in lower line poverty certain. Resident called poor when own average expenditure per capital per month in lower line poverty. The more high line poverty, the more Lots resident Which classified as a resident poor. Limit poverty used by each country is different. This is because it exists difference location And standard life life. BPS use limit poor from the amount of rupiah spent per capital month to meet minimum needs food And No food. For need minimum food used benchmark 2,100 calories per day. Meanwhile, expenditure on minimum non-food needs includes: expenditure For housing area, clothing, as well as various goods And service.

Methodology

Analysis method used in this paper are qualitative descriptive method which aims to explain and analyze comprehensively the potential and the realization of zakat, institutional amil zakat, productive use of zakat and the role of zakat in alleviating poverty and equalizing income. Researchers collect data from reading literature references obtained from journals, articles, websites, books which are available on Google Scholar, Moraref and the official website of the Central Statistics Agency related to the research object. In this case the researcher uses a data source, namely Secondary data is additional data obtained from literature references role as supporter and amplifier draft Which There is in book, journal, article, website official body center statistics.

The data analysis technique used is first editing, namely the researcher checking returning the data that has been collected and obtained by adjusting it to a clear meaning between one data and other data. Second, organizing (grouping data), namely Researchers process the data obtained by adapting existing frameworks determined. Third, finding ie researcher analyze results organizing data with apply theories And method Which has determined And can withdrawn conclusion so that get answer from formulation problem.

Results And Discussion

Potency And Realization Zakat

During This importance zakat as solution For alleviation poverty Still considered

trivial, even though Indonesia, which has a majority Muslim population, has The potential for zakat is very large. Estimated potential for zakat in Indonesia has been carried out by various groups, for example, Firdaus et al (2012) divides potential Zakat is divided into three groups, namely: individual (household) zakat potential, zakat potential companies/industries, and the potential for zakat from deposits in private commercial banks nor government And deposit in BPR as well as deposit in bank sharia (Table 1).

Table 2. Potency National Zakat Year 2012

Variable	Potency Zakat (trillions of rupiah)	Percentage from GDP
Individual/home zakat ladder	82.70	1.30
Zakat Industry:	117.29	
- Zakat private	114.89	1.84
- Zakat BUMN	2.40	
Zakat potential deposit in banks public private nor government and deposit in BPR as well as deposit in bank sharia.	17.01	0.26
Total	217	3.40

Source: Firmansyah, et al (2012)

Based on table in on, zakat company occupy portion biggest from potencyzakat national, ie 1.84 percent from total GDP, or equivalent with Rp 117.29 trillion. As for zakat potential individual, value reached Rp 82.7 trillion. Then potencyzakat from fund savings in bank reach Rp 17 trillion, so that total potency zakat become Rp 217 trillion (3.4% from GDP). Number the approximately two half time fold from budget development For countermeasures poverty Which There is in officeministries and non-ministerial institutions in 2012 amounting to Rp 99.2 trillion (Table 2). By general, zakat potential in Indonesia Still is at in range potency zakat Which calculated by Kahf (1989). Kahf state that potencyzakat in countries Islam in all over world is around 1.8-4.34% of total GDP.

In terms of the realization of zakat collected, the data in Table 2 shows that Zakat collection is only around 1% of its potential. BAZNAS (2013) notes that amount zakat which can collected in a way national on 2012 reached Rp 2,2 trillion. Data This combine total zakat Which collected from second institution collector zakat Good

government nor private. Number This describe enhancement 27.24 percent compared to year previously, or 31 time more big compared to year2002. By Because That, data This show that There is enhancement Which substantial in matter collection zakat in One decade later This. However when realization The zakat collected is compared with the government budget for alleviation poverty the amount still small, but with ratio Which the more increase from 0.3% on year 2002 become 2.2% on year 2012.

Table 3. Realization, Growth Zakat National And Budget Alleviation Poverty Year 2000-2012

Year	Amount Zakat (Rp Billion) ¹	Growth (%)	Budget Alleviation Poverty (Rp Trillion) ²	Zakat Potential (Rp Trillion)	Zakat Potential thd GDP (%)	Realization thd Potency Zakat (%)
2000	-	-	18.0	-	-	-
2001	-	-	25.0	-	-	-
2002	68	-	21.5	-	-	-
2003	85	24.70	24.5	-	-	-
2004	150	76.00	28.0	-	-	-
2005	296	96.90	23.0	-	-	-
2006	373	26,28	42.1	-	-	-
2007	740	98.30	51.2	-	-	-
2008	920	24.32	60.6	-	-	-
2009	1,200	30.43	71.0	-	-	-
2010	1,500	25.00	64.6	-	-	-
2011	1,729	15.25	50.0	-	-	-
2012	2,200	27.24	99.2	217	3.40	1.01

Source: Report annual Baznas, 2000-2012; Adam, 2000

Apart from that, government commitment and support are very important variables in supporting the success of zakat development. One form of policy that can be accelerating the growth of zakat is implementation of zakat policy as a tax deduction. Example country Which has succeed implement it is Malaysia. Since Malaysia implementing this policy, the amount of zakat income continues to increase over time. What's interesting is that tax revenues have not decreased at all, in fact income tax And income zakat increase in a way simultaneously¹. Because That, movement For

build awareness tithe must continue continuously built so that potency zakat Which reachfigure Rp 217 trillion This can realized.

Importance Amil Zakat

Since the beginning of Islam, the Prophet Muhammad Has give an example of the importance of amil zakat.He appointed certain people in managing zakat. Likewise at times Khulafauryidin and the leaders after him (Hafidhuddin, 2003). Therefore Therefore, the existence of a zakat amil/institution is a necessity related to the concept amil, if you refer to the Koran and hadith, then what is said is not amil person individual in a way haphazard, but person or group person Which organized into a management that is well institutionalized and has strong legal legality. Therefore, the text regarding the management of zakat (QS 9:60), is linked with words 'aamilin, And say 'alaihaa, Which according to para cleric interpretation, the amyl has formal juridical authority and power. In other words, backed up by Constitution. In history, even during the time of the Prophet, amil received full back up from Rasul as head of state. He has assigned 25 friends as amil officersofficials, such as Ibn Luthaibah, Mu'adz bin Jabal, and Ali bin Abi Talib. Likewise onera para Khulafauryidin.

In context Indonesia, according to Constitution Zakat No. 23 Year 2011 Whichis replacement Constitution Number 38 Year 1999, known two type institutionmanager zakat, that is Body Amil Zakat (BAZ) Which formed by government AndInstitution Amil Zakat (LAZ) initiated by the community top civil ministerial approvalor official Which appointed. In level center, BAZNAS is institution Which authorizeddo task management zakat national. BAZNAS Which intended Noonly BAZNAS was formed at the central level, but also BAZNAS was formed locally level province/district/city all over Indonesia with decision Minister Religion orofficial Which appointed. In terms of the number of institutions, currently there is 1 BAZ at the national level, namely BAZNAS, 33BAZNAS province, 240 district/city BAZNAS Which active (from about 502) as well as 19 LAZ national level which has received the inauguration of the Minister of Religion. With conditions like Therefore, it is natural that the world of zakat in Indonesia has become very active and dynamic, with support program Which creative And innovative. Equality position in eye law between Zakat institutions formed by the government and civil society are also clearly stated in article 7 And 17 Law no. 23/2011 which equates the main tasks of these two institutions, namely to gather, distribute, And utilize zakat. Chapter 2 Constitution Number 23 Year 2011 emphasize principle management zakat, Wrong the only one is principle "integrated".

If on year 1997 publicWhich pay the zakat through institution formal not enough from 3%, temporary on end In 2006 coverage had almost reached 20% (Ahmad, 2007). Poll results muzakki Which done by A BAZ show, that 32.2% muzakki distribute their zakat through official amil institutions (private and regional) and 15.4% still channel the zakat in a way direct on mustahik, temporary the rest 54.4% from muzakki annoying zakat through committee mosque like in Table 3.

Table 4. Results Poll Distribution Zakat by Muzakki

No.	Pattern	Percentage
1.	Given direct to the person In Mosque	15.4%
2.	In institution zakat private	54.4%
3.	In Body Amil Zakat Area	14.8%
4.		15.4%

Source: <http://baznaskabserang.org/seen-poling.html>

Distribution of zakat directly to mustahik or through mosque committees who have not Having a community economic empowerment program is not prohibited by Law No. 23/2011 regarding Zakat Management. Zakat obligators who do not pay zakat are not subject to sanctions law, especially the muzakki who has distributed his zakat. However, if this practice continues ongoing, then the mission of zakat to alleviate poverty will become difficult. It's here the need for proper public education so that awareness of zakat through amil zakat keep it official increases over time. Thus, if an institution can be formed that solid and trusted by people who have awareness in fulfilling their zakat obligations, then the potential of zakat as a means of distributing welfare will be realized by entrusting its management to professional public institutions founded on synergy government along with private And groups existing in society.

Utilization Zakat Productive

In practice, zakat distribution can be consumptive and productive. From both patterns main each of them can do this further divided into two parts namely: First , nature traditional-consumptive , namely zakat which is directly utilized by mustahik like zakat nature. Second , it is consumptive-creative in nature , namely zakat which is realized in other forms such as scholarship. Third , nature productive-traditional , that is zakat Which given in form goods productive for example goat, cow, sewing machine, and others. And fourth , nature productive-creative , namely the utilization of zakat which is realized in the form of capital that can be obtained used, either to build a social project or to increase capital a trader or small businessman, small farmer or household business (Edi, 2001). Two types of use of zakat funds the latter is an innovative step in the framework empowering And increase economy people.

So far, it must be acknowledged that government assistance and the distribution of zakat by institutions Zakat amil is often given in the form of charity or charity. This type of distribution is more numerous consumptive in nature or fulfilling daily food and drink needs that will soon run out, And Then recipient zakat will return life in circumstances poor And poor. By therefore, efforts to utilize zakat funds are more productive and have a long-term dimension long should be more done a lot. In other words, the zakat paradigm must be changed from pattern consumptive to zakat productive. Charity or charity For objective consumptive still needed in portion limited

30:70%.

Apart from that, the utilization and management of zakat for productive businesses permitted by Islamic law as long as the assets are zakat the quite a lot (Zain, 2013). Para ulama, such as Imam Syafi'i, An-Nasa'i, and others stated that if zakat is mustahik have the ability to trade, like him given zakat productive in form capital business Which possible he obtain profit Which can fulfil basic needs. Likewise, if the person concerned has certain skills, to her can be given equipment production appropriate with his job (Zain, 2013).

Table 5. Reception and Utilization of Regency BAZDA Zakat, Infaq and Alms Serang-Banten Year 2013

Reception	Amount (Rp)	Utilization	Amount (Rp)	Amount (%)
Zakat, Infaq, Alms (ZIS)	7,414,578,503	I. Fund Zakat	7,199,200,705	97.1
		1. Fakir, Poor	5,045,199,854	68.0
		2. convert, Ghorimin	63,352,966	0.9
		3. Sabilillah	2,056,091,722	27.7
		4. Ibn Shabil	34,556,163	0.5
		II. Fund Infaq, Alms	2 15,377,798	2.9
		Business Capital Assistance for Eco-nom Weak Other	30,000,000 185,377,798	0.4
Amount	7,414,578,503	Amount	7,414,578,503	100.0

Source: Baznaz Regency Attack, 2013

Field facts show that the utilization of zakat funds is more specific consumptive rather than for productive activities. This can be seen from the misuse of zakat by wrong people one zakat institution that is quite large with a fairly good management system, namely BAZDA District Serang-Banten like on Table 4.

From Table 4 looks that almost all over fund ZIS used For need Which nature consumptive, except only Rp. 30 million (0.4%) Which allocated For objective productive, that is giving capital business for economy weak in a way rolling. When noticed more Far, more from two per three (68%) from fund ZIS allocated For asphyxiation poor poor (compensation, health, scholarships) then 27.7% for Sabilillah (infrastructure improvements, teacher salaries madaraah). One matter Which Enough interesting from data on Table 4 is source capital rolling For productive endeavor No originate from fund zakat but take it from fund infaq/alms.

Zakat Management In Indonesia

During the time of Rasulullah SAW, zakat activities has been implemented and is a

An obligatory activity for Muslims which is a form of deep faith build religion and improve economic conditions according to sharia Islam. In time Khulafaur Rasyidin, zakat acts as the main income in an Islamic country and become a benchmark for fiscal aspects that aim to improve problems in the field economy universally so that if zakat is not carried out according to obligations then fines are imposed of 50%, this fine is imposed on every Muslim who does not spend his wealth to give zakat. In this case, zakat has a role very important For benefit people Islam.

Zakat is an instrument in Islamic economics that can have an influence on the behavior of a Muslim and can develop the economy. In early history Islam, zakat role as a source income country biggest compared to source other income such as ghanimah, kharaj, fai', jizyah. If zakat is managed properly effective and efficient, it can be beneficial for poor people who are entitled to ithis rights For fulfil need primary. So matter This zakat has succeed become instruments that can let go of society from poverty and can be the solution equality economy public poor as well as encourage development economy nation.

The zakat instrument is used to balance people's income. Zakat Which issued is Wrong One form distribution income so that more equally so that poor and needy people can carry out their obligations to Allah. Zakat in field economy have role For prevent accumulation riches And requires rich people to distribute their wealth to less fortunate groups, so zakat own function as source fund For relieve poverty And as capital Work for person poor so that can open field work And get income Which used For fulfil daily needs.

Zakat As Instrument Alleviation Poverty And Gaps Income

Zakat Also very appropriate in improving the pattern consumption, production, and distribution with the intention of prosper the people. Due to the greatest crime from capitalism is mastery as well as ownership source Power production by most man Which benefit from an economic perspective so that this has implications for their neglect towards economically disadvantaged relatives. Thus, zakat aims to: increasing production, this is done to meet the high demand for goods.

In terms of poverty, based on Table 5, it can be seen that the amount of poverty is mustahik can be reduced by 16.80%. This proves that when zakat is managed well by the institutionamil who is trustworthy and professional, then the implications for reducing the number of households poor recipient zakat can realized, although the numbers not enough from one fifth. Meanwhile, the depth of mustahik poverty can also be reduced. Zakat is possible reduce distance income average House ladder mustahik to line poverty fromIDR 475,858.78 to IDR 409,726.40, or 13.90%. Likewise with ratiosgap income can reduced as big as 13.72%.

Table 6. Indicator Impact Zakat To Poverty And Gaps Income inDKI Jakarta

No	Indicator	Pre-Zakat	Post Zakat	Change (%)
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1.	Headcount Index (H)	0.554	0.461	16.80
2.	Poverty Gap (P1) (Rp)	475,858.78	409,726.40	13.90
3.	Income Gap (I)	0.379	0.327	13.72
4.	Sen Index (P2)	0.281	0.206	26.69
5.	FGT Index (P3)	0.109	0.069	36.70
6.	Proportion Income 40% Group Poorest Public (%)	18.10	20.0	1.90
7.	Proportion Income 20% Group Richest Public (%)	42.60	40.40	2.20
8.	Coefficient Gini	0.351	0.349	0.57

Source: Beik, 2010

The same results are also shown by the Sen index and the post-distribution FGT index zakat. Level severity of housing poverty ladder poor recipient zakat can reduced respectively 26.69% and 36.70%. This proves that there has been an improvement in distribution income among mustahik which has an impact on enhancement their welfare.

From side gap income, curve Lorenz post zakat show exists shift going to equilibrium line when compared with the pre-zakat Lorenz curve. This reflect reduced gap income between group public. Survey prove, share income 40 percent group public bottom to total entire income, can be increased from 18.10% to 20% due to zakat. Meanwhile share income 20% group public richest can reduced from 42.60% become 40.40%.

Mark ratio Gini post zakat Also can reduced of 0.351 become 0.349. Subtraction This amount of 0.57% is due to the still low actualization rate of collection and utilization zakat in a way productive. If number the can improved, so ratio the can minus more big Again. Therefore That, very effort is required Which more maximum atin collecting and distributing zakat productively. Cause of Kahf (1999) remind that distribution zakat No will Once can relieve poverty If "cake" zakat Which shared Still small. Discourse about zakat as tool For alleviation poverty No can dodge from question How expand base zakat so that diameter "cake" zakat Which will shared become more big.

Conclusion

The results of empirical research show that zakat has a positive impact on subtraction poverty And gap income. This prove that zakat Which managed well by trustworthy and professional amil institutions, then the implications for reducing the number of poor households and narrowing the income gap among recipients zakat can be realized. The low decline in the value of the Gini ratio after zakat in research This is due to the still low actualization rate of zakat collection and utilization productive.

Therefore, more maximum effort is needed in collecting and distribute zakat productively through socialization and education about obligations and assets treasure Which charged zakat And strive so that para muzakki (must zakat) pay zakat

through a legitimate zakat management organization and creating a productive zakat program innovative and creative. Because Kahf (1999) reminds us that the distribution of zakat will not can eradicate poverty if the zakat "cake" distributed is still small. Discourse about zakat as tool For alleviation poverty No can dodge from the question of how to expand the zakat base so that the diameter of the zakat "cake" will be shared become more big.

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