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The Application of Zakat On Business Results As A Strategic Effort To Build The Economy of The People of Medan City

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Abstract: This study aims to assess the essence of zakat on business results as an instrument in improving the welfare of the community and describe the implementation of zakat on business results as a strategic effort in building the economy of the people of Medan city. This research uses descriptive qualitative method to provide as much detail as possible about the implementation of business zakat. This research is a normative-empirical research with the research subjects of businesses in Medan city whose profits have reached nisab and haul. The object of this research is business zakat based on the Qur'an and hadith. The data collection technique used in this research is by collecting data from related literature such as the Qur'an, journals, books and other sources that support this research, then using reading and recording techniques. Data analysis techniques using descriptive techniques. The results of this study show: (1) Definition of Zakat on Business Results; (2) Businesses in Medan City that can be charged with Zakat on Business Results; (3) Application of Zakat on Business Results in the View of Islamic Law.

Keyword: Application, Zakat, Business, Economy, Medan City.

INTRODUCTION

One of the problems that often plagues Indonesia is poverty. This issue has been a major and ongoing concern for a long time. In the Islamic view, poverty is considered as the inability to fulfill basic needs, such as clothing, food, and shelter. Some experts state that a person is categorized as poor if they are unable to meet the basic needs of themselves or their family. These limitations often arise due to a difficult life journey. Marginalized groups of people can be considered poor because they have certain characteristics, such as a low level of education, low labor productivity, minimal income, poor health and nutritional status, and a low quality of life, which indicates their inability to fulfill their basic needs.¹ Poverty can also be caused by limited access to human resources, which in turn affects low education levels.

¹ Sa'diyah El Adawiyah, "Kemiskinan dan Faktor-Faktor Penyebabnya," *KHIDMAT SOSIAL, Jurnal of Social work and Social Service*, 1, no, 1 (2020), h. 50

Medan City is one of the largest cities in Indonesia with rapid economic growth. However, behind the rapid economic development, there are considerable social and economic disparities among the population. Many people still live in less prosperous conditions, especially in the peripheral and rural areas of Medan city.

According to the latest survey from the Central Bureau of Statistics (BPS) data, by 2023 the number of poor people in Medan City will be around 187,280 people, accounting for around 10-15% of the city's total population. The main factors causing the high poverty rate in the city include unequal income distribution, lack of access to decent work, and limited access to education and health services.²

The data above shows that there are still many Medan City residents who need help and support to improve their welfare. Through Regional Regulation (Perda) No. 5/2015 on Poverty Alleviation, the Medan City Government has taken significant steps to address poverty. This regulation forms the basis for policies and programs aimed at reducing poverty in the city. One of the main objectives of this Perda is to ease low-income communities' access to basic services such as housing, health, and education. The Medan City Government also sets concrete targets to reduce poverty and strengthens monitoring and evaluation mechanisms in the implementation of poverty reduction policies.³

Islam, as a perfect teaching, has provided clear guidelines for the economic development of the people, which are reflected in the Qur'an and hadith. Islam also encourages its followers to help those who are less fortunate, such as the poor, fakir, orphans, and others in need. This shows the great potential of Muslims in creating an economy that cares about social conditions, as written in the Quran letter Al-baqarah verse 273: "(Whatever you donate) is for the poor who are prevented from doing their duty in the cause of Allah and are unable to do their duty on earth. Those who do not know think that they are rich because they keep themselves from begging. You (Prophet Muhammad) know them by their characteristics (because) they do not beg forcibly from others. Whatever good you give away, Allah is aware of it."⁴

The above verse teaches that helping those in need is an act that is blessed by Allah, as an effort to improve common welfare and reduce poverty in society. In the view of Islamic economics, several factors affect poverty levels, such as the distribution of zakat, infaq and sadaqah funds. Islam teaches its followers to pay zakat, with the aim of encouraging individuals to utilize their wealth productively and ensure its circulation in society.

Zakat is defined as a sum of money that is required by Allah SWT to be given to those who are entitled to receive it, by fulfilling certain requirements. The purpose is to obtain blessings and cleanse the mind and property. From an economic perspective, zakat serves as a wealth redistribution mechanism, which aims to help the poor, ease their financial lives, improve general welfare, and reduce the gap between the rich and the poor. In Indonesia, there are various types of zakat, including business zakat or trade zakat, which is zakat imposed on assets from sales or business ventures. Business owners are required to pay this zakat when their wealth has reached the nisab (minimum threshold) and has passed one year (haul).⁵ Sheikh Yusuf Al-Qaradawi stated that zakat on business results is an obligation for

² Data Kemiskinan Provinsi Sumatera Utara Hingga level kabupaten, <https://sumut.bps.go.id/indica> diakses pada 15 Mei 2024, Pukul 20.54.

³ Popi Selviana Adella, "Implementasi Peraturan Daerah Kota Medan Nomor 5 Tahun 2015 Tentang Penanggulangan Kemiskinan di Kota Medan, *Jurnal Administrasi Publik dan Kebijakan*, 3, no. 1, h. 6

⁴ Departemen Agama RI, Al Quran dan Terjemahannya: Juz 1-30, Jakarta : PT. Kumudasmoro Grefindo Semarang, 2011.

⁵ Dr. Oni Sahrono, M.A, H. Mohammad Suharsono, Lc.,M.E.Sy, dkk, *Fikih Zakat Kontemporer*, (PT Raja Grafindo Persada : Depok, 2019), h. 86

traders and business actors whose assets have reached nisab. This zakat is 2.5% of the total assets owned after one year, with the aim of purifying the wealth and helping people in need.⁶

The Central Statistics Agency (BPS) of North Sumatra Province reported that there were 38,343 Micro, Small, and Medium Enterprises (MSMEs) registered in Medan City in June 2023. MSMEs are defined based on certain criteria, including lower assets and annual turnover compared to large companies. MSME rules in Indonesia are regulated by Law Number 20 of 2008, which identifies MSMEs as small businesses owned and run by individuals or small groups, with a certain amount of wealth and income.⁷

The criteria for MSMEs & Large Enterprises based on their assets and turnover are as follows:

1. If a Micro business has a maximum asset of Rp. 50 million, then the maximum turnover obtained is around Rp. 300 million.
2. If a small business has a maximum asset of Rp. 50 Million – Rp. 500 Million, then the maximum turnover obtained is around Rp. 300 Million-Rp. 2.5 billion.
3. If a medium business has a maximum asset of Rp. 500 million-Rp.10 billion, then the maximum turnover obtained is around Rp. 2.5 billion-Rp.50 billion.
4. If a large business has a maximum asset of Rp. 10 billion, then the maximum turnover obtained is around Rp. 50 billion.⁸

Thus, it appears that all MSMEs, whether in the category of large, medium, small or micro enterprises, have reached the nisab of zakat on business proceeds, i.e. their profit or turnover has exceeded 85 grams of gold in one year. Therefore, MSMEs can make a significant contribution to the collection of business zakat, which can be used for various social and economic empowerment programs. For example, zakat funds can be used to help the poor, provide educational scholarships, or support healthcare services. In addition, zakat collected from MSMEs can be allocated as business capital for other microentrepreneurs, creating a wider chain of benefits.

However, the implementation of business zakat in Medan City still encounters various obstacles. Some of these obstacles include the low awareness and knowledge of business actors regarding zakat obligations, the lack of socialization from the authorities, and the ineffective mechanism of zakat collection and distribution. To provide a more complete picture of this problem, the author will examine how business zakat can be applied to MSMEs in Medan City.

METHOD

In describing the various explanations in the research to be carried out, the author chooses normative-empirical legal research to explore and deeply understand the meaning related to the problems currently being investigated. Normative-empirical legal research, also known as applied legal research, is a type of research that uses normative-empirical legal case studies to produce an understanding of how people act in accordance with the law.⁹

This research uses a standard empirical qualitative research method to explain in detail how Zakat on Business Results in Medan City is utilized to build the community's economy. This research is qualitative because the process of collecting, writing, presenting, and analyzing data is done in depth.

⁶ Mohammad Sobirin, "Zakat Hasil Usaha Penangkapan Ikan Laut di Kecamatan Pekalongan Utara," *Skripsi : Sekolah Tinggi Agama Islam Negeri (STAIN) Pekalongan*, 2016, h. 15

⁷ Badan Pusat Statistik Provinsi Sumatera Utara, <https://sumut.bps.go.id/indicator/9/432/1/jumlah-perusahaan-tenaga-kerja-dan-nilai-produk>

⁸ Bank Indonesia, *Profil Bisnis Usaha Mikro, Kecil, dan Menengah (UMKM)*, LPPI, 2015, h. 23

⁹ Abdulkadir Muhammad, *Hukum dan Penelitian Hukum Cet-1*, (PT. Citra Aditya Bakti : Bandung, 2004), h. 67

In qualitative research, theory is considered a paradigm. A researcher must apply a certain paradigm so that the research can run more directed.¹⁰ The approach that the author will use in this study is:

1. *Conceptual Approach*

Legal research with a conceptual approach starts from the doctrines and views that develop in legal science. By researching this, researchers can find ideas that then result in an understanding of legal concepts, legal principles, and legal meanings that are relevant to the issue at hand. The understanding obtained will be the basis for researchers in building legal arguments. Finally, researchers will be able to resolve the legal issues that are being studied.¹¹

2. *Analytical and Comparative Approach*

The Analytical and comparative approach aims to understand the meaning of words used in legal regulations in general and to know how they are applied in practice as well as in court decisions. This process involves two steps:

- a. First, experts seek new understandings in the laws they study.
- b. Then, the legal provisions are tested by examining the relevant court decisions.¹²

Therefore, this study uses an analytical and comparative approach, because zakat from business is not explicitly mentioned in the Quran, so to understand it, people use the method of analysis and compare it with the opinions of experts or scholars who study zakat from business.

One of the factors considered in choosing a research problem is the availability of data sources. Quantitative research tends to be explanatory, with the aim of studying society as an object. On the other hand, qualitative research focuses more on understanding social phenomena or phenomena, with the aim of studying society as a subject. The data sources in the research that the author will conduct are:

1. The main sources are the Qur'an and Hadith, as well as the views of the majority of scholars on Islamic law and the application of zakat on small and medium enterprises whose profits have reached nisab, as well as Law Number 13 of 2011 concerning Zakat Management.
2. Secondary legal sources, such as published books or research, that discuss how zakat can be used to improve business results in the city of Medan and how zakat has helped the community. These sources must also include data on the number of businesses and MSMEs registered in Medan City and that generate enough income to meet the nisab zakat of the proceeds.

The next step after gathering all the necessary data and putting it together through editing and sorting is to do the analysis. The author will use descriptive analysis methods and logical thinking approaches to evaluate data. The logical thinking approach starts with the big picture and then moves on to specific details. First, the general idea of zakat from business results is collected from books, laws, and research papers. Then, the focus is shifted to businesses in the city of Medan that are required to be subject to zakat on business results based on relevant literature. Finally, it will be evaluated how Islamic law views zakat from the point of view of business results in Medan.

¹⁰ Adhi Kusumastuti and Ahmad Mustamil Khoiron, *Metodel Penelitian Kualitatif*, ed. Fitratun Annisya and Sukarno, 1st ed. (Semarang: Lembaga Pendidikan Sukarno Pressindo, 2019), h. 2-3.

¹¹ Herlambang P Wiratraman, "Penelitian Sosio-Legal Dan Konsekuensi Metodologisnya," *Surabaya: Center of Human Right Law Studies (HRLS), Fakultas Hukum Universitas Airlangga, Ti*, 2008. h. 2-3.

¹² Fajar Muchti dan Yulianto Achmad, *Dualisme Penelitian Hukum Normatif & Empiris*, (Pustaka Pelajar : Yogyakarta, 2009), h. 167

RESULTS AND DISCUSSION

Definition of Business Zakat

Zakat on business is a form of zakat that is required on income earned from various types of businesses, be it trade, agriculture, livestock, or services. This zakat aims to purify the wealth earned and help those in need, thus creating a social and economic balance in society. In Islam, every Muslim who has reached the nisab (minimum wealth limit) and has passed the haul (one year of ownership) is obliged to pay zakat of 2.5% of his income.¹³

The importance of business zakat is emphasized in the Qur'an, one of which is in Surah Al-Baqarah verse 267, which means: "O you who believe, spend (in the way of Allah) some of your good earnings and some of what We bring forth from the earth for you. And choose not that which is bad, and give it away, when you do not want to take it, but with an eye to it. And know that Allah is All-Rich, All-Praised." This verse reminds us to give the best of what we have, not what is bad or disliked.

In addition, zakat on business is also explained in Surah At-Taubah verse 103 which means: "Take zakat from some of their wealth, with which you cleanse and purify them and pray for them. Indeed, your prayers will give them peace of mind. And Allah is All-Hearing, All-Knowing."¹⁴ This verse emphasizes the role of zakat in cleansing wealth and souls, as well as the importance of prayer and moral support for zakat givers.

Zakat on business not only serves as a purifier of wealth, but also as a mechanism for fair distribution of wealth in society. With zakat, the wealth in circulation is not only concentrated in a few people, but can be enjoyed by more people, especially those who are less fortunate. This is a tangible manifestation of social concern in Islam and an effort to reduce economic inequality.

In practical terms, business zakat can be channeled through zakat institutions or directly to mustahik (zakat recipients) which have been determined by Islamic law. The mustahik zakat includes eight groups, namely fakir (poor), amil (zakat managers), muallaf (new converts to Islam), riqab (slaves who want to free themselves), gharim (people in debt), fisabilillah (fighters in the cause of Allah), and ibnu sabil (travelers who run out of money). Thus, business zakat becomes one of the important instruments in realizing social justice and the welfare of the people.

The law of zakat on business results in Islam is mandatory for every Muslim who has met certain conditions. This zakat must be issued if the income from the business has reached nisab, which is the minimum limit of wealth that must be zakati. Nisab for zakat from business results is equivalent to 85 grams of gold or equivalent to the price of the gold. In addition, the haul, or ownership for a full year, must also be met. This provision is in accordance with sharia principles which stipulate that zakat is an obligation for people who can afford it, in order to help those who are less fortunate and maintain economic balance in society.¹⁵

Zakat on business income covers various types of income earned from economic activities such as trade, agriculture, livestock, and services. The amount of zakat to be paid is 2.5% of the net income after deducting operational costs and debts related to the business. This is based on the hadith of Prophet Muhammad (PBUH) which states, "Distribute zakat from your wealth that has reached the nisab." In addition, the fatwas of scholars and the views of fuqaha (jurists) also stipulate this percentage for business zakat, as part of efforts to maintain social justice and welfare.

¹³ Hengki Januardi, "Pemahaman Masyarakat Sadar Hukum Membayar Zakat Hasil Usaha" *Jurnal TARUNALAW: Journal Of Law and Syariah*, 1, no.1, 2023, h. 124

¹⁴ Departemen Agama RI, *Al Quran dan Terjemahannya: Juz 1-30*, Jakarta : PT. Kumudasmoro Grfaindo Semarang, 2011.

¹⁵ Didin Hafidhuddin, *Panduan Praktis Tentang Zakat, Infaq, Sedekah*, hal. 103; *Zakat dalam Perekonomian Modern*, hal. 95

The implementation of business zakat is further regulated by authorized zakat institutions, which ensure that the zakat is distributed to the rightful recipients (mustahik) in accordance with sharia provisions. This institution functions to manage and distribute zakat in a professional and transparent manner, so that the benefits of zakat can be felt by more people and the purpose of zakat in Islam, namely helping the poor, promoting general welfare, and eliminating poverty, can be achieved more effectively. In addition, with the existence of zakat institutions, the process of collecting and distributing zakat becomes more organized and right on target.¹⁶

Zakat from business has an important role in the economic development of the community, especially in creating balance and social justice. One of the main benefits of zakat is the redistribution of wealth from the able to those who are less fortunate. Thus, zakat helps reduce economic inequality and increase the purchasing power of disadvantaged people. When the poor and other mustahik groups receive zakat, they obtain resources that can be used to meet basic needs, such as food, clothing, and education. This not only improves their quality of life but also drives economic turnaround due to increased consumption.¹⁷

In addition, zakat from business results can be used for economic empowerment through programs that help mustahik become more independent. For example, zakat can be allocated for small business capital, skills training, and education. By getting this support, zakat recipients can develop small businesses, get jobs, or improve skills relevant to the job market. As a result, they can get out of poverty and become a productive part of society. This empowerment not only reduces the social burden but also strengthens the economic base of the community as a whole, creating a more inclusive and sustainable economic cycle.

Businesses in Medan City that can be subject to zakat from business results

Medan City, as the capital city of North Sumatra Province, is one of the major cities in Indonesia that has various dynamic business sectors. Businesses in Medan that are obliged to pay business zakat once they have met the nisab and haul cover various fields such as trade, industry, agriculture, fisheries, services, tourism, and the financial sector. Each of these businesses has great potential in driving the local economy and contributing significantly to regional development.

First, the trade sector in Medan is highly developed with the presence of shopping centers such as Medan Fair Plaza, Sun Plaza, and Medan Mall. Traders in traditional and modern markets also play an important role in the city's economy. Traders who have an annual turnover that reaches or exceeds the nisab are obliged to pay zakat of 2.5% of their net income. This zakat can help improve the welfare of the surrounding community who are less fortunate.¹⁸

Secondly, the manufacturing industry in Medan, which includes the production of food and beverages, textiles, and other consumer goods, is also among the businesses that are obliged to pay zakat. Factories that generate large profits should set aside a portion of their profits for zakat. This not only helps ease the burden of the poor but also contributes to the social and economic stability of the city.¹⁹

Third, the agricultural and plantation sectors around Medan, such as palm oil, rubber and coffee, are important sources of income for many residents. Farmers and plantation owners who earn significant income from their crops are obliged to pay zakat on their

¹⁶ Syaikh Muhammad Abdul Malik Ar Rahman, 1001 Masalah Dan Solusinya, Jakarta: Pustaka Cerdas Zakat, 2003, h. 98

¹⁷ *Ibid.*, h. 102

¹⁸ Dinas Penanaman Modal dan Pelayanan Terpadu satu Pintu, *Potensi Daerah Kota Medan 2020*, h. 17

¹⁹ Marliya, Zuhrinal M Nawawi, and Jihan Humairoh, "Strategi Peningkatan Ekonomi dan Tinjauan Ekonomi Islam Masa Covid 19 (Studi kasus : UMKM di Kota Medan)", *Jurnal Ilmiah Ekonomi Islam*, 8, Vol. 2, 2022.

agricultural produce. This zakat can be used to improve the welfare of small farmers and assist them in developing their agricultural businesses.

Fourth, fisheries is also an important business sector in Medan and its surroundings, especially since the city is close to the coast and has many water sources. Fishermen and fishery entrepreneurs who benefit from the catch of fish and other fishery products should pay zakat on the proceeds of their business. With this zakat, the welfare of small-scale fishermen and coastal communities can be improved.

Fifth, the service sector, including transportation, logistics, healthcare and education companies, also contributes greatly to Medan's economy. Companies and individuals who are engaged in services and have substantial income are obliged to pay zakat. This zakat can help provide better basic services for people in need, such as health and education services.

Sixth, the tourism sector in Medan is also growing rapidly with many attractions such as Maimun Palace, Medan Grand Mosque, and Lake Toba that attract domestic and foreign tourists. Hoteliers, restaurants, and travel agents who benefit from this sector are obliged to pay zakat. Zakat from the tourism sector can be used to improve public facilities and support social activities in tourist areas.

Seventh, the financial and banking sectors in Medan, which include conventional and Islamic banks, microfinance institutions, and insurance companies, are also obliged to pay zakat on their profits. Banks and financial institutions that earn large profits from their operations should set aside a portion of their profits for zakat. With this zakat, access to financial services can be improved for low-income communities, as well as supporting inclusive financial initiatives that empower the local economy.²⁰

With the diversity of business sectors in Medan, business zakat has great potential to improve community welfare and reduce economic inequality. Every business sector that has reached nisab and haul is obliged to pay zakat as a form of social concern and religious responsibility. Optimal implementation of zakat can help strengthen the local economy, improve people's quality of life, and create a more just and prosperous environment.

In addition to the previously mentioned businesses, there are still several other business sectors in Medan City that are also obliged to pay business zakat if they have met the nisab and haul. These sectors contribute significantly to the city's economy and have great potential in supporting social and economic development through zakat.

Eighth, the property and real estate sector in Medan is also one of the important business fields. Developers of housing, apartments, and commercial buildings that earn substantial profits from the sale or rental of property are obliged to pay zakat. Zakat from this sector can be used to help provide livable housing for low-income people and support social housing programs.

Ninth, the information and communication technology (ICT) sector is also growing rapidly in Medan. Companies engaged in technology, such as internet service providers, software developers, and digital startups, that generate significant profits are required to issue zakat. Zakat from this sector can be used to increase access to technology and digital education for the underprivileged.²¹

Tenth, the culinary sector, which includes restaurants, cafes, and small food businesses, is also very developed in Medan. Culinary business owners who earn a large income from the sale of food and beverages are required to pay zakat. This zakat can be used to support the program of providing free food for the poor and provide capital assistance for small and developing culinary businesses.²²

²⁰ Dinas Penanaman Modal dan Pelayanan Terpadu satu Pintu, *Potensi Daerah Kota Medan 2020*, h. 17-23

²¹ Dinas Penanaman Modal dan Pelayanan Terpadu satu Pintu, *Potensi Daerah Kota Medan 2020*, h. 33

²² Marliya, Zuhrinal M Nawawi, and Jihan Humairoh, "Strategi Peningkatan Ekonomi dan Tinjauan Ekonomi Islam Masa Covid 19 (Studi kasus : UMKM di Kota Medan)", *Jurnal Ilmiah Ekonomi Islam*, 8, Vol. 2, 2022.

Eleventh, the public transportation and freight transportation sectors, such as bus, taxi, online motorcycle taxis, and expedition companies, also play an important role in the city's economy. Entrepreneurs in this field who get big profits must pay business zakat. Zakat from the transportation sector can help improve public transportation services and support social programs for low-income transportation workers.

Twelfth, the creative industry sector which includes art, culture, fashion, and media is also growing in Medan. Creative industry players who make great profits from their works are required to pay zakat. Zakat from this sector can be used to support local artists, develop cultural arts programs for the community, and advance the creative industry in Medan.²³

Thirteenth, the energy and utilities sector, including companies engaged in electricity, clean water, and waste management, are also obliged to pay zakat on their profits. Zakat from this sector can be used to improve community access to basic services such as electricity and clean water, as well as support sustainable environmental programs.

With various business sectors developing in Medan City, the optimal application of business zakat can help address various social and economic issues. Every business owner who has reached the nisab and haul has the responsibility to pay zakat and contribute to realizing common welfare. Through zakat, wealth does not only revolve among the wealthy but is also enjoyed by all levels of society, thus creating social justice and sustainable economic development.

The Application of Zakat on Business Results in the View of Islamic Law

The application of zakat on business results in the view of Islamic law is an integral part of the Islamic economic system that regulates the obligations of Muslims towards their property. Zakat is one of the five pillars of Islam that every able-bodied Muslim must adhere to, which aims to purify wealth and improve social welfare in society. Zakat on business results specifically concerns income from various types of businesses such as trade, agriculture, industry, and services, which is calculated based on the net profit earned after deducting operational costs and related debts.

In the Qur'an, the obligation of zakat is mentioned in several verses, including in Surah Al-Baqarah verse 267 which emphasizes the importance of giving from the good of the business: "*O you who believe, spend (in the way of Allah) some of the good of your labor and some of what We bring forth from the earth for you. And choose not that which is bad, and give it away, when you do not wish to take it, but with an eye to it. And know that Allah is All-Rich, All-Praised.*"²⁴

In the view of Islamic law, business zakat has clear social and economic objectives. In addition to purifying wealth from miserliness and complementing worship, zakat also aims to build social solidarity among Muslims, as well as reduce the economic gap between the rich and the poor. In this way, zakat on business proceeds serves not only as an individual obligation but also as an instrument of equitable wealth redistribution in society.

The process of calculating and distributing business zakat is governed by sharia principles that emphasize fairness and transparency. Entrepreneurs or business owners must carefully calculate the zakat they have to pay, using guidance from fiqh experts (Islamic jurists) to determine the applicable nisab and haul. After that, the zakat is distributed to the eight groups of zakat recipients (asnaf) that have been determined in Islamic law, such as the poor, poor, amil, and others, with the aim that the benefits of zakat are truly felt by those in need.²⁵

²³ Marliya, Zuhri M Nawawi, and Jihan Humairoh, "Strategi Peningkatan Ekonomi dan Tinjauan Ekonomi Islam Masa Covid 19 (Studi kasus : UMKM di Kota Medan)", *Jurnal Ilmiah Ekonomi Islam*, 8, Vol. 2, 2022.

²⁴ Departemen Agama RI, *Al Quran dan Terjemahannya: Juz 1-30*, Jakarta : PT. Kumudasmoro Grefindo Semarang, 2011.

²⁵ Syamsuri Rahim, Sahrullah, "Pengelolaan Zakat Perusahaan", *Jurnal Akuntansi Multiparadigma*, 8, no.1,

In practical terms, the application of zakat on business results also encourages entrepreneurs to play an active role in building a more inclusive and sustainable social economy. By paying zakat regularly, business owners not only fulfill their religious obligations but also participate in promoting the welfare of the community and creating a more stable and harmonious social environment. Thus, zakat from business results is not only a religious aspect, but also a vital instrument in fair economic development in the view of Islamic law.²⁶

CONCLUSION

The application of zakat on business results in the view of Islamic law plays an important role in building the foundation of a just and socially just economy. Zakat is mandatory for every Muslim who has reached the nisab and haul, with a percentage of 2.5% of net business income after deducting operational costs and related debts. This is in accordance with sharia principles that emphasize the importance of cleansing wealth from miserliness and selfishness and reinforcing social obligations in Islam.

In the Qur'an, Surah Al-Baqarah verse 267 underscores the importance of giving zakat from the best results of the business, as a form of appreciation and obedience to Allah for His bounty. The verse also reminds Muslims not to be picky in giving zakat, emphasizing the importance of integrity and sincerity in good deeds.

Zakat on business does not only function as a ritual or worship obligation, but also as an instrument of wealth redistribution that encourages economic and social balance in society. By channeling a portion of profits to the eight groups of zakat recipients (asnaf), zakat on business results helps to reduce the economic gap between the well-off and the needy, and strengthens the network of social solidarity within the Muslim Ummah.

The process of calculating and distributing zakat on the proceeds of business is based on sharia principles that ensure fairness and transparency. Entrepreneurs must adhere to the guidelines set out by scholars and jurists in determining the nisab and haul, to ensure that the zakat paid is in accordance with Islamic law.

In practice, business zakat also provides a positive incentive for entrepreneurs to actively contribute to inclusive economic development. By optimizing zakat as one of the Islamic economic instruments, they not only help improve the welfare of the ummah but also strengthen the moral and spiritual foundations of doing business in accordance with the teachings of Islam.

Overall, zakat from business results not only maintains economic justice but also strengthens social identity and religious values in business practices. By consistently complying with the obligation of zakat, Muslims not only expect blessings from Allah for their possessions but also affirm their commitment to building a just and empowered society.

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2017, h. 203

²⁶ Ali Topan, "EPISTEMOLOGI FIKIH FILANTROPI ISLAM DALAM ZAKAT PROFESI: STUDI FATWA MAJELIS ULAMA INDONESIA NOMOR 3 TAHUN 2003 TENTANG ZAKAT PENGHASILAN," *Jurnal Keislaman* 5, no. 2, 2022, h. 238

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