

## MAQASHID SHARIAH MUZAKKI'S REVIEW USING THE LATEST SEVEN DIMENSIONS

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### Abstract

This study has a novelty on the variables of maqashid shariah. Where the maqashid sharia variable in this study uses seven dimensions which previously used five dimensions. The dimension of novelty is tested to see its effect on the decision of the muzakki to issue zakat. This test was conducted with a sample of 423 muzakki throughout Indonesia. The results of this study found that the newness of the dimensions in the maqashid sharia variables, namely protecting the environment and maintaining security, became a consideration for muzakki in issuing zakat.

**Keywords :** *Maqashid Shariah, Muzakki, Decision to Issue Zakat*

### 1. INTRODUCTION

Indonesia is the country with the largest Muslim population in the world and one of the top ten economies. It has enormous development potential in all fields, one of which is the zakat area. Various studies on the potential of zakat have been conducted. (Nature 2018; Asfarina et al. 2019; Faisal and Sudibyso 2020) revealed that although there are differences in the number of potential figures, overall research shows the potential of zakat in Indonesia based on the Zakat Potential Mapping Indicator (IPPZ), as of 2020, Indonesia's zakat potential was recorded at Rp233.8 trillion or equivalent to 1.72% of GDP in 2018 which was worth Rp13,588.8 trillion (Puskas Baznas, 2019). In 2019, the company's zakat has a potential of IDR 6.71 trillion. As for then in 2020 the company's zakat potential reached IDR 144.5 trillion. In other words, the total zakat potential in Indonesia in 2020 is IDR 327.6 trillion (Puskas baznas, 2020). So, it is still very far when compared to the existing potential. The disparity between the potential of zakat and the realization of zakat received is contrary to the fact that Indonesia is a country with the largest Muslim majority population in the world (Center for Strategic Studies BAZNAS, 2020).

The amount of zakat collected is lower than the optimal value for various reasons, namely: first, not knowing the necessity to issue zakat (Meisuri et al. 2021). Some people do not realize that they have to pay zakat (Mukhlis and Beik 2013). They only understand that zakat is only zakat in Ramadan (Nadha 2021), even though zakat is divided into two, namely zakat maal (treasure), zakat fitrah (which is issued before Eid al-Fitr). Second, they refuse to pay zakat, some people refuse to pay zakat (Hamdani et al. 2019). Some people are thrifty because they believe their wealth is obtained through their own efforts and assume they have a necessity in spending zakat (SOHARI 2013; Syamsuddin 2017). Third, there is skepticism of zakat management organizations (Afiyana et al. 2019; Prakarsa et al. 2021), because they do not or lack confidence in the zakat management institutions that have been formed (Habibie et al. 2021; Hafizano 2018), some people directly hand over their zakat obligations to mustahiq (Kusmanto 2014; Sofiyawati and Halimah 2022; Solikhani

2020). In addition, if they can directly give it to the mustahiq concerned, they will feel more. And because of the low decision of a person in paying zakat (Faisal et al. 2023).

Researchers will show that some previous research related to this title has the aim of supporting this research. In a study (Isnaeni et al., 2018) entitled *The Effect of Maqashid Shariah on the Decision of Muzaki Paying Zakat in Organization of Zakat Management (OPZ)* found that in general Maqasid Shariah as a variable that influences muzaki decisions in paying ZIS. There are several studies on Religiosity on the decision to pay zakat, including showing various results have been obtained from research conducted by (Nurkhin & Ahmad, 2019) where this type of research uses quantitative survey methods. The people who took part in this study were employees of the Semarang Ministry of Religious Affairs. The research findings are as follows: religiosity and knowledge of zakat have no influence to draw decisions in terms of zakat. and a study conducted by (Fauziah et al., 2019) The results of the study are that there is an influence There are several influences of faith variables on the decision to pay zakat, but there is no influence of zakat understanding variables on the decision to pay zakat.

The results of the study (Handayani et al., 2022) show that the level of religiosity, gender and educational background are factors that contribute to zakat payment decisions. (Ruddin, 2021) found evidence that religiosity exerts a significant influence on zakat payments. Different things were found in research conducted (Mujaddid & Ramadan, 2019) which found evidence that there was no significant relationship between the level of religiosity and zakat payments. This condition is different from research conducted by (Budiarto et al., 2018) using qualitative and quantitative procedures. Based on research revealed that religiosity or the extent to which a person is religious has a major impact on his desire to give zakat (Ngasifudin, 2016; Rosalinda et al, 2021). A study conducted by (Muthoifin & Nuha, 2016) found that religiosity has an effect on a considerable increase in the decision to pay zakat (Halimatusadiah et al., 2023; Sumadi & Priliastuti, 2021). Research conducted by (Noka & Mursalin, 2022) explained that altruism has a significant positive influence and is the main consideration that has an impact on a person's decision to issue zakat. This is different from the findings of studies conducted by (Nasution, 2017) showing that generosity (altruism) does not have much effect on one's desire to pay zakat.

Research (Amelia & Murtani, 2019; Satrio & Siswantoro, 2016) stated that income factors have a positive influence on the decision to pay zakat through the Amil Zakat Institute. Nasution stated that from statistical tests, the factor that most influences people to pay zakat to the national zakat agency is income. (Murhaban & Merawati, 2018; D. E. Pristi & Setiawan, 2019). The higher a person's income, the more likely to pay zakat to the national zakat agency, indicating that the level of income has an influence on the decision to pay zakat in Baitul Mal. In research (Amelia & Murtani, 2019; Kartika, 2020; Murhaban & Merawati, 2018; D. E. Pristi & Setiawan, 2019; Satrio & Siswantoro, 2016) stated that income factors have a significant influence on the decision of muzakki to pay zakat through amil zakat institutions. That is, the higher the income of the muzakki, the decision to pay professional zakat through the institution of amil zakat the higher. However, there are research results that state the opposite. (Hauli & Anggraeni, 2022; Sidiq, 2015) who suggests that the income factor does not have a significant effect on the decision of muzakki in paying zakat, (Daulay & Lubis, 2014) stated that a high enough income does not affect the community to channel their zakat through amil zakat institutions. Some people are still reluctant to pay zakat, because they feel that the wealth obtained is the result of their own labor, so there is no need to issue zakat. (Jibu et al., 2022) stated that partial income does not have a significant effect on the decision to pay professional zakat. Because even though the income has reached nishab, it is still considered insufficient to meet all the needs of his life so that no amount of income will affect his decision to pay zakat. Zakat is an obligation for Muslims, so researchers are interested in examining the influence of Maqashid Shariah, altruism, religiosity, income, education, income on

the decision to pay zakat, because there are inconsistencies from the results of previous research and there is still a lack of research on Maqashid Sharia in the decision to pay zakat

## 2. IMPLEMENTATION METHOD

The research design used was explanatory with a quantitative approach. Explanatory research according to Sugiyono (2017) is research that explains the causal relationship between variables that influence hypotheses. In this study, there are at least two variables that are linked. This study explains, predict and control a symptom. Therefore, in this study it will be explained about the existence of interactive or reciprocal relationships between the variables to be studied and the extent to which these relationships influence each other. The main reason for choosing this type of explanatory research is to test the hypothesis proposed to explain the effect of the independent variable on the dependent variable through moderation variables both partially and simultaneously in the hypothesis. To test the newness with the addition of two dimensions, namely the dimensions of protecting the environment and maintaining security, the researchers took samples on 423 muzakki spread throughout Indonesia to be asked for opinions about the two-dimensional novelty.

### Maqashid Shariah

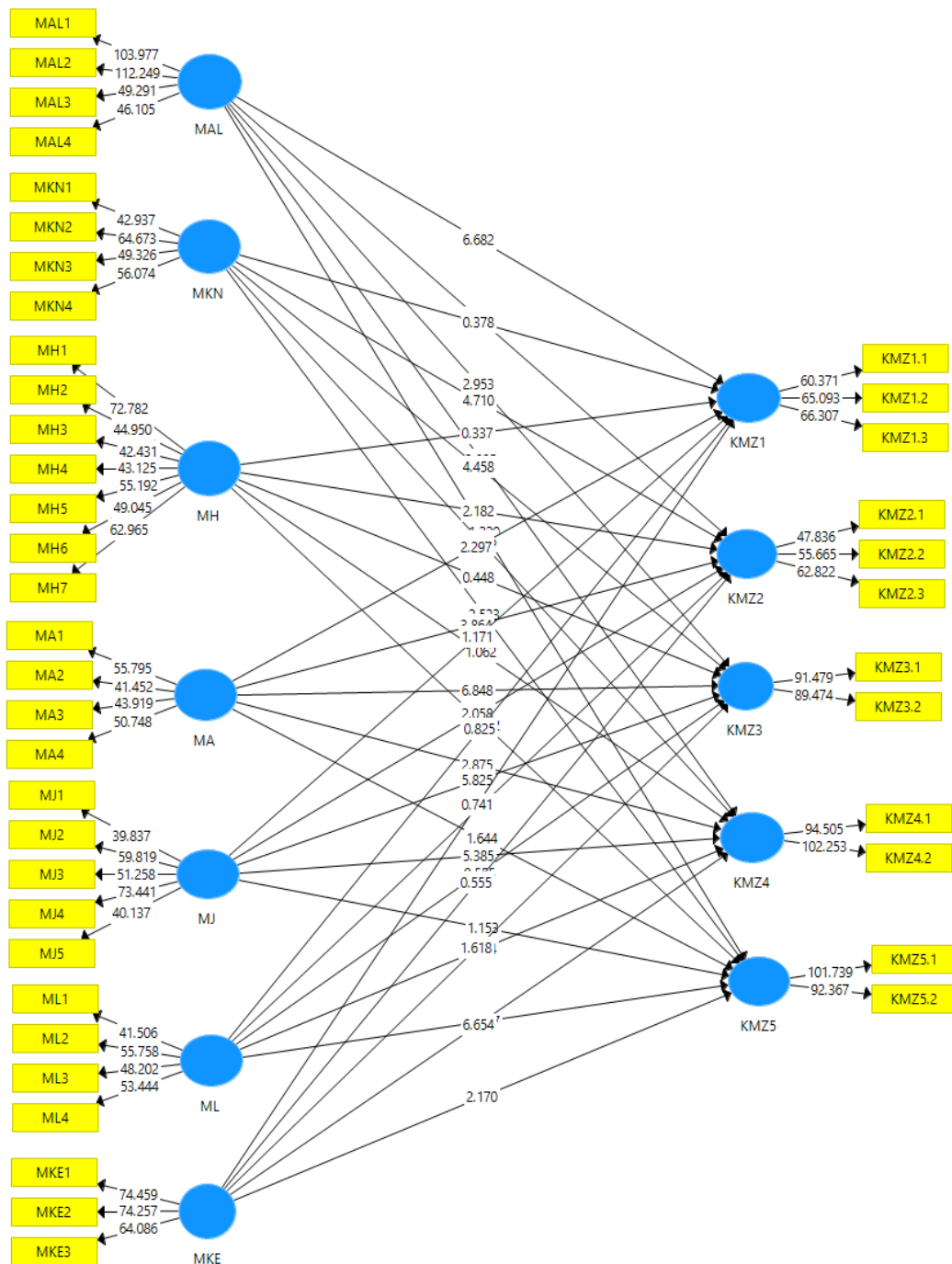
At-Thāhir ibn 'Āshūr defines Maqashid Sharia as the purposes and wisdom that Shari'a considers in all or most of the provisions of Shari'a, which consideration of Shari'a does not apply only to specific provisions of Sharia law. Imam Al-Yūbī defines Maqashid Sharia as the purpose and wisdom considered by the Shari'a in the establishment of laws, both general and specific, in order to bring about the benefit of mankind. According to Wahbah Az-Zuhailī, Maqashid Shariah is the meaning and purpose observed by Sāri' in all or most provisions of the law. From the many definitions of maqāshid ash-syarī'ah offered by experts, it can simply be concluded that Maqashid Sharia is the goals that Shari'a wants to realize in establishing Sharia for Muslims. These goals are centered on the benefit of mankind. This Maqashid Shariah research uses 7 dimensions, namely Hifdz Al Aql, Hifz An Nas, Hifz Al Mal, Hift Ad Din, Hift Nafs, Hifz al Bi'ah, Hifz al Irdi with 31 statements. (Isnaeni et al., 2018). The dimension of Hifz al Bi'ah, is a new dimension in maqashid sharia research with 4 statements, namely, first paying zakat participating in improving the environment as contained in the Qur'an sura. Al-A'raf :56). Second, Paying zakat for the benefit of future generations, this is stated in the Qur'an surah Al-a'rāf (7): 56 and Law of the Republic of Indonesia number 32 of 2009, concerning the protection and management of life linking. The third statement of paying zakat is not only giving affection to humans but giving affection to plants as in the Qur'an surah al-An'am verse 141. And the fourth question is that paying zakat is a form of a sense of responsibility for nature based on research (Sony, Kerap, 2010). The second new dimension of Hifz al Irdi is the second dimension in maqashid sharia research with the statement that paying zakat can create a sense of security in the community as in the Hadith of the Prophet Muhammad Sallallahu 'alaihi wa Sallam in the Hadith Narrated Bukhari No. 1400. Question Paying zakat will be free from fear as in the Qur'an Surah At-Tawbah: 103 as well as found in research (Khairul et al., 2020) the value of zakat raises awareness to the indigent and causes peace in life, because the obligation (zakat) is fulfilled. As for the last question, namely By paying zakat will avoid anxiety, this is based on Ibn Kathir (2011) in interpreting that Allah Subhanahu Wa Ta'ala told Muhammad Sallallahu 'alaihi wa Sallam to take part of the property as zakat in order to cleanse and purify human souls from the filth of their sins.

### **The decision of the muzakki to issue zakat**

The decision to issue zakat is a process of selecting the best alternative from many alternatives in a way that is considered the most efficient according to the situation. In other words, a decision is the selection of an action from two or more alternative options. The processes and activities that people perform when searching, selecting, buying, using, evaluating, so as to meet needs. Behavior occurs either for individuals, or organizations or groups (Hasan, 2022). In the decision variable to issue zakat using 5 dimensions developed by (Schiffman and Kanuk, 2000) and indicators developed by (Isnaeni et al., 2018). The first dimension proposed is the introduction of needs with 3 questions a Muslim realizes there are rights of others in their property, the program offered must be in accordance with needs, obtaining information through electronic and print media, online media and other media. The second dimension is the search for information with 3 questions getting information from people who have paid zakat at the Amil Zakat Agency, I get information from personnel working at the Amil Zakat Agency, and based on observations, I choose the Amil Zakat Agency that meets the criteria according to my entitlement. The third dimension is an alternative evaluation with 2 questions, namely I will take a stand by considering the evaluation of feelings, emotions and tendencies of action in choosing the Amil Zakat Agency and the next question is based on an evaluation that provides confidence, I as a muzakki feel confident and steady in distributing zakat through the Amil Zakat Agency. The fourth dimension with 2 questions is based on the evaluation that directs the muzakki to behave, I as a muzakki will be steady in distributing zakat through the Amil Zakat Agency. The Amil Zakat Agency where I paid Zakat was in line with expectations. And the last dimension is post-zakat behavior with 2 questions, namely I will consistently pay Zakat through the Amil Zakat Agency, I will invite people to participate in paying Zakat through the Amil Zakat Agency

### **3. RESULTS AND DISCUSSION**

The expansion test was used to see the influence of the variables of each independent variable dimension of maqashid shariah (MS) consisting of MAL (manjaga akal), MKN (nurturing offspring), MH (manjaga harta), MA (maintaining religion), MJ (maintaining the soul), ML (maintaining the environment) and MKE (maintaining security) on the dependent variables of the decision to pay zakat (KMZ) consisting of KMZ1 (need recognition), KMZ2 (information search), KMZ3 (alternative evaluation), KMZ4 (decision to pay zakat) and KMZ5 (post-zakat behavior), which obtained the following results:



Source: Data Processing Results, 2023

**Figure 1**  
**Expansion Test Analysis**

Here are each hypothesis test results obtained in the expansion test, as follows:

**1. EMAL Dimension Expansion (Maintaining Reason) to Zakat Decision Dimension (KMZ)**

The following are the results of the recapitulation of the hypothesis of the MAL dimension (maintaining reason) against the dimension of the decision to pay zakat (KMZ), which obtained the following results:

**Table 1**  
**MAL Dimension Effect Expansion Test (Keeping Sense)**  
**against the Decision to Pay Zakat (KMZ)**

Struktur Path	Direction	Original Sample (O)	t-Statistics	P-Values	Result
MAL -> KMZ1	+	0.734	6.682	0.000	Accepted
MAL -> KMZ2	-	-0.128	1.194	0.233	Rejected
MAL -> KMZ3	+	0.362	2.953	0.003	Accepted
MAL -> KMZ4	+	0.283	2.885	0.004	Accepted
MAL -> KMZ5	+	0.197	1.220	0.223	Rejected

Sumber: Hasil Pengolahan Data, 2023

The results of hypothesis testing on the effect of the MAL expansion dimension (maintaining reason) on the dimensions of the decision to pay zakat (KMZ), obtained results, by looking at the results of *pvalue* <0.05, it can be stated that MAL (Maintaining Reason) affects the recognition of needs (KMZ1), alternative evaluation (KMZ3), decision to pay zakat (KMZ4) and post-payment behavior (KMZ5). The first dimension is to maintain reason on the variable maqashid shariah. The analysis carried out on this dimension is that by paying zakat families can get a good scientific education. Likewise, muzakki issuing zakat will prevent a mindset that prioritizes criminality, cruelty and crime. This is because zakat can provide good scientific education and religious education. This can be seen from the zakat issued by muzakki used by the Amil Zakat Agency in terms of productive zakat. Maintaining reason (Hifdz al-Aql) in terms of its importance can be divided into three groups, namely maintaining reason in the daruriyyat group, such as it is forbidden to drink liquor; maintaining reason in the Hajyyat group, as it is recommended to pursue knowledge; Nurturing reason in the tahsiniyyat group, such as avoiding fantasizing or listening to something that is not useful.

In Maqashid sharia there is a point of benefit namely maintaining reason (Hifdz al-Aql), the empowerment of productive zakat by the National Amil Zakat Agency has helped the implementation of the main benefit. If it is analyzed using the principle of benefit, namely preserving reason (Hifdz al-Aql), then mustahik has carried it out. Mustahik who has paid for his son's school needs and sent his child to university means that he has maintained reason in the Hajyyat group. In addition, mustahik who usually always daydreams and thinks about the fate of his family, thinks about his child's school fees, and thinks about his family's basic needs are rarely done because these needs have been met. In addition, mustahik has been busy with his business and only thought about expanding his business. So mustahik has preserved reason in the tahsiniyyat group, that is, to avoid imagining or listening to something that is not useful. Therefore, the productive empowerment of zakat that has been carried out when viewed from the objectives and benefits has prospered the community and improved the economy, it does not contradict the sources of the law of the Qur'an, Hadith, ijmak, qiyas and maqashid sharia. Because if the empowerment brings more changes to society in the long run and reduces the number of poverty, it needs to be maintained and improved according to current conditions

## 2. MKN (Nurturing Offspring) Expansion to the Dimension of Zakat Payment Decision (KMZ)

The following are the results of the recapitulation of the hypothesis of the MKN dimension (maintaining offspring) against the decision dimension of paying zakat (KMZ), which obtained the following results:

**Table 2**  
**MKN Dimensional Influence Expansion Test (nurturing offspring)**  
**against the Decision to Pay Zakat (KMZ)**

Struktur Path	Direction	Original Sample (O)	t-Statistics	P-Values	Result
MKN -> KMZ1	-	-0.057	0.378	0.706	Rejected
MKN -> KMZ2	+	0.703	4.710	0.000	Accepted
MKN -> KMZ3	+	0.961	4.458	0.000	Accepted
MKN -> KMZ4	-	-0.155	0.896	0.371	Rejected
MKN -> KMZ5	+	0.460	2.533	0.012	Accepted

Source: Data Processing Results, 2023

The results of hypothesis testing on the effect of the MKN expansion dimension (maintaining offspring) on the dimensions of the decision to pay zakat (KMZ), obtained results, by looking at the results of  $pvalue < 0.05$ , it can be stated that MKN (maintaining offspring) affects information search (KMZ2), alternative evaluation (KMZ3) and post-paying zakat behavior (KMZ5). The second dimension is keeping offspring on the variable maqashid syariah. The analysis carried out on this dimension is that by paying zakat will be an example for children, the family will also be a family that sakinah, mawaddah, warrahmah, zakat will also make descendants who have moral charity.

Since the occurrence of the marriage bond between a man and a woman, both parties are bound and have rights and obligations that were not previously had. When a marriage takes place, the man who becomes the husband has rights in the family, just as the woman who becomes the wife in marriage has rights as well. In addition, they also bear obligations arising from the marriage bond in which in other words a husband who is the head of the household has rights and obligations that he must carry out both the salvation of the world and the hereafter of his family and the welfare of his household, so that a husband who is in charge of his family, is also responsible for the payment of zakat fitrah of his family members who are part of maintaining the safety of the world and the hereafter His family and other zakat are his obligation so that what enters the family is clean property. In the Qur'an Surah At-Taḥrīm verse 6:

بِكۡةٖ غَلَاطۡ شِدَادًا لَا يَخۡصُونَ اللّٰهَ مَا يَأۡتِيهَا الذِّبۡنَ اٰمَنُوۡا فَاۡنۡفُسَكُمۡ وَاٰهۡلِيۡكُمۡ نَارًا وَّفُوۡدَهَا النَّاسُ وَاَلۡحِجَارَةُ عَلَيۡهَا مَآ  
وَيَفۡعَلُوۡنَ مَا يُؤۡمَرُوۡنَ اٰمَرُۡهُمۡ

“O believers, preserve yourselves and your families from the fires of hell whose fuel is man and stone; his guardians are angels who are harsh, hard, and disobey God not what he commands them and always do what he commands.”

**3. MH Expansion (Safeguarding Assets) to the Dimension of Decision to Pay Zakat (KMZ)**

The following are the results of the recapitulation of the hypothesis of the MH dimension (safeguarding property) against the dimension of the decision to pay zakat (KMZ), which obtained the following results:

**Table 3**  
**MH Dimensional Influence Expansion Test (Keeping Treasure)**  
**against the Decision to Pay Zakat (KMZ)**

Struktur Path	Direction	Original Sample (O)	t-Statistics	P-Values	Result
MH -> KMZ1	-	0.055	0.337	0.736	Rejected
MH -> KMZ2	+	0.315	2.182	0.030	Accepted
MH -> KMZ3	-	0.082	0.448	0.654	Rejected
MH -> KMZ4	-	0.254	1.062	0.289	Rejected
MH -> KMZ5	+	1.206	5.322	0.000	Accepted

Sumber: Hasil Pengolahan Data, 2023

The results of hypothesis testing on the influence of MH expansion dimensions (maintaining assets) on the dimensions of the decision to pay zakat (KMZ), obtained results, by looking at the results of *pvalue* <0.05, it can be stated that MH (maintaining assets) affects information search (KMZ2) and post-paying zakat behavior (KMZ5). The third dimension is keeping offspring on the variable maqashid syariah. The analysis carried out on this dimension is that paying zakat does not reduce wealth and paying zakat can eliminate the gap between poor and rich. In Maqashid Sharia there is a principle of benefit, namely maintaining offspring (Hifdz al-Nasl). Assets owned by muzakki when zakat is issued, then the muzakki property will be clean. So that descendants will get property that is completely clean from the rights of others that will create blessings in the family. It is based on Q.S At-Tawbah verse 103:

سَمِيعٌ عَلِيمٌ خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ

"Take the zakat from some of their possessions, with that zakat you cleanse them and purify them and pray for them. Indeed, it is a prayer for their souls. And Allah is All-Hearing, All-Knowing."

From this verse that by issuing zakat means having purified property. The purpose of purifying the property of the muzakki (the person who is obliged to pay zakat) is to be clean from the rights of others in the property owned. So as long as zakat has not been paid, then as long as it is still mixed in his property the rights of others. If he takes zakat out of his property, then his property is clean. This emphasizes that the cleansing of this property does not mean that the haram property is then zakat so that it is holy/lawful, but means that it means that the zakat obligation is to fulfill it so that there are no other people's rights in their property. Of course, the property given zakat must be lawful property. Wealth that has been cleared from the rights of others makes the property owned more blessing. The purpose of Islam (Maqashid Shariah) in safeguarding wealth in order to eliminate income inequality and livelihood among humans is an undeniable reality, as Allah Almighty says in surah al-Dzariyat verse 19:

رُؤْمٍ فِيهِمْ أَمْوَالٌ لَّسَّابِلٌ وَالْمَحْدُ

"And on their possessions there is a right to the poor who ask and the poor who do not share."



#### 4. MA Expansion (Safeguarding Religion) on the Dimension of the Decision to Pay Zakat (KMZ)

The following are the results of the recapitulation of the hypothesis of the MA dimension (maintaining religion) against the dimension of the decision to pay zakat (KMZ), which obtained the following results:

**Table 4**  
**Test of Expansion of Influence of Dimenis MA (Keeping Religion)**  
**against the Decision to Pay Zakat (KMZ)**

Struktur Path	Direction	Original Sample (O)	t-Statistics	P-Values	Result
MA -> KMZ1	+	0.238	2.297	0.022	Accepted
MA -> KMZ2	+	0.358	3.864	0.000	Accepted
MA -> KMZ3	-	-0.717	6.848	0.000	Accepted
MA -> KMZ4	+	0.346	2.875	0.004	Accepted
MA -> KMZ5	+	-0.264	1.644	0.101	Rejected

Source: Data Processing Results, 2023

The results of hypothesis testing on the influence of the MA (Maintaining Religion) dimension on the dimensions of the decision to pay zakat (KMZ), obtained results, by looking at the results of the pvalue  $<0.05$ , it can be stated that MA (Maintaining Religion) affects the introduction of needs (KMZ1), information search (KMZ2), decision to pay zakat (KMZ4) and post-paying behavior (KMZ5). The fourth dimension is to keep religion on the variable maqashid syariah. The analysis carried out on this dimension is that a muzakki before issuing zakat must understand well the law of zakat and also know and understand well the rewards for those who pay and do not pay zakat because paying zakat will increase the faith of a Muslim. Based on the observations of the Amil Zakat Agency, it provides religious understanding before issuing zakat. Zakat education has a role in raising zakat funds, because currently there are still many people who do not know about the obligation to pay zakat. Zakat education carried out by the National Amil Zakat Agency through its social media can influence the community to pay zakat. Carry out zakat education by utilizing social media such as Instagram, Twitter, Facebook, LinkedIn, YouTube, and TikTok. The material presented on the social media of the National Amil Zakat Agency such as the meaning of zakat, types of zakat, various assets that must be zakati, distribution of zakat, ease of zakat through the National Amil Zakat Agency, the importance of zakat for the empowerment of people, programs of the National Amil Zakat Agency, and invitations to fulfill zakat. This is very important in terms of creating the purpose of maintaining religion in terms of knowing about zakat and not being wrong in making zakat payments. Amir al-Mukminin in the field of hadith, namely Imam Bukhari (may Allah have mercy on him) stated in his book Saheeh Al-Bukhari, Chapter "Al-'Ilmu Qabla Al-Qaul wa Al-'Amal" (knowledge before saying and charity). It is not valid for a practice that is not based on knowledge first

**5. MJ Expansion (Safeguarding the Soul) to the Dimension of the Decision to Pay Zakat (KMZ)**

The following are the results of the recapitulation of the hypothesis of the MJ dimension (keeping the soul) against the dimension of the decision to pay zakat (KMZ), which obtained the following results:

**Table 5**  
**Expansion Test of the Effect of MJ Dimension (Preserving the Soul) on Decision to Pay Zakat (KMZ)**

Struktur Path	Direction	Original Sample (O)	t-Statistics	P-Values	Result
MJ -> KMZ1	+	0.123	1.171	0.242	Rejected
MJ -> KMZ2	-	-0.293	2.058	0.040	Accepted
MJ -> KMZ3	+	0.985	5.825	0.000	Accepted
MJ -> KMZ4	-	-0.765	5.385	0.000	Accepted
MJ -> KMZ5	-	-0.296	1.153	0.250	Rejected

Sumber: Hasil Pengolahan Data, 2023

The results of hypothesis testing on the influence of the MJ expansion dimension (keeping the soul) on the dimensions of the decision to pay zakat (KMZ), obtained the results, by looking at the results of the pvalue  $<0.05$ , it can be stated that MJ (keeping the soul) affects information search (KMZ2), alternative evaluation (KMZ3) and the decision to pay zakat (KMZ4). The fifth dimension is to keep the soul on the variable maqashid shariah. The analysis carried out on this dimension is that paying zakat can maintain and protect humanitarian matarbat and can maintain and protect human rights. Zakat is given to the poor where the definition of poor does not necessarily have to be related to financial deprivation. But it can also include people who have experienced sexual violence, experienced oppression, experienced slavery. They are also among those who receive zakat. So is the definition of slave or riqab. If riqab is interpreted as a symptom and face of exploitative practices, then we can use zakat for people who experience marginalization. Including victims of human rights violations, oppression and other forms related to modern forms of exploitation and slavery so that zakat can overcome the existing power imbalance, so that the purpose of Islam in terms of safeguarding the soul can be carried out as Allah says in the Qur'an Surah Al-Tawbah: 103'

سَمِيعٌ عَلِيمٌ خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ

"Take the zakat from some of their possessions, with that zakat you cleanse and purify them, and pray for them. Indeed, your do'a is the tenacity of the soul for them. And Allah is All-Hearing, All-merciful."

With zakat, we have indeed sanctified ourselves from sin, purified the soul (tazkiyah an-nafs), grown noble morals, generous, sensitive to humanity, eroded the nature of bakhil/ kikir and greed, so as to bring peace of mind and soul.

## 6. ML (Maintaining the Environment) Expansion to the Decision Dimension of Paying Zakat (KMZ)

The following are the results of the recapitulation of the hypothesis of the ML dimension (maintaining the environment) against the decision dimension of paying zakat (KMZ), which obtained the following results:

**Table 6**  
**DimensionML Influence Expansion Test (Maintaining the Environment)**  
**against the Decision to Pay Zakat (KMZ)**

Struktur Path	Direction	Original Sample (O)	t-Statistics	P-Values	Result
ML -> KMZ1	-	-0.274	-2.477	0.022	Accepted
ML -> KMZ2	-	-0.203	-2.113	0.032	Accepted
ML -> KMZ3	-	-0.138	-2.788	0.012	Accepted
ML -> KMZ4	+	0.291	2.432	0.026	Accepted
ML -> KMZ5	-	-0.115	-0.607	0.544	Rejected

Sumber: Hasil Pengolahan Data, 2023

The results of hypothesis testing on the influence of the ML dimension (maintaining the environment) on the dimensions of the decision to pay zakat (KMZ), obtained results, by looking at the results of  $pvalue < 0.05$ , it can be stated that ML (maintaining the environment) affects the introduction of needs (KMZ1), information search (KMZ2), alternative evaluation (KMZ3) and decision to pay zakat (KMZ4). The sixth dimension is to protect the environment on the variable *maqashid syariah*. The analysis carried out on this dimension is that a Muslim realizes there are rights of others in the property owned. From this, it can be seen that protecting the environment has become a common goal. The importance of environmental issues was then initiated by the presence of views on environmental jurisprudence (*fiqh al-Biah*). Allah emphatically says in the Qur'an Surah Al-A'raf: 85

وَلَا تُفْسِدُوا فِي الْأَرْضِ بَعْدَ إِصْلَاحِهَا ذَلِكُمْ خَيْرٌ لَّكُمْ إِن كُنْتُمْ مُؤْمِنِينَ

"And do not cause mischief on the earth after the Lord has repaired it, which is better for you if you are truly believers."

The program provided by the National Amil Zakat Agency provides proper sanitation assistance by providing healthy toilets, clean water facilities and infrastructure and trash cans for underprivileged communities in various regions in Indonesia. The provision of this assistance is an effort by the National Amil Zakat Agency to realize hygienic behavior in the community through the Community-Based Total Sanitation (STBM) program approach so that the number of people infected with diseases due to poor sanitation can decrease. This is as Allah says in the Qur'an Surah Al-A'raf Verse 56

حَسْبِينِ وَلَا تُفْسِدُوا فِي الْأَرْضِ بَعْدَ إِصْلَاحِهَا وَأَدْعُوهُ خَوْفًا وَطَمَعًا إِنَّ رَحْمَتَ اللَّهِ قَرِيبٌ مِّنَ الَّذِينَ

"And do not make mischief on the face of the earth, after (Allah) has repaired it and Pray to Him with fear (will not be accepted) and hope (will be granted). Verily the mercy of Allah is very close to those who do good".

It shows the importance of preserving the environment for the future of mankind. The programs offered must be in accordance with the needs of the community and can get information

through electronic and print media, online media and other media

**7. MKE (Maintaining Security) Expansion of the Zakat Paying Decision Dimension (KMZ)**

The following are the results of the recapitulation of the hypothesis of the MKE dimension (maintaining security) against the decision dimension of paying zakat (KMZ), which obtained the following results:

**Table 7**  
**Expansion Test of the Effect of MKE Dimensions (maintaining security) on Decision to Pay Zakat (KMZ)**

Struktur Path	Direction	Original Sample (O)	t-Statistics	P-Values	Result
MKE -> KMZ1	+	0.174	2.183	0.028	Accepted
MKE -> KMZ2	+	0.044	0.555	0.579	Rejected
MKE -> KMZ3	+	0.150	1.618	0.106	Rejected
MKE -> KMZ4	+	0.942	6.654	0.000	Accepted
MKE -> KMZ5	-	-0.248	2.170	0.030	Accepted

Source: Data Processing Results, 2023

The results of hypothesis testing on the effect of the MKE dimension (maintaining security) on the dimensions of the decision to pay zakat (KMZ), obtained the results, by looking at the results of *pvalue* <0.05, it can be stated that MKE (maintaining security) affects the recognition of needs (KMZ1), the decision to pay taxes (KMZ4) and post-paying zakat behavior (KMZ5). The seventh dimension is to maintain security on the variable *maqashid syariah*. The analysis carried out on this dimension is that inclusive Islamic values indicate Islam as a friendly religion. The concept of *Rahmatan Lil 'Alamin* gives its own distinction that Islam brings universal values, guarantees of security and peace, not only for Muslims but for all human beings with diverse backgrounds: religion, culture, tradition, and belief. Zakata issued by Muzakki can create a sense of security in the community even the community will be free from fear and by paying zakat will avoid anxiety. The good influence of zakat on socio-economic aspects has the effect of creating community security and eliminating class conflict because of the sharpness of income differences. The implementation of zakat by the state will support the formation of economic conditions that are *growth with equality*; increased productivity accompanied by equal distribution of income and increased employment for the community

**4. CONCLUSION**

The findings in this study broadly strengthen the concepts and theories related to the decision to issue zakat. This study provides 2 new dimensions to the variable *maqashid shriah*. The new measurement has been discussed by Islamic economics and finance experts as well as religious experts. The results of statistical data processing from the latest also provide valid and reliable results to be used as new measurements in research in the field of *Maqashid sharia*.

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