

ASSESSING SOCIO-ECONOMIC JUSTICE RIGHTS THROUGH ZAKAT FOR COMMUNITIES AFFECTED BY COVID-19

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ABSTRACT

Covid-19 has had a significant economic impact, reducing people's purchasing power in community. The concept of zakat as an instrument for fulfilling the socioeconomic rights of the Islamic community become questionable in this situation. This normative legal research uses a conceptual and statutory approach, with descriptive-qualitative analysis. Zakat is one of the Islamic instruments for the fulfillment of the social and economic justice, in particular for development projects, education services, health services when meet the criteria for becoming a recipient of zakat. Therefore, zakat is a simple transfer of a certain sized portion of the wealth of the rich to the poor. The rights of the poor are an essential right in zakat because God has confirmed that in one's wealth and income. The distribution of zakat to communities affected by COVID-19 for the fulfillment of socioeconomic justice rights is carried out through a health emergency program, which involves health and curative programs, and an economic emergency program, which includes strengthening food security and people's purchasing power. It is confirmed that Zakat has contributed to ensure the economic justice during Covid-19

Keyword: COVID-19; Justice; Socio Economic; Zakat

INTRODUCTION

The Corona Virus Disease 2019 (COVID-19), pandemic has brought significant changes to the daily life of society. The outbreak of COVID-19 certainly has implications for various policies, both in the fields of economy, politics, law, and health. Therefore, the Government of Indonesia has made several rules to deal with COVID-19, including Government Regulation Number 21 of 2020 on The Large-Scale Social Restrictions in the Context of Accelerating Handling of Corona Virus Disease 2019 (COVID-19), Presidential Decree Number 11 of 2020

on The Determination Public Health Emergency of Corona Virus Disease 2019 (COVID-19), Regulation of the Minister of Health of the Republic of Indonesia Number 9 of 2020 on The Guidelines for Large-Scale Social Restrictions in the Context of Accelerating Handling of Corona Virus Disease 2019. Last but not least, the Presidential Decree Number 12 of 2020 on the Determination of Non-Natural Disasters Spreading Corona Virus Disease 2019 as National Disasters (Risma & Zainuddin, 2021).

The case of COVID-19, a global pandemic, clearly raises concerns among various groups, particularly the general public. People's concerns are rising as a result of the fairly rapid increase in cases, as well as the lack of readiness of several elements critical to "fighting" the corona virus. Given the high level of distribution, the government must act quickly to implement strategic measures. By enacting proactive policies to mitigate the effects of COVID-19 (Ristyawati, 2020).

Many different types of efforts have been called for and carried out around the world to reduce and stop the spread of this epidemic. One form of this effort is to engage in social or physical distancing. By encouraging healthy people to limit their visits to crowded places and direct contact with other people, social distancing is one of the steps taken to prevent and control Corona virus infection. Some examples of common social distancing practices are working from home, online learning at home for school and university students, postponing meetings or events that involve a large number of people, such as conferences, seminars, and meetings, or doing so via video conference or teleconference, as well as not visiting people who are sick, but simply by phone or video call. Unfortunately, the implementation of social distancing has an impact on the overall decline in economic activity (Hafizah, 2021).

The Indonesian Ulema Council (MUI) issued Fatwa No. 23 of 2020 concerning the Utilization of Zakat, Infaq, and Shadaqah Assets for Overcoming the COVID-19 Outbreak and its Impact, that the use of zakat assets for the prevention of the COVID-19 outbreak is legal with the dhawabith that the distribution of zakat assets to mustahiq directly and distribution for the benefit of the public. The National Amil Zakat Agency (BAZNAS) also stated that zakat funds were used to help people affected by the pandemic regardless of religion. This means that both Muslim and non-Muslim communities can receive assistance. Several programs that focus on the utilization of zakat funds are mustahik health program assistance, such as

distributing masks, spraying disinfectants, building isolation rooms in hospitals, and providing personal protective equipment (Amanda et al., 2021).

According to the Central Statistics Agency (BPS), the poverty rate in Indonesia has now reached 10.19 percent in September 2020. In Indonesia, the number of poor people has increased by 2.76 million compared to the same period last year. This increasing number of poor people occurred because the pandemic disrupted many economic activities, causing people's incomes to fall. The downward trend in poverty rates that occurred until 2019 has come to an end. Because the pandemic's impact began to be felt in the first quarter of 2020. In general, the percentage of poor people increased to 9.78 percent, a 0.37 percent increase since march 2019 (Fauzia, 2021).

BAZNAS emphasized the distribution of assistance to people affected by the COVID-19 regardless of belief. Social, health and economic assistance can be provided to both Muslim and non-Muslim communities. Referring to the Decree (SK) of the Chairman of BAZNAS No. 64 of 2019 concerning Guidelines for the Implementation of the Distribution and Utilization of Zakat in the BAZNAS environment, it is written that among the needy *asnaf* are victims of natural disasters and social disasters, they can include Muslims and non-Muslims. President Director of BAZNAS M Arifin Purwakananta said, in humanity, there are so many things that must be helped and zakat can be used to help poor people in need during disasters like today (Saputra, 2020).

Referring to the study of the philosophy of Islamic law, the administration of zakat for the prevention of the COVID-19 pandemic is in line with the main purpose of zakat law, namely *saddu khillah al-muslimin* or the fulfillment of the basic needs of Muslims, also in line with the objectives of zakat from various dimensions, such as *tarbawiyah* dimensions (purpose in the aspect of education), *ijtima'iyah*, (zakat's goal as a social security in Islam), *iqtisadiyyah* (zakat's goal as an economic support) and *da'wah* (zakat's goal as an instrument of Islamic da'wah).

The paper raises question on (1) the extent to which the fulfillment of social and economic justice rights of the community through zakat instruments; and (2) How is the distribution of zakat to people affected by COVID-19 in the framework of fulfilling the rights of socio-economic justice?

RESEARCH METHOD

This paper uses normative method, with conceptual and the statute approach. A conceptual approach is used to understand the concepts of zakat in the Qur'an and *as-Sunnah*. The statutory approach is carried out to examine the provisions governing zakat and the COVID-19 pandemic. The legal materials used in this study are primary legal materials, namely: the Qur'an, *as-Sunnah* and Law no. 23 of 2011 concerning Management of Zakat, MUI Fatwa No. 23 of 2020 concerning the Utilization of Zakat, *Infaq*, and *Sadaqah* assets for Overcoming the COVID-19 Outbreak and Its Impact. Secondary legal materials, namely legal materials that provide an explanation of primary legal materials, such as: research results, books discussing zakat related to COVID-19. The data obtained from the results of the document study is processed using qualitative processing methods.

DISCUSSIONS AND ANALYSIS OF RESULTS

1) Fulfillment of Community Socio-Economic Justice Rights through Zakat Instruments

The word "zakat" derived from the Arabic word "*zakah*" which means "cleanliness, purification, increase, growth, righteousness, blessing and praise". Literally, zakat means to grow and develop. Meanwhile, according to Sharia, zakat is a concept that refers to the redistribution of wealth determined by God to the deserving categories of people. In addition to poverty alleviation, zakat aims to eliminate greed among Muslims and encourage socio-economic oriented behavior (Olanipekun, Brimah, & Sanusi, 2015).

Zakat provisions are emphasized not only in the Qur'an but also in hadith. The word zakat appears 32 times in the Qur'an, whereas there are far more in the hadith. The Qur'an introduced several terms, one of which is often interpreted as zakat. Because the essence of zakat is the surrender of wealth for the virtues that Allah has commanded, it is called *infaq* (Qs. al-Taubah/9:34). Zakat is referred to as *alms* (Qs. al-Taubah/9:60 and 103) because one of its primary goals is to bring one closer to Allah SWT. Zakat is referred to as a right because it is a definite provision made by Allah SWT that must be given to those who are entitled. (Rosadi & Athoillah, 2016).

In Islam, there are eight groups that are entitled to receive zakat, which are broadly categorized into two major groups, i.e: first, the group of recipients of zakat based on needs,

such as the needy, poor, slaves, debtors, and people on their travels; and second, the group of recipients of zakat based on wealth. This group is entitled to zakat in order to meet their needs as poor and needy people, to free themselves from slavery and debt, or to travel in situations that force them to do so. Second, the groups entitled to zakat are not based on their needs, such as Amil, converts, and *fisabilillah*. Amil is needed to facilitate the management of zakat payments and their distribution. Converts are needed to attract more people to convert to Islam or as financial support when they are new to Islam. While *fisabilillah* is needed to uphold Islam and spread da'wah (Zainuddin, 2018).

The zakat has been identified as a core component of Islamic economic philosophy that enables the establishment of social justice, which broadly involves economic justice and the preservation of social cohesion. (Malik, 2016) One of the purposes of zakat is to eliminate social disparities. Zakat funds can be used in development projects, education services, and health services to achieve these goals, as long as the project benefits meet the criteria for becoming zakat recipients. Apart from being a tool for enforcing economic justice, it is also a tool for those with wealth to purify their income and wealth.

The nature and function of zakat, according to Kayed and Hassan, cannot be linked or interpreted in terms of welfare. Zakat is an effective instrument for empowerment, and zakat funds must be used to achieve the ultimate goal of achieving socio-economic justice (Kayed & Hassan, 2012). There are several verses in the Qur'an that describe the meaning of socio-economic justice, such as: And give the orphans (who are mature) their wealth, do not exchange the good for the bad, and do not eat their wealth with your property. Indeed, those actions (exchanging and eating) are a great sin (*Surah al-Nisa* '4:2). Next, perfect the measurement and balance. We do not place a burden on a person, but rather rely on his ability. And when you say, then act justly, even if he is a relative (of yours), and keep Allah's promise. That is what Allah has commanded you so that you remember (*Surah al-An'am*/6:152).

There are two main distribution systems in Islam, namely commercial distribution and following the market mechanism and a distribution system that is based on the social justice aspect of society. The first distribution system, commercial in nature, proceeds through an economic process. The second system has a social dimension, namely Islam created it to ensure a balance of income in society. Considering that not everyone is able to be involved in the economic process because they are orphaned or elderly and have physical disabilities, Islam

ensures distribution for them in the form of *waqf*, *zakat*, *infaq* and *alms*, besides that there is inheritance in the distribution system (Linge, 2015).

Zakat has a very strategic role in poverty alleviation or economic development. In contrast to other sources of finance for development, zakat does not have any repercussions except pleasure and hoping for a reward from Allah alone. However, it does not mean that the zakat mechanism does not have a control system. The strategic value of zakat can be seen through: First, zakat is a religious call. It is a reflection of one's faith. Second, the financial sources of zakat will never stop. This means that people who pay zakat will never run out and those who have paid every year or other period of time will continue to pay. Third, zakat can empirically erase social inequality and vice versa, can create asset redistribution and equitable development (Sartika, 2008).

Zakat, as a pillar of Islamic construction, plays a critical role in economic growth. This is reflected in two main concepts, namely equitable economic growth and sharing mechanisms in the economy. The main goal is to improve the welfare of the poor. In the short term, the needs of *mustahik* can be met, while in the long term, their economic resilience will increase. Zakat is one of the most important institutions in the socio-economic framework of Islam. In the Qur'an, the command to pray is also often followed by the command to pay zakat. This clearly implies the importance of zakat with the dimension of *habluminannas*, which is equated with prayer that has the dimension of *habluminallah* (Khairina, 2019).

Zakat is referred to as *al ibadah al maly*, which is devotion to God in the form of spending on property and contains a social dimension and is a manifestation of the relationship between humans and humans with the principle of transferring wealth from the rich to the poor having the following principles: (1) the principle of belief a religion that orders its people to pay zakat as a manifestation of religion; (2) the principle of equity and justice that distributes the wealth given by God more evenly to fellow human beings; (3) the principle of productivity which emphasizes that zakat payments are made because property rights have produced certain products; (4) the principle of reason that requires the payment of zakat by a reasonable and responsible person; (5) free principle which states that zakat is paid by a free person; and (6) ethical principles and fairness that zakat is not collected arbitrarily. Economically, the implementation of zakat collection can ideally create an equitable redistribution and erase the

gap between the wealth of the rich and the poor. Zakat is also able to help balance the economy because it is able to suppress the inflation rate.

Zakat, as part of Islamic wealth distribution, is based on respect for individual rights. The goal is to meet their needs and desires while adhering to humanitarian principles. According to economic theory, wealth is distributed in two ways: first through ownership, and second through work. Islam, on the other hand, recognizes a third division, namely the distribution of food to the poor and needy. Islamic law emphasizes this distribution because zakat is required by Islam (Wan Mohd Khairul Firdaus & Mahadi, 2013). The payment of zakat contains several philosophies, including: helping to clear the payer's mind and refraining from misery and selfishness; creating a spirit of love and unity among Muslims; as proof of love for Allah swt by following his orders; and creating a strong society of reciprocity (Hayeeharasah, Sehvises, & Ropha, 2013).

As the right of the poor, the main purpose of zakat is to achieve socio-economic justice. Zakat is a simple transfer of a certain sized portion of the wealth of the rich to the poor. The right of the poor is an essential right in zakat because God has confirmed that in one's wealth and income, there are rights of the poor. Therefore, the purpose of zakat is not only to support the poor consumptively, but it has a more permanent goal, namely alleviating poverty. As a result, zakat is an effort to assist the poor in overcoming difficulties and poverty (Efendi, 2017).

Every Muslim is obligated to pay zakat in order to implement socioeconomic justice. In Islam, socioeconomic justice is the purity and reality of religious teachings. People who reject the principle of socio-economic justice are considered religious liars (Surah Al-Ma'un [107]: 1-7). Thus, socio-economic justice is a definite and important right and obligation in Islam because it is a right and obligation established by Allah SWT. It is a sacred right that all Muslim communities must exercise (Aravik, 2017).

Allah's command to pay zakat will provide social justice guarantees and economic empowerment of Muslims who experience a shortage of economic resources. Distribution or distribution of zakat that has been collected can be done in four forms, (Prawiro & Fata, 2020) namely: (1) utilization of traditional consumptive zakat, namely zakat directly distributed to mustahik for direct use, such as zakat fitrah given to the poor to meet daily needs or zakat assets given to victims of natural disasters; (2) creative consumptive zakat, namely zakat which is manifested in other forms, such as realized in the form of scholarship school tools, school

equipment, and clothes for orphans; (3) traditional productive zakat, namely zakat given in the form of something that breeds, such as goats, cows, razors, and sewing machines, carpentry tools and others. Giving zakat in this form will encourage people to create a business or provide a new job opportunity for the poor; (4) creative productive zakat, namely all utilization of zakat given in the form of working capital so that the recipient can develop his business.

The obligatory zakat in Islam has a fundamental meaning implication that is closely related to both divine aspects and economic and social problems. Several verses of the Qur'an that emphasize the problem of zakat, including 27 verses that juxtapose the obligation of zakat with the obligation to pray simultaneously, are related to the divine aspect (*hablunminallah*) (Bahri S, 2016).

Zakat is an important institution in the socio-economic framework of Islam that is underutilized for poverty alleviation in many poor Muslim countries, although it is considered the third pillar of Islam. In fact, the main purpose of zakat is to achieve socio-economic justice. Zakat as a divine tool, zakat funds can effectively reduce poverty and are used as money (investment) and not just as money spent (consumption) for the benefit of a bigger and better society. (Hoque, Khan, & Mohammad, 2015) Therefore, zakat, only as a religious institution, cannot be a tool for changing society (a social engineering tool) if it is not able to realize socio-economic justice for the people (Zainuddin, 2018).

Making zakat as an instrument for realizing socio-economic justice is very reasonable, considering that justice is the key to creating social order and benefiting human life in the world and in the hereafter, as well as improving human dignity in everyday life (Muhammad & Abubakar, 2011).

Socio-economic justice as the value content contained in zakat has one important principle, where humans with different potentials and abilities need a social network through a mechanism to help each other. Humans have the same opportunity to have a decent life as other humans, even though in reality there are differences in potential. Because of this difference in social and economic potential, Islam makes zakat one of the pillars of Islam that has the potential and transformative power to realize socio-economic justice. That is, zakat is a sub-system of socio-economic justice upheld by the Qur'an, both from the perspective of God's justice and from the perspective of human social justice (Muhammad & Abubakar, 2011).

2) Distribution of Zakat to Communities Affected by COVID-19 for the Fulfillment of the right to Socio-Economic Justice

The first COVID-19 case was discovered in early March 2020. The COVID-19 pandemic resulted in widespread excesses or consequences, both social and economic. The economic impact is felt not only by large corporations, but also by micro, small, and medium-sized businesses (MSMEs). Income has decreased dramatically as a result of the pandemic and widespread social restrictions, but payment obligations in transactions, such as accounts payable, rent, and other payments, are not automatically deleted. Of course, this can have a negative impact on the economy as a whole, as well as those with special obligations in particular (Risma & Zainuddin, 2021).

Based on BPS data, in March 2021, on average, poor households in Indonesia had 4.49 household members. Thus, the size of the Poverty Line per poor household on average is IDR 2,121,637,00/poor household/month. The Poverty Line in March 2021 was recorded at Rp.472,525.00/capita/month with the composition of the Food Poverty Line of Rp.349,474.00 (73.96 percent) and the Non-Food Poverty Line of Rp.123,051.00 (26.04 percent) (Badan Pusat Statistik, 2021).

The number of poor individuals increased from March to September 2020. Half of the individuals living in poor households in September 2020 were those who were also below the poverty line in March 2020, while the other half came from households that were vulnerable to poverty in March 2020. The good news is, as many as 40% of the poor in March 2020 came out of poverty, but only rose to the vulnerable group of poor in September 2020. Of the vulnerable poor group in March 2020, half of them remained vulnerable to poverty in September 2020 and a quarter managed to advance to become a middle-class candidate. Dynamics also occur in the middle-class group. As many as 16% of the middle-class candidate group in March 2020 fell into the vulnerable poor group in September 2020, 9% rose to the middle-class group in September 2020, and most of the rest remained in the same class in September 2020. As much as 40% of the group, the middle class fell into the middle-class candidate group and only 1% rose to the top-class group. One-third of the upper-class group remained in the same group, while two-thirds changed positions with households from the middle-class group (Al Izzati, 2020).

Research results from the collaboration of UNICEF, UNDP, Prospera, and The SMERU Research Institute on the impact of COVID-19 on Indonesian households (SMERU, PROSPERA, UNDP, & UNICEF, 2021), namely: (1) The COVID-19 pandemic has had a significant impact on household finances; (2) Children are falling behind in education and health care; (3) Social assistance has reached those in need, but more can be done; (4) Women experience increased responsibilities and duties in childcare roles; (5) Food insecurity and vulnerable groups should be more concerning in the future.

Zakat management is governed by Article 1 of Law Number 23 of 2011, which states that there are two organizational models for zakat management. For starters, zakat is administered by government-created institutions. Second, zakat is managed by community-formed institutions. In practice, however, the government is more of a regulator and facilitator to ensure that zakat management is done correctly and for the benefit of the people. In the second model, the community has broad authority to manage zakat but must coordinate, report, and be willing to be supported by the government.

The Amil Zakat Institution (LAZ) formed by civil society requires ratification as a professional amil zakat institution by the government, so that not just any person or organization can manage zakat without a clear concept. In addition to registered zakat management organizations, they are not allowed to collect zakat funds. This is intended so that the LAZ does not deviate from its original purpose and guarantees legal certainty for the LAZ. The state also plays a role in zakat management by establishing BAZNAS, which is a zakat management organization formed by the government. BAZNAS is a non-structural government institution that is independent and responsible to the President through the minister who carries out government affairs in the field of religion, namely the Minister of Religion (Adib, 2017).

BAZNAS is an institution that is authorized to manage zakat on a national scale. BAZNAS is responsible for coordinating the LAZ, developing a nationally integrated zakat management information system, creating a map of the potential for zakat collection and distribution, and developing a national muzakki and mustahiq database. Zakat management is governed by the state, with BAZNAS serving as the national zakat operator in order to create a unified zakat management system (Adib, 2017).

As zakat management institutions mandated by law, BAZNAS and LAZ are required to carry out programs that benefit people affected by COVID-19. The COVID-19 disaster, which has spread to various countries around the world, is an urgent matter that must be addressed. Dealing with COVID-19 involves all aspects of society, both institutions and individuals. Zakat institutions disburse zakat funds collected for distribution to beneficiaries, particularly those affected by COVID-19. The distribution of zakat funds during the pandemic provides hope to those who are experiencing financial difficulties.

Many people are suffering as a result of the COVID-19 pandemic, particularly in the economic sector. Many people have lost their jobs and no longer have enough money to cover their basic needs. Zakat management institutions play a critical role in mitigating the effects of the COVID-19 pandemic. Its role as a zakat manager allows it to collaborate with partners and networks to address the impact of COVID-19 in affected communities.

The distribution of zakat carried out at zakat management institutions can be categorized in the following four forms: (1) Traditional consumption distribution, in which zakat is given to mustahik to be used directly, such as zakat fitrah, which is given to the poor to meet their daily needs, or zakat mal, which is given to victims of natural disasters. The pattern of distribution can be to fulfill basic needs that can improve nutrition, such as distributing high quality milk, honey, vitamins, and so on; (2) distribution is creative consumptive, i.e. zakat is realized in other forms from the original goods, such as being given in the form of school supplies, scholarships, and others or assistance for worship facilities such as mukena, prayer rugs, sarongs, and so on; (3) traditional productive distribution, namely zakat is given in the form of productive goods such as goats, cows, razors, carpentry tools and so on. Giving in this form will be able to create a business that creates job opportunities for the poor; (4) distribution in the form of creative productive, namely zakat is realized in the form of good capital to build social projects. For example, for the construction of schools, places of worship, health facilities or increasing the capital of small business traders. In order to be productive for the poor, of course, there must be an institution that regulates fundraising and management so that it can develop in the efforts made so that distribution is more productive (Harisah, Hoironi, Sa'adah, & Jalil, 2021).

In terms of (5), the traditional form of zakat given to be consumed cannot provide maximum benefits because the form of distribution provides a form of zakat fund consumption

carried out directly by the community, for example, by directly spending on community needs. This form is also highly recommended during the COVID-19 pandemic because the majority of people require assistance to meet their daily needs (Harisah et al., 2021).

The COVID-19 phenomenon has an impact not only on the conventional economy and business but also specifically on the Islamic economy. COVID-19 is a socio-economic problem that needs attention from all levels of society and individuals because the disruption of the country's economic stability also has an impact on the economic welfare of the community. (Rusydia & As-salafiyah, 2021) The COVID-19 pandemic has caused a health crisis and an economic crisis. The existence of these two crises can certainly increase the number of mustahik and decrease the number of muzakki.

The Zakat Management Institution's response to COVID-19 is generally divided into 3 intervention groups. First, health interventions against COVID-19, starting from preventive measures such as education on Clean and Healthy Lifestyle (PHBS), disinfectant spraying services, provision of disinfection chambers, hygiene kit assistance, psycho-social hotline services, and distribution of masks, to emergency response measures. Health services such as the provision of Personal Protective Equipment (PPE) and ventilators, support for medical personnel, ambulance services for patients and corpses, self-isolation services, and patient assistance, contribute to the relocation of corpses. Second, social interventions for food security for communities affected by COVID-19, starting from food package assistance, ready-to-eat food assistance, cash assistance, to encouraging food security through family food garden initiatives. Third, economic intervention, ranging from cash for work schemes by involving affected micro-enterprises, such as online motorcycle taxis, in disaster response activities to bailing out the debts of the affected poor (Suherman, 2021).

The Zakat Institution can use it to purchase medical equipment or to assist those who have been laid off. As a result, zakat institutions require strategic and tactical steps that can be taken, such as relocating the budget and increasing efficiency. According to Ibn Hazm, in an emergency situation like this, if the zakat institution is unable to overcome the economic problems caused by the pandemic, the state can force the *aghniya* to bear them (Nurhidayat, 2020).

In this pandemic situation, the distribution of Infaq, Zakat, Alms, and DSKL, which are handled by the Central BAZNAS, is currently prioritized to help deal with the pandemic, which

includes economic, health, and social assistance. As an example, assistance with providing sinks in various locations, spraying disinfectants, and distributing masks to medical personnel and the community, providing ventilators, providing PPE for medical personnel, and establishing isolation rooms in hospitals (Amanda et al., 2021).

According to Noor Achmad, Head of Central BAZNAS, there are eight emergency programs, including Grave Digger Package Assistance, which totaled 560 packages; Assistance for 30 Body Retrieval Packages for COVID-19 survivors; Support for 500 Isolation Room Packages at Rusunawa Nagrak Cilincing; Oxygen for Health Facilities in Jabodetabek, which totaled 200 units; Donation of 100 PPE Gravediggers for the funeral of COVID-19 (Humas Baznas, 2021).

During the pandemic, the Indonesian economy was massively affected. In this regard, BAZNAS takes on a role by pioneering several zakat distribution practices specifically for handling the impact of COVID-19 from poverty and social inequality. According to the BAZNAS report document published on August 24, 2020, this innovative distribution can be categorized into two; emergency health and socioeconomic programs. In total, BAZNAS disbursed Rp 636,895,452,954 (approximately more than USD 43 million), which includes more than 5 million recipients (Baznas Center of Strategic Studies, 2020).

In the social and economic sector, BAZNAS also innovates in empowering local communities through the implementation of clean water and sanitation projects in collaboration with the local government in Boyolali, Central Java, Indonesia. Through his assistance, BAZNAS succeeded in carrying out the construction of a water tank and the provision of a water pump from a nearby river. As a result, local communities are helped in getting access to clean water, especially during the rainy season. In addition, diarrheal disease, which is often suffered due to the habit of open defecation, is slowly being overcome. This is real and tangible proof of how zakat helps in the socio-economic field (Sulaeman, Majid, & Widiastuti, 2021).

BAZNAS specifically has two strategies for distributing zakat during the COVID-19 period, namely the special distribution program and the distribution program for the security program that has been running previously (existing). In the special distribution program, BAZNAS prioritizes health emergency programs in the form of health programs and curative programs, while the economic emergency programs consist of strengthening food security and

strengthening people's purchasing power (Pusat Kajian Strategis-Badan Amil Zakat Nasional, 2021).

Then, the existing security program focuses on adapting the processes and outputs of mustahik. Process adaptation that can be done can be in the scope of how to do business, marketing patterns, coaching patterns, and so on. Then, for output adaptation, it is done by changing the output of the fostered mustahik to produce COVID-19 needs. For example, tailors are directed to produce masks or increase honey production for health. Center for Strategic Studies-National Amil Zakat Agency.

Zakat is a sharia financial instrument that plays a significant role in mitigating the impact of COVID-19 on mustahik. Zakat distribution in the form of assistance in the fields of health, economy, education, and social recovery is a priority in assisting the government in dealing with the effects of the increasingly widespread pandemic. Zakat is also distributed to the health sector, mainly used to buy personal protective equipment, establish isolation rooms, spray disinfectants, and educate the public about the importance of protecting themselves from the COVID-19 virus. The impact of COVID-19 is more significant among microenterprises than its larger counterparts. Zakat institutions can provide assistance to support small businesses because this is included in the distribution of productive zakat. In principle, zakat is distributed in two consumptive and productive approaches (Hartono, Prisila, & Gustani, 2021).

CONCLUSION

Zakat is one of the Islamic instruments for the fulfillment of the community's social and economic justice rights. Zakat can be used in development projects, educational services, and health care as long as the project's benefits meet the criteria for becoming a zakat recipient. As a result, zakat is a simple and direct transfer of a portion of the rich's wealth to the poor. The poor's rights are an essential right in zakat because God has confirmed that in one's wealth and income.

The distribution of zakat to communities affected by COVID-19 for the fulfillment of socio-economic justice rights is carried out through a health emergency program in the form of health programs and curative programs, while the economic emergency program consists of strengthening food security and strengthening people's purchasing power.

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