



Social Justice Philanthropy Based on Zakat at the Persatuan Islam Amil Zakat Institution and its Contribution to Covid-19 Pandemic Mitigation in West Java

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Abstract

The Covid-19 pandemic, which began in 2020, has had various impacts on the socio-economic order, evidenced by declining public income, increasing unemployment, and a decrease in export-import activities, all of which have significantly raised the poverty level in Indonesia. Zakat, as an instrument of Islamic philanthropy aligned with its objectives, should be a solution for public welfare. Through MUI Fatwa No. 23 of 2020, zakat has undergone reinterpretation to reduce its exclusivity, demanding equitable social distribution. This research was conducted in West Java at the Persatuan Islam Amil Zakat Institution (LAZ PERSIS) to analyze: (1) The normative and historical foundations of philanthropy in Islam; (2) Social justice philanthropy activities based on zakat; (3) The contribution of social justice philanthropy based on zakat; and (4) The implications of this contribution for the socio-economic status of the community. The theory used is al-Maqāshid Syari'ah as the grand theory. The middle theory employs social justice philanthropy theory, and the applied theory uses tathbiq theory. This is qualitative research using an empirical juridical approach with a descriptive analysis method. The primary data sources for this research are the management of LAZ Persis and the community recipients of Covid-19 aid in West Java. The research findings include: First, the normative and historical foundations of Islamic philanthropy have existed in the Qur'an and Hadith and have been applied since the time of the Prophet Muhammad (SAW) until today. Second, social justice philanthropy activities based on zakat include (a) Health Assistance, (b) Basic Necessities, (c) Counseling and Advocacy, (d) Capital Assistance. Third, during the three-year pandemic period in West Java, from the WHO declaration on March 11, 2020, until the pandemic status was lifted in Indonesia on June 21, 2023, LAZ PERSIS contributed aid to 435,292 beneficiaries. Fourth, the research implications include theoretical and practical implications. The theoretical implication offers a new concept of "Holistic Integrative Philanthropy," a form of social justice philanthropy based on zakat that is inclusive, collaborative, and professional. Practically, during the pandemic, LAZ PERSIS helped 79% of respondents maintain their economic conditions and minimize the risk of contracting the Covid-19 virus.

Keywords: Social Justice Philanthropy, Covid-19 Pandemic, Zakat



1. INTRODUCTION

Covid-19 is an infectious disease caused by the coronavirus that infects the respiratory tract. The virus spreads rapidly and was declared a pandemic by the World Health Organization (WHO) on March 11, 2020. The Covid-19 pandemic has caused various side effects in all aspects of human life, not only in the health sector but also in all sectors including the economy. Covid-19, as a pandemic, has spread to 210 countries and has become a public issue. Countries with many transmission cases at that time took various measures to address the pandemic by issuing mitigation policies such as prevention, breaking the chain of transmission, reducing impacts, and taking control steps.

The Covid-19 pandemic, which has been ongoing since early 2020, has impacted social life changes and the declining economic performance of Indonesia. According to the Survey on the Impact of COVID-19 on Business Actors conducted by BPS in July 2020, 62.21 percent of small and medium enterprises (SMEs) faced financial difficulties related to employees and operations. Furthermore, 33.23 percent of SMEs reduced their number of employees, and 84.20 percent experienced a decline in revenue. Additionally, 78.35 percent of SMEs tended to experience a decrease in demand because their customers/clients were also affected by COVID-19. With the decline in Indonesia's economy, especially due to COVID-19, the poverty rate in Indonesia will increase significantly. The number of poor people in West Java increased continuously from 2020 and only began to decrease in 2023, as shown in the following table (West Java Central Statistics Agency, 2020)

Table of the Number of Poor People in West Java 2019-2023

Year	Number (Thousand People)
2019	3.399,2
2020	3.920,2
2021	4.195,3
2022	4.071,0
2023	3.888,6

Sam Mountford places poverty as a crucial problem compared to other problems, including poverty caused by the pandemic. Poverty has always been a disease that threatens every country, including Indonesia. The complexity of this problem does not only concern poverty itself, but also its implications for aspects of life, such as health, educational infrastructure, increasingly rampant corruption, unemployment and layoffs, so that it becomes everyone's fear, where the next big impact is the neglect of people's welfare. (syaiful ilmi, 2017)

The complexity of the problem of poverty creates a mutually reinforcing relationship between society and religion. Feelings of insecurity, lack of food and survival, for example, create religious seeds, so that religion develops especially among the poor and oppressed. Many studies prove that faith-based communities work together with financial institutions to alleviate poverty, such as through collaboration with the International Monetary Fund and the World Bank to support poor communities. (Jaco Beyers, 2014)

Faith-based communities are considered credible partners and can assist institutions in redistributing resources among local communities. Despite painful life experiences, religion helps poor groups to maintain their psychological stability and resolve the tension between reality and desires. Whether it is faith, ideas about other worlds, or simply rituals that provide peace of mind, religion holds a central place in the coping process. When individuals do not feel control over certain life conditions, religious discourse provides meaning, order, and security amidst complex life conditions, full of questions, uncertainty, and chaos. (Jaco Beyers, 2014)

Islam teaches that giving some wealth to the poor is an obligation because it has the function of maintaining the integrity of the ummah by distributing wealth to groups in need. There is a significant relationship between zakat and the socio-economic development of society because zakat



has a positive impact on the distribution of wealth and circulation of funds. Thus, zakat is not the only form of poverty alleviation in Islamic countries, but a combination of various forms of philanthropy that are multidimensional and comprehensive. (Jasem Almarri & John Meewella, 2015)

Anthropos (meaning Human), so literally Philanthropy is a conceptualization of the practice of giving, service and association voluntarily to help others in need as an expression of love. This term also refers to the Western experience in the eighteenth century when states and individuals began to feel responsible for caring for the weak. In general, philanthropy is defined as voluntary action for the public interest. Philanthropy for Social Development and Social Justice is a form of social generosity intended to bridge the gap between the rich and the poor. This bridge is realized in an effort to mobilize resources to support activities that challenge structural injustice which is the cause of poverty and injustice. (Chusnan Jusuf, 2007)

Islam has a policy in dealing with increasing poverty, namely through the instrument of zakat. The Indonesian Ulema Council issued a fatwa on 22 Sha'ban 1441 H or coinciding with 16 April 2020 number 23 concerning the utilization of zakat, infaq and alms funds aimed at dealing with the impact of the Covid-19 pandemic. This fatwa states several provisions regarding the use of zakat assets to overcome the Covid-19 outbreak and its impacts. Zakat is the main instrument offered by Islam in a country's economy and seeing the potential of zakat in Indonesia which is quite supportive of economic equality in Indonesia. Therefore, the institutional order and institutionalized beliefs and values are the basis for managing the potential of zakat, so that religion plays an important role in building a conceptualization of zakat that can be managed professionally, either as a charity or professional philanthropy.

Based on the explanation above, if the COVID-19 pandemic is not properly addressed, it can damage and threaten human welfare. The impact of a prolonged halt in economic activities has the potential to destroy wealth and increase poverty, potentially leading people towards disbelief that harms religion. The massive spread of a new virus with no known cure or vaccine has threatened lives, and social restrictions at that time, along with reports of rising death rates, caused panic and anxiety. Therefore, zakat, as an instrument of Islamic philanthropy, ideally should be a solution so that every affected individual can achieve welfare in accordance with the objectives of zakat.

Zakat is fundamentally intended for 8 categories as described in the Qur'an, Surah At-Tawbah, verse 60. The fact that not all individuals affected by the pandemic fall into the predetermined categories of recipients means that zakat funds cannot be given to all affected individuals in general. However, with the issuance of MUI Fatwa No. 23 of 2020 during the pandemic, zakat underwent reinterpretation, reducing its exclusivity and demanding a socially just management of zakat.

Social justice philanthropy is a theory that emerged in the 2000s as a critique of traditional philanthropy, aiming to direct philanthropy to address the root causes of social injustice by making changes to unfair systems and structures. It seeks to provide equal opportunities to all members of society in meeting basic needs, regardless of group, ethnicity, religion, or race, based on principles of respect for differences, increased participation of all individuals, and changes to unfair power relations in society. The phenomenon of socially just zakat philanthropy during the pandemic is particularly interesting to study critically within the discipline of Islamic economics, especially its application in one zakat management organization in West Java, namely LAZ PERSIS, which played a role in addressing the COVID-19 pandemic in West Java.

This research was conducted in West Java at LAZ PERSIS to analyze: (1) What are the normative and historical foundations of philanthropy in Islam?; (2) How do zakat-based social justice philanthropy activities at LAZ PERSIS contribute to COVID-19 mitigation in West Java?; (3) What is the contribution of zakat-based social justice philanthropy by LAZ PERSIS to the COVID-19 pandemic response in West Java?; and (4) What are the implications of the zakat-based social justice philanthropy contributions by LAZ PERSIS on the socio-economic conditions of the community in West Java? The theories used include al-Maqāshid Syari'ah as the grand theory, social justice philanthropy theory as the middle theory, and tathbiq theory as the applied theory.



2. METHOD

This research is qualitative, employing an empirical juridical approach with descriptive analysis methods. The qualitative approach with an empirical juridical perspective is a way to understand the research object, where the researcher collects, organizes, and interprets data and information obtained from the research object by involving field visits, interviews, and observations in natural settings, online, or in social interactions. The primary data sources for this research are the management of LAZ Persis at both the central and regional levels in West Java, as well as the community recipients of COVID-19 pandemic assistance in West Java from 2020 to 2022.

3. RESULT AND DISCUSSION

LAZ PERSIS was established by PERSIS and began its activities in 2002 after being officially authorized by the Ministry of Religious Affairs of the Republic of Indonesia to manage zakat, infaq, sadaqah, and humanitarian funds. After serving the community and the nation for 21 years, at the beginning of 2023, through the National Working Meeting, the Central Leadership of Persatuan Islam changed the name and logo of the Pusat Zakat Umat (PZU) to Lembaga Amil Zakat Persatuan Islam (LAZ PERSIS). LAZ PERSIS is a zakat management body affiliated with PERSIS (Persatuan Islam). It is responsible for managing and distributing zakat, infaq, and sadaqah in accordance with Islamic principles.

LAZ PERSIS is dedicated to improving the welfare of the community in the fields of education, preaching, social services, economics, and health. It is established and recognized by the government in accordance with the legislation, specifically Minister of Religious Affairs Decree No. 552 of 2001. LAZ PERSIS was founded in 2001, supported by professional and trustworthy zakat managers. The organization's vision is to become a leading and competitive institution in empowering the community for the welfare of people throughout Indonesia. This is supported by Minister of Religious Affairs Decree No. 552 of 2001 and Ministry of Religious Affairs Decree No. 865 of 2016.

Normative and Historical Foundations of Philanthropy in Islam

There are three main concepts regarding philanthropy that are deeply rooted in the Koran and al-Hadith, namely the concepts of religious obligation, religious morality and social justice. The first concept is a general guide, the second concept is related to social morality and the last concept touches the core goals of philanthropy and religion itself, namely social justice. The aspect of religious obligations in philanthropy is based on the obligation to pay zakat as an Islamic teaching. There are around eighty-two verses in the Koran that discuss the obligation to pay zakat after the obligation to pray. Zakat as a religious obligation is a teaching regarding the purification of wealth and cleansing one's heart. Religious morality as a second concept underlies the imperative of zakat in emphasizing the importance of giving far beyond rituality. Charity is not only a ritual obligation but also a proof of a person's faith in God. Acts of generosity were considered signs of piety. (Amelia Fauzia, 2016)

The concept of social justice in the context of philanthropy is elaborated in the Qur'an, particularly in aspects including: (a) The rights of the poor to receive assistance as mentioned in Surah Adh-Dhariyat 51:19 and Surah Al-Isra 17:26; (b) The distribution of wealth between the rich and the poor and maintaining economic equity as outlined in Surah Al-Hashr 59:7; (c) Modern ideas about gender equality in charitable acts and generosity can be seen in Surah An-Nahl 16:97 and Surah At-Tawbah 9:71; and (d) The principle of non-discrimination in religion in philanthropy is reflected in Surah Al-Mumtahanah 60:8. (Amelia Fauzia, 2016)

The concept of social justice in Islam has been further elaborated by modern Islamic legal scholars and theologians, such as Sayyid Qutb, who emphasized the realization of social justice in Islam, which inherently promotes the institution of zakat. Additionally, several Muslim scholars have



proposed a philanthropy-based justice model as a means to revitalize and modernize philanthropy based on the Qur'anic conception of social justice. Concerning zakat, many oppressive rulers in the history of Islamic dynasties/caliphates have inspired scholars to reconsider whether zakat should be viewed as an individual religious obligation or as a duty of the state. Zakat has two distinct functions: as a philanthropic practice and as a ruler's tax. However, its status as a ruler's tax has fluctuated depending on the period and location, particularly with changes in the political structures of Islamic countries and the increasing number of Muslims living in non-Muslim countries. (Amelia Fauzia, 2016)

The foundational basis of Islamic philanthropy is derived from the Qur'an, such as in Surah Al-Ma'un (107:1-7), which contains social and religious concepts that establish the doctrine of zakat in two phases: the Makki phase (theological) or the phase of self-purification, and the Madani phase, which involves the purification of wealth by giving it to the eight categories of recipients as mentioned in Surah At-Tawbah (9:60). Additionally, the foundations of Islamic philanthropy are also found in Makki surahs such as Al-Lahab (111:2-3), Al-Humazah (104:1-3), Al-Ma'un (107:1-3), At-Takathur (102:1-2), Al-Layl (92:5-11), and Al-Balad (90:10-16). This indicates that the early revelations brought a vision of social Islam aimed at establishing social and economic justice. In contrast, the Madani surahs emphasize the importance of implementing philanthropy, including Surah At-Tawbah (9:34 and 71), Surah Al-Baqarah (2:2-3 and 272), and Surah Al-Imran (3:180). (Muhamad Amin Suma, 2020)

The primary source of Islamic philanthropy is zakat. Generally, the word *al-zakâh* has been mentioned 32 times in 19 surahs and 32 verses of the Qur'an, often alongside the word *al-shalâh*. The word *al-shalâh* is repeated 67 times. The pairing of zakat with *al-shalâh* indicates that prayer and zakat are two distinct elements that must always be united. Literally, zakat means increase (*al-ziyâdah*), growth, flourishing, and development (*al-nama'*). In a more specific sense, zakat means cleanliness or purity (*al-thahârah*), blessing (*al-barakah*), orderliness, appropriateness, and peace or righteousness (*al-shalâh*). (Muhamad Amin Suma, 2020)

In the terminology of Islamic scholars, zakat is defined as a name/title for the wealth that a person gives from what is rightfully Allah's to be distributed to the poor (***fuqarâ'**). Alternatively, zakat, from a ***syara'** perspective, refers to the specified amount/value from wealth that Allah has made obligatory to be given to those eligible for zakat. Hanbali scholars define zakat as "an obligatory right related to specific wealth for specific groups at specific times." This wealth is called zakat, according to Ibn Qudamah (541-620 H), because zakat wealth can cause the wealth to grow and flourish.

Islamic teachings include more detailed and systematic doctrines of giving, such as the philanthropic instruments like zakat, infaq, sadaqah, waqf, and hibah. In general, many verses and hadiths provide the legal basis for zakat, infaq, and sadaqah. However, zakat holds a higher status than the others because the command to give zakat always accompanies the command to perform prayer (Surah Al-Baqarah, 2:43) and zakat is an obligation (Surah At-Tawbah, 9:103). Other charitable activities besides zakat are considered sunnah (voluntary). Several verses serve as the primary references for the obligation of zakat, including Surah Al-Baqarah (2:43), Surah Al-Baqarah (2:267), and Surah At-Tawbah (9:103). (Muhamad Amin Suma, 2020)

Islamic philanthropy first appeared together with the zakat law. The Prophet Muhammad SAW ordered Muslims to carry out zakat fitrah first and then zakat mal. There are different opinions regarding when these two zakat were first ordered, starting from the period before the Hijrah to the ninth year after the Hijrah (630 AD). Al-Tabari stated that the payment of zakat fitrah begins at the same time as the command to fast Ramadan, namely in the second year after the hijrah. (Amelia Fauzia, 2016)

During the time of the Prophet Muhammad SAW, zakat payments were regulated and managed directly by the Prophet, at that time it became a role that was understood as legitimizing the state to regulate and manage zakat. However, after Islamic society developed widely, the growth and development of Islamic countries has changed the state's management of zakat. During the



fourth Khulafa' Rasyidun era, namely in 632-661, they generally followed the way the Prophet Muhammad SAW managed and regulated zakat, but they carried out their own judgment and interpretation (ijtihad) whenever no examples were found of the Prophet's practice. Zakat collection by the state increased significantly during the Umayyad and Abbasid dynasties. Islamic legal experts recommend that zakat payments be made voluntarily and distribution carried out individually. Imam Malik supports zakat collection by the state, but rejects state coercion. (Amelia Fauzia, 2016)

The practice of Islamic philanthropy was introduced in the archipelago through a long, slow and peaceful process of Islamization. Muslim traders were present in Southeast Asian waters since the seventh century and at least at the end of the ninth century. Theoretically, the practice of Islamic philanthropy began in the archipelago at the same time as the arrival of Islam itself, because zakat is one of the five pillars of Islam which has a main place in Muslim life. The practice of philanthropy was practiced in the early phase of Islamization by immigrant Muslims and zakat, alms itself was a teaching that was more acceptable to natives from the start compared to other teachings. The obligation of zakat may not be too difficult to fulfill because it is only intended for the rich, apart from that the money distributed has provided social benefits for society and provided a positive image of Islam as a new religion. Zakat and alms can be given to anyone in need without restrictions on gender, race or even religion. (Amelia Fauzia, 2016)

Zakat-Based Social Justice Philanthropic Activities at LAZ Persatuan Islam in Combating the Covid-19 Pandemic in West Java

LAZ PERSIS is a philanthropic institution within the Persatuan Islam organization dedicated to improving the welfare of the community in the fields of education, health, da'wah, social affairs, and the economy. In determining zakat empowerment programs, LAZ PERSIS is assumed to have a program planning model where the categories of zakat recipients (asnaf) in Islamic jurisprudence are interpreted into programs that adhere to sharia rules. This is evidenced by the "Best Community-Based ZIS Fundraising in 2022" award at the Indonesia Fundraising Award 2022 (IFA Award), which LAZ PERSIS received as a trusted institution in enhancing fundraising and promoting goodness. LAZ PERSIS has contributed significantly and achieved excellence in public fundraising for various humanitarian programs, including addressing the impact of the pandemic. In 2023, PZU once again received the "Best Community-Based ZIS Fundraising 2023" award at the Indonesia Fundraising Award (IFA) 2023. The philanthropic activities carried out by LAZ PERSIS to combat the pandemic include; (management interviews, 2023);

- a. Health Assistance, This activity includes medical and non-medical aid as a preventive measure for the general public and suspected Covid-19 cases. Types of health assistance include oxygen tanks, Personal Protective Equipment (PPE), free ambulances, hand sanitizers, masks, disinfectants, cleaning supplies, medicines, and vitamins.
- b. Basic Food Supplies/Food, During the Covid-19 pandemic, government restrictions resulted in economic paralysis for many, creating a phenomenon of widespread economic stagnation not only in Indonesia but also in other countries. In this situation, providing direct assistance became crucial for all communities. The economic paralysis, causing vulnerability, compelled all parties to provide direct aid to meet basic needs.
- c. Counseling and Advocacy, Counseling activities cover various topics such as pandemic prevention methods and trauma healing for those in need. Advocacy and mediation are also provided for potential aid recipients who may need further assistance to secure support from private donors, the government, or other institutions.
- d. Business Capital Assistance, The planning of business capital assistance programs began after the government lifted the enforcement of public activity restrictions (PPKM) across Indonesia in December 2022.



Can the assistance provided by LAZ PERSIS be justified in the context of zakat according to Islamic jurisprudence? This justification can be found in the principles of Maqasid Shariah. According to As-Syatibi, Maqasid Shariah is divided into three categories: dharuriyah (necessities), hajiyah (needs), and tahsiniyah (enhancements). The researcher will present explanations of these aspects from the study by Kadir et al., directly quoting these principles in the following paragraphs for clarity: (Afifudin Kadir, 2020)

- a. Dharuriyah Aspect, This aspect represents basic needs, i.e., the most crucial needs that must be met to support human life. According to As-Syatibi, this is known as the *ad-dharuriyah al-khamsah*, which includes the protection of religion, life, intellect, lineage, and property.
- b. Hajiyah Aspect, The hajiyah aspect aims to improve these five elements further. Although these needs do not directly threaten life if unmet, they can cause difficulties.
- c. Tahsiniyah Aspect, The tahsiniyah aspect aims for better refinement and improvement of the fundamental protection of the five elements in maqasid shariah. However, the tahsiniyah aspect does not threaten safety nor cause difficulty if unmet.

In a pandemic situation, the basic needs of every individual must be immediately fulfilled, as failing to do so could result in severe misfortune. In this context, LAZ PERSIS appears to gain legitimacy in distributing zakat to those suffering due to the Covid-19 pandemic, based on maqasid as-syariah. Furthermore, by meeting these basic needs, which urgently need to be addressed, it can support the fundamental needs of individuals, such as physical health, mental health, and the provision of halal sustenance. Even in the view of the MUI, given the various challenges in combating the Covid-19 outbreak and its impacts that cannot be met through zakat funds, the MUI has issued a fatwa to manage infaq, sadaqah, and other halal donations to address the impact of the pandemic. (Indonesian council of Ulama, 2020)

More specifically, the researcher will present the levels of Maqasid Syariah in the context of zakat, referring to the research of Kadir et al., which are as follows:

First, in the context of Dharuriyah, the zakat funds provided by LAZ PERSIS (which will be detailed further in the subsequent sections) aim to meet basic needs. These basic needs include food, medicine, cash, and various other aids. These needs cannot be excluded in the context of a pandemic and must even become the top priority in emergency conditions such as the Covid-19 pandemic.

Second, in the context of Hajiyah, which aims to eliminate difficulties or make it very easy to access or fulfill the various aspects of basic or primary human needs. In this context, zakat can be given to those impacted by the pandemic, directly or indirectly, in the form of protective equipment or free and regular health check services. In this sense, providing zakat at the Hajiyah level can help facilitate people's lives during the Covid-19 pandemic.

Third, Tahsiniyah. At this level, not only are basic needs provided and facilitated, but the zakat distributed by LAZ PERSIS also pushes for the fundamental aspects of human needs to be fulfilled in a more perfected manner. This means that they are not only met at the bare minimum but are also further supported and perfected. This can be seen, for instance, in how LAZ PERSIS provides health equipment such as masks, hand sanitizers, disinfectant spraying, and the like. In short, this involves providing health protocols for the community. According to the researcher, this is the basis for the philanthropic practices carried out by LAZ PERSIS during the pandemic.

The Contribution of Zakat-Based Social Justice Philanthropy by LAZ Persatuan Islam in Combating the Covid-19 Pandemic in West Java

In the Indonesian Dictionary (KBBI), the term "kontribusi" is defined as a donation. Referring to this meaning, contribution generally denotes support or a contribution made by something that plays a role in achieving something better. In English, the term "contribution" translates to



"contribute," meaning participation, involvement, or donation. In this context, contribution can be material or action-based. By contributing, individuals also strive to enhance the efficiency and effectiveness of their lives. Contributions can be made in various areas such as thought, leadership, professionalism, finance, and others. (Anne Ahira, 2012)

In discussing the results of this research, "contribution" refers to how the social justice-based zakat philanthropy activities carried out by LAZ PERSIS support or contribute to addressing the COVID-19 pandemic in West Java, thereby benefiting the community in West Java. Such contributions include participation, involvement, and engagement in both material and action forms. LAZ PERSIS's contributions through various social justice philanthropy activities are highly significant amid the COVID-19 pandemic.

Contribution in the Form of Health Assistance

Health assistance includes both medical and non-medical supplies, which are crucial elements in the context of the COVID-19 pandemic. With such assistance, individuals or communities can sustain their lives or, in terms of al-maqāshid al-sharī'ah, fulfill their basic needs. LAZ PERSIS has distributed health aids to citizens or communities as these are fundamental needs for them.

From the perspective of al-maqāshid al-sharī'ah, LAZ PERSIS's foundation focuses on fulfilling the needs that are essential for an individual's well-being. Even in the context of the COVID-19 pandemic, health aids can become a primary need due to the ease with which the virus spreads. Since the virus is not visible to the naked eye, individuals might unknowingly spread it, worsening the situation. The spread of the virus can only be prevented by maintaining social distancing and using health supplies that meet the standards set by doctors and authorities. At the beginning of the pandemic, wearing masks and using hand sanitizers became basic necessities for daily activities. In this context, LAZ PERSIS's philanthropy, manifested through the distribution of health supplies, has a very clear basis. (Ilham Maulana, Responden, 2023)

In addition to masks and hand sanitizers, vaccines were also mandated by the government. Vaccines are used as a means to prevent the spread of the virus by enhancing immunity. Although vaccines could not be guaranteed to prevent virus transmission 100% at that time, as they must undergo a lengthy testing process and experiments that take years, their use remains essential as a government policy to prevent community spread.

In the context of the COVID-19 pandemic from a Shari'ah perspective, vaccines, like health aids such as masks and hand sanitizers, have become primary needs for the community. Vaccines, therefore, cannot be considered a non-essential need or merely a supplementary measure in the context of maqasid al-shari'ah. As explained previously, vaccines are a preventive measure against virus spread, and their absence would lead to further transmission. Thus, it has become a duty for citizens to receive vaccinations.

By facilitating vaccine access to the community, LAZ PERSIS aligns with efforts to prevent, reduce, or address the reluctance of some individuals to get vaccinated, despite its importance. There is clear evidence of this reluctance; for example, research by Arumsari et al. mentions that some people in Indonesia rejected the vaccine for various reasons, such as believing COVID-19 is a hoax and that vaccination is not urgent because natural antibodies would eventually heal any illness. (Arumsari, 2021)

In the early days of the pandemic, from 2020 to 2021, LAZ PERSIS distributed approximately 33,888 packages of masks and hand sanitizers free of charge in West Java Province. This program aimed to prevent the spread of COVID-19. Masks were distributed to all residents in the service areas of LAZ PERSIS, regardless of whether they were members of PERSIS, Muslims, or non-Muslims. All members of the community needed to receive this aid, as everyone had to actively participate due to the increasing number of victims. The rising numbers complicated the handling by medical personnel, as there was an imbalance between healthcare workers and COVID-19 patients. By



providing masks for free, it was hoped that there would be no excuses for not wearing a mask when leaving home.

Additionally, disinfectants and cleaning supplies were distributed as a preventive measure against the spread of COVID-19. LAZ PERSIS carried out disinfection spraying at various public facilities, including 168 schools, 755 mosques, 1,968 residential homes, and 182 offices. This activity was carried out to avoid the spread of the coronavirus, with spraying conducted periodically. Medical supplies, including oxygen tanks, ambulances, medicines, vaccines, and vitamins, were provided free of charge to those in need.

Based on these explanations, it is evident that LAZ PERSIS has engaged in philanthropy aimed at assisting the government in combating the spread of COVID-19. This is marked by LAZ PERSIS's efforts to provide social justice philanthropy, not only to its members but also to all people regardless of their groups, tribes, or religions. (Mamat Rahimat, Responden Purwakarta, 2023)

Contribution in the Form of Food Supplies

The provision of basic food aid. From a liberal ideology perspective, providing direct assistance such as food or basic necessities might be somewhat controversial. According to liberal ideology, people in need should not receive direct aid like food or basic necessities. Why? Because giving such aid does not help people become self-sufficient. Why does this happen? Because people who are struggling will not be able to stand on their own feet, meaning they will remain dependent on aid providers. Aid providers can be various entities, including community organizations or non-governmental organizations (NGOs). Of course, not only non-governmental organizations or community groups but also the government is among those who can provide assistance to the public.

In emergency situations like the COVID-19 pandemic, direct aid is crucial because during the COVID-19 situation, everyone experienced a form of "paralysis," meaning economic paralysis affected all parties; a kind of mass paralysis phenomenon. Even the government faced significant difficulties due to the need to manage policies and regulations, as this global pandemic was a new phenomenon for everyone, including governments and countries. The entire world faced similar challenges. Providing food and basic necessities is crucial for those whose economies have been completely paralyzed, such as traders. During the COVID-19 pandemic, traders often could not earn any income due to movement restrictions and other government-imposed policies. These restrictions were reasonable as they were meant to prevent the spread of COVID-19.

So, how does the provision of aid align with the *maqāshid syari'ah* perspective? From this perspective, providing basic necessities falls under the protection of wealth (*Hifz Al-Mal*), as it protects individual and community assets. Individuals and communities can thus protect their property from being eroded by the pandemic's effects, preventing them from falling into debt. This phenomenon might occur during COVID-19 due to economic pressures on everyone. Therefore, providing food aid can ease their economic burden.

Based on the explanation, distributing basic necessities falls under the concept of *dharuriyat* because it addresses the most fundamental needs of the community. As previously mentioned, people in the COVID-19 pandemic experienced severe conditions, with some struggling significantly to meet their basic needs. This situation could become fatal, so it adheres to the principle of *dharuriyat*, as it helps maintain the community's existence or, in other words, helps them survive in very difficult conditions.

LAZ PERSIS has distributed 13,227 food packages specifically for COVID-19 affected residents in West Java. The criteria for receiving aid included reduced income and the inability to save, such as those who lost their jobs or small traders whose businesses suffered due to COVID-19. The recipients' identities were documented, and they received receipts and photos as proof that the aid reached the intended recipients.

Contribution in Outreach and Advocacy



Outreach and advocacy activities included: (1) Education and socialization on preventing the spread of COVID-19; (2) socialization and appeals related to frugal living, simplicity, and the importance of sharing within the community; (3) mental health outreach through traumatic healing with psychological approaches by online preachers; and (4) Advocacy to the government for those still needing assistance in limited conditions.

COVID-19 is a highly contagious virus that spreads through droplets produced by people, such as during conversations. This spread is not visible because the virus particles are very small, so a person talking may not seem to be spreading the virus, even though they might be.

Given this situation, the government successfully implemented social distancing policies to reduce transmission. Social distancing is an effort to minimize transmission within the community by keeping people apart to reduce virus spread. This method has proven effective in reducing contact and virus transmission, which is otherwise very easy to spread.

According to Sari and others, WHO has provided basic recommendations for protecting the public from virus spread. These tips are relatively simple and include regular hand washing with soap or alcohol-based hand sanitizers, maintaining distance (social distancing), and practicing proper cough or sneeze etiquette by covering one's mouth with their elbow. Additionally, if someone shows symptoms, they should consult a doctor as an early prevention measure. (Ayu Riana Sari, 2020)

Based on the recommendations from the government and WHO, LAZ PERSIS also undertook similar efforts as a form of aid distribution to the public. This aid distribution, aimed at supporting the government and WHO, involves providing education to prevent the spread of COVID-19. This outreach is conducted as an effort to practice the protection of life, or *hifz al-nafs*. Such protection is crucial because Islam is a religion with the primary goal of preserving the life of every individual. Preventing the spread of the virus thus falls under the principle of protecting human life, or ensuring that every person remains alive.

In the context of the COVID-19 pandemic, the government plays a vital role in stabilizing the economic situation of the community. During this time, communities could collapse when facing the pandemic, and this collapse can affect the stability of the country, as it is the government's duty to maintain economic resilience. Although, as previously explained by the researcher, the government also faces difficulties in dealing with the COVID-19 pandemic, the challenges faced by the government do not justify inaction. This discussion about the government's stance needs to be elaborated in this research to clarify LAZ PERSIS's position in its philanthropic practices.

A relevant question here is: what can the government actually do when faced with such a situation?

During the pandemic, the government's challenges included stabilizing the prices of basic necessities and managing panic buying. To help mitigate these effects during the COVID-19 pandemic, LAZ PERSIS also conducted socialization and appeals regarding frugal living, simplicity, and the importance of sharing within the community. Additionally, mental health outreach through traumatic healing was carried out by LAZ PERSIS for those in need, using psychological approaches by da'i (preachers). Many people experienced stress during the pandemic, as noted earlier in this section, due to the negative psychological impact of the pandemic. Stress can be categorized into three aspects: frustration, conflict, and anxiety. Frustration refers to situations where reality does not meet one's expectations, which occurred for nearly everyone. (Moh.Muslim, 2020)

In the context of COVID-19, this can occur during social distancing processes that require people to maintain physical distance from one another. For example, this may involve isolation to reduce direct or face-to-face interactions with others. Such conditions can actually trigger frustration, as people may not be accustomed to these new circumstances. Besides social distancing, people may also experience frustration due to layoffs or reduced income compared to what they normally receive.



In addition to frustration, stress is also marked by the presence of conflict. This conflict might occur in the context of social distancing, as mentioned earlier. For instance, some companies may have policies against working from home, while the government encourages such measures. During these moments, individuals might experience internal conflict about whether to follow the government's advice or their company's policy. The decision becomes even more challenging due to the fear of contracting COVID-19 if they do not work from home, which could clearly harm them.

In the midst of this situation, LAZ PERSIS steps in as a helper. Through their aid channels, they serve as an Islamic organization providing social assistance, or in the context of this research, engaging in social justice-based philanthropy. The philanthropy carried out by LAZ PERSIS may not always take the form of ordinary material assistance, such as distributing basic food supplies (although they do this as well), or providing financial aid. Instead, their assistance is more focused on psychological support. (Tati Maryati, Responden, 2023) Psychological support becomes particularly urgent amidst the widespread stress caused by the COVID-19 pandemic. Researchers interpret that the philanthropy practiced by LAZ PERSIS recognizes that philanthropic efforts cannot be limited solely to physical relief. They also provide psychological assistance.

Priyantini, et al., (2022) argue that post-COVID-19 trauma healing is extremely beneficial for the community and should be a priority for those affected by the pandemic, especially for individuals who have directly experienced or witnessed the suffering during the pandemic. This intervention aims to alleviate trauma and help individuals achieve psychological well-being. Such moments are crucial as they can enhance resilience when facing new situations. The new circumstances during and after COVID-19 require attention, as people are "forced" to change their entire routines. In other words, they are compelled to adapt to new habits.

So, what is meant by mental readiness? Mental readiness refers to the state where an individual is fully prepared to face new conditions, whether during or after COVID-19. This readiness includes—most importantly—psychological, physical, social, and spiritual preparedness. Therefore, individuals who are ready or have psychological preparedness can withstand any difficult situation they encounter. In the context of this research, PZU has provided psychological services to help individuals manage their psychological state so that they are prepared to face the COVID-19 situation, which is clearly crucial for everyone during the pandemic.

The interventions by LAZ PERSIS are also very appropriate in the context of post-trauma counseling, as the counseling involves providing information to the community or residents of West Java. Information about psychological health and how to manage it is essential because readiness or resilience might be compromised due to a lack of information when facing adverse situations. The counseling or support provided by LAZ PERSIS thus has three orientations: addressing the risk of mental disorders, enhancing the self-healing process, and instilling hope. All three are crucial as they can affect anyone dealing with very difficult situations. According to respondent data, 20% of respondents received trauma healing programs, and 11% of these respondents felt the program was helpful and appropriate.

Advocacy efforts are also continuously conducted, especially for those still in need of assistance. With limited zakat funds at LAZ PERSIS, they advocate both through individual counseling via dakwah and by advocating to local and even central government authorities. To strengthen this argument, evidence of assistance provided by LAZ PERSIS, along with advocacy efforts to ensure respondents receive help from other parties, is included. Based on a distributed questionnaire, 68% of respondents reported not receiving assistance from fellow residents in their area, and 93% of respondents reported not receiving assistance from other zakat institutions besides LAZ PERSIS. (Dede Supriadi, Responden, 2023)

The high percentage indicates that LAZ PERSIS has been reliable in providing assistance; however, respondents also mentioned that the help provided was not yet significant enough to meet their needs. After advocacy efforts, 32% of respondents reported receiving assistance through LAZ PERSIS's advocacy to the government or related agencies. This does not mean that the government has provided no assistance at all, but rather that sometimes the government may overlook the need



for accurate data on those in need. However, such oversight can be considered understandable given the uncontrollable nature of the COVID-19 pandemic and its novelty. This newness can lead to inaccuracies in data collection regarding those in need, as the economic status of many residents has deteriorated.

With LAZ PERSIS's advocacy, the organization can collaborate with local governments, making it easier for the government to coordinate and make decisions. Advocacy helps ensure that the aid and support provided to the government reach the appropriate target communities (as mentioned, the issue in advocacy is the potential problems with government data). This is especially important for vulnerable communities directly impacted by the pandemic. The advocacy efforts of LAZ PERSIS can prevent fund mismanagement and uneven distribution of aid.

Furthermore, advocacy can offer insights to the government on aligning aid priorities. Thus, when LAZ PERSIS engages in discussions with the government, opportunities to adjust programs and budgets can become a key topic, specifically targeting vulnerable communities that need swift government intervention. The main issue is that the government might not have complete data, given that the COVID-19 pandemic was unprecedented. Therefore, the practices implemented by LAZ PERSIS can significantly aid the government's role in prioritizing aid to the community.

As a result of their collaboration with the government, LAZ PERSIS received a certificate of appreciation from the Coordinating Ministry for Human Development and Culture of the Republic of Indonesia on September 22, 2021, in recognition of their contributions to helping the government manage the COVID-19 pandemic and break the cycle of poverty.

Contribution in the Form of Business Capital Assistance

In addition to providing the aforementioned aid, LAZ PERSIS has also given business capital assistance to communities facing difficulties. (Aep Saepudin, Responden, 2023)

This program is crucial and should be implemented continuously, starting from when the government lifted social restrictions until the pandemic status was officially lifted in June 2023. Before discussing further, it is important to first explain the economic assistance provided by the Indonesian government to the community, particularly regarding the provision of business capital aid.

It is evident from the points discussed that the government has provided five types of aid to improve the drastically declining economic conditions. Firstly, social assistance has been given to small and medium-sized enterprises (SMEs) because SMEs have become increasingly impoverished and vulnerable. This aid aims to boost their economy through financial support. In addition to economic assistance, the government has also provided tax incentives to SMEs, including tax reductions and deferred tax payments. These measures are intended to alleviate the tax burden that has been heavy on SMEs during the COVID-19 pandemic.

LAZ PERSIS, aside from providing the previously mentioned aids, has also contributed to the provision of business capital assistance similar to what the government has done. In this context, LAZ PERSIS has provided business capital assistance to the community. This assistance aligns with the government's policies to address the worsening economic conditions and crisis faced by the community. Business capital aid can significantly impact the economy, particularly for SMEs. As mentioned earlier, SMEs are a crucial factor in Indonesia's economy, so supporting them indirectly benefits the wider Indonesian society. Therefore, LAZ PERSIS's provision of business capital assistance is highly relevant and complements the government's efforts.

Furthermore, this aid is related to providing structural solutions because business capital assistance is not just a temporary measure. In other words, this assistance has a long-term impact on those who receive it. Unlike providing basic necessities or health aids, business capital assistance is more related to facilitating the flow of capital or business liquidity.

The social justice philanthropy contribution based on zakat carried out by LAZ PERSIS for the West Java community during the 2020-2022 period is detailed in LAZ's implementation report.



According to the report, the philanthropic activities of LAZ PERSIS during this period were based on improving the socioeconomic conditions of the affected community. Based-on annual report LAZ PERSIS out of a total of 544,144 beneficiaries, 435,292 were from West Java.

During the 2020-2021 period, based on the questionnaire regarding responses to the program provided and its relevance to needs: (Interview Data Result, 2023)

Table 4.3. Beneficiaries' Responses to the Received Program

No	Activity	Response Suitability with Needs
1	Health Assistance:	
	a. Masks and Hand Sanitizers	85%
	b. Oxygen Cylinders	31%
	c. Ambulance	22%
	d. Medicines and Vitamins	85%
	e. Vaccines	44%
2	Basic Foodstuffs	86%
3	Counseling and Advocacy:	
	Prevention Counseling	33%
	Traumatic Healing Counseling	20%
	Advocacy	33%
4	Business Capital	26%

Implications of Social Justice-Based Zakat Philanthropy Contributions on the Socio-Economic Conditions of West Java

In research, there are generally two types of implications: theoretical implications and practical implications. Theoretical implications, or scientific implications, refer to the contribution of research findings in addressing gaps in existing research, particularly those related to new developments introduced by the study. Theoretical implications reflect the added value or contribution of the research findings toward acquiring and developing reliable new scientific knowledge in line with the goals of explanatory research.

Practical implications are those that demonstrate the contribution of research findings to improving operational aspects in relevant fields based on the research results. Practical implications are essentially recommendations for enhancing practical areas. The content of practical implications depends on the research findings and is formulated after the results of the study are known. (Bambang Sugeng, 2022)

Theoretical Implications



Theoretically, this study demonstrates that zakat, as an instrument of Islamic philanthropy, can serve as a tool for social justice because Islamic philanthropy places significant emphasis on social justice. Islamic principles encourage followers to give to those in need with fairness and compassion. Zakat and social justice are intrinsically linked. The understanding that zakat is exclusively for the eight categories of recipients is challenged by the evidence that zakat can address universal issues such as the COVID-19 pandemic.

The findings of this research reinforce and are consistent with the theory of *maqāshid al-sharī'ah* concerning zakat, which states that the purpose of zakat is to achieve welfare for social justice and prosperity through strong principles of aiding the weak. From the perspective of the definitive nature of zakat verses, no *ijtihad* (independent legal reasoning) is needed. However, *ijtihad* is necessary to apply the *maqāshid al-sharī'ah* aspects of the zakat verses. *Maqāshid al-sharī'ah* represents the objectives established by the laws of zakat from the primary source, the Qur'an. All zakat regulations in the Qur'an are introduced with terms of command and prohibition that imply two categories in *ushul fiqh* (principles of Islamic jurisprudence), namely *qath'ī* (definitive) and *zhannī* (presumptive).

In managing zakat during the COVID-19 pandemic, LAZ PERSIS, as an Islamic philanthropic organization, provided aid inclusively to all members of society. Aid was not restricted to members of the Persis organization alone but was extended beyond any identity boundaries.

This policy decision clearly indicates that zakat assistance should indeed be very inclusive. Inclusivity refers to providing aid without discrimination. In this regard, LAZ PERSIS has significant potential to create inclusive philanthropy. According to the data from respondents with backgrounds in LAZ PERSIS, when asked whether non-Muslims benefited from the program during the COVID-19 response, 33% of LAZ PERSIS respondents in West Java answered "Yes," confirming that non-Muslims received aid. When asked whether LAZ PERSIS's policy allowed aid to non-Muslims, 83% of LAZ PERSIS respondents confirmed that such a policy was in place during the pandemic. Furthermore, regarding aid distribution to non-members of PERSIS, 91% confirmed that LAZ PERSIS provided aid to non-members, while 9% indicated they did not distribute aid to non-members. (Interview Data Result, 2023)

This study finds that the scope of inclusive philanthropy relates to several aspects: First, Providing Assistance to Anyone in Need: In traditional philanthropy, zakat is usually given to those who meet specific criteria as established by *fiqh* (Islamic jurisprudence). However, during the COVID-19 pandemic, there was a shift in this understanding, where zakat was extended to those who might not meet the usual criteria but were still in need. This differs from the conventional practice where zakat recipients are strictly determined. In this context, even those who typically do not qualify for zakat could receive assistance due to the urgent circumstances.

Second, Providing Aid to Women: Socially just philanthropy, represented here by inclusive philanthropic practices, includes gender-conscious assistance. This is evident in the zakat distributed with consideration for female recipients.

Third, Aid Beyond the Muslim Community: An easily identifiable aspect of inclusive social justice philanthropy is that zakat was also given to individuals outside the Muslim community. The study differentiates between aid given to non-Islamic organizations and aid to non-Muslim communities.

The study indicates that questionnaire data support the notion that LAZ PERSIS demonstrates an inclusive tendency in its philanthropic practices. The effort to combat the pandemic is a collective struggle involving not just healthcare workers and the government but the entire community. The pandemic has fostered a sense of mutual care and trust, which is only achievable through social justice philanthropy practices as demonstrated by LAZ PERSIS.

Inclusive philanthropy, thus, in the context of this research, is activated by disasters or emergencies, fostering community unity. Furthermore, LAZ PERSIS's principle of inclusivity aligns with public civility values such as freedom, equality, justice, tolerance, and unity, which are found in



Islamic philanthropic institutions. Consequently, LAZ PERSIS stands out as an Islamic philanthropic institution in Indonesia that adheres to social justice, contributing to democratic strengthening and fulfilling the rights of Indonesian citizens.

In terms of *maqāṣid al-sharīʿah* (objectives of Islamic law), this protection involves the preservation of life (*hifz al-nafs*). As previously discussed, this principle pertains to the safeguarding of human life. In this context, providing psychological support can offer emotional assistance, reducing depression, anxiety, and stress experienced during the COVID-19 pandemic, or even by those indirectly affected.

Psychological support also relates to the protection of wealth (*hifz al-māl*). Psychological aid helps individuals manage stress resulting from reduced income or job loss due to the economic downturn. With psychological support, individuals can maintain financial stability by thinking clearly. Additionally, psychological assistance is linked to the protection of religion (*hifz al-dīn*) as mental health impacts religious obligations; psychological issues can interfere with fulfilling religious duties.

The emergence of solidarity and unity also fosters awareness that the problems faced during the COVID-19 pandemic are collective, not individual. This sense of solidarity can enhance mutual support and psychological relief. Concerns and sadness during hardships can be effectively addressed through this collective approach.

The findings of this research can serve as a reference for developing frameworks for future studies. Other theoretical implications for further investigation could include:

1. Developing Effective and Socially Just Zakat-Based Program Management Models in Pandemic Conditions.
2. Exploring Relevant Alternative Approaches to Assess the Effectiveness of Zakat-Based Pandemic Response Programs.

Practical Implications

The findings of this research reveal that among the beneficiaries of aid from LAZ PERSIS, 21% of respondents reported a decrease in their economic conditions, 3% experienced an improvement, and 79% reported no change. (Interview Data Result, 2023) The researcher has a specific interpretation of this situation. However, it is first necessary to explain that the COVID-19 pandemic is a situation where every element within society has experienced difficulties. In other words, almost no one has had a favorable condition, except for certain sectors closely related to the pandemic. This difficulty is not only experienced by the general public but also by the government.

The government has made all possible efforts to improve the economic and social conditions of society, including providing social assistance, business capital, tax reductions, tax relief, and other measures. All of these actions aim to help maintain the economic stability of the community. Initially, predictions about the duration of the COVID-19 pandemic were challenging; what was expected to last only a few months turned out to persist for years. No one could foresee this situation, especially with the evolving and increasingly virulent strains of the virus, which have had serious impacts on society and its stability.

In such a situation, direct aid becomes essential for all segments of society. The economic fragility experienced is not due to a lack of capability from the community to recover from difficulties but rather a structural problem. In other words, it is not a matter of individual incapacity or unpreparedness but of a widespread emergency.

This emergency necessitates direct assistance to everyone, and it is no longer an optional choice. It becomes an obligation for those who wish to practice philanthropy because the situation is an emergency, making indirect aid, such as providing fishing equipment, impractical in such severe conditions.

Therefore, what LAZ PERSIS has done is very appropriate, as every layer of society is in an emergency situation. Is it significant to provide staple goods and food as LAZ PERSIS has done? Pramanik has conducted research related to this issue, although in a different context, not specifically



about LAZ PERSIS providing staple goods or food to those in need. The correlation study indicated that direct aid significantly impacts the improvement of conditions for those in need. (Nuniek Dewi Pramanik, 2020)

The researcher has distributed questionnaires to substantiate this finding. The data collected indicates that individuals affected by the COVID-19 pandemic have experienced economic vulnerability; in other words, they are economically weakened by the pandemic. After receiving assistance from LAZ PERSIS, people reported that their conditions remained the same, although there was no significant improvement. However, the lack of significant improvement in economic conditions does not directly imply that the assistance provided was unimportant or that direct aid had no impact at all. The researcher believes there is another interpretation to consider and present here. (Iin Sumantini, Responden, 2023)

The researcher's interpretation indicates that the lack of change is indeed normal in the current pandemic situation. Economic improvement, to the extent that every individual returns to their pre-pandemic stability, is only possible on a macro scale. In other words, a massive overhaul by the government is required to improve the economic status of society, which is clearly beyond the capacity of LAZ PERSIS as a community-based organization. For individuals to experience economic improvement, a collective effort involving all parties engaged in philanthropy is necessary. Other organizations and societal elements must also contribute in a similar manner to enhance the economic status of the community.

Thus, in this context, the most feasible outcome is to survive through difficult economic conditions. It is clear why, when asked about improvements in their economic status, people report that their economic conditions remain unchanged. This consistency in conditions reflects their survival or constant level of sustainability; in other words, they manage to persist despite the difficult circumstances.

The real issue arises if philanthropy does not show significant results, especially if conditions worsen despite receiving aid. An indicator of the ineffectiveness of aid would be if conditions deteriorate, although if people are able to endure despite their economic hardships, and the aid helps them manage their difficulties, then it can be considered effective. However, whether this type of aid leads to dependency on the donor, as criticized by some liberal perspectives, is another issue. The COVID-19 pandemic has had such a severe impact on economic conditions that it is challenging to rely solely on philanthropy from organizations like LAZ PERSIS to make significant improvements.

In other words, expecting substantial improvement solely from the philanthropy carried out by organizations like LAZ PERSIS may not be realistic, but this does not mean that LAZ PERSIS does not contribute or have any impact on the community. The core issue needs to be addressed at a more structural level, involving comprehensive systemic reforms and full government involvement, although the government's efforts, such as tax relief, subsidies, or direct assistance, have been significant.

Based on the above, the implementation of inclusive and socially just philanthropy by LAZ PERSIS faces major challenges. Nafis Alam suggests that despite the high level of philanthropy and the promising culture of giving in the Muslim world, the challenge lies in mobilizing and managing these resources to achieve development and ensure that this substantial wealth is preserved in an ongoing charitable cycle in the long term. (Nafis Alam, 2010)

Based on this research, several issues related to technical policies in the field of zakat-based social justice philanthropy for COVID-19 pandemic response can be highlighted:

- a. **How to Enhance Innovation in Zakat Management:** This issue arises from the finding that zakat, infaq, and sadaqah funds were limited when the community needed assistance. This limitation is due to the traditional management of zakat prior to the pandemic. During the pandemic, many zakat institutions struggled to collect funds as usual, especially through gatherings and events, due to government-imposed social restrictions.



- b. Collaboration During the Pandemic: Zakat institutions must directly engage in response efforts through collaboration with various local elements, including government bodies, institutions, or nearby companies. The pandemic cannot be addressed through individual efforts alone.
- c. Safety of Zakat Workers: The phenomenon of zakat workers, who are at high risk of virus exposure while providing COVID-19 aid, needs attention. While other professions were working from home, zakat workers had to continue their duties during the pandemic. Safety procedures for zakat workers need to be established and enforced during the pandemic.

Concept of Islamic Holistic Philanthropy Theory

Based on the discussion of "Islamic Social Justice Philanthropy Based on Zakat at LAZ Persatuan Islam in Combating the COVID-19 Pandemic in West Java," the researcher proposes a concept or theory called "Islamic Holistic Philanthropy" with the following characteristics:

1. Philanthropy that Integrates Society: This form of philanthropy integrates individuals into a cohesive unit, where everyone contributes to combating the pandemic in an inclusive, collaborative, and professional manner.
2. Philanthropy that Breaks Institutional Boundaries: It eliminates self-imposed institutional boundaries within society because the experience of the COVID-19 pandemic represents a fundamental truth that can only be addressed with a sense of shared humanity, mutual assistance, and common good.
3. Philanthropy Addressing Five Key Areas: The activities related to pandemic response must consider the five essential aspects of human welfare as outlined in *maqāṣid al-sharī'ah*: protecting religion, life, intellect, lineage, and property.

This theory is inspired by and formed from the social justice philanthropy activities carried out by LAZ PERSIS during the COVID-19 pandemic. LAZ PERSIS optimized zakat funds for pandemic relief, intermediated all members of society to donate to others in need without differentiating between ethnicity, religion, or group. LAZ PERSIS has become an organization that fosters collaboration among individuals, groups, and institutions in a professional manner.

The term "integrative holistic" originates from the concept of "holism." The word "holism" is derived from the Greek word "holos," meaning "all or whole." Holism is a perspective that asserts that the universe's systems—whether physical, chemical, biological, social, economic, mental-psychic, or linguistic—and their components should be viewed as a unified whole rather than as separate parts. Holism can be examined from various scientific disciplines, and the researcher analyzes that there is no definition of holism specifically related to philanthropy in existing studies.

4. CONCLUSION

Philanthropy in Islam through zakat practice has existed since the time of Prophet Muhammad SAW. The religious obligation in philanthropy is based on the requirement of zakat as a teaching of Islam. There are approximately eighty-two verses in the Qur'an that discuss the obligation to pay zakat, following the obligation of prayer. The concept of social justice in the context of philanthropy has been elaborated in the Qur'an, particularly in aspects including: (a) The rights of the poor to receive assistance as mentioned in Q.S. Adh-Dhariyat 51:19 and Q.S. Al-Isra 17:26; (b) The distribution of wealth between the rich and the poor and maintaining economic equity as seen in Q.S. Al-Hashr 59:7; (c) Modern ideas about gender equality in charitable acts and generosity can be seen in Q.S. An-Nahl 16:97 and Q.S. At-Tawbah 9:71; and (d) The principle of non-discrimination in philanthropy can be seen in Q.S. Al-Mumtahina 60:8.



The activities of social justice philanthropy based on zakat during the COVID-19 pandemic carried out by the Amil Zakat Institution of Persatuan Islam (LAZ PERSIS) include: (a) Health assistance, both medical and non-medical. This includes masks, hand sanitizers, disinfectants, oxygen tanks, ambulances, medicines, and vitamins distributed for free; (b) Basic food supplies; (c) Counseling and advocacy, including educational activities aimed at reducing virus spread and helping communities survive; (d) Capital assistance for some community members who could still run their businesses, mostly implemented in 2021 and 2022. Philanthropy activities were planned by management with reference to Fatwa MUI No. 23 of 2020, and 83% of management respondents reported no disputes over zakat jurisprudence.

The contribution of social justice philanthropy based on zakat by LAZ PERSIS in combating the pandemic has helped 435,292 beneficiaries in West Java. For health assistance, 85% of respondents felt it met their needs very well. Basic food aid was distributed as much as 13,227 packages at the beginning of the pandemic, and 86% of respondents stated that it was appropriate at that time. Advocacy efforts were made to local governments and other residents, especially for those still needing assistance when zakat funds were insufficient. 68% of respondents said they did not receive aid from fellow residents in their area, and 93% said they did not receive help from other zakat institutions besides LAZ PERSIS, while 32% said they were assisted through LAZ PERSIS advocacy. The response to the business capital program showed only 26% of respondents felt it met their needs, possibly due to the fact that few businesses were still operational at that time. LAZ PERSIS's philanthropic practice is inclusive, with 92% of management respondents indicating that aid was also received by those outside the PERSIS community, and 83% stating that even people of other religions received assistance, with 5%-7% of aid going to non-Muslims. For their contributions during the pandemic, on September 21, 2021, LAZ PERSIS received recognition certificates, including from the Coordinating Ministry for Human Development and Culture of the Republic of Indonesia, for contributing to handling the COVID-19 pandemic and breaking the cycle of poverty. They also received appreciation from the Governor of West Java and the Ministry of Women's Empowerment and Child Protection of the Republic of Indonesia.

Based on the research findings, the implications of the study include two aspects: theoretical and practical implications. Theoretically, the study shows that zakat, as an instrument of Islamic philanthropy, aligns with social justice philanthropy. Zakat and social justice are interrelated. The understanding that zakat is exclusively for eight categories of recipients is weakened by the evidence that zakat can be a solution for combating the COVID-19 pandemic, which has a universal impact. This research supports and is consistent with the theory of *maqāṣid al-sharī'ah*.

In practical implications, the study finds that among the communities assisted by LAZ PERSIS, 21% of respondents reported a decline in their economic conditions, 3% experienced improvement, and 79% remained the same. The issue or lack of significance in philanthropic practice is when conditions worsen despite receiving assistance. Indicators of the insignificance of aid occur when the situation deteriorates, but if the community can still endure despite their economic difficulties, the assistance provided helps them to manage their challenges. Based on this research, several issues related to technical field policies concerning social justice philanthropy based on zakat in combating the COVID-19 pandemic can be identified: innovation in zakat management, effective pandemic response through collaboration with various surrounding elements such as government, institutions, or companies, as the pandemic cannot be resolved individually, and the need for safety procedures for zakat volunteers who have a high risk of exposure to the virus when providing COVID-19 aid.

Based on the discussion of "Islamic Social Justice Philanthropy Based on Zakat at LAZ Persatuan Islam in Combating the COVID-19 Pandemic in West Java," the researcher proposes the concept of "Islamic Holistic Philanthropy," which includes: (a) Philanthropy that integrates individuals into a cohesive unit, with all contributing to pandemic relief in an inclusive, collaborative, and professional manner; (b) Philanthropy that removes self-imposed institutional boundaries; (c) Philanthropy addressing pandemic relief by considering the five essential aspects of human welfare as outlined in *maqāṣid al-sharī'ah*: protecting religion, life, intellect, lineage, and property.



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