

ABSTRAK

Menurut sekretaris jendral Kemendagri (kementrian dalam negeri) sekitar 400 ribu dari 4,2 juta ASN atau 10% ASN dianggap sebagai masyarakat berpenghasilan rendah (MBR) dan boleh menerima zakat karena memenuhi indikator untuk digolongkan dalam masyarakat miskin seperti pendapatan dan tempat tinggal. Mengenai hal ini M. Cholil Nafis selaku Ketua Bidang Dakwah dan Ukhuwah MUI Pusat menyatakan bahwa PNS tidak bisa menerima zakat karena gaji PNS dengan golongan terendah sekalipun sudah berpenghasilan di atas UMK yang mana dalam penetapan UMK juga mempertimbangkan kebutuhan hidup layak (KHL) seseorang. Penelitian ini bertujuan untuk mencari tahu Bagaimana standarisasi kemiskinan dalam pandangan hukum Islam dan hukum Positif dan bagaimana kelayakan Pegawai Negeri Sipil (PNS) golongan II sebagai *mustahik* zakat (miskin).

Penelitian ini menggunakan metode kualitatif dengan pendekatan deskriptif komparatif. Dan menggunakan dua sumber data yakni Data primer dan sekunder.

Hasil penelitian ini ialah standar kemiskinan dalam hukum Islam mengacu pada Had Kifayah dengan rata-rata Rp 4.615.749,00 dan Nisab Zakat Rp 6.859.394,00. Sedangkan dalam hukum positif, standar kemiskinan ditentukan berdasarkan kepemilikan dan kelayakan tempat tinggal serta pendapatan. Analisis terhadap PNS Golongan II dengan penghasilan Rp 7.193.307 menunjukkan hasil yang berbeda berdasarkan hukum Islam dan hukum positif. Dalam hukum Islam, PNS Golongan II dianggap mampu dan tidak berhak menerima zakat karena penghasilannya melebihi Had Kifayah dan Nisab Zakat. Sedangkan dalam hukum positif, PNS Golongan II masih tergolong miskin dan berhak menerima zakat karena belum memiliki rumah.

Kata kunci: kemiskinan, zakat, PNS Golongan II.

ABSTRACT

According to the secretary general of the Ministry of Home Affairs (Ministry of Home Affairs), around 400 thousand of the 4.2 million ASN or 10% of ASN are considered low-income people (MBR) and may receive zakat because they meet the indicators to be classified as poor, such as income and residence. Regarding this matter M. Cholil Nafis as Head of the Da'wah and Brotherhood Division of the Central MUI stated that civil servants cannot receive zakat because the salary of even civil servants in the lowest category already earns above the UMK, which in determining the UMK also takes into account a person's decent living needs (KHL). This research aims to find out how standardization of poverty is in the view of Islamic law and positive law and what is the eligibility of class II Civil Servants (PNS) as zakat mustahik.

This research uses a qualitative method with a comparative approach. Primary data was obtained through interviews with class II civil servants and religious figures, while secondary data was obtained from literature, statutory regulations and statistical data.

The results of this research are that the poverty standard in Islamic law refers to Had Kifayah with an average of IDR 4,615,749.00 and Zakat Nisab IDR 6,859,394.00. Meanwhile, in positive law, poverty standards are determined based on ownership and suitability of residence and income. Analysis of Class II civil servants with an income of IDR 7,193,307 shows different results based on Islamic law and positive law. In Islamic law, Class II civil servants are considered capable and not entitled to receive zakat because their income exceeds the Had Kifayah and Nisab Zakat. Meanwhile, in positive law, Class II civil servants are still classified as poor and are entitled to receive zakat because they do not yet have a house.

Key words: poverty, zakat, Class II civil servants.