The Role of Muslim Generation Community at Zakat Collection on Realizing Sustainable Development Goals (SDGs) in the Era of Digital Society 5.0

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Abstract: The large potential of zakat funds can support the government’s efforts in alleviating poverty. However, its management has not been seen optimally even though BAZNAS has been designated as the official agency and the only non-structural government agency that manages zakat. This study aims to investigate the important role of the human generation who are members of the Muslim community in collecting zakat at the BAZNAS in the era of digital society 5.0 to realize the SDGs. This study uses a literature study method with library data collection techniques, reading and taking notes, and managing research materials by tracing written sources that have been previously written. This study uses content analysis techniques to obtain written information that focuses on four dimensions, namely human generation, Muslim community, zakat collection, and sustainable development goals. The findings reveal that two generations of humans are members of the Muslim community that have the potential to increase zakat collection. Deeper, Maqāṣid shari‘ah as the essence of Islamic law through the values of justice, freedom, and human rights of the Muslim community will support the goal of collecting zakat. The novelty of this research found that building the strength and glory of BAZNAS in the era of digital society 5.0 requires strong social ties from the entire Muslim generation community, especially the younger generation community. The main contribution of this research highlights the ‘zakat movement’ led by BAZNAS to pay more attention to the role of the millennial Muslim generation community and iGeneration in supporting zakat empowerment programs to realize Sustainable Development Goals.

Keywords: Muslim Generation Community; Zakat; Sustainable Development Goals; Maqāṣid Shari‘ah

Introduction

The role of zakat empowerment in realizing the Sustainable Development Goals (SDGs) is increasingly being taken into account in Muslim countries. This is because zakat is one of the pillars and fard that must be fulfilled by every Muslim whose assets have met certain criteria and conditions. So that the empowerment of zakat can create benefits for the people which is the main goal of the SDGs. In its development, zakat empowerment is a form of awareness of the Muslim community which is not only part of piety to Allah SWT but also a social obligation needed to create a just and prosperous society (Retsikas, 2014). Zakat empowerment can create an extraordinary Islamic social finance brand in the eyes of the world. Previous research has shown that this Islamic social finance brand empirically has a positive impact on economic development so that it can achieve the SDGs (Harahap, 2018; Saniiff, Hasan, & Salleh, 2019 Aziz et al., 2020; Ashurov et al., 2021; Mohammed, El Amri, & Shabani, 2021; Zahri et al., 2023). Even in some countries such as Malaysia, Pakistan, and Nigeria, zakat is used as a fiscal policy tool to stimulate human development and sustainable economic growth (Suprayitno, Aslam, & Harun, 2017; Aziz et al., 2020; Adebayo, 2020).
The SDGs are global and national commitments to improve the welfare of the community covering 17 goals including, “(1) without poverty, (2) without hunger; (3) healthy and prosperous life; (4) quality education; (5) gender equality; (6) clean water and proper sanitation; (7) clean and affordable energy; (8) decent work and economic growth; (9) industry, innovation and infrastructure; (10) reduced inequality; (11) sustainable cities and settlements; (12) responsible consumption and production; (13) climate change management; (14) ocean ecosystems; (15) terrestrial ecosystems; (16) peace, justice, and strong institutions; (17) partnerships to achieve goals. Efforts to achieve the SDGs target are a national development priority. The government’s efforts have involved the National Amil Zakat Agency (BAZNAS) in supporting the optimization of poverty alleviation programs (Khalifah et al., 2017). This effort is not optimal. The SDGs targets experience various obstacles to national development because of the big challenge to synergize planning policies at the national level and the provincial and district/city levels. Indonesia has succeeded in achieving most of the SDGs targets, namely 49 of the 6 SDGs indicators. However, there are still indicators that must be continued in its implementation, such as reducing poverty rates based on the national poverty line, increasing minimum consumption below 1,400 kcal/capita/day, reducing maternal mortality, overcoming HIV/AIDS, providing clean water and sanitation in rural areas and the disparity in achieving targets between provinces is still wide (Fatimah et al., 2020; Fridayani, 2020). The findings reveal a variety of factors that support efforts to realize the SDGs more comprehensively by involving more developed and developing countries, expanding funding, emphasizing human rights, and being inclusive with the involvement of stakeholders including community organizations, media, business actors, and academics (Agaeva, 2022; Miralles-Quirós et al., 2020; Zengin et al., 2021).

Along with the development of digital industry 4.0 and society 5.0, the National Amil Zakat Agency (BAZNAS) promotes innovation in the development of zakat collection programs through digital platforms or known as digital payments of zakat and the ‘zakat movement. The aim is to improve the quality of distribution and utilization of zakat. Behind the success of BAZNAS in making breakthroughs, BAZNAS statistical data shows that zakat collection has not been maximized when viewed from the potential for zakat in Indonesia (Puskas BAZNAS, 2020). As the largest Muslim community in Southeast Asia, it is unfortunate that social ties between Muslim communities are still weak to achieve common goals by supporting BAZNAS in realizing maqāsid shari‘ah and national development. There are not many studies that examine the weak social ties between Muslim communities involved in socio-political organizations in Indonesia, but this can be seen from the emergence of various conflicts in society. Previous studies mentioned the issue of violence between local communities in Mataram and West Lombok.

The study states that the role of partnership between actors and government institutions is an integral part of conflict management (Kingsley, 2010). Other literature finds that Muslim communities are originating from the Nahdlatul Wathan organization which is described as vigilante groups or local security groups known as ‘Pamswakarsa’ (Hamdi & Smith, 2012). The largest Muslim communities, namely Nadhatul Ulama and Muhamaddiyah were found to have major contributions to socio-religious and socio-cultural activities, especially the distribution of zakat, but with some differences in their respective doctrines, methods, and activities (Fauzia, 2017; Al-Ansi et al., 2019; Windayanti, Ghozali, Rosidi, & Syukur, 2020; Mursal et al., 2021).

The study found that the existence of the Muslim community through social finance such as waqf, zakat, infaq, and alms was able to support the realization of the SDGs (Abdullah, 2018; Imam, 2019; Hassan et al., 2021). The extraordinary power is shown by the potential of zakat for a greater development impact on the SDGs (Adebayo, 2020; Haryanti, 2021; Kamaruddin & Hanefah, 2021). If you look at countries in Europe and America such as Italy and the United States, various Muslim communities forge strong social ties so that they can contribute to society. Russian President Vladimir Putin appreciated the social ties of the Muslim community in his country for making an invaluable contribution to maintaining international peace, and civil harmony, strengthening family institutions, and educating young people (Maulana, 2020). During the Covid-19 pandemic situation, the Italian Muslim community received praise for having donated more than 500 euros (Republika, 2020). As many as 100 Muslim volunteers from the largest...
Muslim community in Washington DC, United States, including teenagers serving more than 1,500 families affected by the pandemic, even in the month of Ramadan they were able to serve around 8,000 families (VOA, 2020).

From the literature that has been mentioned, it seems that the central issue of the role of the Muslim community towards the SDGs is getting more intense nowadays, especially in the social finance dimension regarding zakat empowerment. Previous research was conducted by the Strategic Studies Center (Puskas) of BAZNAS in 2017 using the assessment method through the ANP (Analytical Network Process) grouping SDGs from 17 (seventeen) points into four priority roles of zakat in Maqāṣid shari‘ah towards SDGs. By integrating the findings and many empirical findings, the novelty of this study is a literature review of the role of the Muslim youth community in collecting zakat, developing a conceptual framework based on the four priority roles of zakat on SDGs developed by Puskas BAZNAS.

The purpose of the literature study in this research is to investigate the important role of the human generation who are members of the Muslim community in collecting zakat at the Central National Amil Zakat Agency (BAZNAS) in the era of digital society 5.0 to realize the Sustainable Development Goals (SDGs). An effective review is well done as a research method to create a solid foundation in facilitating the development of theories relevant to this research. It is hoped that by integrating findings and perspectives from previous studies on the SDGs, this literature study can answer research questions with strengths that one previous study did not have. In addition, the reason this research design is used is to synthesize the findings of previous research from the BAZNAS Puskas to show evidence at the meta-level and reveal the role of the Muslim generation community where a lot of research is needed to create a theoretical framework and build a conceptual model. Based on the literature review of many empirical findings, the researchers formulated the problem, namely; How would the role of the Muslim generation community in collecting zakat in the era of digital society 5.0 be to realize the SDGs.

Literature Review

Maqāṣid shari‘ah is an ideology in Islamic law that seeks to benefit both the earth and the hereafter (Al-Syatibi, 1990). And possesses the five aspects of religion, soul, intelligence, lineage, and wealth (Al-Ghazali, 1979). In terms of legal issues, fiqh experts recognize the importance of maqāṣid as-shari‘ah for benefit through the management of zakat. Because the management of zakat has the potential to cause injustice and social jealousy. The need for maqāṣid shari‘ah in the management of zakat is to realize Islamic law for the extraordinary benefits of zakat, minimize harm, maximize rules regarding justice and human rights for achieving SDGs (Isman & Amalia, 2023; Hudayati & Tohirin, 2019).

Although the verse in the Qur’an mentions that the word zakat has existed since the Prophet Muhammad was still in Mecca, the obligation of zakat only existed after the Prophet moved to Medina. Before zakat was prescribed in all Muslim countries, from the very beginning, Islam in Mecca had instilled awareness among Muslims that there were rights of people who were lacking in their wealth. Zakat fitrah began to be required in the second year of Hijri in line with the order to pray. Shortly after zakat fitrah, zakat on wealth (zakat mal) is obligatory and determines the obligatory assets, along with their levels (Al-Ayubi & Herindar, 2021). Zakat fitrah must be paid by every Muslim in the month of Ramadan until the Eid prayer. Zakat fitrah is also called zakat al-fitr or zakat al-nafs which means zakat on the soul which is paid once a year. The size or amount of zakat fitrah, scholars agree that 1 slu’ date, or 1 slu’ wheat is equivalent to 2.5 kilograms or 3.5 liters (Friyansyah et al., 2022).

In the year 9 Hijri, verse 60 of the letter Al-Taubah was revealed, containing who is entitled to receive zakat, namely the indigent, the poor, amil (zakat administrators), converts (people who have just converted to Islam), riqab (slaves), gharimin (debtors), fi sabilillah (people who struggle in the way of Allah), ibn sabil (travelers). At that time, the prophet did not necessarily divide the full zakat into eight groups. But only give it to certain groups that are deemed necessary based on the needs of the eight entitled groups (Taha et al., 2017). Muhammad Abdullah & Suhaib (2011) revealed that the virtue of paying zakat is extraordinary. First, Zakat can purify wealth and cleanse the soul, as in the letter Al Taubah verse 31 which
means, “Take from some of their wealth, with zakat you clean and purify them and pray for them. Verily, your prayer (becomes) peace of mind for them. And Allah is All-Hearing, All-Knowing.” Second, Zakat keeps away from disease, and calamity, and avoids painful punishment, as explained in Surah At Taubah verse 34 which means, “O you who believe, indeed most of the Jewish scholars and Christian monks are right. They eat people’s wealth of vanity and they hinder (people) from the path of Allah. And those who save gold and silver and do not spend in the way of Allah, then tell them, (that they will have) a painful torment.” From these two arguments, it can be understood that the virtue of zakat is very large for mankind.

Assets that must be tithed must be good and lawful, Allah SWT says in Surah Al-Baqarah verse 267 which means, “O you who believe, spend (in the way of Allah) part of the results of your good efforts and part of what which we brought out of the earth for you. And do not choose the bad ones and then spend from them, even though you do not want to take them except by squinting at them. And know that Allah is Rich, Praiseworthy.” Zakat’s obligatory assets must also be valuable assets and have the potential to develop, both those in his hands and those in the hands of others but in his name. A person is not obliged to pay zakat as long as he has not been able to fulfill his basic obligations, namely, needs that if not fulfilled will cause damage and destitution in life (Kuran, 2020). Zakat also requires a person to be the greatest of debts. This requirement is a reinforcement of the requirement for zakat obligatory wealth which must be full ownership. Because when there is debt, it means that zakat assets are still mixed with other people’s assets. If after the debt is paid off and the wealth reaches the nishab, then it is obligatory to pay zakat (Powell, 2010).

Triyowati et al. (2018) found that the distribution of zakat contributed greatly to social welfare and the development of MSMEs. This finding also reveals that there is a strong correlation between sustainable development in 2030 through the distribution of zakat as an inclusive activity in Indonesia. Previous findings reveal that the development of zakat for poverty alleviation in Muslim-majority countries is increasing every year. This finding explains that international development also comes from the support of zakat funds. However, despite its huge potential, zakat funds face major challenges in avoiding terrorism financing and reducing the risk of money laundering (Ismail, 2018). Previous findings reveal that the development of zakat for poverty alleviation and human development in Muslim-majority countries is increasing every year. This finding explains that international development also comes from the support of zakat funds. However, despite its huge potential, zakat funds face major challenges in avoiding terrorism financing and reducing the risk of money laundering (Puskas BAZNAS, 2022; Kazak et al., 2020; Meerangani, 2019; Ismail, 2018).

The Muslim youth community who are members of social organizations have an urgent role in supporting various social activities in the digital era 4.0 and Society 5.0. The younger generation of Muslims supports the digital literacy movement to create a wide-open information space for the community (Syahputra, 2020). Recent studies have stated that most of the Muslim Tatar youth community who are members of the social organization ‘Awareness’ and ‘Altyn Urta’ contribute to civic activities and do not interfere in the field of political institutions and activities. Unfortunately, there has been a decline in the activities of this organization from the civilian realm due to their various activities. These issues relate to state-society and religion-society relations, the level of social activity in Russia, and the effectiveness of strategies involving religious resources (Guzelbaeva & Mchedlova, 2020).

**Method**

The researcher used a literature study research design. A literature study is a design for collecting data and information systems and synthesizing previous research with the help of various materials contained in the scope of the literature review (Snyder, 2019). The main data of this study is the previous literature which focuses on four different data sources. The first is the theme of the human generation, the data sources come from previous literature such as generation theory, the role of the human generation in the SDGs, and the world's Muslim generation community, especially in Indonesia. The second is the
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Muslim community, the data source comes from the previous literature consisting of; *ashabiyah* theory, social organization theory, and the role of Muslims in the empowerment of zakat and SDGs. The third is the collection of zakat, the data source comes from the BAZNAS Puskas document, the role of zakat empowerment in the SDGs, and the zakat program. Fourth, the SDGs include 17 goals from global and national commitments to improve the welfare of society. Research using content analysis concerning Krippendorff’s (2018) theory, consists of six steps, namely unitizing, sampling, recording, reduction, abductively inferring, and narrating.

**Results**

This study investigates the development of the Muslim generation community in social organizations in Indonesia. The findings show that the existence of the Muslim generation community is a very valuable manifestation for the Indonesian people. This is also a form of Indonesia’s recognition as a constitutional state that upholds democracy where every individual has the freedom of association, assembly, and opinion guaranteed in the constitution. The Muslim generation community has a goal that is not much different from other social organizations, namely voluntarily helping the community based on similar aspirations, desires, needs, interests, and activities in development to achieve the goals of the Unitary State of the Republic of Indonesia. Based on the literature study that the researcher has examined, it can be understood that the Muslim generation community has a major role in the dimensions of life, both in religious activities (da’wah), education, health, social, political services, to economic empowerment, preventing acts of terrorism and radicalism. In the field of da’wah and education, the Muslim generation community builds educational institutions such as Islamic boarding schools, schools, and madrasas. The literature explains that through educational institutions, the Muslim community prepares human resources who will be able to face global challenges and have noble character (Umar et al., 2022). By integrating science into Islamic education materials and da’wah, the Muslim generation community hopes to educate the nation’s life. The integration of knowledge carried out aims to invite human resources wisely to the right path for goodness to obtain happiness in the world and the hereafter (Saputra et al., 2021).

In the social, political, and economic fields, the Muslim generation community carries out various routine social activities such as providing compensation and donations for disasters such as the COVID-19 pandemic. Previous studies explain the significant contribution of the Muslim community to efforts to empower Muslim youth and social development. The development of this Muslim community has also involved women and international programs (Kailani & Slama, 2020; Chowdhury et al., 2019; Sandikci, 2018; Mahfud, 2018). The role that is no less important than the existence of the Muslim generation community is to prevent terrorism and radicalism (Mahfud et al., 2018). With a strong concern and commitment, they can fortify society from the negative effects of radicalism and terrorism.

A community is understood as a group of people who have a member identity, sense of belonging, and security measures. It is in the community that the attributes distinguish humans as social beings (Gardner, 1991). In the theory of generations, it is explained that there are five generations of humans based on the year of birth, namely; a) the baby boomer generation (1946-1964) is considered an adaptive generation, easy to accept, and adapts and has a qualified life experience; b) Generation X (1965-1980) is considered to have negative behavior but cares about work-life balance and is easier to adapt to technology; c) Generation Y or so-called millennial generation (1981-1994) is considered a generation that is literate in communication technology; d) Generation Z or called iGeneration (1995-2010) is considered capable of applying all activities at the same time using technology; and e) Alpha generation, also known as Post Gen Z (2011-2025), is considered as a generation that is looking for stability in the fields of work and personality (Codrington & Grant-Marshall, 2004).

The Muslim community or in Arabic called the *‘ummah*’ is a supra-national group of people with the same history, the same religious beliefs, and the overall value of which is based on Islamic methods. Judging from the *Ashabiyah* theory, the survival of a country, dynasty, or kingdom is very dependent on the *ashabiyah* element or the strength of social groups. If the *ashabiyah* element is weak, the state will easily
collapse because it does not have a strong *ummah* social solidarity bond to cooperate, build mutual understanding, and work together to maintain the integrity of the country (Wicaksono & Faizah, 2020). The Muslim community in non-profit organizations is very dependent on the availability of resources. The driving force behind the success of nonprofit organizations is the involvement of volunteers and the practice of financial sustainability through the Resource Dependency Theory (Sun et al., 2019). The strategies that nonprofits choose for voluntary engagement and financial sustainability are the most important for successful work (Ilyas et al., 2020). As competition is fierce for recruitment, retention, and volunteer management a major concern for managers of social organizations (Carvalho & Sampaio, 2017; Bussell & Forbes, 2019).

**Zakat Empowerment**

Empowerment is an effort to build power by encouraging, motivating, and raising awareness, and developing the potential of the community (Shadqie, 2017). This means empowerment as an effort to give autonomy, authority, and trust to every individual in an organization (Ife & Tesorierro, 2008). Zakat is a certain asset that is issued when it has reached the conditions regulated according to religious rules and distributed to eight *asnaf* (The extremely poor, the poor, the administrators of zakat, the converts whose hearts are persuaded, to free slaves, the debtors, for the way of Allah, and those who are on their way) recipients of zakat (Ghofur, 2016; Faisal et al., 2023; Zahri et al., 2023). Zakat empowerment aims at social justice, poverty alleviation, *maqāsid shari‘ah*, and the welfare of the *ummah* (Anis & Kassim, 2016). Productive Zakat (Bukhari et al., 2019), regulation and payment digital zakat (Utami et al., 2020; Abidin & Utami, 2020; Utami, Basrowi, & Nasor, 2021), anthropocentric religious communication BAZNAS (Thoharul Anwar, 2018), mosque-based zakat empowerment training (Anis & Kassim, 2016), and an ICT-based collaborative and management framework (Kasim, 2018; Mutamimah, Alifah, & Gunawan, 2021) are various efforts to empower the *ummah’s* economy.

**Maqāsid Shari‘ah Contribution to the Sustainable Development Goals**

Islam has a *maqasid* which is the goal of life for Muslims (the world and the hereafter). *Maqasid* becomes a central substances that standardizes three important parts of the cognition, feeling, and behavior of a Muslim. Therefore the knowledge of Maqasid becomes a link between worship, *tauhid* (believe in the oneness of Allah *Subhanahuwata’ala*), *rububiyah* (believe in Allah *Subhanahuwata’ala* who is the Creator, gives fortune, and everything), *khilafah* (responsible to Allah *Subhanahuwata’ala* in managing resources) and *taziyyah* (self-cleansing from reprehensible nature) to create intellectual (divine morality) that is mutually integrated for the good of humanity. These four values also form the basis of the main goal of Islamic economic development which represents human activity in managing resources. And supported by a relationship with God. (Muala, 2020; Masrizal et al., 2019). Literature reveals that Maqāsid shari‘ah is the basis for the development of Islamic economic sustainability (Purwanto et al., 2021; Janah & Ghofur, 2018; Sarkawi et al., 2015). Other studies reveal that in achieving The Sustainable Development Goals (SDGs), *Maqāsid shari‘ah* conceptually offers the theory of human development as the actualization of morality for the purpose of *maslahah* (Fad, 2019). So it is hoped that the generation of Muslims will have a systematic view and uphold Islamic law regarding the management of the universe, the quality of social life, and a sustainable environment.

SDGs are part of the post-2015 development agenda of the United Nations (UN). The SDGs are a new development agenda that encourages global action/change towards sustainable development agreed upon by country leaders to end poverty, reduce inequality, and protect the environment (Kates et al., 2005). The SDGs provide a set of international priorities that help channel substantial funding from aid agencies and foundations that apply universal, integrated, and inclusive principles to assure stakeholders that no one will be left behind (Assembly, 2015). The SDGs contain 17 (seventeen) goals and 169 targets that are expected to be achieved by 2030. Among the 17teen goals, eight priorities are generally carried out in poor and developing countries are; “a) eradicating poverty and hunger; 2) achieve universal primary education; 3) promote gender equality and women’s empowerment; 4) reduce child mortality; 5) improve maternal...
and child health; 6) combating HIV/AIDS, Malaria, and other infectious diseases; 7) guarantee the environmental carrying capacity; and developing global partnerships for development (Alaimo & Maggino, 2020). The study mentions the need to operationalize the goals of the SDGs and evaluate the relevance of indicators, the most important characteristic among the quality traits of indicators so that they are unambiguous to make the message clear to users (policymakers and society) (Hák et al., 2016).

Discussion

The results of research that has investigated the role of the Muslim generation community in collecting zakat in realizing Sustainable Development Goals (SDGs) in the era of digital society 5.0 found that two generations of humans are members of the Muslim community who have the potential to increase zakat collection. The Muslim generation community supports the maqāṣid shari‘ah relationship model and the SDGs. When referring to the Ashabiyah theory put forward by the Muslim scholar Ibn Khaldun, to build the strength and glory of BAZNAS in the era of digital society 5.0 requires strong social ties from the entire Muslim generation community, especially the younger generation community. In other words, when ashabiyah from the entire Muslim generation community becomes strong in supporting BAZNAS, the BAZNAS ‘Zakat Movement’ can realize the four priority goals of achieving the SDGs. On the other hand, when referring to Western theories of thought, namely social organization theory, generation theory, and resource dependence theory, it means that the young Muslim generation consisting of millennials and iGenerations has the potential to be the most important part of collecting zakat, namely as donors and young volunteers. technology literate. As young volunteers, they can support the effectiveness of zakat empowerment programs. The community of this generation can carry out social activities carried out by BAZNAS such as the use of social media, robotics, and the internet of things. As a potential young donor, this generation’s community also plays an important role. They can contribute greatly to the BAZNAS zakat collection because some of the Muslim millennial generations are young entrepreneurs and business start-ups. A literature study explains that Generation Z grew up with today’s technology, they are centric and digital technology is their identity (Waterworth, 2013). With its uniqueness, this generation can be part of BAZNAS in the future.

From these two thoughts, there is an underlying difference. Ashabiyah theory looks at the Muslim generation community from the point of view of the social solidarity of the ummah (Goodman, 1972). While the theory of Western thought sees the Muslim generation from a socio-economic point of view. Both have their strengths and weaknesses depending on the perspective of the Muslim generation community and from BAZNAS itself. Given that previous studies found some differences in the doctrine of the Muslim community who are members of Islamic organizations in Indonesia. Although Islamic organizations have a major contribution to socio-religious and socio-cultural activities, especially the distribution of zakat, they have their ways and activities (Fauzia, 2017; Al-Ansi et al., 2019; Windayanti, Ghozali, Rosidi, & Syukur, 2020; Mursal et al., 2021). On the other hand, differences in doctrine between Islamic organizations are part of the intense competition in finding zakat donors and volunteers. The literature explains that intense competition for recruitment, retention, and management of volunteers is a major concern for managers of nonprofit organizations (Carvalho & Sampaio, 2017; Bussell & Forbes, 2019). This is the challenge for BAZNAS in building strong social ties to support the empowerment of the ummah through the collection of BAZNAS zakat.

Literature studies reveal that it is very difficult to unite various communities with different backgrounds and views. But that does not mean it is impossible as long as non-profit organizations have the same goal. The trick is to build good governance and increase public trust. The concept of good governance plays a central role in improving zakat compliance where it is very important to involve the role of social participation in local projects. Trust has a moderating effect on the relationship between governance and zakat compliance (Sawmar & Mohammed, 2021). Previous research using a field survey distributed to 1000 Pakistani Muslims with a response rate of 76.3% confirmed the causal relationship between good governance and public trust (Jameel et al., 2019). Another study revealed that transparency
is a supporting factor in accountability in non-profit organizations to achieve social sustainability. Transparency is the highest value in the SDGs needed to achieve sustainable development (Ortega-Rodríguez et al., 2020). This means that transparency is also able to increase public trust, reduce corruption and realize public information disclosure. In the era of digitalization, organizations that fail to build public trust cannot reach their full potential. In essence, facing the challenge of sustainability lies in trust between users and between users and platforms (Räisänen et al., 2021). Thus, a system cannot reach its maximum potential without people’s trust in its platform.

While its related to the SDGs, it has been explained in previous research that BAZNAS has five focus categories of zakat distribution by *maqāṣid shari‘āh* and SDGs objectives consisting of; a) economics related to property; b) social and humanity have something to do with heredity; c) health as part of the soul; d) education to improve intellectual and moral; e) and religious da’wah (PUSKAS, 2017). More deeply, only four substances from *maqāṣid shari‘āh* exist in the SDGs outside of religion. Therefore, this study modifies the religious aspects that have been stated by previous researchers by incorporating the substance of the role of the Muslim generation community as the driving force for these aspects. Without the bonds of solidarity that are built in the Muslim community including the role of the government, zakat collection is not optimal so it will be difficult to realize the SDGs by 2030. Previous literature explains that the young Muslim generation supports the digital literacy movement to create a wide-open information space for the community (Syahputra, 2020). So it can be understood that the millennial generation and iGeneration communities are only able to support them because they can enter the realm of the digital literacy movement. However, judging by *Ashabiyah*’s theory, this role cannot fully contribute optimally without other Muslim communities who support each other and entrust their zakat to BAZNAS. This is also mentioned in the theory of non-profit organizations where the success of non-profit organizations is with the involvement of volunteers and the practice of financial sustainability through Resource Dependency Theory (Sun et al., 2019).

More in another study explains that the strategies that nonprofit organizations choose for voluntary engagement and financial sustainability are the most important for the success of the organization (Ilyas et al., 2020). It must be understood that although this community is in the digital era 4.0 and society 5.0, where the internet dominates all forms of community activity, other factors pose a challenge.

**Figure 1. Theoretical Research Model**

![Figure 1](image)

Source: Processed Data, 2021

Figure 1 describes the literature review model as previously mentioned. Zakat collected by BAZNAS is intended for eight * asnaf* so that social justice and the welfare of the ummah can be realized (Anis & Kassim, 2016). As the SDGs agenda developed by the United Nations, has the same goal as the empowerment of zakat, namely encouraging global action/change toward sustainable development.
agreed upon by state leaders that aims end poverty, reduce inequality, and protect the environment (Kates et al., 2005). It’s just that in Islamic studies, zakat is an obligation that is mandatory for Muslims, and as a worldly benefit is the distribution of justice and the welfare of the *ummah*.

In the end, this research found that to build the strength and glory of BAZNAS in the era of digital society 5.0, it requires strong social ties from the entire Muslim generation community, especially the younger generation community. Because in essence, the Muslim community who are members of social organizations do not know the difference between SARS or religion. They are willing to voluntarily join on humanitarian grounds. With these characteristics, the Muslim generation community should not be difficult to establish bonds of humanitarian solidarity in one container because they have the same goals unless they have other goals outside of this. It should be understood that in fact, it is not a problem if the Muslim generation community pays zakat directly or through institutions because their goal is to carry out their obligations as Muslims and help poverty alleviation efforts. However, through BAZNAS, it is hoped that the distribution of zakat can be evenly distributed, so that all corners of the country, especially BAZNAS, can prioritize *asnaf* whose needs must take precedence. In other words, when *ashabiyah* from the entire Muslim generation community becomes strong in supporting BAZNAS, the BAZNAS ‘Zakat Movement’ can realize the four priority goals of achieving the SDGs. This study also highlights the ‘zakat movement’ led by BAZNAS to pay more attention to the role of the millennial Muslim generation community and iGeneration in supporting zakat empowerment programs to realize Sustainable Development Goals.

**Conclusion**

Based on the results of research on the important role of the human generation who are members of the Muslim community in collecting zakat at the Central National Amil Zakat Agency (BAZNAS) in the era of digital society 5.0 to realize the Sustainable Development Goals (SDGs), it is concluded that the millennial generation and iGeneration have the potential to be part of the most important thing in collecting zakat as a donor and young volunteer who is technology literate. These two generations can support the BAZNAS zakat program through the use of social media, e-commerce, the internet of things, and robotics. More deeply, to build the strength and glory of BAZNAS in the era of digital society 5.0 requires strong social ties from the entire Muslim generation community so that in the future the BAZNAS ‘Zakat Movement’ can realize the four priority goals of achieving the SDGs. The *maqāṣid shariʿah* substances, especially the maintenance of wealth, are very relevant to the management of zakat for the SDGs. Therefore, *maqāṣid shariʿah* must be upheld in the practice of Islamic law for the management of zakat.

The limitation of this research lies in its research design, namely a literature study where the research only investigates phenomena based on a review of the literature. The researcher suggests that further research should develop an empirical development model using a qualitative research design to review empirical evidence through field observations. Quantitative research is also suggested to determine the influence of the role of the Muslim generation community on the collection of zakat in realizing the SDGs. This study highlights the ‘zakat movement’ led by BAZNAS to pay more attention to the role of the millennial Muslim generation community and iGeneration in supporting zakat empowerment programs to realize Sustainable Development Goals. In this case, the government as a policymaker needs to support the ‘Zakat Movement’ of the younger generation who are members of social communities and socialize it in educational institutions so that they can contribute to the empowerment of BAZNAS zakat and also SDGs programs.

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