

Islamic Philanthropic: The Generosity of the Muhammadiyah Residents of Medan City during the Covid-19 Pandemic

Irfan¹, Syafrida Hani², Bakhrul Khair Amal³

^{1,2}Universitas Muhammadiyah Sumatera Utara, Indonesia

³Universitas Negeri Medan, Indonesia

Dr.irfan@umsu.ac.id, syafridahani@umsu.ac.id, b4khrul.4m4l@gmail.com

Abstract

This study aims to analyze the perceptions of Medan City Muhammadiyah residents about the economic burden of the community during the Covid-19 pandemic, as well as analyze the level of awareness of Medan City Muhammadiyah residents to pay zakat, infaq, alms and waqf to help the community's economic problems due to the Covid-19 pandemic. The survey design was conducted to collect data through a questionnaire (questionnaire) to 200 respondents who were analyzed using descriptive statistics. The results of the study found that the majority of Muhammadiyah residents agreed and had a high perception that the Covid-19 pandemic had caused an increase in the economic burden on the community during the Covid-19 pandemic. In addition, the majority of Muhammadiyah residents in Medan City have a very high level of awareness for tithing, infaq, charity and waqf in order to help the community's economic problems due to the Covid-19 pandemic.

Keywords

Islamic philanthropic;
generosity of muhammadiyah
citizens; covid-19 pandemic.



I. Introduction

The Covid-19 pandemic has had an impact on the economic problems of people around the world. Social restrictions, self-isolation and travel restrictions lead to a reduction in the workforce in all sectors of the economy and cause many jobs to be lost (Nicola, et al., 2020). So it takes generosity from people who can afford to give to the less fortunate. Generosity (philanthropy) in Islam is a very important concept, especially in policy-making circles. Generosity in Islam includes zakat, waqf, alms and the like. Instruments in Islamic philanthropy aim to serve the purpose of narrowing social distance and reducing inequality (Zakaria, Samad, & Shafii, 2013).

COVID-19 is a global health problem including Indonesia. This was initiated from the information of the World Health Organization (WHO) on 31 December 2019 there was a case of a cluster of pneumonia with a new etiology in Wuhan City, Hubei Province, China and later expanded beyond China. On 30 January 2020, COVID-19 was set to become the public health Emergency of International Concern (PHEIC). (Susilawati, et al. 2020)

During the Covid-19 pandemic, such generosity was strengthened through the Fatwa of the Indonesian Ulema Council (MUI) No. 23 of 2020 concerning "Utilization of Zakat, Infaq, and Alms for Combating the Covid-19 Outbreak and Its Impact". The fatwa states that zakat, infaq and alms assets have the potential to be utilized to overcome the COVID-19 outbreak (Indonesian Ulema Council, 2020). The issuance of the MUI Fatwa regarding the Covid-19 pandemic encouraged researchers to conduct studies related to solutions in overcoming community economic problems during the Covid-19 pandemic. One who has conducted a

study is Iskandar, et al. (2020). Where they offer a solution about the concept and system of Islamic economics and social finance, through: (1) distribution of direct cash assistance from zakat, infaq and alms; (2) strengthening waqf in the form of cash waqf, productive waqf, waqf related to sukuk and waqf for infrastructure; (3) leading business capital assistance for the business sector or Micro, Small and Medium Enterprises (MSMEs); (4) qardhul hasan scheme; (5) improvement of Islamic economic and financial literacy; and (6) development of Islamic financial technology.

Islam has taught that it is sunnah for Muslims who have wealth to spend their wealth to be given to Muslims in need (Mahmuddin et al., 2020). The article published in the Policy Brief at the Center for Strategic Studies of BAZNAS has recommended the importance of collaborating with zakat and waqf institutions to discuss opportunities for distribution of zakat, infaq, and alms (ZIS) for prevention, treatment, and research related to the Covid-19 vaccine as well as initiating the role zakat globally in the face of economic downturn (Anshory et al., 2020). Because through concrete actions from various Islamic organizations such as BAZNAS, they have distributed funds during the Covid-19 period with the aim of mitigating the impact of COVID as a health emergency program (72%),

Meanwhile, the Muhammadiyah organization as a da'wah institution, one of which emphasizes the social field, has taken concrete actions in helping the community during the Covid-19 pandemic. The actions of the Muhammadiyah organization in dealing with the Covid-19 pandemic were carried out through three important strategies, namely: first, the readiness of health facilities, through Muhammadiyah hospitals; second, execution in the field, by establishing the Muhammadiyah Disaster Management Center (MDMC); and third, religious guidance, through the Muhammadiyah Tablighi Assembly (Suci, et al., 2020).

Until the end of June 2020 the funds that have been issued by the Muhammadiyah organization in helping Covid-19 patients have reached Rp. 176,411,897,393, and the total beneficiaries were 3,295,944 people. When viewed from the donations collected specifically through LAZISMU nationally until June 23, 2020, it was Rp. 18,822,736,360 (Muhammadiyah Covid-19 Command Center, 2020).

The amount of attention given to Islamic organizations, such as BAZNAS, Muhammadiyah (LAZISMU), and Muhammadiyah residents, of course, cannot be separated from the inherent nature of high generosity to assist in dealing with Covid-19 problems faced by the community, especially Muslims, which is manifested in the form of zakat, infaq, alms, and waqf.

Various studies on Zakat, Infaq and Shadaqah Muhammadiyah (LAZISMU) institutions generally emphasize the nature of generosity (philanthropy). However, studies that lead to generosity in the context of a pandemic are still limited, in North Sumatra, especially the city of Medan. It even includes a study that examines the distribution of zakat, infaq, alms, and waqf by Lazismu Muhammadiyah Medan City. Based on central Lazismu data on Covid-19 information, where the Muhammadiyah and 'Aisyiyah Hospitals which handle Covid-19 cases are 74 hospitals with details of ODP (3,539 cases); PDP (2,542 cases); positive (543 cases); and under treatment (345 cases). Among these hospitals, it can be seen that there is no treatment carried out by the Muhammadiyah hospital in North Sumatra (Muhammadiyah Covid-19 Command Center, 2020).

Table 1. Handling Covid-19 at the Muhammadiyah 'Aisyiyah Hospital in Indonesia.

Province	Amount
West Sumatra	2
South Sumatra	1
Lampung	1
West Java	1
DKI Jakarta	5
Central Java	27
East Java	33
IN. Yogyakarta	1
NTB	1
Central Kalimantan	1
South Sulawesi	1
Total	74

Source: Muhammadiyah Covid-19 Command Center, 2020.

Based on the problems above, this study aims to examine the generosity behavior of Muhammadiyah residents in Medan City in responding to the Covid-19 pandemic.

II. Review of Literature

2.1 Generosity in Islamic Perspective

Generosity (philanthropy) is a contribution in the form of money, goods, time, or expertise offered voluntarily by individuals and organizations whose main purpose is to serve for the common good (Schuyt, 2013), as well as the creation of justice and the welfare of society (Gaus, 2008). Philanthropy can be the backbone for Islamic organizations in developing their business charities, both in the fields of education, social, health and so on (Nasar, 2018). Philanthropy in the Islamic perspective is the moral obligation of believers to do good work in the name of Allah in the form of zakat, infaq, alms and waqf (Fauzia, 2013; Rajafi, 2018).

The form of philanthropy in Islam is the result of exploration of various thoughts of classical and contemporary Islamic scholars. Among these forms of philanthropy are zakat, infaq, alms and waqf.

First, Zakat. Zakat is a maaliyyah ijtimai'iyah worship which has a very important, very strategic, and decisive position, both in terms of Islamic teachings and in terms of developing the welfare of the people (Hafidhuddin, 2002). The obligation to issue zakat has been ordered by Allah Subhanahu Wata'ala in His Word in the Qur'an, namely:

"And establish prayer, pay zakat and give Allah a good loan. And whatever good you do for yourself, you will surely find it (reply) with Allah as the best and the greatest reward" (Al-Qur'an, Surah Al-Muzzammil, 73:20).

In the Tafsir of Ibn Kathir, the verse above has explained that zakat is an obligation for Muslims, including other similar things which are declared as loans to Allah. Loans to Allah mean alms that are taken out of one's hands. This is better than treasure kept for oneself. If it is able to be done, it will be rewarded in the form of a reward (Katsir, 2004).

Second, Infaq. Infaq is a provision to issue a portion of property for the general benefit, which means an obligation issued on a human decision, meaning that there are no provisions regarding the type and amount of property issued (Multifiah, 2011), thus infaq is a voluntary

expenditure made by a person (Muhyiddin, et al. ., 2020). In relation to infaq, Allah says in the Qur'an as follows:

"You will never reach the (perfect) virtue, until you spend some of the wealth you love. And whatever you spend, then verily Allah knows it" (Al-Qur'an, Surah Al-Imran, 3:92).

Third, Alms. Sadaqah (sadaqah) is a gift on the basis of solidarity among Muslims (Sholihin, 2013). The meaning of alms is broader than zakat, infaq and non-material goodness (Utomo, 2009). The broader meaning of alms can be seen in the following Hadith:

"Every tasbih is a charity, every tahmid is a charity, every tahlil is a charity, every takbir is charity, commanding good is a charity, and preventing evil is a charity" (Hadith History of Muslim, in (Al-Albani, 2005)

Fourth, waqf. Waqf according to the term syara' is holding property (goods such as houses, trees, land and so on) which may be used for good (Al-'Utsaimin, 2008). Waqf is also interpreted as an eternal stipulation to collect the proceeds of the waqf goods for individual interests, or those of a religious nature or for charitable purposes (Ali, 2016). There is no verse in the Qur'an that directly states about waqf, but the verses related to it are as follows:

"O you who believe, spend (in the way of Allah) some of the results of your good efforts and some of what We bring out from the earth for you. And do not choose the bad ones and then spend your money from them, even though you yourself do not want to take them except by squinting at them. And know that Allah is Rich, Praiseworthy" (Qur'an, Surah Al-Baqarah, 2:267).

The evidence about waqf can also be seen in one of the hadiths narrated by Bukhari below:

"Sayyidina Umar donated something on the instructions of the Holy Prophet for the benefit of his poor and adept relatives, as well as the guests" (Ali, 2016).

2.1 Increasing Generosity During the Covid-19 Period

Various efforts have been made by religious and social organizations in motivating and providing awareness to the public to increase the nature of philanthropy, especially during the Covid-19 pandemic. To find out the increasing nature of public generosity during the Covid-19 pandemic, it can be seen from various studies that have been carried out by researchers, both regionally (Indonesia) and global (world/international) through the perspectives of religion, society, and government.

Regarding the role of religion in dealing with Covid-19, Deguma, et al. (2020) has examined the role of the Catholic Church in the Philippines in relation to the teachings of "Gutiérrez Liberation Theology" and "Social Teachings" in Catholic Christianity, related to solidarity in the time of Covid-19. The results of the study found that the Church needs to strengthen its community by helping those who are most vulnerable during the Covid-19 pandemic, namely the poor. Meanwhile, Regus & Tapung (2020) conducted a study in Flores Indonesia about the spirit of service (deacons) in the Catholic Church during the pandemic. The results of this exploration show that the Church formed a solidarity movement which was

institutionalized as the Covid-19 Cluster Response Group of the Ruteng Diocese Church and Covid-19.

As for the role of society in dealing with Covid-19, Suraiya, et al., (2020) relates the nature of generosity in studying the context of "rational sympathy" and "universal virtue" through Smith's Moral Sentiment Theory during the Covid-19 pandemic. The results found that rational sympathy and universal benevolence exist in the context of today's business environment. Rational sympathy and self-interest motives have benefited society through the offering of various products and services during the normal Covid-19 situation.

A study in India, meanwhile, found that doctors and paramedical staff were overwhelmed with work related to Covid-19. So the role of community workers in creating awareness about Covid-19 is needed to be able to identify suspected cases in the community through active searches to overcome the disease and disrupt the chain of transmission (Shrivastava & Shrivastava, 2020). Meanwhile in South Korea, studies related to agility, transparency, and participation in dealing with Covid-19, concluded that an agile-adaptive approach, a policy of transparency in communicating risks, and voluntary cooperation of citizens are very important factors to do to manage the problem. Covid-19 (Moon, 2020).

Meanwhile, the role of the government and the state in dealing with Covid-19, a study has been carried out in Germany. Where the research findings conclude that to overcome the pandemic and its impacts, it requires cooperation and the provision of development assistance to countries in need as a form of global solidarity (Schneider, et al., 2020). The study in China concluded two important things about the role of leadership in overcoming the pandemic, namely: (1) Moral obligation and public leadership make a positive contribution to collective action for the prevention and control of Covid-19; (2) Moral obligation and public leadership can mutually reinforce each other's positive role in collective action for the prevention and control of COVID-19 (Yang & Ren, 2020).

Generosity in Islam, especially in dealing with Covid-19 problems, can be realized in the form of zakat, infaq, alms and waqf. The management of generosity can be carried out by various Islamic institutions, such as the National Amil Zakat Agency (BAZNAS), community religious organizations such as Muhammadiyah, including mosque organizations. This can be found from various studies that have been carried out during 2020 in Indonesia, for example: the effect of zakat, infaq, and alms on Indonesia's economic growth (Purwanti, 2020); empowerment of waqf (Rahmat & Marlina, 2020); the pattern of zakat utilization at the Amil Zakat Institution, Muhammadiyah Alms Infak (LAZISMU) West Sumatra (Syamsurizal & Zahirman, 2020); implications of non-zakat instruments (infaq, alms and waqf) in the economy (Almahmudi, 2020). Although various studies have led to generosity, they have not focused on the Covid-19 problem. However, studies on Islamic philanthropy in Indonesia when it comes to the Covid-19 pandemic are still very limited.

Research that has examined the Islamic economy as an alternative to the economic welfare of the community in the Covid-19 era. The results of the study concluded that Islamic economics with the principles of the Qur'an and Sunnah can be a solution for the welfare of society, especially now because of COVID-19. The main alternative based on the sharia economic system in the welfare of communities affected by Covid-19 is zakat and its derivatives. For this reason, it is necessary to have strong commitment and cooperation among all zakat stakeholders, both the government, DPR, Amil Zakat agencies and institutions, as well as society as a whole in realizing sustainable zakat development (Jureid, 2020).

Studies related to the economy, it was found that efforts to increase national income in the midst of the Corona virus outbreak in an Islamic economic perspective can be done through 4 benchmarks, namely: individual household income, production in the rural welfare

sector, the value of compensation between relatives, and zakat, infaq, and alms (Apriliana, 2020).

Other relevant studies on the role of Islamic economics and social finance during the Covid-19 pandemic, offering solutions within the framework of Islamic economic and social finance concepts and systems during Covid-19 are: (1) by distributing direct cash assistance from zakat, infaq and alms; (2) by strengthening waqf in the form of cash waqf, productive waqf, waqf related to sukuk and waqf for infrastructure; (3) through leading business capital assistance for the business sector or Micro, Small and Medium Enterprises (MSMEs); (4) through the qardhul hasan scheme; (5) improvement of Islamic economic and financial literacy; (6) through the development of Islamic financial technology (Iskandar, et al., 2020).

Meanwhile, studies related to the economy viewed from the side of social entrepreneurship during the Covid-19 period found that the socio-entrepreneurship role of mosques was in the form of transferring the use of zakat, infaq, alms for empowerment programs. The overall role is integrated with the concept of social-entrepreneurship that benefits the community in the form of economic benefits and food security. With all the limitations possessed by the mosque, it shows the high creativity and innovation carried out by the Mosque Prosperity Council in providing hope for community development (Rohimat, 2020).

In relation to the role of zakat institutions in preventing Covid-19, Anshory et al., (2020) researched, their findings concluded that zakat institutions as philanthropic institutions must be responsive to global issues such as Covid-19 with a measurable, rational, and rational framework. and objective. Furthermore, several recommendations from this policy summary are suggested for distribution programs and utilization of zakat institutions in the economic, educational, humanitarian, social and da'wah fields, especially in the context of preventing Covid-19.

In particular, the study of the Muhammadiyah organization has studied the role of the Muhammadiyah organization in managing Covid-19. The results of the study explain that Muhammadiyah as an Islamic Movement in facing the Covid-19 Pandemic, requires awareness from Muhammadiyah leaders and members to support and participate in and take part in every Covid-19 problem. Organizational participation both from autonomous Muhammadiyah and outside Muhammadiyah have participated in the struggle to be at the forefront against the corona virus (Suci, et al., 2020).

III. Research Method

This study uses a quantitative approach, particularly survey design. The individuals who are the object of research are Muhammadiyah residents who live in the city of Medan, North Sumatra. Data collection on the object of research was carried out by distributing questionnaires to 200 Muhammadiyah respondents, relating to the perception of the Muhammadiyah residents of Medan City about the economic burden of the community during the Covid-19 pandemic, the level of awareness of the Medan City Muhammadiyah residents to pay tithe, infaq, alms and waqf in help the community's economic problems due to the Covid-19 pandemic. The data collected were analyzed using descriptive statistics in the form of frequency values of respondents' answers, diagrams, mean and mode.

IV. Result and Discussion

In relation to the perception of Muhammadiyah residents of Medan City about the economic burden of the community during the Covid-19 pandemic. Where the research findings show that the perception of Muhammadiyah residents of Medan City about the economic burden of the community during the Covid-19 pandemic is generally high. In the sense that the perception of Muhammadiyah residents about the economic burden of the community has an impact during the Covid-19 pandemic in the high category. This is based on the average value obtained of 39.61, so the value is in the range of 30-40.01. This finding is based on the distribution table in the categorization of the perceptions of Muhammadiyah residents of Medan City about the economic burden of the community during the Covid-19 pandemic, which is stated below:

Table 1. Categorization of Respondents Perception Distribution

No	Interval Class	Frequency	Frequency (%)	Categorization
1	$X \geq 40.01$	44	22	Very high
2	$30 \leq X < 40.01$	146	73	Tall
3	$23.33 \leq X < 30$	8	4	Low
4	$X < 23.33$	2	1	Very low
Amount		200	100	

Source: Data processed, 2021

So basically Muhammadiyah residents are aware that the Covid-19 pandemic has caused a very heavy economic burden on the community, this is based on the majority of Muhammadiyah residents agreeing that the Covid-19 pandemic has had an impact on the community's economic burden.

As for the level of awareness of the Medan City Muhammadiyah residents to pay tithe, infaq, alms and waqf in helping the community's economic problems due to the Covid-19 pandemic, it is generally very high. In the sense that the level of awareness of Muhammadiyah residents to issue zakat, infaq, alms and waqf is very high in helping the community's economic problems due to the impact of the Covid-19 pandemic. This is based on the average value obtained of 40.24, so the value is in the range of 40.01. This finding is based on the distribution table in the categorization of the level of awareness of Muhammadiyah residents of Medan City for tithing, infaq, alms and waqf in helping the community's economic problems due to the Covid-19 pandemic, which is stated below:

Table 2. Categorization of Respondents Awareness Distribution

No	Interval Class	Frequency	Frequency (%)	Categorization
1	$X \geq 40.01$	44	22	Very high
2	$30 \leq X < 40.01$	146	73	Tall
3	$23.33 \leq X < 30$	8	4	Low
4	$X < 23.33$	2	1	Very low
Amount		200	100	

Source: Data processed, 2021

So, fundamentally, Muhammadiyah residents realize that during the Covid-19 pandemic, people generally experience problems in meeting their economic needs. So the existence of the Muhammadiyah organization as a social organization, of course, it can be seen that the level of awareness of its citizens has a very high enthusiasm in helping fellow

people, especially people who are facing economic difficulties due to the impact of the Covid-19 pandemic, by issuing zakat, infaq, alms and waqf.

The spread of the Covid-19 outbreak in general has had a significant impact on people's lives from various aspects of life, where social, economic, political, religious, cultural and so on problems arise. This condition certainly tends to have consequences for the survival of the community, especially in the city of Medan.

In overcoming the various problems above, various policies and solutions were carried out by both the government as a stakeholder and even the community itself. At the community level, efforts to overcome the problems faced, especially in the economic aspect, are carried out by fostering a sense of empathy among the nation's children, both across ethnic groups, religions, and nationalities. Where by helping people who experience a direct impact on the Covid-19 pandemic through economic assistance by distributing wealth to others in consumptive and productive forms. In relation to assistance to people who are facing problems of increasing economic burden. So one of them can be done through increasing the nature of generosity (philanthropy).

V. Conclusion

Perception The majority of Muhammadiyah residents agree that the Covid-19 pandemic has caused an increase in the economic burden on the community during the Covid-19 pandemic. Muhammadiyah residents have a high perception of the economic burden of the community during the Covid-19 pandemic. Muhammadiyah residents of Medan City also have a very high level of awareness for tithing, infaq, alms and waqf in helping the community's economic problems due to the Covid-19 pandemic.

References

- Al-Albani, MN (2005). *Sahih Muslim summary*. Depok: Gema Insani Press.
- Ali, MM (2016). *Islamology: How to get and use treasure*. Jakarta: Darul Kutubil Islamiyah.
- Almahmudi, NM (2020). The implications of non-zakat instruments (infaq, alms and waqf) in the economy. *Al-Mizan: Journal of Islamic Law and Economics*, 4(1), 17-31. <https://ejurnal.iiq.ac.id/index.php/almizan/article/view/111>
- Al-Qur'an and its translation, Ministry of Religion of the Republic of Indonesia. (1989). Semarang: CV. Toha Son.
- Al-Utsaimin, SM (2008). *Guidance on qaqaf, grants and wills: According to the Qur'an and Sunnah*. Jakarta: Imam As-Syafi'i Library.
- Anshory, AC, Hudaefi, FA, Junari, UL, Zaenal, MH, & Ramdhoni, d. R. (2020). The role of zakat institution in preventing Covid-19. *Policy Brief, March*, 1-11. <https://www.puskasbaznas.com/publications/policybrief/1186-the-role-of-zakat-institution-in-preventing-covid-19>
- Apriliana, ES (2020). Efforts to increase national income in the midst of the Corona virus outbreak from an Islamic economic perspective. *Iqtishadiyah: Journal of Sharia Economics and Sharia Economic Law*, 6(1), 19-28. <https://ojs.uniska-bjm.ac.id/index.php/IQT/article/view/3097>
- Ariola, MM (2007). *Principles and methods of research*. Manila: Rex Book Store, Inc.
- Bickman, L., & Rog, DJ (2003). *Handbook of applied social research methods*. California: SAGE Publications, Inc.
- Deguma, JJ, Deguma, MC, Tandag, JN, & Acebes, HM (2020). Where is the church in the time of Covid-19 pandemic: Preferring the poor via g. gutierrez' 'liberation' and the

- catholic church's social teaching in the philippine setting. *Journal of Social and Political Sciences*, 3(2), 363-374.<https://doi.org/10.31014/aior.1991.03.02.175>
- Fauzia, A. (2013). A history of Islamic philanthropy in Indonesia. In M. Ricklefs, & B. Lockhart (Eds.), *Faith and the state*. Leiden: Brill.
- Fitriani, ES, Agrosamdhya, R., & Mansur, E. (2020). Strategy for collecting and distributing zakat, infaq, and alms (ZIS) in the food distribution program during the Covid-19 pandemic at the National Amil Zakat Agency (BAZNAS) of Bali Province. *Widya Balina*, 5(9), 68-77.<https://journal.staidenpasar.ac.id/index.php/wb/article/view/52>
- Gaus AF, A. (2008). *Philanthropy in Islamic society*. Jakarta: Elex Media Komputindo.
- Google Scholar. (2020).https://scholar.google.co.id/scholar?hl=id&as_sdt=0%2C5&as_ylo=2016&as_vis=1&q=lazismu&btnG=
- Hafidhuddin, D. (2002). *Zakat in the modern economy*. Jakarta: Gema Insani Press.
- Hidayah, N. (2020). Covid-19: Momentum for the revival of the Islamic economy in Indonesia. In A. Misno (Ed.), *Covid-19: Plague, slander and wisdom* (pp. 379-397). Bogor: Amma Amalia Library.<http://103.229.202.68/dspace/bitstream/123456789/51000/1/Covid-19%20Momentum%20Awakening%20Economy%20Sharia%20in%20Indonesia.pdf>.
- Irfan. (2016). *Corporate zakat association in Medan City, Indonesia* (Dissertation). Pulau Pinang: Universiti Sains Malaysia.
- Irfan, Hani, S., & Juliandi, A. (2020). *Islamic micro enterprises: Development of MSME management based on the Islamic paradigm*. Medan: LP2M Muhammadiyah University of North Sumatra.
- Iskandar, A., Possumah, BT, & Aqbar, K. (2020). The role of Islamic economics and social finance during the Covid-19 pandemic. *SALAM: Social and Cultural Journal of Syar-i*, 7(7).<https://doi.org/10.15408/sjsbs.v7i7.15544>
- Jureid. (2020). Islamic economics as an alternative to the economic welfare of the community in the Covid-19 era. *Journal of Economic Studies and Public Policy*, 5(2), 224-236. <http://jurnal.pancabudi.ac.id/index.php/jepa/article/view/910>
- Katsir, I. (2004). *Tafsir Ibn Kathir*. (MA Ghofar, A. Mu'thi, & AI Al-Atsari, Translator) Bogor: Imam Asy-Shafii Library.
- Mahmuddin, R., Rafi, I., Aqbar, K., & Iskandar, A. (2020). The law hastened the delivery of zakat on assets and zakat fitrah during the Covid-19 pandemic. *Field Journal Law Islam*, 1(2), 125-136.<https://journal.stiba.ac.id/index.php/bustanul/article/view/140/92>
- Indonesian Council of Ulama. (2020). *Fatwa of the Indonesian Ulema Council Number 23 of 2020 concerning the use of zakat, infaq, and shadaqah assets to overcome the Covid-19 outbreak and its impacts*. Jakarta: Indonesian Ulema Council.<https://mui.or.id/wp-content/uploads/2020/05/Fatawa-MUI-Number-23-Year-2020-about-Utilization-Harta-ZIS-for-Covid-19-Wabah-Management-and-Impact.pdf>
- Moon, MJ (2020). Fighting covid 19 with agility, transparency, and participation: Wicked policy problems and new governance challenges. *Public Administration Review*, 80(4), 651–656.<https://onlinelibrary.wiley.com/doi/full/10.1111/puar.13214>
- Muhammadiyah Covid-19 Command Center. (2020). *Muhammadiyah Covid-19 Handling Report as of 30 June 2020*. Muhammadiyah Covid-19 Command Center:<https://covid19.muhammadiyah.id/laporan-handan-covid-19-muhammadiyah-per-30-juni-2020/>
- Muhyiddin, NT, Harahap, LR, Yuliana, S., Andriana, I., Tarmizi, MI, & Farhan, M. (2020). *Business economics according to Islamic and conventional perspectives*. Unfortunate: Thirsty.

- Multifiah. (2011). ZIS for the welfare of the community. Malang: Universitas Brawijaya Press.
- Nasar, MF (2018). *Capita selecta zakat: Collective action zakat essays against poverty*. Yogyakarta: Gre Publishing.
- Nicola, M., Alsafi, Z., Sohrabi, C., Kerwand, A., Al-Jabir, A., Iosifidis, C., Agha, R. (2020). The socio-economic implication of the coronavirus and COVID-19 pandemic: A review. *International Journal of Surgery*, 78(1), 185-193. <https://doi.org/10.1016/j.ijssu.2020.04.018>
- Purwanti, D. (2020). The influence of zakat, infaq, and alms to Indonesia's economic growth. *Scientific Journal of Islamic Economics*, 6(1), 101-107. <http://jurnal.stie-aas.ac.id/index.php/jei/article/view/896>
- Rahmat, BZ, & Marlina, L. (2020). Islamic philanthropy: Waqf empowerment of Madina Minimarket in Tasikmalaya-Indonesia. *Iconomics*, 5(1), 1-16. <http://ejournal.radenintan.ac.id/index.php/ikonomika/article/view/5315>
- Rajafi, A. (2018). *Treasures of Islam: The encounter of studies with social science*. Yogyakarta: Deeppublish.
- Regus, M., & Tapung, MM (2020). Handling Covid-19 in the spirit of the Ruteng Diocese Church's deacon. *Empowered: Journal of Education and Service To Public*, 2(2), 41-52. <http://ejournal.imperiuminstitute.org/index.php/BERDAYA/article/view/175>
- Rohimat, AM (2020). Socio-entrepreneurship mosque prosperity council (DKM) in shaping social piety in the midst of Covid-19. *Living Islam: Journal of Islamic Discourses*, 3(1), 105-124. <http://202.0.92.5/ushuluddin/li/article/view/2216>
- Schneider, S., Eger, J., Brother, M., Faust, J., Betsch, C., & Wieler, L. (2020). Does the COVID-19 pandemic threaten global solidarity? Evidence from Germany. *PsychArchives*, 1-26. doi:<http://dx.doi.org/10.23668/psycharchives.3074>
- Schuyt, TN (2013). *Philanthropy and the philanthropy sector: An introduction*. Farnham: Ashgate Publishing, Ltd.
- Sholihin, AI (2013). *Islamic economics smart book*. Jakarta: Gramedia.
- Shrivastava, SR, & Shrivastava, PS (2020). Corona virus disease 2019 pandemic: Encouraging involvement of community workers in the active search of cases. *MAMC Journal of Medical Sciences*, 6(1), 39-40. <http://www.mamcjms.in/article.asp?issn=2394-7438;year=2020;volume=6;issue=1;spage=39;epage=40;aulast=Shrivastava>
- Suci, IC, Napsuparman, N., & Rusman, R. (2020). Understanding Muhammadiyah's role in non-formal institutions as an Islamic movement in facing the Covid-19. *EduPsyCouns: Journal of Education, Psychology and Counseling*, 2(1), 552-560. <https://ummaspul.e-journal.id/Edupsycounts/article/view/549>
- Susilawati, et al. (2020). Impact of COVID-19's Pandemic on the Economy of Indonesia. *Budapest International Research and Critics Institute-Journal (BIRCI-Journal)*. P.1147-1156
- Suraiya, I., Omar, AR, & Osman, LH (2020). Sympathy and Benevolence of Business Entities: Evidence during the COVID-19 Pandemic Outbreak. *International Journal of Academic Research in Business and Social Sciences*, 10(5), 102-113. http://hrmars.com/hrmars_papers/Sympathy_and_Benevolence_of_Business_Entities_Evidence_during_the_COVID-19_Pandemic_Outbreak.pdf
- Syamsurizal, S., & Zahirman, Z. (2020). The pattern of zakat utilization at the Amil Zakat Institution, Muhammadiyah Alms Infak (LAZISMU) West Sumatra. *Wisdom: Journal*

- of Da'wah and Communication Studies, 7(1), 1-8. <https://ejournal.uinib.ac.id/jurnal/index.php/alhikmah/article/view/1484>
- Utomo, SB (2009). Practical method of determining the nisab of zakat. Bandung: Mizan Pustaka.
- Yang, L., & Ren, Y. (2020). Moral obligation, public leadership, and collective action for epidemic prevention and control: Evidence from the Corona Virus Disease 2019 (Covid-19) emergency. *International Journal of Environmental Research and Public Health*, 17(8), 1-16. <https://www.mdpi.com/1660-4601/17/8/2731>
- Zakaria, AA, Samad, RR, & Shafii, Z. (2013). Venture philanthropy waqf model: A conceptual study. *Management Journal*, 38(1), 119 - 125. <http://ejournal.ukm.my/pengurusan/article/view/4618>