

SOCIAL DELEGITIMATION OF RELIGIOUS OBLIGATION: Zakat, *Infaq*, and Shodaqoh Traditions among Transnational Madurese Migrant Workers of Indonesia-Malaysia

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Abstract

This study examines Islamic Philanthropic practices (Zakat, Infaq, and Sadaqah) within a transnational context that has received limited scholarly attention, particularly among migrant workers. Legal issues arise from regulatory misalignment between Indonesia and Malaysia in Zakat governance, which affects the practice of religious obligations. The objective of this study is to introduce the concept of social delegitimation in relation to transnational religious obligations and to understand the process through which Madurese migrants in Malaysia fulfil Zakat, Infaq, and Sadaqah (ZIS). This research adopts an empirical study using anthropological and comparative approaches and applies Kenneth L. Pike's emic and etic perspectives. The findings indicate that the fulfilment of ZIS takes place through continuous negotiation within conditions of transnational uncertainty. Regulatory misalignment

contributes to the social delegitimation of formal zakat institution in Malaysia, leading migrants to prefer channeling their ZIS through networks of kiai (religious scholars) and community groups in their hometowns, which are perceived to guarantee emotional proximity, blessing (barakah), and spiritual accountability. Accordingly, this study demonstrates that religious authority and the legitimacy of Islamic philanthropy in diaspora contexts are shaped more by social relations and transnational resilience strategies than by mere state legal frameworks.

Penelitian ini mengkaji praktik filantropi Islam (zakat, infaq, dan sadaqah) dalam konteks transnasional yang jarang dieksplorasi, khususnya di kalangan pekerja migran. Terdapat isu hukum mengenai ketidakselarasan regulasi zakat antara Indonesia dan Malaysia yang memengaruhi praktik kewajiban agama. Tujuan studi ini adalah memperkenalkan konsep delegitimasi sosial terhadap kewajiban agama transnasional dan memahami proses pemenuhan zakat, infaq, dan sadaqah (ZIS) migran Madura di Malaysia. Metode yang digunakan adalah penelitian empiris dengan pendekatan antropologi dan komparatif, serta menerapkan perspektif emik dan etik Kenneth L. Pike. Hasil penelitian menunjukkan bahwa pemenuhan ZIS berlangsung melalui negosiasi berkelanjutan dalam situasi ketidakpastian transnasional. Ketidakselarasan regulasi mendorong delegitimasi sosial terhadap institusi zakat formal di Malaysia, menyebabkan migran lebih memilih menyalurkan ZIS melalui jaringan kiai dan komunitas di kampung halaman karena dinilai menjamin kedekatan emosional, keberkahan, dan akuntabilitas spiritual. Dengan demikian, kontribusi artikel ini memperlihatkan bahwa otoritas keagamaan dan legitimasi filantropi Islam di diaspora lebih ditentukan oleh relasi sosial dan strategi ketahanan transnasional daripada sekadar kerangka hukum negara.

Keywords: *Islamic philanthropy, migrant workers, religious obligation.*

Introduction

The phenomenon of Madurese migrant workers in Malaysia has long been part of the socio-economic dynamics across the borders of Indonesia and Malaysia. This wave of migration is driven not only by economic factors but also by kinship ties, cultural proximity, and strong intercommunal solidarity. In their daily lives, Madurese migrant workers embed religious values that shape their identity, including religious obligations such as zakat,

infaq, and *sadaqah* (ZIS). However, the transnational context presents highly complex challenges, including limited income, vulnerable employment status, administrative bureaucracy, and the fragmentation of religious authority between Indonesia and Malaysia. These factors collectively affect the process of social delegitimation of ZIS obligations, manifested in shifting meanings, neglect, or even the substitution of religious obligations within the social practices of Madurese migrant workers.

Madurese migrant workers are known for their strong attachment to their places of origin, Islamic boarding school traditions, and traditional religious authorities. Indeed, the Madurese are among the ethnic groups in Indonesia with a high level of mobility.¹ This characteristic generates moral pressure to continue fulfilling ZIS obligations, even though migrant workers often operate in harsh working environments marked by high economic demands, rising living costs, and significant social risks. Under these conditions, the meaning of ZIS obligations undergoes transformation and is frequently replaced by other forms of social responsibility perceived as more urgent, such as sending regular remittances to family members, assisting relatives, or supporting local communities abroad. This process of substituting obligations illustrates that the legitimacy of religious duties is not static but continuously renegotiated in response to migrants' socio-cultural contexts.

From a normative perspective, there are fundamental differences between Indonesia and Malaysia in the governance of zakat. In Indonesia, zakat management is regulated by Law No. 23 of 2011 on Zakat Management, which authorises the National Amil Zakat Agency (BAZNAS) alongside recognised private zakat institutions.² This decentralised system allows multiple institutions to manage zakat under specific accountability mechanisms.³ In contrast, in Malaysia, zakat falls under the authority of

¹ Yakob Arfin Tyas Sasongko and Ekawati S. Wahyuni, "Diaspora Madura: Analisis Modal Sosial Dalam Usaha Sektor Informal Oleh Migran Madura," *Jurnal Sosiologi Pedesaan* 1, no. 1 (2013): 52–63, <https://doi.org/10.22500/sodality.v1i1.9390>.

² Rangga Ardani, Abukosim, and EmiliaYuniartie, "Analisis Kinerja Lembaga Amil Zakat Pada Badan Amil Zakat Nasional (Baznas) Kabupaten Ogan Ilir Dengan Metode Indonesia Magnificence Zakat (IMZ)," *Akuntabilitas* 12, no. 1 (2019): 19–32, <https://doi.org/10.29259/ja.v13i1.9526>; Nurfiana Nurfiana and Sakinah Sakinah, "Zakat Dan Kajiannya Di Indonesia," *Milkiyah: Jurnal Hukum Ekonomi Syariah* 1, no. 1 (2022): 21–25, <https://doi.org/10.46870/milkiyah.v1i1.158>.

³ Muhammad Aziz, "Regulasi Zakat Di Indonesia; Upaya Menuju Pengelolaan Zakat Yang Profesional," *Al-Hikmah: Jurnal Studi Keislaman* 4, no. 1 (2014): 1–17,

individual states, resulting in a highly centralised and strictly administered system supported by binding legal instruments.⁴ Zakat in Malaysia is legally mandatory under state legislation, and failure to comply constitutes an offence subject to prosecution. Consequently, zakat management in Malaysia is generally considered more effective than in Indonesia.⁵ For Madurese migrant workers who live between these two jurisdictions, the issue becomes complex: should zakat be paid in the country of origin, the host country, or both? This legal ambiguity creates space for delegitimation, which in turn encourages migrant workers to delay, disregard, or redirect their obligations into other forms of philanthropy

Nevertheless, despite this legal delegitimation, Madurese migrant workers continue to internalise and strongly uphold religious values. Under conditions of labour pressure and livelihood insecurity, their spiritual orientation may shift towards more pragmatic considerations. Although ZIS constitutes a theologically mandatory form of worship and represents one of the core pillars of Islam,⁶ in practice it is frequently reinterpreted. Some migrants postpone payment with the intention of fulfilling it upon returning home; others redirect it towards spontaneous charitable acts within workplace communities; while some restrict their religious giving to remittances sent to family members, which they perceive as a form of worship. Diaspora does not merely transfer religious practices from one geographical setting to another; rather, it creates a new space for negotiating Islamic identity, religious authority, and adherence to normative obligations. For Madurese migrant workers, the practice of ZIS is not only linked to the fulfilment of Sharia

⁴ <https://doi.org/10.52431/tafaqquh.v3i1.38>; Nadila Roza, "Pengaruh Religiusitas Dan Peran Pemerintah Terhadap Keputusan Muzakki Untuk Membayar Zakat Di Badan Amil Zakat Nasional (Baznas)," *Al-Hisbah Jurnal Ekonomi Syariah* 3, no. 1 (2022): 40–52, <https://doi.org/10.57113/his.v3i1.217>.

⁵ Muhammad Syukri Salleh, "Mengatasi Kemiskinan Melalui Zakat Di Malaysia: Kajian Terhadap Tiga Faktor Yang Mempengaruhinya," *Media Syariah* 16, no. 1 (2014): 389–406, <https://doi.org/10.22373/jms.v16i2.1751>.

⁶ Adrianna Syariefur Rakhmat and Irfan Syauqi Beik, "Pengelolaan Zakat Dan Wakaf Di Malaysia Dan Turki: Studi Komparatif," *ILTIZAM Journal of Shariah Economics Research* 6, no. 1 (2022): 48–58, <https://doi.org/10.30631/iltizam.v6i1.1077>.

⁶ Mumammad Yuchibibun Nury and Moh. Hamzah, "Tafsir Komprehensif Terhadap Ayat-Ayat Zakat: Kajian Terhadap Aspek Sosial Dan Ekonomi Dalam Al-Qur'an," *Manarul Quran: Jurnal Studi Islam* 24, no. 1 (2014): 10–26, <https://doi.org/10.32699/mq.v24i1.7747>.

obligations but also functions as a means of maintaining social connectedness with family, religious leaders, and religious institutions in their homeland.

Previous studies on ZIS in Indonesia have largely focused on compliance, institutional management, and distribution effectiveness.⁷ Meanwhile, migration studies have tended to examine migrant remittances and their contributions to development in regions of origin.⁸ However, limited attention has been paid to the practice of ZIS within a transnational context, particularly with regard to the dimensions of social delegitimation occurring simultaneously within socio-cultural, juridical, and spiritual spheres. This study seeks to address this gap by offering a new perspective on how Madurese migrant workers construct, negotiate, and, in certain respects, delegitimise ZIS obligations in their lives in Malaysia. Accordingly, the phenomenon of social delegitimation of ZIS obligations among Madurese migrant workers should be understood not merely as an issue of individual compliance, but as a reflection of the interaction among three interrelated domains: socio-cultural norms, legal frameworks that enable or constrain formal channels, and spirituality as a space for negotiating religious meaning.

Anthropological studies of Islamic philanthropy have demonstrated a dialectical relationship between obligation and social reciprocity. Within transnational spaces, tensions between religious duties and social expectations become increasingly pronounced, particularly when migrant workers face

⁷ J Ahmad, Misbahul Munir, and Meldona, "Tata Kelola Distribusi Zakat, Infak Dan Sedekah (ZIS) Dalam Meningkatkan Kesejahteraan Mustahik: Studi Pada Program Sidogiri Community Development (SCD) Di LAZ Sidogiri Pasuruan Jawa Timur)," *JIEI: Jurnal Ilmiah Ekonomi Islam* 10, no. 2 (2024): 2269–82, <https://doi.org/10.29040/jiei.v10i2.12119>; Khaeron Sirin and Oos Maylandika, "Pengawasan Penyaluran Zakat BAZNAS Sumbawa Dalam Mengentaskan Kemiskinan," *Mavisha: Law and Society Journal* 1, no. 2 (2025): 1–16, <https://doi.org/10.15408/d4211k91>.

⁸ Hoiril Sabariman et al., "Rasionalitas Dan Adaptasi Sosial (Studi Kasus Penduduk Migran Di Perdesaan Madura)," *Jurnal Analisa Sosiologi* 9, no. 2 (2020): 510–25, <https://doi.org/10.20961/jas.v9i2.41313>; Muh Syamsuddin, "Orang Madura Perantauan Di Daerah Istimewa Yogyakarta," *Apikasia: Jurnal Aplikasi Ilmu-Ilmu Agama* 18, no. 1 (2018): 1, <https://doi.org/10.14421/apikasia.v18i1.1378>; Sasongko and Wahyuni, "Diaspora Madura: Analisis Modal Sosial Dalam Usaha Sektor Informal Oleh Migran Madura"; Dewi Fatmawati, "Pola Konsumsi Perempuan Migran Madura (Studi Fenomenologi Di Kelurahan Kemayoran Baru DKA, Kecamatan Krembangan, Kota Surabaya)," *Jurnal Analisa Sosiologi* 9, no. 1 (2020): 21–56, <https://doi.org/10.20961/jas.v9i0.39818>.

multiple economic and social constraints in host societies. These dynamics remain underexplored in contemporary scholarship on Islamic philanthropy. Accordingly, this study addresses three central questions: How do socio-cultural dimensions shape the practices of *zakat*, *infaq*, and *sadaqah* among Madurese migrant workers in Malaysia? How do differences in *zakat* regulation and governance between Indonesia and Malaysia influence the fulfilment of ZIS obligations by Madurese migrant workers? And how are the spiritual meanings of *zakat*, *infaq*, and *sadaqah* understood and enacted within the framework of transnational life?

This study contributes to the discourse on Islamic philanthropy by introducing the concept of the social delegitimation of transnational religious obligations among migrant workers. This concept refers to a process in which the practices of *zakat*, *infaq*, and *sadaqah* (ZIS) undertaken by migrant workers experience a decline in social acceptance and religious authority, whether within host societies or home communities. Such delegitimation arises from tensions between the institutionalisation of *zakat*, the dynamics of religious authority within the diaspora, and migrants' vulnerable socio-economic conditions. By foregrounding the lived experiences of Madurese migrant workers in Malaysia, this study deepens scholarly understanding of how religious obligations are negotiated, contested, and, in some cases, delegitimised in the context of international migration.

Research Method

This study employs an empirical research design using two primary approaches: an anthropological approach and a comparative approach.⁹ The anthropological approach is used to examine the socio-cultural dynamics of Madurese migrant workers residing in Malaysia, including the ways in which diaspora networks, kinship relations, and structures of religious authority shape the legitimacy of *zakat*, *infaq*, and *sadaqah* (ZIS) obligations. The comparative approach is applied to analyse differences in the legal and institutional frameworks governing *zakat* in Indonesia and Malaysia, as well as their implications for migrant workers' choices and behaviours in fulfilling ZIS obligations.

⁹ Sartono Kartodirdjo, *Pendekatan Ilmu Sosial Dalam Metodologi Sejarah* (Yogyakarta: Ombak, 2014), 5; Dudung Abdurrahman, *Metodologi Penelitian Sejarah Islam* (Yogyakarta: Ombak, 2011), 15; Asriana Harahap and Mhd. Latip Kahpi, "Pendekatan Antropologis Dalam Studi Islam," *Tazkir: Jurnal Penelitian Ilmu-Ilmu Sosial Dan Keislaman* 7, no. 1 (2021): 49–60, <https://doi.org/10.24952/tazkir.v7i1.3642>.

This research draws on two types of data: primary and secondary data.¹⁰ Primary data were collected through in-depth interviews and participant observation in diaspora-based religious activities, including pengajian (religious study gatherings) and community-based ZIS collection initiatives. All data collection procedures adhered to established ethical research standards. Informants provided written or oral informed consent on a voluntary and transparent basis. Informants were selected using purposive sampling based on the following criteria: (1) Madurese Muslim migrant workers; (2) a minimum of one year of work experience in Malaysia; and (3) direct involvement in ZIS practices through either formal or informal channels. A total of seven informants participated in the study, comprising Madurese migrant workers and religious figures with direct experience in zakat implementation in Malaysia. Secondary data were obtained through a review of relevant literature, including academic books, journal articles, research reports, regulations, official documents, and other scholarly sources pertinent to the research topic

Data analysis followed the Miles and Huberman interactive model, which consists of three stages: data reduction, data display, and conclusion drawing/verification.¹¹ During the data reduction stage, interview and observational data were organised into thematic categories related to religious authority, ZIS practices, and processes of social delegitimation. The data were then presented in the form of analytical descriptive narratives to illustrate the relationships among social and cultural variables. Verification was conducted continuously through repeated validation of findings with informants, source triangulation, and alignment with the theoretical framework and comparative insights into differences in ZIS governance between Indonesia and Malaysia. To enhance the validity of the data, the researcher applied both methodological and source triangulation.¹² Methodological triangulation was achieved by combining interviews, observations, and the analysis of legal documents and zakat policies in Indonesia and Malaysia. Source triangulation involved comparing data obtained from migrant workers in Malaysia, family members and religious leaders in Madura, and representatives of zakat

¹⁰ Andi Ibrahim, *Metodologi Penelitian* (Makassar: Gunadarma Ilmu, 2018), 47; Dedy Mulyana, *Metodologi Penelitian Kualitatif* (Bandung: PT Remaja Rosda Karya, 2004), 32.

¹¹ Sugiyono, *Metode Penelitian Kuantitatif, Kualitatif Dan R&D* (Bandung: Alfabeta, 2009).

¹² Mukti Fajar and Yulianto Achmad, *Dualisme Penelitian Hukum Normatif Dan Empiris* (Yogyakarta: Pustaka Pelajar, 2010); Jonaedi Efendi and Johnny Ibrahim, *Metode Penelitian Hukum: Normatif Dan Empiris* (Jakarta: Prenada Media Group, 2018).

institutions in both countries. These measures were essential for examining the consistency of information and strengthening the credibility and trustworthiness of the findings.

Discussion

The Social and Cultural Dimensions Shape the Practice of Zakat, *Infaq*, and *Shodaqoh* Among Madurese Migrant Workers in Malaysia

Zakat is the third pillar of Islam, required in Medina in the second year of the Hijri calendar. Terminologically, zakat means the right that must be taken from wealth (wealth that reaches nishab) to be given to a specific group, those entitled to receive a share.¹³ Muslims acknowledge that zakat is one of the supports for the upholding of Islam and must be fulfilled, with its legal position parallel to that of prayer.¹⁴ This legal parity encourages individuals to pay zakat, whether zakat fitrah, zakat mal, or other forms of zakat. As for *infaq* and *sadaqah*, although not explicitly regulated in Islam, these philanthropic practices have significant functions and contributions for the benefit of the ummah and share the same significance as zakat, but with a more general set of recipients.

In addition to zakat, Islamic philanthropy in the form of *infaq* and *sadaqah* is very important for improving welfare and encouraging equitable economic development.¹⁵ The practice of zakat, *infaq*, and *sadaqah* (ZIS) among Madurese migrant workers in Malaysia did not emerge from a normative vacuum; it is rooted in a socio-cultural configuration that has shaped their worldview, priorities, and patterns of action. Norms of religious obligation provide a theological frame of reference, but their concrete expression is negotiated through networks of kinship, religious authority, moral economy, and transnational experience.

The Madurese are known to prioritize the relations of Bhupa', Bhābhū', Ghuru, Rato. As a value horizon, this provides a strong foundation for the

¹³ Gusfahmi, *Pajak Syari'ah* (Jakarta: PT. Raja Grafindo Persada, 2007), 103.

¹⁴ Abdul Kholid Syafa'at and Lely Ana Ferawati Ekaningsih, "Potensi Zakat, Infaq, Shodaqoh Pada Badan Amil Zakat Nasional (Baznas) Di Kabupaten Banyuwangi," *Inferensi: Jurnal Penelitian Sosial Keagamaan* 7, no. 1 (2015): 25, <https://doi.org/10.18326/infsl3.v9i1.25-46>; Muhammad, *Aspek Hukum Dalam Muamalat* (Depok: Graha Ilmu, 2007), 153.

¹⁵ Moh. Hamzah, "The Role and Legal Aspects of Infaq, Sadaqah, and Waqf in Realizing Economic Equality and People's Welfare," *Al Iqtishadiyah Jurnal Ekonomi Syariah Dan Hukum Ekonomi Syariah* 10, no. 1 (2024): 107, <https://doi.org/10.31602/iqt.v10i1.14950>.

ethics of obligation.¹⁶ Obedience to parents, respect for teachers (including kyai), and submission to authority become moral frames that translate the obligatory into daily social action. Within this horizon, remittances for family needs, support for one's original Islamic boarding school, and involvement in hometown social programs are often perceived as primary obligations that have religious value equal to, or even more urgent than, fulfilling ZIS through institutional channels that feel distant. Thus, the legitimacy of ZIS is measured not only by the formulas of fiqh but also by moral closeness to people and institutions considered legitimate according to culture.

The compliance of Madurese migrant workers in Malaysia in paying zakat is a sacred behavior they perform; for example, they continue to pay zakat fitrah as prescribed by Islamic law. However, migrant workers often do not distribute their zakat in Malaysia but in their home areas in Madura. As stated by Moh. Salim (45 years old) and Afifah (40 years old), a couple from Pamekasan, Madura Regency, It was stated that the informant had worked in Malaysia for approximately ten years. It was found that both the informant and his wife were employed in the Selangor region of Malaysia. The informant was engaged in the construction sector as a builder, a field in which employment opportunities are continuously available throughout the year due to ongoing development projects undertaken by both government and private sectors. Although the income earned was relatively modest, it was considered sufficient to meet the basic needs of the family. In addition to providing financial support for his wife and one child, financial responsibility was also borne for two in-laws residing in Madura. Furthermore, it was indicated that all family members who met the eligibility requirements were involved in the payment of zakat. Zakat fitrah, as a religious obligation of the family, was distributed to underprivileged individuals in the informant's village of origin. It was explained that the family consisted of four members, namely the informant, his spouse, one child, and one in-law, all of whom were subject to the obligation of zakat fitrah. Financial remittances were sent to Madura, where the zakat was issued by the informant's father-in-law in the form of rice and, on certain occasions, in monetary form. With regard to the amount of zakat distributed, it was reported to be consistent with prevailing community practices, namely the equivalent of three kilograms of rice per eligible individual.

¹⁶ Anis Sulalah, Erie Hariyanto, and Moh. Hamzah, "Organizing Ontalan Tradition in Madurese Customs," *Karsa* 30, no. 2 (2022): 389–410, <https://doi.org/10.19105/karsa.v30i2.7119>; Eka Susylawati et al., "Socio-Cultural Strength: Optimization of Bhuppa', Bhâbhu', Ghuru, and Rato in Establishing Compliance in Madurese Familial Conduct," *Samarah: Jurnal Hukum Keluarga Dan Hukum Islam* 8, no. 3 (2024): 1974–93, <https://doi.org/10.22373/sjhk.v8i3.20299>.

The social and cultural dimension is one of the important factors shaping the practice of zakat, *infaq*, and *sadaqah* (ZIS) among Madurese migrant workers in Malaysia. The results of an interview with one informant, Salim, who works as a builder in Selangor, show how socio-cultural construction plays a major role in internalizing religious obligations while maintaining attachment to his homeland in Madura. Even though he works overseas with a busy schedule and limited income, he still places zakat as the main responsibility attached to him as the head of the family.

This practice shows a close relationship between religiosity and social solidarity ingrained in Madurese culture. In Salim's statement, the obligation of zakat is understood not only as a sharia demand but also as a social mechanism to ensure that family members, including children and in-laws, obtain religious protection through zakat payments. Interestingly, the practice of disbursing zakat is not carried out directly in Malaysia but is entrusted to parents in Madura to be distributed in the form of rice or money to the local community. As for other than zakat fitrah, the majority of migrant workers rarely pay zakat mal or zakat on property. For example, as conveyed by Moh. Salim and his wife, zakat and charitable assistance were channelled in the form of gifts to underprivileged parents, families, and relatives in their hometown. It was stated that the informant and his wife were currently employed in Malaysia and had not accumulated significant assets or savings. The income earned was primarily allocated to the construction of buildings, houses, and kitchens, as well as to meeting their children's educational expenses up to the tertiary level. Consequently, no mandatory zakat on accumulated wealth was required to be paid. It was further expressed that the sustenance received was considered sufficient to fulfil daily necessities, although it was insufficient to allow for savings, and that an expectation was held that increasing age would be accompanied by improved livelihood through divine provision.¹⁷

Zakat is one instrument for the distribution of income and wealth, including zakat fitrah, zakat mal, professional zakat, and other forms.¹⁸ However, because the majority of migrant workers have small incomes and are focused on the needs of living abroad and supporting families in their hometowns, very few pay zakat other than zakat fitrah. By contrast, regarding *infaq* and *sadaqah*, they still give according to their ability, especially for the

¹⁷ Salim, interview.

¹⁸ Andi Hidayat and Mukhlisin Mukhlisin, "Analysis of Zakat Growth on the Dompet Dhuafa Online Zakat Application," *Jurnal Ilmiah Ekonomi Islam* 6, no. 3 (2020): 675–84, <https://doi.org/10.29040/jiei.v6i3.1435>.

construction of public facilities such as mosques, madrasas, and Islamic boarding school activities.

A similar view was expressed by Kurdi (47 years old), a migrant worker from Karang Penang District, Sampang Regency, Madura, who has been employed in Malaysia for more than ten years. It was stated that adherence to Islamic teachings, including the obligation to pay zakat, had been consistently maintained. It was explained that the informant and his wife resided in Malaysia, while their three children remained in Madura to pursue secondary and tertiary education. Accordingly, zakat fitrah was issued annually on behalf of the informant, his wife, and the three children as dependents. It was further indicated that, in certain instances, zakat was remitted to the eldest son to purchase rice, while on other occasions it was distributed in monetary form through a local ustaz (religious teacher) in the village.¹⁹

During the interview, additional information was provided by Mufliah (40 years old), Kurdi's wife, who was also employed in Malaysia. It was stated that zakat was consistently paid on gold assets stored in their hometown in Madura. This practice was interpreted as reflecting sincerity and a high level of compliance with Islamic obligations concerning the payment of zakat on savings. It was explained that the family possessed savings in the form of gold, including gold bars and, predominantly, gold jewellery, all of which were subject to zakat on an annual basis. The zakat was disbursed in monetary form and distributed to relatives who were in financial need. Furthermore, it was indicated that zakat on property (*zakat al-mal*) was commonly paid during the fasting month, although not necessarily at its conclusion.²⁰

Apart from meeting basic needs, some migrant workers have greater income, so in addition to meeting living needs for themselves and their families, they can also save and invest in gold. Based on the above interviews, it appears that Madurese people working in Malaysia do not forget their zakat. Whether they pay zakat mal, zakat on property, or zakat fitrah, they do so according to Islamic teachings and their ability. The types of assets on which zakat is paid are diverse, and the channels of distribution likewise vary, including giving to ustaz, Qur'anic teachers, and kyai in Madura. As further conveyed by Mufliah, it was stated that infaq and shodaqoh were also regularly issued on a voluntary basis. These charitable contributions were typically channelled to mosques or madrasahs that were in need. It was

¹⁹ Kurdi, an immigrant from Karang Penang Sampang, interview, August 13, 2023.

²⁰ Mufliah, Immigrant from Karang Penang, interview, August 13, 2023.

explained that, in Sampang, a mosque routinely requested donations for renovation and operational expenses, to which the informant's family was registered as a regular contributor. Similarly, during imtihan (examination or graduation) events held by local madrasahs, requests for donations were commonly made, and financial contributions were provided whenever funds were available.²¹

In the context of cultural anthropology, this phenomenon can be understood as a form of reciprocity that is deeply rooted in Madurese culture. By giving *infaq* or alms to mosques, madrasas, or ustaz, migrant workers maintain social relations with religious institutions that are the center of community life in the village. Mosques are not only places of worship but also symbols of communal identity that unite citizens, while madrasas function as agents for reproducing religious and cultural values. In addition, several reasons were identified as to why migrant workers preferred to channel zakat, particularly zakat fitrah, through *kyai* or local religious leaders. It was indicated that greater feelings of comfort, guidance, and the perception of more tangible benefits motivated this choice. As reflected in the interview, it was explained that zakat fitrah was commonly performed on the thirtieth day of Ramadan or on the eve of Eid al-Fitr by visiting the *kyai* in the local area, a practice that was widely observed within the community. This preference was attributed to the fact that some individuals were unable to memorise the intention (niyyah) for paying zakat independently, and therefore relied on guidance provided by the *kyai*.²²

Based on the information presented above, it was evident that the obligation to pay zakat was fulfilled on an annual basis. Zakat fitrah was customarily distributed to the *kyai* or religious teachers, a practice that has long been maintained as a local tradition. The act of channelling zakat through the *kyai* was perceived as providing a greater sense of satisfaction and assurance that the religious obligation had been properly fulfilled. This perception was grounded in the belief that the guidance and authority of the *kyai* ensured the correctness of the practice. A similar explanation was provided by Mr. Bakar, who stated that zakat fitrah was issued for all family members who were classified as dependents, as zakat fitrah is regarded as a mandatory and individual obligation that must be fulfilled for each person. It was explained that zakat fitrah is legally obligatory for every Muslim who is

²¹ Muflihah.

²² Moh. Bakar, Ustadz and Former Immigrants from Sanah Laok Pasean, Interview, September 1, 2023.

financially capable; therefore, the payment of zakat was made annually not only on behalf of the informant but also for his wife and children, all of which was channelled through the *kyai*. With regard to *infaq*, it was indicated that contributions were directly submitted to BAZNAS in Pamekasan Regency, based on the belief that the institution possessed greater capacity to manage funds and identify eligible beneficiaries. Meanwhile, *shodaqoh* was generally distributed directly to neighbours, orphans, and economically disadvantaged individuals, and this practice was reportedly carried out on a regular basis, particularly on Friday evenings, in remembrance of deceased family members.²³

In contrast to zakat, *infaq* is usually submitted directly to the National Amil Zakat Agency in the Pamekasan Regency area. This is due to the perception that legal entities are more optimal in managing *infaq* funds from the community. As explained above, Madurese people, both migrants and those working in Madura, regularly provide *infaq* and *sadaqah* according to their abilities. *Infaq* and *sadaqah* are given to those who normatively have the right to receive them. In practice, they are given to the poor around the place of residence or handed over to amil zakat, who usually collect in several places, such as mosques or other zakat collection institutions.

Furthermore, information was provided by Abd. Rahim (47 years old), a migrant worker originating from Waru, Pamekasan Regency, who explained that the payment of zakat, *infaq*, and *sadaqah* while residing in Malaysia was generally carried out at his workplace and, on several occasions, also in his hometown, in a manner similar to that practised by other migrant workers. It was stated that, during his stay in Malaysia, *infaq* and *sadaqah* were distributed to orphanages, nursing homes, and other zakat-related institutions as a form of mutual assistance, rather than as a consequence of possessing surplus wealth, but rather as an expression of solidarity with individuals in urgent need. It was further indicated that, in Malaysia, a community-based institution managed by fellow Indonesian migrants functioned as a collection centre for *infaq* and *sadaqah*. This institution, known as the Madura Family Association (*Ikatan Keluarga Madura / IKMA*), was regularly utilised by migrant workers to channel charitable contributions, which were subsequently distributed by the administrators to eligible beneficiaries. The distribution of

²³ Mr Bakar Interview.

these funds was reportedly carried out by the institution, including remittances directed to recipients in Madura.²⁴

Thus, the interview with Abd. Rahim shows that the practice of ZIS among Madurese migrant workers has three main dimensions: first, cultural adaptation in the destination region through the distribution of *infaq* and alms to local social institutions; second, strengthening the diaspora network through community institutions such as IKMA, which function as transnational mediators; and third, the internalization of religio-cultural values of sharing that is not based solely on economic advantage but on a collective consciousness to maintain solidarity. All of these practices support the understanding that social and cultural dimensions greatly determine how Madurese migrant workers fulfill their ZIS amid the dynamics of transnational life.

Comparison of Zakat Regulations and Policies in Indonesia and Malaysia

Zakat is the third pillar of Islam and part of worship in the lives of Muslims.²⁵ Zakat is one of the cornerstones of a Muslim's faith and can serve as an indicator of Islamic commitment, reflecting solidarity among Muslims.²⁶ With this understanding, zakat is not only the fulfillment of obligations and responsibilities as a Muslim, but also a form of self-practice embodying a symbiotic value of mutualism that emphasizes mutual benefit.

Therefore, zakat has great potential to address problems in Indonesia, such as poverty alleviation and access to education and health for zakat recipients, but its implementation faces several challenges. Sudewo explains common problems in maximizing zakat collection, namely: regulations and political will that are less supportive; distrust of *muzakki* toward existing zakat management institutions, both private and especially governmental; and internal problems within zakat management organizations, such as lack of

²⁴ Abd. Rahim, Immigrant from Waru Pamekasan, live interview, September 01, 2023.

²⁵ Mohd Yahya Mohd Hussin, Fidlizan Muhammad, and Mohamad Ali Roshidi Ahmad, "Compliance of Zakah Payment: Analysis of Zakat Fitrah Collection and Leakage in Selangor," *Shariah Journal* 21, no. 2 (2013): 191–206, <https://ejournal.um.edu.my/index.php/JS/article/view/22467>.

²⁶ Ali Ridlo, "Zakat Dalam Perspektif Ekonomi Islam," *Jurnal Al-'Adl* 7, no. 1 (2014): 119–37; Majlis Pengawasan, Syariah Suruhanjaya, and Saham Tertinggi, "Zakat Compliance Among Public Listed," *JMIFR: The Journal of Muamalat and Islamic Finance Research* 12, no. 2 (2014): 69–85.

accountability, transparency, and managerial capacity.²⁷ This underscores zakat's position as Islamic philanthropy capable of reducing unmet social needs and advancing values of justice and equality between the wealthy and those who have not yet improved their quality of life.

In the Qur'an, the word zakat is mentioned 32 times, 28 of which appear alongside the word prayer. This shows that zakat is obligatory, and the command to pay zakat is almost parallel to the command to pray.²⁸ It can be concluded that the level of faith and obedience of a Muslim can be measured by how obedient a person is in paying zakat, whether zakat fitrah, zakat on property, trade, or other forms. This shows the centrality of zakat in providing human benefit and goodness, and how its position correlates with both horizontal human relations (*ḥablu mīn nās*) and vertical relations with Allah (*ḥablu mina Allāh*).

The potential for zakat in Indonesia reaches Rp 217 trillion, but actual collection is far lower, only about 4% of the estimated potential, so it is necessary to improve the competence of zakat managers and public awareness regarding the importance of zakat. Factors causing low collection in Indonesia include incomplete public trust in amil zakat institutions, low awareness among Muslims about the obligation of zakat, and a collection base concentrated on a few types such as zakat fitrah. According to another view, differences arise from gaps between classical fiqh opinions and contemporary realities in calculating potential zakat collection.²⁹

Accordingly, the overall level of zakat collection in Indonesia remains relatively low, not merely due to limited potential resources. Although the realization of some zakat sources has improved, collection still needs to be increased given the enormous potential.³⁰ BAZNAS (National Amil Zakat

²⁷ Ahmad Alam, "Permasalahan Dan Solusi Pengelolaan Zakat Di Indonesia," *Jurnal Manajemen* 9, no. 2 (2018): 128, <https://doi.org/10.32832/jm-uika.v9i2.1533>.

²⁸ Clarashinta Canggih, Khusnul Fikriyah, and Ach Yasin, "Inklusi Pembayaran Zakat Di Indonesia," *Jurnal Ekonomi Dan Bisnis Islam* 3, no. 1 (2017): 1–11, <https://doi.org/10.20473/jebis.v3i1.3164>.

²⁹ Indria Fitri Afifyana et al., "Tantangan Pengelolaan Dana Zakat Di Indonesia Dan Literasi Zakat," *Akuntabel* 16, no. 2 (2019): 222–29, <https://doi.org/10.29264/jakt.v16i2.6013>.

³⁰ Rifqah Mursidah, Sirajuddin Sirajuddin, and Akramunnas Akramunnas, "Pengaruh Religiusitas Dan Pendapatan Terhadap Kepatuhan Membayar Zakat Hasil Tambak," *Al Maal: Journal of Islamic Economics and Banking* 4, no. 1 (2022): 106, <https://doi.org/10.31000/almal.v4i1.5918>.

Agency) is a non-structural government institution tasked with managing zakat nationally. Meanwhile, LAZ (Amil Zakat Institutions) are community-formed bodies that help BAZNAS collect, distribute, and utilize zakat. To assist with collection, BAZNAS can form UPZ (Zakat Collection Units).³¹ The enactment of Law Number 23 of 2011 concerning Zakat Management became an important milestone in the history of zakat management in Indonesia, revising the previous law. This law marks a revival after decades of marginalization and a crucial turning point for national zakat. The utilization of *infaq*, *sadaqah*, grants, wills, inheritances, and kafarat is prioritized for productive enterprises to improve public welfare.³²

The law places BAZNAS as a non-structural government institution authorized to coordinate zakat management nationally, including planning, collection, distribution, utilization, and public accountability. In addition to BAZNAS, private LAZ also play significant roles in collection and utilization, with their regulations governed by implementing provisions. This legal framework demonstrates the state's effort to develop a formal, coordinated institutional system for zakat while leaving space for the private sector to participate in the zakat management ecosystem.

Apart from Indonesia's institutionalized zakat system, Malaysia is a country with regulations and laws specifically governing Muslim life. In the context of zakat management, implementation is carried out by official bodies known as the Islamic Religious Councils and Malay Customs. The laws and regulations regarding zakat in each state are formed by the respective State Legislative Councils, so each state has its own legal apparatus for zakat management.³³ These provisions are generally contained in state-level Islamic laws and regulations. The full authority possessed by each state in formulating zakat regulations results in differences across states, both in management and legal implementation mechanisms. Malaysia does not have a national zakat law that standardizes the system; therefore, implementation depends heavily on the policies of federal territories and respective state governments.

³¹ Wasilatur Rohmaniyah, "Optimalisasi Zakat Digital Melalui Penguatan Ekosistem Zakat Di Indonesia," *Al-Huquq: Journal of Indonesian Islamic Economic Law* 3, no. 2 (2022): 232–46, <https://doi.org/10.19105/alhuquq.v3i2.5743>.

³² Ahdiyat Agus Susila, "Pengelolaan Zakat Di Indonesia," *Iqtishodiyah : Jurnal Ekonomi Dan Bisnis Islam* 4, no. 2 (2018): 293–305, <https://doi.org/10.36835/iqtishodiyah.v4i2.81>.

³³ Ahmad Wira, "Studi Pengelolaan Zakat Di Malaysia," *Maqdis : Jurnal Kajian Ekonomi Islam* 4, no. 1 (2019): 91, <https://doi.org/10.15548/maqdis.v4i1.214>.

Over time, zakat institutions in Malaysia have undergone improvements, including privatization steps. According to Azura and Ram, as stated in the PPZ-MAIWP Zakat Report 2014, there are three categories of zakat institutions in Malaysia: (1) full privatization, (2) partial privatization, and (3) no privatization.³⁴ This development shows that zakat management in the country has experienced significant institutional transformation. One important innovation is privatization in governance, reflecting modernization efforts and increased effectiveness. Privatization here does not mean abdicating state responsibility, but rather an institutional strategy to enhance professionalism, transparency, and accountability in collection and distribution.

In practice, there is an implementation gap in Indonesia. Although Law Number 23 of 2011 establishes the position of BAZNAS and other official institutions, national collection achievements remain far from the theoretical potential. Zakat management still faces challenges, including coordination between BAZNAS and LAZ, inconsistent accountability standards across regions, and public perceptions that prioritize family remittances over paying zakat through official channels. In addition, digitalization and efforts to increase zakat literacy show positive developments but have not sufficiently overcome structural barriers related to reach and trust.

By contrast, the zakat management system in Malaysia is rooted in a constitutional and federal structure that gives authority over religious affairs, including zakat, to each state. Management is delegated to the State Islamic Religious Councils (SIRCs) and state zakat institutions that handle collection and distribution, while the Department of Islamic Development Malaysia (JAKIM) at the federal level plays a coordinating role, issuing national guidelines and synchronizing fatwa policies and programs. This model results in administration at the state level, so policies, mechanisms, and distribution practices can differ between federations. The existence of state institutions with strong authority over Islamic affairs also allows for more structured collection mechanisms and, in some states, integration with fiscal instruments such as tax rebates for Muslims who pay zakat to recognized bodies.

³⁴ Siti Nabihah Esrati, Shifa Mohd Nor, and Mariani Abdul Majid, "Fintech (Blockchain) Dan Pengurusan Zakat Di Malaysia/ Financial Technology and Zakah Management in Malaysia," *Prosiding Persidangan Kebangsaan Kebangsaan Ekonomi Malaysia Ke 13* 13, no. September (2018): 61-84.

In terms of implementation, Malaysian practices tend to show a higher level of administrative formality at the state level. State zakat authorities have regulations, *mustabiq* verification systems, official payment channels, and empowerment programs developed according to local needs. In addition, fiscal policies that accommodate zakat, such as tax exemptions or credits that can reduce the income tax burden for *muzakki*, create practical incentives not always present in the Indonesian system. However, Malaysia also faces issues such as disparities in capacity between states, debates about the scope of *niṣāb* or recognized types of zakat, and challenges of cross-border coordination when *muzakki* or recipients move transnationally.

These technical and structural differences have direct implications for the experiences and choices of Madurese migrant workers. Migrants in Malaysia face a destination country system that has organized yet heterogeneous local zakat authorities, so decisions to pay zakat through state agencies, send it back home, or distribute it through diaspora networks are informed by legal requirements, administrative convenience, and levels of trust. Meanwhile, perceptions of the effectiveness, transparency, and relevance of zakat programs in their home areas (Indonesia) affect the tendency to choose formal (BAZNAS/LAZ) or informal channels (kyai, Islamic boarding schools, family). Inconsistencies between the mechanisms of the two countries, such as differences in recognition of cross-border zakat payments or administrative requirements, create friction that can lead to social delegitimization: when official channels are perceived as complicated, non-transparent, or irrelevant, the legitimacy of fulfilling religious obligations through them can be socially weakened.

The Spiritual Meaning of Zakat, *Infaq*, and Shodaqoh in Transnational Life of Madura Migrant Workers

The majority of Madurese people are Muslims, and they are often considered Islamic from birth; in general, they have an agrarian background.³⁵ This affects the social and cultural life of Madurese migrant workers in Malaysia, especially as they are rooted in traditions of collectivity, kinship ties, and Islamic boarding school networks. This tradition forms a pattern of moral responsibility that emphasizes the importance of sharing sustenance, not only with the nuclear family but also with the wider community. However, in the context of zakat, *infaq*, and *sadaqah*, Madurese migrants face inconsistencies in zakat regulations between Indonesia and Malaysia, which present

³⁵ Syamsuddin, "Orang Madura Perantauan Di Daerah Istimewa Yogyakarta."

administrative and juridical dilemmas. In the tension between socio-cultural and legal norms, the spiritual meaning of ZIS becomes the main arena of negotiation that keeps religious obligations alive, even as their forms and channels transform.

The Islamic identity of the Madurese community holds a profoundly significant position within their socio-cultural construction. Islam is not merely embraced as a religion; rather, it functions as a primordial identity that accompanies an individual from birth. When Madurese people migrate to Malaysia for employment, this religious identity does not diminish. On the contrary, it is strengthened as a marker of self-existence within a new social environment. In this context, the practices of ZIS serve as essential instruments for maintaining a spiritual relationship with Allah while reinforcing horizontal bonds with others, particularly family and the community of origin.

Philanthropy is morally motivated and oriented toward love for humanity, while in Islam its philosophical basis is the obligation to Allah SWT to realize social justice on earth.³⁶ Anthropologically, an understanding of the religious practices of Madurese migrant workers must be approached through two analytical lenses introduced by Kenneth L. Pike: the emic and the etic perspectives.³⁷ The emic perspective emphasizes the meaning of religiosity based on the insider's cultural viewpoint. In contrast, the etic perspective examines the phenomenon from the researcher's external standpoint, aiming to understand the structural and regulatory dimensions that shape religious practices.

From an emic perspective, Madurese migrant workers perceive wealth as a trust (amanah) from Allah that must be preserved in purity through zakat. Working diligently abroad is not solely an economic endeavor but also a moral and spiritual struggle. They believe that zakat is fundamental for ensuring that the wealth they earn becomes blessed. Zakat is not merely a sharia obligation but also a symbol of protection from misfortune and an affirmation of one's

³⁶ Junia Farma and Khairil Umuri, "Filantropi Islam Dalam Pemberayaan Ekonomi Umat," *JEIPS: Jurnal Ekonomi Islam Dan Perbankan Syariah* 1, no. 1 (2021): 13–26, <https://doi.org/10.1080/07352689.2018.1441103%0A>.

³⁷ Masrufah, Abdul Jalil, and Muhammad Najid Akhtiar, "Etic and Emic Perspectives on the Notopē Lelos Post-Marriage Tradition in Madura," *Al-Manhaj: Journal of Indonesian Islamic Family Law* 7, no. 1 (2025): 70–88, <https://doi.org/10.19105/al-manhaj.v7i1.19749> Etic.

identity as an obedient Muslim. The belief in barakah becomes the central orientation in performing ZIS, surpassing legalistic or administrative considerations. Zakat fitrah, for example, is still prioritized because it is considered the most fundamental and is an obligation that must be fulfilled annually. Distribution is carried out both in Malaysia through state zakat institutions and in the hometown through local family or kyai. The decision to choose a channel is not only a matter of convenience but also related to spiritual beliefs; some migrants feel more at peace if their zakat is distributed in the village, believing that prayers and blessings from family and Islamic boarding schools will accompany it.

At this point, the spiritual meaning of zakat is tied to space and relations, so social authority and emotional closeness are more decisive than formal institutional rules.³⁸ This means that Islamic philanthropy serves to help and nurture toward a better and more prosperous life.³⁹ However, unlike zakat, *infaq* and *sadaqah* have a more flexible spiritual dimension. In this context, migrant workers often distribute alms spontaneously to fellow migrants who are sick or experiencing difficulties, or to help relatives in their hometowns. This action is understood as a direct manifestation of the value of *ta'awun* (mutual help), which at the same time brings reward and social solidarity. *Infaq* and *sadaqah* are also carried out through collective participation in mosque construction, routine recitations, or donations for religious activities in the hometown. For migrants, alms are not only rewarded in the hereafter, but also strengthen social networks that can be a support when they themselves face difficulties. Here, the spirituality of ZIS is closely intertwined with social survival strategies.

Philanthropy in Islam, as reflected in various verses of the Qur'an and Hadith, represents a holistic and profound concept. ZIS is not just an act of material generosity but also includes spiritual and emotional aspects.⁴⁰ In practice, migrant workers cannot be separated from the role of spiritual

³⁸ Akmal Bashori, Arif Sugitanata, and Suud Sarim Karimullah, "Dekonstruksi Pemaknaan Mualaf Sebagai Penerima Zakat Di Indonesia," *Diktum: Jurnal Syariah Dan Hukum* 22, no. 1 (2024): 11–23, <https://doi.org/10.35905/diktum.v22i1.5027>.

³⁹ Qurratul Uyun, "Zakat, Infaq, Shadaqah, Dan Wakaf Sebagai Konfigurasi Filantropi Islam," *Islamuna: Jurnal Studi Islam* 2, no. 2 (2015): 218–34, <https://doi.org/10.19105/islamuna.v2i2.663>.

⁴⁰ Arip Budiman, Busro Busro, and Ari Farizal Rasyid, "Analisis Spirit Filantropi Islam Perspektif Aksiologi Max Scheler Dalam Konteks Badan Amil Zakat Nasional," *Jurnal Bimas Islam* 16, no. 2 (2023): 453–86, <https://doi.org/10.37302/jbi.v16i2.881>.

mediators. Kyai, ustaz, and Islamic boarding school administrators remain trusted authority figures. They not only distribute zakat or alms but also provide spiritual legitimacy that the obligation has been fulfilled correctly. The belief that the kyai's prayer accompanies charity makes migrants feel more confident and at peace. However, a new dynamic has also emerged in the influence of digital da'wah through social media platforms that offer alternative zakat channels. Migrants now occupy a space where traditional authority and digital authority coexist and sometimes compete. This shows that the spirituality of ZIS among migrants is not static but the result of ongoing negotiations of authority according to context.

Transnational conditions also bring migrants to a dilemma between the ideal of sincerity and the demands of accountability. In the Islamic tradition, alms should be kept secret to avoid *rīyā*. However, in modern practice, migrant workers often feel the need to show proof of transfer to recipients, family or institutions, to ensure that the mandate is delivered. The gender dimension also colors the spiritual meaning of ZIS. Many male migrant workers hand over remittances to their wives in the village, who then arrange the distribution of zakat and alms. The wife plays the role of family financial manager, and her decisions determine channels and recipient priorities.

From an etic perspective, the ZIS practices of Madurese migrants do not always align with the formal zakat system in Malaysia. Malaysia has structured official zakat institutions administered at the state level. However, many Madurese migrant workers have precarious or irregular employment status. Consequently, they often do not channel their zakat through Malaysia's formal institutions. The misalignment between state administrative obligations and the religious convictions of the community creates a dilemma for migrant workers, who must adjust the forms of zakat fulfillment to the legal and economic constraints they encounter.

Through dialogue between emic and etic perspectives, it can be concluded that the ZIS practices of Madurese migrant workers constitute a spiritual phenomenon rich in cultural meaning. ZIS represents not only obedience to Allah but also a social strategy for sustaining solidarity, identity, and community continuity in the context of global migration. Their ZIS practices emerge from ongoing negotiation between local traditions and the legal structures of the country in which they reside. Ultimately, ZIS for Madurese migrant workers symbolizes the convergence of individual piety, social piety, and transnational challenges. Their religiosity demonstrates that migration not only transforms economic conditions but also influences how

religious teachings are interpreted and enacted within an ever-changing lived reality. The practices of zakat, *infaq*, and *sadaqah* provide concrete evidence of how religious values remain deeply rooted despite movement across national borders.

Based on the above-mentioned facts, it can be understood that the spiritual meaning of zakat, *infaq*, and *sadaqah* for Madurese migrant workers is multi-dimensional. ZIS is understood as a source of barakah, a means of protection from disasters, a form of social solidarity, and a medium to maintain religious identity in transnational space. When formal channels feel less relevant or difficult to access, migrants do not abandon obligations but redirect them into forms that better suit their spiritual and social logic. Therefore, efforts to strengthen the legitimacy of ZIS among migrant workers must be made through a normative–legal approach that integrates the spiritual and social dimensions lived in migrants' experiences.

Conclusion

This study demonstrates that the zakat, *infaq*, and *sadaqah* (ZIS) practices of Madurese migrant workers in Malaysia represent an expression of transnational religiosity understood not only as a juridical–religious obligation, but also as a social strategy and a continuously negotiated cultural identity within a cross-border context. Differences in legal systems and zakat governance between Indonesia and Malaysia have resulted in the social delegitimation of formal zakat institutions in the host country, as migrant workers tend to entrust their ZIS to traditional religious authorities such as kyai and community networks in their homeland, who are perceived as more capable of ensuring barakah, emotional proximity, and spiritual accountability. This practice affirms that the legitimacy of Islamic philanthropy in the diaspora is not determined solely by state regulatory frameworks, but also by social relations, values of reciprocity, and the necessity to maintain bonds with the community of origin..

These findings make a significant contribution to Islamic legal studies, Islamic philanthropy, and migration scholarship by strengthening understanding of the dynamics of religious authority and the meaning of worship in transnational settings. In terms of implications, zakat governance should integrate cultural perspectives and diaspora networks in designing institutional synergy between Indonesia and Malaysia, including the harmonization of cross-border zakat payment and distribution mechanisms. Nevertheless, this study is limited by the number of informants, restricted

geographical scope, and the limited involvement of zakat policy stakeholders in Malaysia. Further research is necessary to expand the analysis of transformations in migrant workers' ZIS practices in line with future developments in the economy and digital *da'wah*.

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