

ABSTRACT

Semarang City faces income inequality issues, despite programs such as Thematic Village, Family Hope Program, and Beasiswa Miskin Berprestasi. The gini index actually increased from 0.405 in 2023 to 0.425 in 2024 (Central Java Province Statistics Agency, 2025). This research aims to reveal zakat as an instrument of income distribution through increasing the human capital of mustahik, with a case study of zakat distribution by LAZISMU Semarang City which refers to the economic and educational pillars.

This research uses a qualitative method with a case study approach. Primary data was obtained through semi-structured interviews with seven informants from LAZISMU administrators and mustahik, observation and documentation of LAZISMU Semarang City. Analysis techniques through the stages of data reduction, data presentation, and conclusion drawing. Data validity was tested through triangulation of techniques and sources to ensure the depth and accuracy of the research results.

The results showed that the distribution of zakat in the economic and educational pillars through LAZISMU Semarang City can be used as an effort to equalize the income of mustahik Semarang City. Mustahik's Human Capital increases through the distribution of zakat on the economic pillar with the MSME empowerment program and the education pillar with the Sang Surya Scholarship program. The indicator of success is based on the improvement of mustahik's economic level and the transformation of mustahik into muzakki and/or munfik.

Keywords: Zakat, Income Equalization, Human Capital, LAZISMU, Mustahik, Semarang City