

## ABSTRACT

*This study aims to analyze changes in the well-being of mustahik in both material and spiritual dimensions after receiving zakat funds from LAZIS Al Ihsan Central Java. The main focus of this research is to compare the conditions of material poverty, which includes income, consumption expenditure, and business expenditure, as well as spiritual poverty, which covers the quality of prayer, fasting, ZIS (Zakat, Infaq, Sadaqah), household harmony, government policy, Qur'anic recitation (tilawatil Al-Qur'an), and participation in religious study groups (majelis taklim) before and after receiving zakat funds.*

*This research employs a quantitative method with descriptive statistical analysis and paired sample t-test to analyze differences in the mean scores of the studied variables before and after receiving zakat funds. Data were collected using questionnaires distributed to 42 mustahik who received zakat from LAZIS Al Ihsan Central Java.*

*The results indicate a significant improvement in all the variables studied. The mustahik's income significantly increased, along with increases in consumption and business expenditures. Moreover, there was a significant improvement in the spiritual aspects of the mustahik, including the quality and quantity of prayer, fasting, ZIS, household harmony, as well as participation in Qur'anic recitation and majelis taklim. These findings suggest that the receipt of zakat funds from LAZIS Al Ihsan Central Java has contributed to improving the material and spiritual well-being of mustahik.*

**Keywords:** *Material Poverty, Spiritual Poverty, Mustahik, Zakat Funds, LAZIS Al Ihsan.*

