



The Analysis of Minimum Distribution to Each *Mustahiq* and Its Relevance to *Zakat al-Fitr* Obligation to All Muslims

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Abstract

This study aims to analyze the minimum needs of *Zakat al-Fitr* distributed to *Mustahiq* so they do not beg on Eid al-Fitr and can pay *Zakat al-fitr*. Being Muslims, *fuqaraa* and *masakeen* as priority recipients of *Zakat al-Fitr* are also obliged to pay *Zakat* for themselves. This study employs exploratory and normative legal research methodology that examines the library's source as legal material that becomes a means of analysis. The finding result of this study suggests that the minimum need of *Zakat al-Fitr* distributed to each recipient is 2 *sha* of which 1 *sha* to Eid al-Fitr food and the other one *sha* to be repaid as their *Zakat al-fitr*. If *Zakat al-Fitr* is distributed in the form of money, then the distributed amount is equivalent to the price of 2 *sha* of local staple food. Sociological impact of such distribution is that all Muslims in areas where *Zakat al-Fitr* is collected can pay *Zakat*. The practical implication of this study is to distribute *Zakat al-Fitr* to each recipient as much as 2 *sha* and to raise the recipients' awareness of their obligation to pay *Zakat al-Fitr* for themselves and their dependents from the staple food or money they received.

Keywords: *ied al-fitr, mustahiq, ramadhan, zakat.*

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Introduction

Zakat is a pillar of Islam that plays a role in distributing wealth from the rich to the poor and other recipients to improve welfare.¹ *Zakat* has impacts on social and economic change, poverty alleviation, food security for poor households,² creating social security, eliminating evil and immoral behaviors in society,³ and realizing a just society in prosperity and prosperity in justice.⁴ *Zakat* funds are allocated for education, and health services, and provide housing for the poor by constructing new houses for them where their old ones were ruined due to natural disasters or fire.⁵

Zakat al-Fitr is one type of the mandatory alms given by breaking the fasting at the end of Ramadan that aims to create the perfection of deeds in *Ramadhan*.⁶ Its wisdom is to cleanse the fasting person from vain and indecent words.⁷ The philosophy behind this charity is justice and ensuring that even the poor can have a good meal on this auspicious day to celebrate the end of *Ramadhan* (the month of fasting from dawn to dusk).⁸ Paying *Zakat al-Fitr* can create peace of mind when amil prays for blessings for muzakki for the paid *Zakat*. This prayer can reassure the heart and instill confidence that Allah accepts his Ramadan deeds.⁹

Paying *Zakat al-Fitr* is incumbent upon every Muslim who has food in excess and a sin if someone does not make it up. These alms are levied on persons only, not on wealth or income. Poverty is the main reason for not paying *Zakat al-fitr*. Alleviating poverty from a *sharia* economic perspective, namely fulfilling the rights of the poor by the rich by paying *Zakat* is proof of their piety to Allah and increasing piety is a way out of the valley as a way out of poverty.¹⁰ In order that there are no poor people on Eid al-Fitr and the poor can pay *Zakat al-Fitr* on its obligatory time, the majority of scholars of the *Shafi'i* school are of the opinion that *Zakat al-Fitr* can be paid since Ramadan begins. The Maliki and Hambali schools are of the opinion that *Zakat al-Fitr* may be paid a day or two before Eid al-Fitr.¹¹ The obligatory time for paying *Zakat al-Fitr* is when the sun sets on the night of Eid. The permissible time is the beginning of the month of *Ramadhan* until the last day of *Ramadhan*, and the sunnah time is after the dawn prayer before the

¹ Evan Hamzah Muchtar, Supriadi Supriadi, and Destiani Rahmawati, "The Concept Of Property And Welfare Through Abu Ubaid," *Amwaluna: Jurnal Ekonomi Dan Keuangan Syariah* 6, no. 1 (May 5, 2022): 13, <https://doi.org/10.29313/amwaluna.v6i1.6635>.

² Sholahuddin Al-Fatih, "Strengthening Baznas As the Society'S Trusted Zakat Agency To Increase the Welfare of Ummah," *Jurisdictie* 11, no. 1 (2020): 122, <https://doi.org/10.18860/j.v11i1.7841>.

³ Musa Yusuf Owoyemi, "Zakat Management: The Crisis of Confidence in Zakat Agencies and the Legality of Giving Zakat Directly to the Poor," *Journal of Islamic Accounting and Business Research* 11, no. 2 (2020): 508, <https://doi.org/10.1108/JIABR-07-2017-0097>.

⁴ Muhammad Anis, "Zakat Solusi Pemberdayaan Masyarakat," *El-Iqthisadi: Jurnal Hukum Ekonomi Syariah Fakultas Syariah Dan Hukum* 2, no. 1 (2020): 52, <https://doi.org/10.24252/el-iqthisadi.v2i1.14074>.

⁵ Shaikh Hamzah Abdul Razak, "Zakat and Waqf as Instrument of Islamic Wealth in Poverty Alleviation and Redistribution: Case of Malaysia," *International Journal of Sociology and Social Policy* 40, no. 3-4 (2020): 264, <https://doi.org/10.1108/IJSSP-11-2018-0208>.

⁶ Mushthafa Mushthafa, "Mustahiq Zakat Al-Fitr Dan Relevansinya Dengan Kewajiban Menunaikannya Bagi Setiap Muslim (Telaah Pendapat Imam Malik W. 178 H)," *JURIS (Jurnal Ilmiah Syariah)* 18, no. 1 (2019): 1, <https://doi.org/10.31958/juris.v18i1.1161>.

⁷ Mushthafa, 9; Dian Adi Perdana and Fatma Tunali, "Zakat Al-Fitr: Management, Tradition, and Meaning of Eid al-Fitr," *Fikri: Jurnal Kajian Agama, Sosial Dan Budaya* 5, no. 2 (2020): 223, <https://doi.org/10.25217/jf.v5i2.978>.

⁸ Samiul Hasan, "Islam, Property and Philanthropy: Ethical and Philosophical Foundations and Cultural Influences," in *Human Security and Philanthropy*, ed. Samiul Hasan (New York, NY: Springer New York, 2015), 66, http://link.springer.com/10.1007/978-1-4939-2525-4_3.

⁹ Anis, "Zakat Solusi Pemberdayaan Masyarakat," 52; Sri Riwayati and Nurul Bidayatul Hidayah, "Zakat Dalam Telaah QS. At-Taubah: 103 (Penafsiran Enam Kitab)," *Al Furqan: Jurnal Ilmu Al Quran Dan Tafsir* 1, no. 2 (2018): 86, <http://ejournal.iai-tabah.ac.id/index.php/Alfurqon/article/view/287>.

¹⁰ M Shabri Abd Majid, "Mengentaskan Kemiskinan Dalam Perspektif Ekonomi Syari'ah," *Jurnal Ekonomi Dan Keuangan Islam*, May 16, 2011, 204, <https://journal.uui.ac.id/JEKI/article/view/8760>.

¹¹ Ronny Mahmuddin et al., "Hukum Menyegerakan Penyerahan Zakat Harta Dan Zakat Al-Fitr Di Saat Pandemi Covid-19," *BUSTANUL FUQAH: Jurnal Bidang Hukum Islam* 1, no. 2 (2020): 132, <https://journal.stiba.ac.id/index.php/bustanul/article/view/140>.

Eid prayer.¹² If *Zakat al-Fitr* is paid before Eid al-Fitr prayer then it is an acceptable deed, but when it is paid after Eid al-Fitr prayer then such payment is only an ordinary charity.¹³

In addition to poverty factors, religiosity and knowledge of muzakki about *Zakat* obligations have a positive and significant impact on muzakki's interest in paying *Zakat*.¹⁴ A religiosity is a form of implementation of the pillars of Islam in daily activities, especially the fulfillment of the obligation to pay *Zakat*. Religiosity is formed by faith in Allah and the desire to obey His commands. The higher the religiosity of the muzakki, the higher the interest of the muzakki in paying *Zakat*.¹⁵ The level of obedience is also relevant to the commitment to obey religious commands.¹⁶ Further, the lack of awareness of Muzakki in fulfilling the obligation to pay *Zakat* is another factor that consequently lowers the *Zakat* collection in Indonesia.¹⁷ The biggest difficulty that the Indonesian government may face today and in the future is that most people understand *Zakat* only as a religious obligation instead of as a state obligation.¹⁸

The phenomenon of *Zakat al-Fitr* distribution in society is that it is distributed equally to recipients, both the poor and other groups who are not poor. Distribution to 8 groups of *Zakat* recipients is per the opinion of Imam *Shafi'i* followed by the majority of Muslims in Indonesia.¹⁹ Other phenomenons are that *Zakat al-Fitr* (which is supposed to be distributed evenly before the Eid prayer) is still being withheld (because it is paid with money) for economic empowerment,²⁰ and the injustice of amil who prioritizes his family over others.²¹ Accordingly, *Zakat* recipients especially the poor receive *Zakat al-Fitr* less than the minimum requirement. Based on the background described above, the main concern that becomes the purpose of writing this article is to analyze how much the minimum need of each *Mustahiq* is.

Many studies on *Zakat al-Fitr* have been carried out. Nevertheless, those prior studies have not discussed the minimum distribution of *Zakat al-Fitr* to a *Mustahiq*. Previous studies that describe the position of this research and are considered relevant are namely the research conducted by Mushthafa concluding the opinion of Imam Malik about the specialization of *Zakat al-Fitr* recipients, namely *fugaraa* and *masakeen* so that they are able to carry out the obligation of *Zakat al-fitr*.²² The study by Wahyuni et al compares the recipients of *Zakat al-Fitr* according to Imam *Syafi'i* and Imam Malik. According to Imam *Syafi'i*, *Zakat al-Fitr* is distributed to 8 groups of recipients according to the Qur'an at-Taubah verse 60, while Imam Malik is of the opinion that

¹² Idah Umdah Safitri, "Problematisa Zakat Al-Fitr," *TAZKIYA Jurnal Keislaman, Kemasyarakatan & Kebudayaan* 19, no. 1 (2018): 30, <http://www.jurnal.uinbanten.ac.id/index.php/tazkiya/article/view/1263>.

¹³ A. Sarjan, "Zakat Al-Fitr Dan Tradisi Lebaran Idul Fitri Muslim Bugis Bone Sulawesi Selatan," *Ijtihad: Jurnal Wacana Hukum Islam Dan Kemanusiaan* 10, no. 1 (2010): 67, <https://doi.org/10.18326/ijtihad.v10i1.53-68>.

¹⁴ Frank Aligarh et al., "Do Individual Factors, Religiosity Factors, and Demographic Factors Predict Intention to Pay Zakat?," *Al-Uqud: Journal of Islamic Economics* 5, no. 28 (2021): 162, <https://doi.org/10.26740/al-uqud.v5n1.p151-165>.

¹⁵ Fery Setiawan, "Pengaruh Religiusitas Dan Reputasi Terhadap Minat Muzakki Dalam Membayar Zakat Profesi (Studi Kasus Di Kabupaten Ponorogo)" 8, no. 1 (2018): 15, <https://doi.org/10.32502/jimn.v8i1.1553>.

¹⁶ Aligarh et al., "Do Individual Factors, Religiosity Factors, and Demographic Factors Predict Intention to Pay Zakat?," 156.

¹⁷ Aris Puji Purwatiningsih and Muchlis Yahya, "Why Zakat Collection in Indonesia Is Not As Effective As It Is in Malaysia," *Jurnal Penelitian* 14, no. 1 (2020): 44, <https://doi.org/10.21043/jp.v14i1.6785>.

¹⁸ Ahmad Fathonih, "Zakat As An Alternative Revenue and Financing Resources for The State," *Al-'Adalah* 16, no. 1 (May 5, 2019): 31-130, <https://doi.org/10.24042/adalah.v16i1.3891>.

¹⁹ Eka Tri Wahyuni and Aprina Chintya, "Pembagian Zakat Al-Fitr Kepada Mustahiq: Studi Komparatif Ketentuan Ashnaf Menurut Imam Syafi'i Dan Imam Malik," *Muqtasid: Jurnal Ekonomi Dan Perbankan Syariah* 8, no. 2 (April 21, 2017): 166, <https://doi.org/10.18326/muqtasid.v8i2.154-167>.

²⁰ Imamul Muttaqin, "Hukum Produktifitas Zakat Al-Fitr," *TAQNIN: Jurnal Syariah Dan Hukum* 1, no. 1 (2019): 86, <https://doi.org/10.30821/taqnin.v1i1.4883>; Samsul Rizal et al., "Potensi Dan Efektivitas Pengelolaan Zakat Al-Fitr," *Eqien - Jurnal Ekonomi Dan Bisnis* 9, no. 1 (2022): 280, <https://doi.org/10.34308/eqien.v9i1.335>; Safitri, "Problematisa Zakat Al-Fitr," 37.

²¹ Saprida, "Pembagian Zakat Fitrah Di Desa Betung Kecamatan Lubuk Keliat," *Ekonomika Sharia* 1, no. 2 (2016): 63, <https://ejournal.stebisigm.ac.id/index.php/esha/article/view/108>.

²² Mushthafa, "Mustahiq Zakat Fitrah Dan Relevansinya Dengan Kewajiban Menunaikannya Bagi Setiap Muslim (Telaah Pendapat Imam Malik W. 178 H)," 10.

Zakat al-Fitr is only for *fuqaraa* and *masakeen* based on the hadith of the Prophet Muhammad.²³ The research by Qibtiyah on the distribution of *Zakat al-Fitr* by exchanging between *Zakat* payers who are also recipients with the aim that *Zakat* distribution does not leave the *Zakat* collection point. This research took place at the Masjid An-Nu, Takeran Hamlet, Ngijo Village, Karangploso District, Malang Regency. Because every Muslim is obliged to pay *Zakat al-fitr*, then muzakki who are also mustahik are not allowed to receive their *Zakat* but receive the *Zakat* of others.²⁴ The topic of previous studies above were about *Zakat al-Fitr* recipients, namely *fuqaraa* and *masakeen*. Concerning the obligation of every Muslim to pay *Zakat al-fitr*, this study will analyze the minimum needs of *Zakat al-Fitr* recipients and the relevance of its distribution by *amil Zakat* so that those *fuqaraa* and *masakeen* as *Zakat* recipients can also pay it. The novelty of this theoretical paper is the analysis of the minimum needs of *Zakat al-Fitr* recipients. The author argues that such analysis has never been discussed in any academic research.

To achieve the purpose of this study, this study uses exploratory and normative legal research methodology that examines the library's source as legal material that becomes a means of case analysis. Exploratory research is used in an unstudied problem and is aimed at setting priorities, improving the final research design, and developing operational definitions.²⁵ An exploratory study intends to describe or explain the concepts that will be involved in the research, while researchers still do not have a well-defined outline or concept.²⁶ Since the exploratory research relies on techniques such as reviewing available literature, this study will explore the types of legal materials and sources are divided into two, namely primary legal materials from the hadith of Prophet Muhammad on *Zakat al-Fitr* provisions, secondary legal materials from journals, books, and papers, etc. that discuss *Zakat al-fitr*. The analytical method used in this research is content analysis. This technique is used to analyze the permitted materials collected to answer the formulation of the problem using indicators. The indicators used are several theories and concepts chosen to serve as the analytical knife in the review of this paper. The analysis approach is carried out based on the contents of the literature linking problematic issues with all the literature used as a reference through narrative arguments.

Result and Discussion

Zakat al-Fitr Obligation

It is narrated on the authority of Abu Said Al-Khudri that we used to give one Sa' of meal or one Sa' of barley or one Sa' of dates, or one Sa' of cottage cheese or one Sa' of Raisins (dried grapes) as *Zakat al-fitr*. It was narrated by Ibn Umar that the Prophet Muhammad *Sallallahu'alaibi wasallam* said:

حَدَّثَنَا عَبْدُ اللَّهِ بْنُ مَسْلَمَةَ بْنِ قَعْنَبٍ، وَفُتَيْبَةُ بْنُ سَعِيدٍ، قَالََا حَدَّثَنَا مَالِكٌ، ح وَحَدَّثَنَا يَحْيَى بْنُ يَحْيَى، - وَاللَّفْظُ لَهُ - قَالَ قَرَأْتُ عَلَى مَالِكٍ عَنْ نَافِعٍ عَنِ ابْنِ عُمَرَ أَنَّ رَسُولَ اللَّهِ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ فَرَضَ زَكَاةَ الْفِطْرِ مِنَ رَمَضَانَ عَلَى النَّاسِ صَاعًا مِنْ تَمْرٍ أَوْ صَاعًا مِنْ شَعِيرٍ عَلَى كُلِّ حُرٍّ أَوْ عَبْدٍ ذَكَرٍ أَوْ أُنْثَى مِنَ الْمُسْلِمِينَ .

²³ Wahyuni and Chintya, "Pembagian Zakat Fitrah Kepada Mustahiq: Studi Komparatif Ketentuan Ashnaf Menurut Imam Syafi'i Dan Imam Malik," 166.

²⁴ Mariyatul Qibtiyah, "Pandangan Tokoh Agama Terhadap Sistem Distribusi Zakat Fitrah Model Tukar Antar Muzakki," *Sakina: Journal of Family Studies* 3, no. 1 (2019): 11, <http://urj.uin-malang.ac.id/index.php/jfs/article/view/314>.

²⁵ Patricia Shields and Nandhini Rangarajan, *A Playbook for Research Methods: Integrating Conceptual Frameworks and Project Management*, 2013, https://www.researchgate.net/publication/263046108_A_Playbook_for_Research_Methods_Integrating_Conceptual_Frameworks_and_Project_Management.

²⁶ I B Mantra, *Filsafat Penelitian Dan Metode Penelitian Sosial* (Jakarta: PT Grasindo, 2004).

Ibn Umar said that Allah's Messenger (way peace be upon him) prescribed the payment of Zakat-ul-Fitr (on breaking the fast) of Ramadan for people, for every freeman, or slave, male and female among the Muslims-one sa' of dried dates, or one sa' of barley.

The purpose of *Zakat al-Fitr* is to give food to the poor, as well as an expression of gratitude to Allah for the end of fasting in *Ramadhan*.²⁷ It was narrated by Ibn 'Abbas that the Prophet Muhammad *Sallallahu'alaibi wasallam* said:

وَعَنِ ابْنِ عَبَّاسٍ رَضِيَ اللَّهُ عَنْهُمَا قَالَ: فَرَضَ رَسُولُ اللَّهِ - صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ - زَكَاةَ الْفِطْرِ: طَهُرَةً لِلصَّائِمِ مِنَ اللَّغْوِ، وَالرَّفَثِ، وَطُعْمَةً لِلْمَسَاكِينِ، فَمَنْ أَدَّاهَا قَبْلَ الصَّلَاةِ فَهِيَ زَكَاةٌ مَقْبُولَةٌ، وَمَنْ أَدَّاهَا بَعْدَ الصَّلَاةِ فَهِيَ صَدَقَةٌ مِنَ الصَّدَقَاتِ. رَوَاهُ أَبُو دَاوُدَ، وَابْنُ مَاجَهَ، وَصَحَّحَهُ الْحَاكِمُ

*"Ibn 'Abbas (RAA) narrated, 'The Messenger of Allah (ﷺ) enjoined Zakat-ul-fitr on the one who fasts (i.e. fasted during the month of Ramadan) to purify him from any indecent act or speech and for the purpose of providing food for the needy. It is accepted as Zakah for the person who pays it before the Eid prayer and it is Sadaqah (i.e. voluntary charity) for the person who pays it after the Eid prayer.' Related by Abu Dawud and Ibn Majah and Al-Hakim graded it as Sahih."*²⁸

Zakat al-Fitr is obligatory on independent Muslims who have 1 *sha* of food above their staple food and their dependents on the night and morning of Eid Al-Fitr.²⁹ *Zakat al-Fitr* is also obligatory on a Muslim who newly converts to Islam and a child born before sunset on the last day of *Ramadhan*.³⁰ A person who dies before the last sunset of the month of Ramadan is not obliged to pay *Zakat al-Fitr* because the obligatory time for paying *Zakat al-Fitr* has not yet entered.³¹ Just as a child who does not fast is obliged to pay *Zakat al-fitr*, *Zakat al-Fitr* is also required for adult Muslims who do not fast because there are obstacles or not³² Table 1 describes the obligation to pay *Zakat al-Fitr* based on the *muzakki* condition at the obligatory time.

Table 1: Nature of *Muzakki's* Obligation to Pay *Zakat Al-Fitr*

<i>Muzakki</i> Condition	Before Sunset	After Sunset
Converts to Islam	Obligated	Not Obligated
Baby born	Obligated	Not Obligated but Preferably
Dies	Not obligated	Obligated

Source: Summarized by Author

The child's *Zakat al-Fitr* is paid by the parents if the providing is still the obligation of the parents. If the parents do not understand the obligation of *Zakat al-Fitr* so that the child's *Zakat al-Fitr* is never paid, the child is obliged to pay it in adulthood.³³ A person who forgets to pay *Zakat al-Fitr*

²⁷ Aljzaary, *Minhaj Al-Muslim (Muslim Platform)*; Wahyuni and Chintya, "Pembagian Zakat Fitrah Kepada Mustahiq: Studi Komparatif Ketentuan Ashnaf Menurut Imam Syafi'i Dan Imam Malik."

²⁸ Aljzaary, *Minhaj Al-Muslim (Muslim Platform)*, 230; Safitri, "Problematika Zakat Fitrah," 23.

²⁹ Sayid Sabiq, *Fiqh Us-Sunnah* (Cairo: Daar Al Hadith Cairo, 2004), 279, <https://waqfeya.net/book.php?bid=8621>.

³⁰ Rini Idayanti, "Distribusi Zakat Fitrah Pada Masyarakat Miskin Kecamatan Tanete Riattang Barat," *ILTIZAM Journal of Sharia Economic Research* 2, no. 1 (2018): 50, <https://doi.org/10.30631/iltizam.v2i1.110>.

³¹ Muhammad Salih Almunajjid, "إخراج زكاة الفطر عن الأموات - الإسلام سؤال وجواب," Islam Question Answer, April 26, 2007, <https://islamqa.info/ar/answers/65780>.

³² Muhammad Salih Almunajjid, "هل تجب زكاة الفطر على من أفطر رمضان بعذر؟ - الإسلام سؤال وجواب," Islam Question Answer, April 26, 2006, <https://islamqa.info/ar/answers/81132/>.

³³ Muhammad Salih Almunajjid, "لم يخرج عنه والده زكاة الفطر لسنوات فهل يخرجها عن نفسه وهل يجوز إعطاؤها؟ - الإسلام سؤال وجواب," Islam Question Answer, April 26, 2019, <https://islamqa.info/ar/answers/311809>.

before the Eid prayer must make up immediately when he remembers after the Eid prayer.³⁴ A wife who is in the period of iddah divorce raj'i is borne by her husband,³⁵ while the wife who commits disobedience (*nusyuz*) to abort the husband's obligation to provide for the wife, then the husband does not bear her *Zakat al-fitr*.³⁶ *Zakat al-Fitr* of wealthy orphans is paid from their property.³⁷

Zakat al-Fitr Recipients

Imam Malik and some Malikiyah scholars prefer to specialize *Zakat al-Fitr* recipients to only two groups as stated in the hadith narrated by Ibn 'Abbas which contains wisdom, recipients, and the timing of *Zakat al-Fitr* payment. Based on this, Imam Malik as well as some Maliki scholars are of the opinion that there is a need to provide a decent life and *share* in happiness on the day of Eid al-Fitr for all *fuqaraa* and *masakeen* with the fulfillment of their needs.³⁸ The determination of *Zakat al-Fitr* recipients according to Imam Syafi'i is based on the command of Allah, which is found in the Qur'an *surah At-Taubah* verse 60, namely 8 groups of recipients of *Zakat* mal if all those groups exist. Otherwise, the *Zakat* is only given to the existing group. Allah said in *surah At-Taubah* verse 60:

إِنَّمَا الصَّدَقَاتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَامِلِينَ عَلَيْهَا وَالْمُؤَلَّفَةِ قُلُوبُهُمْ وَفِي الرِّقَابِ وَالْغَارِمِينَ وَفِي سَبِيلِ اللَّهِ
وَابْنِ السَّبِيلِ فَرِيضَةً مِّنَ اللَّهِ وَاللَّهُ عَلِيمٌ حَكِيمٌ

"Alms-tax is only for the poor and the needy, for those employed to administer it, for those whose hearts are attracted to the faith, for freeing slaves, for those in debt, for Allah's cause, and for needy travellers. This is an obligation from Allah. And Allah is All-Knowing, All-Wise."

According to Imam Syafi'i, *fuqaraa* are people who do not have property and jobs that they cannot meet their needs, while *masakeen* are people who have property and business but only half of their needs can be met. According to Imam Malik, *fuqaraa* are those who have wealth but only half of their needs can be met with their wealth, while *masakeen* are those who do not have anything.³⁹ Abu Yusuf, followers of Abu Hanifah and Ibn Qasim, followers of Imam Malik, argue that these two groups are the same. The majority of scholars (*jumhur*) say that these two groups are not the same.⁴⁰

The distribution of *Zakat al-Fitr* to people who are not eligible recipients causes the payment of *Zakat* to be invalid by religious law and the gift is only an ordinary infaq or alms.⁴¹ The scholars agree that obligatory alms, including *Zakat al-fitr*, should not be distributed to people who are still dependent on *muzakki*, such as parents and their children. *Almunajjid* mentions that *Zakat*

³⁴ Muhammad Salih Almunajjid, "نسي أن يخرج زكاة الفطر قبل صلاة العيد - الإسلام سؤال وجواب," Islam Question Answer, April 26, 2010, <https://islamqa.info/ar/answers/162095>.

³⁵ Muhammad Salih Almunajjid, "زكاة الفطر عن الزوجة المطلقة طلاقاً رجعيّاً - الإسلام سؤال وجواب," Islam Question Answer, April 26, 2007, <https://islamqa.info/ar/answers/99585>.

³⁶ Muhammad Salih Almunajjid, "بينه وبين زوجته نزاع فهل يخرج عنها زكاة الفطر؟ - الإسلام سؤال وجواب," Islam Question Answer, April 26, 2007, <https://islamqa.info/ar/answers/34748/>.

³⁷ Muhammad Salih Almunajjid, "هل يجب عليه إخراج زكاة الفطر عن اليتيم الذي يكفله؟ - الإسلام سؤال وجواب," Islam Question Answer, April 26, 2012, <https://islamqa.info/ar/answers/179748>.

³⁸ Wahyuni and Chintya, "Pembagian Zakat Fitrah Kepada Mustahiq: Studi Komparatif Ketentuan Ashnaf Menurut Imam Syafi'i Dan Imam Malik"; Mushthafa, "Mustahiq Zakat Fitrah Dan Relevansinya Dengan Kewajiban Menunaikannya Bagi Setiap Muslim (Telaah Pendapat Imam Malik W. 178 H)."

³⁹ Wahyuni and Chintya, "Pembagian Zakat Al-Fitr Kepada Mustahiq: Studi Komparatif Ketentuan Ashnaf Menurut Imam Syafi'i Dan Imam Malik."

⁴⁰ Rahmad Hakim and Ririn Noviyanti, "Reinterpretation Of The Eight Groups Of Zakat Recipients: Special Issue On Fakir Miskin And Fi Sabilillah Dealing With The Impact Of Covid-19 In Indonesia," *Amwaluna: Jurnal Ekonomi Dan Keuangan Syariah* 6, no. 1 (2022): 169, <https://doi.org/10.29313/amwaluna.v6i1.9095>.

⁴¹ Maskur Maskur Maskur, "Analisis Sosial Dan Agama Pada Praktik Pendistribusian Zakat Al-Fitr Bagi Dukun Bayi," *IJTIMAIYA: Journal of Social Science Teaching* 5, no. 2 (2021): 208, <https://doi.org/10.21043/ji.v5i2.10166>.

should not be given to the father's path upward, namely grandfather and so on, and the child's path downward, namely grandchildren and so on.⁴² Paying *Zakat al-Fitr* to relatives who are not dependent on their maintenance, including the wife's family, is allowed and the *Zakat*, in addition to being rewarded with alms, also strengthens friendship.⁴³ A rich wife may give *Zakat al-Fitr* to her poor husband, but the husband may not give *Zakat al-Fitr* to his wife because the wife's sustenance is her obligation and the husband's allowance is not the wife's obligation.⁴⁴

Recipients of *Zakat al-Fitr* can be the same as other types of *Zakat*. However, *fugaraa* and *masakeen* are more entitled to be prioritized for *Zakat al-Fitr* than other recipients.⁴⁵ Imam Malik's opinion that recipients of *Zakat al-Fitr* are *fugaraa* and *masakeen* will be more relevant so that they are able to carry out the obligation of *Zakat al-Fitr* and the presence of food on Eid al-Fitr for all Muslims.⁴⁶ It means, *Zakat al-Fitr* can be distributed to other 6 recipients due to their state of *fugaraa* and *masakeen*. Since the purpose of *Zakat* is to eradicate poverty among the people, *Zakat* institutions need to catch and reach the people for whom the *Zakat* system is ordained⁴⁷.

Zakat al-Fitr Collection

Allah's command to collect *Zakat* is stated in Surah *At-Taubah* verse 103, being addressed to Rasulullah Sallallahu 'alahi wassallam and to Muslim leaders at all times. Allah said in that verse:

خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ سَمِيعٌ عَلِيمٌ

"Take from their wealth 'O Prophet' charity to purify and bless them, and pray for them surely your prayer is a source of comfort for them. And Allah is All-Hearing, All-Knowing."

The command to impose *Zakat* is one of the steps in Islam to eradicate poverty.⁴⁸ Referring to that command, Baznas issued Decree No. 10 of 2022 concerning *Zakat al-Fitr* and Fidyah for the Greater Jakarta Capital area and its surroundings. The amount of *Zakat al-Fitr* is set Rp45.000,- per person,⁴⁹ Baznas Semarang City and the Ministry of Religion of Cirebon City set Rp35.000,- per person, Bengkulu Ministry of Religion has set Rp30.000,- per person, East Java Ministry of Religion has set Rp36.000,- and Aceh Ministry of Religion has set R 44.000,- per person.⁵⁰ According to Aljaary, *Zakat al-Fitr* must be paid in the country of residence. *Zakat al-Fitr* in the form of rice or staple food 2.5 kg or 3.5 liters per person.⁵¹

The collection of *Zakat al-Fitr* is traditionally done by the *Zakat* committee at the Masjid local. *Zakat* officers are accustomed to collecting and distributing it directly to recipients who deserve

⁴² Muhammad Salih Almunajjid, "لا يجوز دفع الزكاة لمن تجب عليه نفقته - الإسلام سؤال وجواب," Islam Question Answer, April 26, 2007, <https://islamqa.info/ar/answers/81122>.

⁴³ Muhammad Salih Almunajjid, "مغتربون ولا يعرفون الفقراء جيدا ، فهل يخرجون زكاة الفطر في بلد آخر - الإسلام سؤال وجواب," Islam Question Answer, April 26, 2007, <https://islamqa.info/ar/answers/66293>; Muhammad Salih Almunajjid, "المحتاجين - الإسلام سؤال وجواب دفع زكاة الفطر لأهل الزوجة," Islam Question Answer, April 26, 2006, <https://islamqa.info/ar/answers/81178>.

⁴⁴ Aljaary, *Minhaj Al-Muslim (Muslim Platform)*, 231.

⁴⁵ Aljaary, 231.

⁴⁶ Mushthafa, "Mustahiq Zakat Al-Fitr Dan Relevansinya Dengan Kewajiban Menunaikannya Bagi Setiap Muslim (Telaah Pendapat Imam Malik W. 178 H)," 10.

⁴⁷ Bilqis Ololade Ahmed, Fuadah Johari, and Kalsom Abdul Wahab, "Identifying the Poor and the Needy among the Beneficiaries of Zakat: Need for a Zakat-Based Poverty Threshold in Nigeria," *International Journal of Social Economics* 44, no. 4 (June 4, 2017): 458, <https://doi.org/10.1108/IJSE-09-2015-0234>.

⁴⁸ Dede Rodin, "Pemberdayaan Ekonomi Fakir Miskin Dalam Perspektif Al-Qur'an," *Economica: Jurnal Ekonomi Islam* 6, no. 1 (2015): 75, <https://doi.org/10.21580/economica.2015.6.1.787>.

⁴⁹ Widya Lisfianti, "Besaran Zakat Al-Fitr 2022 Dibayar dengan Uang di Wilayah DKI Jakarta dan Jawa Barat," *Tribunnews.com*, May 3, 2022, <https://www.tribunnews.com/ramadan/2022/04/29/besaran-zakat-fitr-2022-dibayar-dengan-uang-di-wilayah-dki-jakarta-dan-jawa-barat>.

⁵⁰ Kompas Cyber Media, "Besaran Zakat Al-Fitr untuk Wilayah Jakarta, Cirebon, Semarang, Madiun hingga Aceh," *KOMPAS.com*, May 3, 2022, <https://www.kompas.com/tren/read/2022/04/29/203100265/besaran-zakat-fitr-untuk-wilayah-jakarta-cirebon-semarang-madiun-hingga>.

⁵¹ Baznas, "Zakat Al-Fitr," Badan Amil Zakat Nasional, May 4, 2022, <https://baznas.go.id/zakatfitrah>.

it.⁵² *Zakat* is paid in the form of money and rice, but in some rural areas in Indonesia, *Zakat al-Fitr* issued by the community is mostly in the form of rice. The collected *Zakat* is put together before being distributed on the evening of Eid Al-Fitr.⁵³ The collection of *Zakat al-Fitr* during the Covid-19 period is carried out by visiting of amil to the muzaki's house with an agreement so that the muzaki can prepare themselves and carry out health protocols.⁵⁴ In the 4.0 era, Islamic financial institutions need innovation to compete in the financial market.⁵⁵ Amil is required to develop special strategies and new steps to face challenges different from the previous era.⁵⁶ *Zakat* institutions like BAZNAS, Dompot Dhuafa, Rumah Zakat maximize *Zakat* collection with digital media such as e-commerce like Lazada, Shopee, Blibli, Elevenia, and social media like Facebook, Twitter, WhatsApp, and innovative platforms with QR Code, and artificial intelligence platforms.⁵⁷ The use of bank transfers, payroll systems, fintech, marketplaces and other digital platforms is considered as *fath adz-dzari'ah* where facilities, tools and means must be used to achieve benefit and goodness.⁵⁸ The use of the internet and various application platforms does not look at regional or even national boundaries.⁵⁹ The use of digitalized media by *Zakat* institutions turns out to have a significant effect on the *Zakat* collected.⁶⁰ convenience for *Zakat* institutions because there is no need to visit *muzakki* to collect *Zakat* and convenience for *muzakki* since they do not need to come to the *Zakat* institution office to pay *Zakat*.⁶¹ However, extensive promotion of cooperation between online payment providers through QR code, e-wallet, e-money, banking and online transaction provider institutions has increased *Zakat* revenues at the national level.⁶² *Zakat* collection can be increased by carrying out promotional strategies in digital marketing through online content that can foster people's emotions to be

⁵² Ahmad Muhasim, Hirsanuddin, and Hayyan ul Haq, "Reconstruction of Zakat in The Indonesian Legal System," *Journal of Liberty and International Affairs* 5, no. 2 (2019): 102, <https://www.e-jlia.com/index.php/jlia/article/view/158/146>.

⁵³ Masruha, Ainun Barakah, and Ulfatun Najihah, "Analisis Praktik Pendistribusian Zakat Fitrah Perspektif Hukum Islam Di Masjid Desa Lebak Kecamatan Sangkapura Bawean Gresik," *JURISY: Jurnal Ilmiah Syariah* 1, no. 1 (May 2, 2021): 55, <https://ejurnal.staiha.ac.id/index.php/jurisy/article/view/107>.

⁵⁴ Dian Adi Perdana and Ayulinda Djufri, "Management Of Zakat Fitrah During The P Andemic Period In," *Al - Muamalat: Jurnal Hukum Dan Ekonomi Syariah* 6, no. 2 (2021): 26, <https://doi.org/10.32505/muamalat.v6i2.3015>.

⁵⁵ Rinrin Yuspita, Silviana Pebruary, and Aulia Zahra Husnil Kamala, "The Society's Perceptions on the Use of Fintech Services in Sharia Financial Institutions," *Jurnal Ekonomi Dan Keuangan Islam* 5, no. 2 (May 17, 2019): 90, <https://journal.uin.ac.id/JEKI/article/view/13175>.

⁵⁶ Anis Choirun Nisa, "Laporan Keuangan BAZNAS Di Era Diital 4.0: Tinjauan Atas PSAK 109," *Jurnal Studi Keislaman* 7, no. 1 (2021): 131, <http://wahanaislamika.ac.id>.

⁵⁷ Holilur Rahman, "Inovasi Pengelolaan Zakat Di Era Digital (Studi Akses Digital Dalam Pengumpulan Zakat)," *Dirosat : Jurnal of Islamic Studies* 6, no. 2 (2021): 60, <https://doi.org/10.28944/dirosat.v6i2.412>.

⁵⁸ Imron Rosyidi, "Pengumpulan Zakat Melalui Payroll System Ditinjau Dari Perspektif Hukum Islam," *Qiyas : Jurnal Hukum Islam Dan Peradilan* 3, no. 2 (February 14, 2018): 241, <https://doi.org/10.29300/qys.v3i2.1314>; Mohammad Soleh, "Zakat Fundraising Strategy: Opportunities and Challenges in Digital Era," *Journal of Nahdlatul Ulama Studies* 1, no. 1 (October 10, 2020): 14, <https://doi.org/10.35672/jnus.v1i1.1-16>.

⁵⁹ M Rusli and M R Alisyah, "Penerapan Etika Bisnis Islam Di Zaman Digital (Studi Pada Bukalapak. Com)," *Ats-Tsarwah: Jurnal Hukum Ekonomi* 1, no. 1 (2021): 43, <https://e-journal.stishid.ac.id/index.php/ats-tsarwah/article/view/102>.

⁶⁰ Pertiwi Utami et al., "The Effect Digitalization Zakat Payment Against Potential of Zakat Acceptance in National Amil Zakat Agency," *IQTISHADIA* 13, no. 2 (October 10, 2020): 232, <https://doi.org/10.21043/iqtishadia.v13i2.7809>.

⁶¹ Taufiqur Rohman and Rachma Indrarini, "Efektivitas Penggunaan E-Commerce Dalam Menunjang Penyerapan Zakat Studi Kasus Laz Al-Azhar," *Jurnal Ekonomika Dan Bisnis Islam* 4, no. 2 (2021): 24, <https://doi.org/10.26740/jekobi.v4n2.p13-25>.

⁶² Fuad Hasyim, Muhammad Al-Farido Awwal, and Nur Hidayah Al Amin, "ZISWAF Digital Payment as An Effort to Reach Millennials," *Economica: Jurnal Ekonomi Islam* 11, no. 2 (2020): 204, <https://doi.org/10.21580/economica.2020.11.2.5752>.

interested in paying *Zakat*, provide social impact on launched programs, and provide excellent online service to *muzakki*.⁶³

The trustworthiness of *amil* in collecting, managing, distributing, and reporting *Zakat* has a significant impact on *Muzakki* loyalty.⁶⁴ Accountability of *amil*, transparency of financial reports, the level of public disclosure regarding the management of *Zakat* funds particularly its financial information affects *muzakki*'s trust in *amil*.⁶⁵ *Muzakki*'s interest in paying *Zakat* by means of *amil* is influenced by factors including *Muzakki*'s knowledge of *Zakat*, professionalism, transparency, trust, and credibility of *amil*,⁶⁶ and easily accessible location of the *Zakat* institution office.⁶⁷ *Muzakki*'s satisfaction towards *Zakat* institutions is affected by Islamic service quality.⁶⁸ Stakeholders feel that *Zakat* institution has been accountable if the financial aspects have been disclosed.⁶⁹ Non-profit institutions like *Zakat* institution need to maintain the trust of *muzakki* and create a sense of safety and relief for *muzakki* when paying *Zakat* through *Zakat* institutions by building and maintaining relationships in verbal and non-verbal communication,⁷⁰ creating special program or training to improve their manager's communication skills to build a good relationship and emotional connection with their *muzakki*.⁷¹ The limited number of *amil* can have an impact on decreasing the results of *Zakat al-Fitr* receipts and not fulfilling the rights of *Zakat* recipients evenly.⁷² Further, the constraint of *Zakat* which is not evenly distributed and accepted by those who are entitled to receive it in general is the mechanism of *Zakat* distribution.

⁶³ Mila Amrina and Arasy Fahrullah, "Penerapan Strategi Digital Marketing Dalam Meningkatkan Penghimpunan Dana ZIS (Zakat, Infaq, Dan Shodaqoh) Di Laznas IZI Jawa Timur," *Jurnal Ekonomika Dan Bisnis Islam* 4, no. 1 (2021): 137, <https://doi.org/10.26740/jekobi.v4n1.p124-138>.

⁶⁴ Muhammad Nurul Alim, Yuswar Z Basri, and Tatik Mariyanti, "Financial Determinants In Zakat Institution Management Effecting Muzakky Loyalty In Indonesia," *International Journal of Business and Management Invention (IJBMI)* 9, no. 2 (2020): 43, [http://www.ijmsijournal.org/papers/Vol\(9\)2/Series-2/F0902023547.pdf](http://www.ijmsijournal.org/papers/Vol(9)2/Series-2/F0902023547.pdf).

⁶⁵ Achi Rinaldi and Yulistia Devi, "Pengaruh Literasi Keuangan Syariah Terhadap Kepercayaan Muzaki Pada Lembaga Pengelola Zakat Dengan Akuntabilitas Dan Transparansi Sebagai Variabel Intervening (Studi Pada Masyarakat Muslim Di Propinsi Lampung)," *Al-Mal: Jurnal Akuntansi dan Keuangan Islam* 3, no. 1 (May 5, 2022): 64–84, <https://doi.org/10.24042/al-mal.v3i1.11428>; Muhammad Ridhwan A B Aziz and Nur Aqilah Hazirah Mohd Anim, "Trust towards Zakat Institutions among Muslims Business Owners," *Jurnal Ekonomi Dan Keuangan Islam* 6, no. 1 (May 16, 2020): 1–9, <https://doi.org/10.20885/JEKI.vol6.iss1.art1>.

⁶⁶ Ubay Haki, "Pengaruh Pengetahuan Zakat Dan Citra Lembaga Terhadap Minat *Muzakki* Dalam Membayar Zakat Fitrah," *Sy'ar Iqtishadi: Journal of Islamic Economics, Finance and Banking* 4, no. 1 (2020): 81–97, <https://doi.org/10.35448/jiec.v4i1.8182>; Maghfirah Maghfirah, "Zakat Management and Poverty Alleviation in Indonesia," *Jurisdictie* 11, no. 2 (2021): 308, <https://doi.org/10.18860/j.v11i2.9261>.

⁶⁷ Novia Dwi Safitri and Sri Abidah Suryaningsih, "Pengaruh Religiusitas, Kepercayaan, Lokasi, Dan Pelayanan Terhadap Minat Membayar Zakat," *Jurnal Ekonomika Dan Bisnis Islam* 4, no. 3 (2022): 199, <https://doi.org/10.26740/jekobi.v4n3.p188-201>.

⁶⁸ Ahmad Abdan Syakuro and Khusnul Fikriyah, "Pengaruh Kualitas Pelayanan Islami Terhadap Kepuasan Donatur Di Lembaga Amil Zakat Muhammadiyah (Lazismu) Kabupaten Mojokerto," *Jurnal Ekonomika Dan Bisnis Islam* 3, no. 2 (2020): 208, <https://doi.org/10.26740/jekobi.v3n2.p200-209>.

⁶⁹ Rini et al., "Accountability Index for Zakat Management Institutions in Indonesia," *Journal of Management Information and Decision Sciences* 24, no. 3 (June 4, 2021): 9, <https://www.abacademies.org/abstract/accountability-index-for-zakat-management-institutions-in-indonesia-10267.html>.

⁷⁰ Meita Rizki Rahmalia and Sari Viciawati Machdum, "Membangun Hubungan pada Proses Fundraising di Lembaga Amil Zakat," *Sosio Informa: Kajian Permasalahan Sosial dan Usaha Kesejahteraan Sosial* 6, no. 1 (May 5, 2020), <https://doi.org/10.33007/inf.v6i1.1970>.

⁷¹ Arsyad Abror and Ataina Hidayati, "The Effect of Distributive Justice on Intention to Pay Zakat through Zakat Institutions Using Affective and Cognitive Trust as Intervening Variables," *Jurnal Ekonomi & Keuangan Islam* 6, no. 1 (2020): 31, <https://doi.org/10.20885/jeki.vol6.iss1.art3>; Sudirman Sudirman, Ramadhita Ramadhita, and Syabbul Bachri, "Revitalizing Productive Zakat in The Covid-19 Pandemic Era in East Java," *Jurisdictie: Jurnal Hukum Dan Syariah* 12, no. 2 (May 12, 2021): 269, <https://doi.org/10.18860/j.v12i2.14089>.

⁷² V.R Amelia, E. Erawan, and H.Z Arifin, "Pengelolaan Zakat Fitrah Pada Badan Amil Zakat Nasional (BAZNAS) Kota Samarinda," *EJournal Administrasi Negara* 7, no. 1 (2019): 6660, [https://ejournal.ap.fisip-ummul.ac.id/site/wp-content/uploads/2019/05/Jurnal_FIX_1.2_\(05-23-19-07-06-45\).pdf](https://ejournal.ap.fisip-ummul.ac.id/site/wp-content/uploads/2019/05/Jurnal_FIX_1.2_(05-23-19-07-06-45).pdf).

bureaucracy needs to be simplified so that the distribution of *Zakat* is not hampered, and the economic rights of the people can be fulfilled optimally.⁷³

Zakat al-Fitr Distribution

To establish a moral goal in the form of social justice and welfare for all, *Zakat* contains many lessons, namely: as a vital means for achieving social justice. This means that *Zakat* is a help for the poor and people who need help. *Zakat* can encourage them to work with passion, when they can carry it out, and can encourage them to achieve a decent life. Clean the soul from miserliness and despicable character, and educate oneself to be noble and generous towards others to those who have the right and interest.⁷⁴ In the hadith about the sending of Mu'adh ibn Jabal to Yemen, Prophet Muhammad said:

"حَدَّثَنِي حَبَّانُ، أَخْبَرَنَا عَبْدُ اللَّهِ، عَنْ زَكْرِيَّا بْنِ إِسْحَاقَ، عَنْ يَحْيَى بْنِ عَبْدِ اللَّهِ بْنِ صَيْفِيٍّ، عَنْ أَبِي مَعْبُدٍ، مَوْلَى ابْنِ عَبَّاسٍ عَنِ ابْنِ عَبَّاسٍ. رَضِيَ اللَّهُ عَنْهُمَا. قَالَ قَالَ رَسُولُ اللَّهِ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ لِمُعَاذِ بْنِ جَبَلٍ حِينَ بَعَثَهُ إِلَى الْيَمَنِ " إِنَّكَ سَتَأْتِي قَوْمًا مِنْ أَهْلِ الْكِتَابِ، فَإِذَا جِئْتَهُمْ فَادْعُهُمْ إِلَى أَنْ يَشْهَدُوا أَنْ لَا إِلَهَ إِلَّا اللَّهُ، وَأَنَّ مُحَمَّدًا رَسُولُ اللَّهِ، فَإِنْ هُمْ طَاعُوا لَكَ بِذَلِكَ فَأَخْبِرْهُمْ أَنَّ اللَّهَ قَدْ فَرَضَ عَلَيْهِمْ خَمْسَ صَلَوَاتٍ فِي كُلِّ يَوْمٍ وَلَيْلَةٍ، فَإِنْ هُمْ طَاعُوا لَكَ بِذَلِكَ، فَأَخْبِرْهُمْ أَنَّ اللَّهَ قَدْ فَرَضَ عَلَيْكُمْ صَدَقَةً، تَتُؤَخَذُ مِنْ أَعْيَانِهِمْ، فَتَرُدُّ عَلَى فُقَرَائِهِمْ، فَإِنْ هُمْ طَاعُوا لَكَ بِذَلِكَ، فَإِيَّاكَ وَكَرَائِمَ أَمْوَالِهِمْ، وَاتَّقِ دَعْوَةَ الْمَظْلُومِ فَإِنَّهُ لَيْسَ بَيْنَهُ وَبَيْنَ اللَّهِ حِجَابٌ ". قَالَ أَبُو عَبْدِ اللَّهِ {طَوَّعَتْ} طَاعَتْ وَأَطَاعَتْ لُغَةً، طِغَتْ وَطِغَتْ وَأَطِغَتْ."

"Allah's Messenger (ﷺ) said to Mu'adh bin Jabal when he sent him to Yemen. "You will come to the people of Scripture, and when you reach them, invite them to testify that none has the right to be worshipped except Allah and that Muhammad is His Apostle. And if they obey you in that, then tell them that Allah has enjoined on them five prayers to be performed every day and night. And if they obey you in that, then tell them that Allah has enjoined on them Sadaqa (i.e. rak'at) to be taken from the rich amongst them and given to the poor amongst them. And if they obey you in that, then be cautious! Don't take their best properties (as Zakat) and be afraid of the curse of an oppressed person as there is no screen between his invocation and Allah."

This message is the argument for the distribution of *Zakat* collected from the rich in an area and given to the poor and other recipients in the same area.⁷⁵ Some scholars argue with this hadith that *Zakat* should not be transferred outside the area where it is collected. *Zakat* is spent on the poor of the country since they are more deserving of the charity of the people of the country. That is why people make mistakes when they send their alms to faraway countries, while there is someone in their country who is in need. The relatives are more deserving of favor, and because they know the money that you have, and they know that you are rich, so if they do not benefit from your money, then enmity and hatred will fall into their hearts, as long as it is. If *Zakat* is sent to faraway countries, there must be a greater benefit to be achieved from such distribution.⁷⁶ Table 2 analyzes the comparison between the number of recipients and *Muzakki* in one place.

⁷³ Zaki 'Ulya, "Pengelolaan Zakat Sebagai Bentuk Penegakan HAM Dalam Meningkatkan Kesejahteraan Rakyat," *Al-'Adalah* 12, no. 1 (May 5, 2015): 646, <https://doi.org/10.24042/adalah.v12i1.245>.

⁷⁴ Wiwik Damayanti, Ita Dwilestari, and Budi Wahyono, "Dimensi Zakat Dalam Keadilan Sosial (Studi Komparasi Pemikiran Yusuf Al Qardhawi Dan Masdar Farid Mas'audi)," *Jurnal Mahkamah: Kajian Ilmu Hukum Dan Hukum Islam* 3, no. 1 (June 7, 2018): 9, <https://doi.org/10.25217/jm.v3i1.251>.

⁷⁵ Ade Mulyana, "Strategi Pendayagunaan Zakat Produktif," *MUAMALATUNA* 11, no. 2 (February 15, 2020): 56, <https://doi.org/10.37035/mua.v11i2.3298>.

⁷⁶ Aab Abdullah, "Strategi Pendayagunaan Zakat Produktif: Studi BAZ Kabupaten Sukabumi Jawa Barat," *Al-Mashlahah Jurnal Hukum Islam dan Pranata Sosial* 1, no. 01 (February 15, 2017): 4, <https://doi.org/10.30868/am.v1i01.105>; Aljzaary, *Minhaj Al-Muslim (Muslim Platform)*, 232.

Table 2: Analysis of *Zakat al-Fitr* Distribution

<i>Mustahiq</i> to <i>Muzakki</i> Ratio	<i>Zakat</i> Distributed to Each <i>Mustahiq</i>	Obligation to Pay <i>Zakat</i>
<i>Mustahiq</i> > <i>Muzakki</i>	< 1 <i>sha</i>	Not obligated
<i>Mustahiq</i> = <i>Muzakki</i>	1 <i>sha</i>	Not obligated
<i>Mustahiq</i> < <i>Muzakki</i>	>= 1 <i>sha</i>	Obligated

Source: Summarized by Author

Table 2 shows the first condition that if the number of *Mustahiq* is more than *Muzakki*, the *Zakat al-Fitr* distributed is less than 1 *sha*. The second condition is that if the number of *Mustahiq* and *muzakki* is the same, each recipient gets 1 *sha*. The second condition can only meet the minimum needs of recipients on the day of Eid. Both conditions cause recipients not yet obliged to pay *Zakat*. The third condition is that the number of *muzakki* is more than *Mustahiq* so that the *Zakat* distributed is more than 1 *sha* and *Mustahiq* can pay *Zakat al-Fitr* from the excess of 1 *sha* they receive.

Zakat al-Fitr can be distributed by inviting the recipients to visit the *amil* at the Masjid or the *amil* delivers *Zakat al-Fitr* to the recipients' house. The process of distributing *Zakat* at the Masjid and at home has different implications. If *Zakat* is distributed in the Masjid, the *amil* does not know the condition of the recipients. However, if the *amil* delivers *Zakat* to the place of the recipients, the *amil* can directly find out the condition of the recipients. This is very important so that *Zakat* is not misdistributed and *amil* can find out the eligibility of recipients as people who deserve to receive *Zakat al-fitr*. Another benefit of delivering *Zakat* to the recipients' houses is the psychological effect on the recipients and fostering good social relations. These things are not found when the recipients come to the Masjid standing inline.⁷⁷

According to Aljzaary, it is permissible for one person to give *Zakat al-Fitr* to several people by dividing it equally between them and it is also permissible to give *Zakat al-Fitr* to several people to one recipient.⁷⁸ Another way to distribute *Zakat al-Fitr* is by distributing coupons to the public as an invitation to receive *Zakat al-fitr*. The pick-up time is written on the coupon so that there is no crowding. An example of distributing *Zakat al-Fitr* through coupons is carried out in Mamajang District, Makassar City Indonesia. Normative perceptions of the community on the conditions of the implementation of *Zakat al-Fitr* payments, the community agrees with this method.⁷⁹

The *Zakat* collected is *amil's* debt to *Mustahiq*. Debt in Islam is an obligation that must be paid off quickly. *Amil* who withholds *Zakat* has wronged *Mustahiq* and can be characterized as a traitor for the mandate he carries. Prophet Muhammad was anxious when there was *Zakat* in his hand that had not been distributed. He once rushed after the greeting of his prayer and stepped over the line of prayer of the companions to his house. His friends were surprised by his haste. When he came out to meet them, he said that there was *Zakat* in the form of a piece of gold that had not been distributed which had taken him captive, so he ordered it to be distributed. The behavior of the Prophet Muhammad became a lesson that delaying the distribution of *Zakat* collected was an act that was hated by him. *Amil Zakat* who invests *Zakat al-Fitr* is included in the act of delaying the distribution of *Zakat* to recipients.⁸⁰

⁷⁷ N Oneng Nurul Bariyah, "Implementasi Zakat Fitrah Berbasis Mesjid Studi Kasus Di Kelurahan Kedaung Pamulang Kota Tangerang Selatan," in *The 2nd International Multidisciplinary Conference 2016*, vol. 1 (Universitas Muhammadiyah Jakarta, Indonesia, 2017), 1214, <https://jurnal.umj.ac.id/index.php/IMC/article/view/1325>.

⁷⁸ Aljzaary, *Minhaj Al-Muslim (Muslim Platform)*, 232.

⁷⁹ Muhammad Syafitra and Mustaring, "Persepsi Normatif Masyarakat Terhadap Pembayaran Zakat Fitrah Melalui Lembaga Amil Zakat (Studi Di Kecamatan Mamajang Kota Makassar)," *Jurnal Tomalebbi* 3, no. 4 (November 5, 2016): 59, <https://ojs.unm.ac.id/tomalebbi/article/view/3002>.

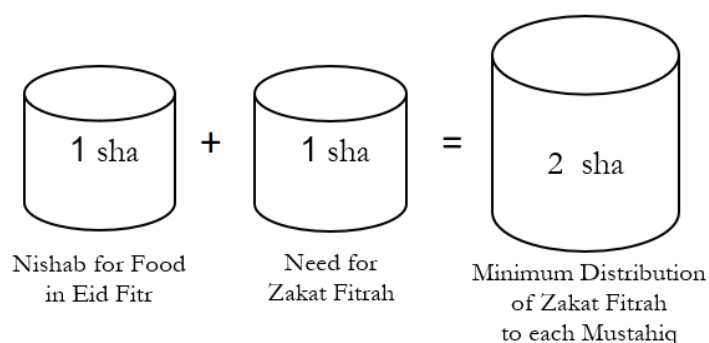
⁸⁰ Erwandi Tarmizi, *Harta Haram Muamalat Kontemporer*, 21st ed. (Jakarta: Berkas Mulia Insani, 2019), 49–50.

In line with the purpose of *Zakat al-fitr*, which is to feed the poor so that they are cheerful on Eid al-Fitr, the *Zakat al-Fitr* collected in the form of staple food and money, including funds transferred online, must be distributed to the poor and not leftover before Eid prayer. Good and correct *Zakat* management is realized to achieve fair goals so that just social order is realized,⁸¹ The obstacle in distributing *Zakat* online is that the *Zakat* recipients come from the poor and do not have a bank account or cellphone for communication so that if there is something to be conveyed, it will be constrained.⁸² Based on the above-mentioned *Zakat* provisions, *amil Zakat* must count the number of recipients in one family so that the *Zakat al-Fitr* distributed is sufficient for all family members. Should a family member of *fugaraa* and *masakeen* change, *amil* would update the recipient data.

Mustahiq Minimum Needs

To analyze the minimum requirement for *Zakat al-Fitr* for each recipient, it is important to build necessary indicators. The built indicators become theories and concepts applied to serve as the analytical knife. *Zakat al-Fitr* is an obligation whose legal basis is based on the Qur'an and hadis as well as fiqh law. The indicators that will be built based on these arguments, namely: First, the hadis narrated that Prophet Muhammad imposed *Zakat al-Fitr* at the measure of one *sha* (4 double-handfuls) of dates or one *sha* of barley, on every Muslim, free or bondsman, male or female, children and adults. The first lesson from this hadis is that paying *Zakat al-Fitr* is the duty of every Muslim. The second lesson is that the size of *Zakat al-Fitr* is 1 *sha* of staple food. Second, Sayid Sabiq in the book of Fiqh Sunnah explains that *Zakat al-Fitr* is obligatory on Muslims who have 1 *sha* of food in excess of their staple food and their dependents on the night and morning of Eid Al-Fitr. In other words, payment of *Zakat al-Fitr* is not compulsory if 1 *sha* of the staple food is not accomplished at the time it is obligatory to pay it out. Aljzaary in the book of *Minhaj* Muslim states that the obligation to pay *Zakat al-Fitr* falls if a person does not have food at the time it is obligatory to pay it out.

The arguments above are used to build indicators to analyze the minimum requirements for *Zakat al-Fitr* for each recipient, namely: First, fulfillment of the nisab of staple food owned by muzaki when it is time to pay. Second, having staple food of 1 *sha* of *Zakat al-Fitr* in addition to 1 *sha* for nisab. Conclusively, based on the 2 indicators above, the minimum distribution of *Zakat al-Fitr* for each recipient is 2 *sha*, of which 1 *sha* is for the food on Eid al-Fitr and another *sha* is to be repaid for *Zakat al-fitr*. Giving 2 *sha* to the poor has a sociological impact, among others, to foster the value of sympathy, empathy, respect and the value of togetherness. Furthermore, all Muslims in the area where *Zakat al-Fitr* is collected can pay *Zakat*. Figure 1 below illustrates the minimum distribution of *Zakat al-Fitr* to each *Mustahiq*.



Picture 1: The Minimum Distribution of *Zakat al-Fitr* to Each *Mustahiq*

⁸¹ Damayanti, Dwilestari, and Wahyono, "Dimensi Zakat Dalam Keadilan Sosial (Studi Komparasi Pemikiran Yusuf Al Qardhawi Dan Masdar Farid Mas'audi)," 26.

⁸² Siti Sa'adatul Lailia, "Eksistensi Pendistribusian Zakat Secara Online Sebagai Solusi Ekonomi Mustahik di Tengah Pandemi Covid-19," *Jurnal Ekonomika dan Bisnis Islam* 4, no. 2 (May 4, 2021): 35, <https://doi.org/10.26740/jekobi.v4n2.p26-36>.

The problem of receiving less *Zakat* than the minimum requirement can occur if the number of *Zakat* payers is less than the *Mustabiq*. This problem can also be triggered by *Zakat al-Fitr* payers who pay directly to *Mustabiq* or muzaki delaying the time of paying *Zakat*, causing *Zakat* amil to be late in distributing *Zakat al-fitr*.⁸³ Another potential problem can also arise when the poverty levels of *Mustabiq* are not the same. If these two problems occur, the distribution of *Zakat* so that the minimum needs of *Mustabiq* can be met are as follows: First, to give at least 2 *sha* to recipients who have no property at all. Second, to give less than 2 *sha* if the amount of *Zakat al-Fitr* collected which is divided equally among all recipients is not enough 2 *sha* and recipients pay the excess of 1 *sha* he needs for his *Zakat al-fitr*.

Table 3 explains the minimum needs of *Zakat al-Fitr* recipients and its relevance to the recipients' obligation to pay *Zakat al-Fitr* for themselves.

Table 3: Analysis of the Minimum Needs of *Mustabiq* For *Zakat*

<i>Mustabiq</i> Condition	Nisab Fulfilment	Suggested Solution
Has nothing and receives no <i>Zakat</i>	< 1 <i>sha</i> Not reaching Nisab	Added from alms
Receives <i>Zakat</i> 1 <i>sha</i>	1 <i>sha</i> Reaching Nisab to be self-sufficient	Added from alms
Receives <i>Zakat</i> less than 2 <i>sha</i>	< 2 <i>sha</i> Reaching Nisab but still less than 1 <i>sha</i>	Added from alms
Receives <i>Zakat</i> more than 2 <i>sha</i>	> 2 <i>sha</i> Reaching Nisab	Sufficient to pay <i>Zakat al-fitr</i>

Source: Prepared by Author

Table 3 shows 4 (four) conditions of *Zakat al-Fitr* recipients, namely: (1) *Mustabiq* who does not have assets and the *Zakat al-Fitr* he receives is less than 1 *sha*, the deficiency to complete 2 *sha* is paid from alms, (2) *Mustabiq* who receives only 1 *sha* is only enough for food needs on Eid to complete 2 *sha*, the deficiency is paid from alms, (3) *Mustabiq* who receives less than 2 *sha* can meet their basic food needs on Eid al-Fitr, the rest can be paid as is as *Zakat al-Fitr* or the lack to reach 1 *sha* is paid from alms, (4) *Mustabiq* who receives 2 *sha* or more then the *Zakat al-Fitr* he receives is sufficient for his food on Eid and pays *Zakat al-Fitr* himself. If *Zakat al-Fitr* is in the form of money, then the amount of money given is equivalent to the price of *Zakat al-Fitr* in the form of staple food.

The study implies that (1) to distribute *Zakat al-Fitr* to each recipient as much as 2 *sha*. If *Zakat al-Fitr* received by amil is not sufficiently distributed, the shortage of *Zakat al-Fitr* minimum distribution is accomplished by *Zakat* maal or alms. (2) to raise the recipient's awareness that payment of *Zakat al-Fitr* is an obligation and that the given *Zakat al-Fitr* is to be repaid as *Zakat al-Fitr* of himself and his dependents.

⁸³ Siska Devi and Muhammad Ridwan, "Manajemen Pengelolaan Zakat Fitrah (Studi Kasus Pada Masjid Al-Ikhlas Kawat V Tanjung Mulia Hilir Medan)," *Jurnal Al-Qasd Islamic Economic Alternative* 2, no. 1 (April 21, 2021): 69, <https://doi.org/10.22303/al-qasd.2.1.2020.61-70>.

Conclusion

The minimum need of *Zakat al-Fitr* distributed to each recipient is 2 *sha* of which 1 *sha* to fulfill food needs on Eid al-Fitr and the other one *sha* to be repaid as their *Zakat al-fitr*. If *Zakat al-Fitr* is distributed in the form of money, then the distributed amount is equivalent to the price of 2 *sha* of local staple food.

This study suggests further research to analyze the economic opportunities of paying *Zakat al-Fitr* with rice as a substitute for money. As known, the Maliki, Syafi'i, and Hanbali schools state that *Zakat al-Fitr* can only be paid in the form of staple food for the local community, in contrast to the Hanafi Imams who allow *Zakat al-Fitr* with money. In fact, people prefer to pay *Zakat al-Fitr* with money rather than staple food.

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