

## Sharia-Based Zakat Fitrah Management to Support the Mustahiq Economy During Eid al-Fitr

Muhammad Hasby<sup>1</sup>, Saparuddin Siregar<sup>2</sup>, Arsyadona<sup>3</sup>

<sup>1,2,3</sup> Faculty of Islamic Economics and Business, Universitas Islam Negeri Sumatera Utara, Medan

---

### Article Info

#### Article history:

Received 1 May 2024

Revised 15 May 2024

Accepted 30 May 2024

---

#### Keywords:

*Zakat Fitrah, Economy, Mustahiq, Muzakki*

---

### ABSTRACT

The purpose of this article is to provide an explanation of the management of zakat fitrah, that zakat fitrah is very important to be paid and implemented. A strong understanding of zakat fitrah, an understanding from a religious perspective about zakat fitrah and the obligation to carry it out. This article is also done to find out the values of zakat fitrah and its relation to the socio-economy, so here we will prove its suitability. This article is also theoretical and conceptual in nature where we will present theories about zakat from various sources and look deeper to get appropriate results. Whatever the form, the most important thing is the awareness of the obligation of zakat (muzakki). And know how zakat fitrah affects during Eid al-Fitr.

*This is an open access article under the [CC BY-SA](#) license.*



---

### Corresponding Author:

Name: Muhammad Hasby

Department: Management

Faculty: Faculty of Islamic Economics and Business

Afiliasi: Universitas Islam Negeri Sumatera Utara

Email: muhammadhasby@gmail.com

---

## 1. INTRODUCTION

Mannan (1997) argues that zakat is the economic center of the Islamic State and covers the moral, social and economic fields. Zakat acts as a special tool in Islam to eliminate poverty in society and free the rich from their social obligations to others. . In the moral realm, zakat seeks to eliminate the selfishness and greed of the rich. In the same way, zakat is a method to prevent the concentration of wealth in the hands of a small number of individuals, leading to social inequality, where the rich and the unhoused suffer.

In 1999 related to the administration of zakat. Paragraph 14 of the Article states that "Zakat is paid to Aml-Zakat agencies or institutions deducted from the remaining income tax/income tax of the taxpayer concerned in accordance with laws and regulations". Uz-aifah (2010) argues that the government explicitly established the Amil Zakat Agency (BAZ) as a zakat management organization to overcome the problem of zakat administration. Every aspect of zakat management, including the zakat management standards used by all Indonesia Zakat Management Institutions to offer a uniform

zakat management pattern, is also regulated by the government. The Ministry of Religion of the Republic of Indonesia, the Director General of Islamic Guidance, and the Directorate of Zakat Empowerment compiled this zakat management standard in 2007.

Zakat management plays an important role in managing zakat because it regulates the stages of zakat management. Zakat administration organization to facilitate the collection and distribution of Zakat, so that Indonesia's double burden is not affected by the collection of zakat funds.

Aroyan (et al). Apart from being a command mandated by Allah SWT, zakat has an economic purpose in Islam. In addition to houses that receive zakat income, the economic function from the perspective of the mustahik of zakat recipients will add to the features or assets of the household by providing more purchasing power for each household. In addition, reducing the wealth-poverty gap is another goal of giving zakat to mustahik; When this gap narrows, the welfare of one country will also expand. (Refky) Philosophically and sociologically, zakat is related to the ideals of social justice and is included in policies and ways of improving that concern economic equity, the balance of infrastructure initiatives, and alleviating difficulties. Therefore, the author will research and reveal the influence of zakat fitrah on the economy of the zakat recipients. This interview is expected to get the expected results.

## LITERATURE REVIEW

In principle, zakat fitrah is mandatory, but zakat fitrah is also the basis of Islamic obligations. which is explained in the Qur'an: "Take zakat from their treasures (for purification) and purify them and pray for them, for your prayer is peace to them. God is All-Hearing and All-Knowing." (QS At-Tauba:103).

And the Prophet Muhammad also mentioned it in a hadith that reads: "The Prophet PBUH saw that for Muslims, whether slaves or non-slaves, men or women, small or large, it is obligatory to zakat fitrah or dates one sha' or wheat one sha'.' is done before people go to walk to pray (Id)." (HR Bukhari, Muslim, Abu Dawud).

Muhammad Fu'ads in Kitab Al-Lu'lu' Wal Marjan Abdul Baqi explains the amount of zakat given by a Muslim. On the authority of Ibn Umar RA he said: "The Prophet PBUH obliges zakat fitrah one sha' of dates or wheat to every person or slave who is free, male or female, adult or child, from the Muslims." Federation." (HR Bukhari). Meanwhile, in another hadith, Abu Said Al-Khudri RA narrated: "During the time of the Prophet PBUH, we gave zakat fitrah in the form of sha' food, dates, wheat or raisins. " Then, in the era of Mu'awiya and when lolo came and said: "I think one wheat mud is equal to two other wheat mud." (HR Bukhari) .

According to (Ahmad Syafiq), there needs to be an effort to raise public awareness in paying zakat, infaq, shodaqoh and waqf (ZISWAF) which is very urgent, because it is one of Islamic philanthropy in realizing general welfare and social justice, methods with religious values need to be improved on each individual, secondly, it is hoped that the government will be more firm about this law. (Idayanti, 2018). According to Article 1(2) of Law Number 23 of 2011 concerning the Management of Zakat, zakat is a type of property that must be donated by a Muslim or business organization before it can be distributed to people who are eligible to receive it under Islamic law. (Perdana and Tunali, 2020). Mustahiq is an individual who is entitled to receive zakat. As explained in the Qur'an, this means: "Indeed, zakat is only for the poor, those who are entitled to receive zakat, those who have just embraced Islam, the slaves who have been freed, those who have debts, because of Allah and those who travel for religious purposes. They are the ones appointed by Allah and Allah

is All-Knowing and All-Wise. (Chintya and Wahyuni, 2018). The original meaning of zakat is sacred, increasing, blessing, and increasing (Alim, 2015). Innovations in the management of Zakat include (1) the concept of muzaki (zakat payers) between individuals and companies (legal entities), (2) the expansion of zakat obligations (zakat subjects) due to the increase in the number of high-income jobs, and so on. One example is professional income zakat (3) zakat distribution through grants and loans. (Ahmad, Othman and Salleh, 2015); and fluctuations in company assets which are grouped into zakat and non-zakat assets (Muhammad and Saad, 2016).

Scholarships, free medical and medical treatment, free education, and training are examples of zakat distribution programs that cannot be categorized as productive or consumptive (Ali *et al.*, 2014). Considering that it is seen as a difficulty for people in need, modern academics are still divided in the use of zakat for loans. According to different views, zakat can be in the form of interest-free loans (al qardh) that must be returned in the event of bankruptcy. The giving of zakat is based on the Qur'an at Tauba: 60, Sedakat (here means zakat) is (only) for (them) the poor and the poor and those who seek to obtain (funds) and attract (to Islam) and (in) the hearts of the freed people who belong to the Prisoners who are subject and (in) those who have debts and for the benefit of God (those who fight in holy wars) and for the pilgrims (a traveler who is alienated from all), obligations entrusted by God. And Allah is All-Knowing, All-Seeing" (Muhammad and Saad, 2016). It is shown that the word "only" means "restriction" and the letter "lam" in lilfuqor means "belonging", indicating the absolute right to have zakat. (Naz'aina, 2015).

In Islam, the rights of other Muslims, especially the less fortunate, can be traced to property ownership. The collected zakat will be distributed to the group (Asnaf) for special purposes of economic development. The Qur'an (Qs[9]:60) explains the eight categories of zakat recipients who have the right to receive zakat. (Hassan and Noor, 2015). Zakat arrangements have been discussed as a very crucial thing in setting the goals of zakat institutions, because structured and efficient arrangements ensure the optimization of zakat (Widiastuti *et al.*, 2022). The implementation of zakat is good so that Muslims are helped to realize the third foundation of Islam and strengthen its main role as a means of reducing poverty (Rostam and Malim, 2021). Adequate trust between Muslims and zakat institutions is very important, or conversely, prospective zakat payers tend to pay their zakat personally, for example to the poor or needy, rather than through zakat institutions. (Rozzani *et al.*, 2015).

(Ariff, Zarei and Bhatti, 2021) affirms that intention is a predictor of behavioral similarity and shows that intention is expected to predict behavior. Therefore, intention is very important, especially to make zakat payments. (Jaffer, 2022) argues that zakat funds bring benefits as a source of microcredit for their recipients by providing interest-free loans or *gard hassan* or loans that charge a minimum service fee. (Ardani and Pujiyono, 2021) related to the management of the distribution of zakat funds. However, according to him, more capital assistance programs failed than successful recipients. Based on previous research, it is known that zakat institutions have implemented capital assistance programs to help recipients become successful entrepreneurs and change the status of recipients. As the research was made (Jalil and Awang, 2022).

## 2. METHOD

This study uses a *situational approach* in order to understand and manage the management of sharia-based zakat fitrah to support the mustahiq economy during Eid al-Fitr. The *situational approach*

is used because it allows researchers to study phenomena directly in the field, taking into account the social, economic, and institutional contexts that affect the management of zakat fitrah.

Data Collection Techniques:

1. Observation: The researcher conducts participatory observations in various social and institutional environments related to the management of zakat fitrah. Through this observation, researchers can identify situations, challenges, and opportunities faced in the management of zakat fitrah.
2. In-Depth Interviews: Interviews with key stakeholders, such as zakat administrators, mustahiq, and community leaders, are conducted to collect in-depth primary data on their perceptions and experiences related to zakat fitrah management. This interview helps in understanding how zakat fitrah is managed and its impact on the mustahiq economy.
3. Documentation: Documentation is used to obtain secondary data from various sources, such as annual reports, zakat policies, related literature, and other relevant documents. This data is used to complete the results of observations and interviews, as well as provide a comprehensive overview of the management of zakat fitrah.

Data Analysis Techniques:

Data analysis was carried out using the Miles and Huberman (1984) interactional model which includes:

1. Data Reduction: Simplify and group data that has been collected from various sources.
2. Data Presentation: Organizes data so that it can be further analyzed, for example in the form of matrices, graphs, or descriptive narratives.
3. Conclusion/Verification: Draw conclusions from the results of the analysis and verify the findings with existing data to ensure their validity.

This approach helps researchers understand the specific and dynamic context in the management of zakat fitrah, so that it can provide the right recommendations to improve the mustahiq economy.

### 3. RESULTS AND DISCUSSION

From research based on interviews with amil zakat in Manunggal village, precisely at the Al-Istiqomah mosque, there can be several results from the researcher's interview with the zakat committee at the time of Eid al-Fitr. The result obtained is that it is indeed very influential between this zakat fitrah and the economy of the zakat recipients, which we call mustahiq zakat. Why is that, because when we look for this data, it turns out that many residents are helped by the distribution of this zakat.

Not only that, the researcher also participated in distributing the zakat to local residents even until it was finished, namely at exactly 23.30 WIB. Although until the evening the zakat committee was very enthusiastic to send the zakat in the form of rice and money. The researcher, when seeing this, came to his heart, the beautiful pleasure of seeing the residents feel happy to receive the zakat. The researcher saw these committees knocking house after house, while saying greetings, and calling the name of the homeowner, the writer's heart was stunned and touched to see the person who opened the door from the homeowner's son. The child was so happy to receive the goods we gave him.

With something that we have given, it turns out to be very useful for them, because usually as soon as they get zakat rice, (the term they use for this package of money and zakat rice) they will immediately cook it, and it can be eaten that night, or also for the next day on the holiday. And the money received is usually used for family needs, they also said "thank God bang, with this zakat rice,

for dinner this and tomorrow it has been fulfilled, there is no need to be confused about looking for it, and the money must also be spent directly for the needs of the children", said NY when interviewed by the researcher. With this, the author can take, namely that it turns out that zakat is of great benefit to the economy, and also in the social, namely prolonging the friendship of fellow Muslims.

From a small scale that is the size of a village, it turns out that with good management, in fact, it produces very significant results, more than that, if the scope is wider, for example, the size of a city or an area with good management, it is not impossible that poverty can be solved, at least the number is reduced.

### Documentation



## 4. CONCLUSION

It can be concluded based on this research, namely with good and correct management in accordance with sharia't, zakat fitrah has a great influence on the community's economy, which is more especially the recipient of zakat or mustahiq, greatly helped by the economy during Eid al-Fitr, this is a good impression and beautiful things due to the cheerfulness of padas when receiving this zakat. Because at that time, which is a big day of the holiday, everyone must want to celebrate, with this zakat, judging from the minimum needs at the time of the holiday, it will definitely be fulfilled. This shows that when other zakat is brought together, Muslims in particular, can be helped and avoid poverty, because the nature of this zakat is from the ummah for the ummah. So it is important for us as taxpayers, aware and willing to spend a little of our wealth to give zakat, with only 2.5% the influence is already very extraordinary, especially than that it certainly has a better positive impact. The point is that in managing zakat in accordance with sharia, God willing, it will greatly help the economy of the zakat recipient. And actually for the obligatory zakat when we take out our property, we don't really just spend but also receive, namely the reward and pleasure of Allah SWT.

## 5. REFERENCES

- Ahmad, R.A.R., Othman, A.M.A. and Salleh, M.S. (2015) 'Assessing the Satisfaction Level of Zakat Recipients Towards Zakat Management', *Procedia Economics and Finance*, 31(15), pp. 140–151. Available at: [https://doi.org/10.1016/s2212-5671\(15\)01141-7](https://doi.org/10.1016/s2212-5671(15)01141-7).
- Ali, N.N.M. *et al.* (2014) 'Developing a Multidimensional Performance of Zakat Collection System in East Coast Region', *Procedia - Social and Behavioral Sciences*, 164, pp. 84–90. Available at: <https://doi.org/10.1016/j.sbspro.2014.11.054>.
- Alim, M.N. (2015) 'Utilization and Accounting of Zakat for Productive Purposes in Indonesia: A Review', *Procedia - Social and Behavioral Sciences*, 211(September), pp. 232–236. Available at: <https://doi.org/10.1016/j.sbspro.2015.11.028>.
- Ardani, M. and Pujiyono, A. (2021) 'Priority Problems and Solutions in Formulating Strategies to

- Optimize Zakat Collection in Indonesia: ANP Approach', *International Journal of Zakat*, 6(3), pp. 69–86.
- Ariff, M., Zarei, A. and Bhatti, M.I. (2021) 'Monitoring exchange rate instability in 12 selected Islamic economies', *Journal of Behavioral and Experimental Finance*, 31, p. 100517. Available at: <https://doi.org/10.1016/j.jbef.2021.100517>.
- Chintya, A. and Wahyuni, E.T. (2018) 'Pembagian Zakat Fitrah Kepada Mustahiq: Studi Komparatif Ketentuan Ashnaf Menurut Imam Syafi'i dan Imam Malik', *Muqtasid: Jurnal Ekonomi dan Perbankan Syariah*, 8(2), p. 154. Available at: <https://doi.org/10.18326/muqtasid.v8i2.154-167>.
- Hassan, N.M. and Noor, A.H.M. (2015) 'Do Capital Assistance Programs by Zakat Institutions Help the Poor?', *Procedia Economics and Finance*, 31(15), pp. 551–562. Available at: [https://doi.org/10.1016/s2212-5671\(15\)01201-0](https://doi.org/10.1016/s2212-5671(15)01201-0).
- Idayanti, R. (2018) 'Distribusi Zakat Fitrah Pada Masyarakat Miskin Kecamatan Tanete Riattang Barat', *ILTIZAM Journal of Sharia Economic Research*, 2(1), p. 45. Available at: <https://doi.org/10.30631/iltizam.v2i1.110>.
- Jaffer, M.A. (2022) 'Zakat Charity and Wealth Distribution An Agent-Based Computational Model', *International Journal of Zakat*, 7(1), pp. 2022–63.
- Jalil, M.S. and Awang, A. Bin (2022) 'The Factors of Zakat Assistance Towards Strengthening Religiosity of Muallaf: Case Study in Terengganu, Malaysia.', *Central Asia & the Caucasus ...*, 23(2), pp. 24–35. Available at: <https://search.ebscohost.com/login.aspx?direct=true%5C&profile=ehost%5C&scope=site%5C&authType=crawler%5C&jrnl=14046091%5C&AN=158133567%5C&h=iXJMm8%2Fnujd6Rt6lhm4URzWBzxxqt3qpYpNIg3WNL%2BaRjqrKdvyk76WMSHkZfrMkKT7NBJWwPiQR%2FkNJwOQ%3D%3D%5C&crl=c>.
- Muhammad, S.A. and Saad, R.A.-J. (2016) 'Moderating Effect of Attitude toward Zakat Payment on the Relationship between Moral Reasoning and Intention to Pay Zakat', *Procedia - Social and Behavioral Sciences*, 219, pp. 520–527. Available at: <https://doi.org/10.1016/j.sbspro.2016.05.029>.
- Naz'aina (2015) 'The Effect of Internal Control System and Amil Competence on the Financial Reporting Quality at Zakat Management Institution Active Member of Zakat Forum in Special Capital City Region Jakarta and West Java Provinces', *Procedia - Social and Behavioral Sciences*, 211, pp. 753–760. Available at: <https://doi.org/10.1016/j.sbspro.2015.11.100>.