
IMPLEMENTATION OF ZAKAT FITRAH DISTRIBUTION IN TLOGOSARI VILLAGE, SEMARANG CITY

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Abstract

Firstly, this study aims to identify and analyze the process of distributing Zakat Fitrah in Tlogosari Village, including the mechanism for collecting, managing, and distributing Zakat. In this context, research will explore the successes and challenges faced by related institutions in carrying out their duties in distributing Zakat Fitrah to the rightful recipients. Secondly, this study aims to understand the perspective of the Tlogosari village community regarding Zakat Fitrah. In this study, a qualitative research method was used by combining several data collection techniques. The techniques used include direct observation, interviews with respondents, and searching for relevant sources and literature. In addition, photo documentation was also carried out to enrich the data collected. This research was conducted from April to July 2023. The number of respondents in this study was 29 people, consisting of the Village Secretary, Imam, Khatib, 5 Amil, and Marbot Masjid, as well as 20 heads of families living in Tlogosari village. There are two findings that can be concluded from this study. First, based on Islamic law, the implementation of the distribution of zakat fitrah in Tlogosari Village, Semarang City, has been successful and is in accordance with Al-Qur'an Surah at-Taubah [9]:60 which explains the distribution of zakat fitrah. Second, the people of Tlogosari village have a very good understanding of zakat fitrah, as reflected in the 27 respondents who are categorized as very understanding. This reflects positive knowledge about zakat, for the four asnaf, namely the poor, the needy, the mosque, and the amil. This research is new knowledge because there has never been any previous research that examines the implementation of the distribution of zakat fitrah in Tlogosari Village, Semarang City.

Keywords: Islamic Law, Implementation, Distribution, Zakat Fitrah

Introduction

Zakat fitrah must be given to those who are entitled to receive it, zakat fitrah can be considered as zakat for the soul. Every Muslim, including children who are not yet mature, both boys and girls, is obliged to give zakat fitrah. However, non-Muslims have no obligation to pay zakat fitrah (Ayyub, 2004: 353). Like prayer and fasting in the month of Ramadan, Zakat Al-Fitr is an obligation of worship that must be carried out in a manner that has been determined in detail based on the Qur'an and Hadith. In addition, Zakat Fitrah is also included in the category of social and humanitarian charity which can develop along with the development of Muslims (Khoiriyah, 2016). At the end of the month of Ramadan, which is before the Eid al-Fitr holiday, it is obligatory to issue Zakat fitrah. However, it is permissible to issue it from the beginning of Ramadan until the last day of Ramadan. Even so, a better time to expel it is after the morning prayer before going to the Eid prayer (Rasjid, 2013: 209). Zakat Fitrah was obligatory in the second year of hijriah in Medina, but in the discussion of zakat it has been explained in the Makiyyah verses (Kalimah, 2020: 16). The main purpose of Zakat Fitrah is to cleanse the soul of the fasting person from bad speech and behavior that is not beneficial during the month of Ramadan, and to provide assistance to people in need (Arlinta, 2020: 5).

The proof of paying zakat fitrah is contained in the hadith narrated by Abu Daud which reads as follows; *"Ibn Abbas RA stated that Rasulullah SAW obligated Zakat Fitrah with the aim of cleansing the fasting person from vain and dirty words, as well as providing food for the poor. If Zakat Fitrah is issued before the Eid al-Fitr prayer, it will be counted as zakat received. However, if it is issued after the Eid al-Fitr prayer, then it is considered ordinary alms."* (Narrated by Abu Daud).

After the assets are handed over to the amil zakat, the amil will distribute them to eight mustahik groups, as explained in verses of 60 of the surah At-Taubah-20. According to Sayyid Sabiq, recipients of Zakat Fitrah are the same as recipients of zakat mal, which means that Zakat Fitrah is only given to the eight mustahik groups (Sabiq, 2005: 200).

Every year, the payment of Zakat Fitrah in Tlogosari Village, Pedurungan District is carried out smoothly. The local community has high awareness so that all of them pay zakat fitrah. Once collected, the rice as zakat fitrah is combined into one and placed in one place to be distributed to those who are entitled.

Furthermore, the problem here is that every year at the time of payment and distribution of zakat, it is not in accordance with the rules of zakat that have been set. The distribution of zakat is unfair because only people who diligently come to the mosque or become regular congregations during the month of Ramadan get zakat fitrah. In addition, people who are close to mosque officials or mosque owners are guaranteed to get zakat fitrah, while people who are not active or have never come to the mosque will not get zakat fitrah. This unfair distribution of zakat reduces the rights of Muslims who need it and benefits people who are considered capable and affluent, who are not actually entitled to receive zakat. In fact, in the Al-Quran letter At-Taubah it has been explained about the groups that are entitled to receive zakat, and according to Yusuf Qardhawi in his book on the law of zakat, the rich are included in the group who are not allowed to receive zakat. Therefore, researchers feel it is important to discuss more about the implementation of the distribution of Zakat Fitrah in Tlogosari Village, Semarang.

Literature Review

Definition Of Zakat Fitrah

Etymologically, the word "zakat" comes from the word "zaka" which means holy, good, blessing, growing, and developing. In terminology, zakat refers to the act of giving certain assets with the amount and calculation determined by Allah SWT and is given to people who are entitled to receive it (Mubarok & Fanani, 2014). Meanwhile, Zakat Fitrah is a zakat that must be given by every Muslim, both male and female, regardless of age and social status, if they have sufficient excess food for themselves and their families on the 1st of Shawwal (Khairudin, 2020).

According to Ali Hasan, Zakat Fitrah in terms is property that is separated during the month of Ramadan by a Muslim or the body he owns in accordance with religious rules to be given to the people who are entitled to receive it (Hasan, 2008: 131). According to Wahbah az-Zuhaili, Zakat Fitrah in terms is the right of Allah SWT that must be given by someone to the poor in order to receive blessings and be able to meet their needs and strengthen the soul with goodness (Zuhaili, 2010: 433). According to Sayyid Sabiq, Zakat Fitrah in terms is zakat that must be given when Ramadan ends and must be given by every individual Muslim, including children or adults, men or women, free or slaves, who have the advantage of one *sha'* food for himself and his family for one day and one night (Sabiq, 2006: 412). Yusuf Qardawi thinks that Zakat Fitrah in terms is an obligation for Muslims to give a certain amount of property because of breaking the fast (Qardawi, 2007: 920).

Zakat Fitrah Measure

Zakat Fitrah must be issued based on the type of staple food consumed by muzakki in daily life. Some religious scholars stipulate that the types of staple foods that can be used as zakat fitrah are wheat, corn, dates, grapes, cheese, or other staple foods commonly consumed in the local area. However, several other scholars allow zakat fitrah to be replaced with money in an amount equivalent to the value of the staple food that is required to be zakat. According to the views of Imam Malik, Imam Syafi'i, Imam Ahmad, and other scholars, Zakat Fitrah must be paid in the amount of one *sha'* (equivalent to 2.7 kg) of dates, wheat, rice or other staple foods commonly consumed in the area. On the other opinion, according to Imam Hanafi, it is permissible to pay Zakat Fitrah in money equivalent to the value of local staple foods. However, according to Imam Hanafi, size one *sha'* larger than the views of other scholars, which weighs 3.8 kg. (Mughniyah, 1994: 25)

Distribution Of Zakat Fitrah

Allah SWT determines eight groups who are entitled to receive zakat as stated in the holy verse of the Qur'an letter at-Taubah verse 60. According to the verse, zakat is only intended for eight groups who are entitled to receive it, namely the needy, the poor, Amil (zakat administrators), *muallaf*, slaves, debtors, those who strive in the way of Allah (Fi sabillillah), *ibn sabil* (Traveler). The verse emphasizes that zakat is an obligatory decree of Allah and Allah is All-Knowing and All-Wise (QS. at-Taubah [9]: 60).

Based on the verse above, people who are entitled to receive zakat there are eight groups which are explained in detail as follows:

- a. Poor (*Fakir*)
People who are included in the poor category are those who do not have any wealth at all or do not have adequate jobs to make ends meet.
- b. Needy
Needy people are people who have jobs, but their income cannot meet their daily needs
- c. Amil

Amil Zakat is an individual who is employed by a special zakat institution or government approved by the government to regulate the collection and distribution of zakat, and is responsible for maintaining, collecting data, or collecting zakat directly from the community.

- d. Muallaf
Muallaf is a person who has just embraced Islam and still has weaknesses in his faith, so he needs to be given zakat to strengthen his beliefs and strengthen ties with Islam.
- e. Slave
People who were classified as slaves used to be given zakat so that they could get money to free themselves from slavery by paying ransom money to their masters. Today, with the practice of slavery no longer being practiced, this category applies to persons who are sentenced and unable to pay the stipulated fine. These people can be assisted with zakat so that their freedom can be guaranteed.
- f. Gharimin (people burdened with debt)
Someone who has a debt and is unable to pay it is entitled to zakat to help pay off the debt.
- g. Ibn Sabil (Traveler)
A person called Ibn Sabîl is someone who travels from one area to another. According to most scholars, they are entitled to receive enough zakat to ensure that they can return home, even if they are wealthy in their area of origin.
- h. Fi Sabillilah
A person called Ibn Sabîl is someone who travels from one area to another. According to most scholars, they are entitled to receive enough zakat to ensure that they can return home, even if they are wealthy in their area of origin.

Methods

This study uses descriptive qualitative. With a focus on implementing the distribution of Zakat Fitrah in Tlogosari Village, Semarang. This research will be carried out at the Baitul Manshurin Mosque, Tlogosari Village, Pedurungan District, Semarang City, Central Java Province. The time for conducting the research runs from April to August 2023. The data needed consists of primary data sources obtained through interviews with the Tlogosari society including the Village Secretary, Imam, Khatib, 5 Amil, and 1 Marbot Masjid (mosque custodian), as well as 20 heads of families in the related Tlogosari village implementation of the distribution of Zakat Fitrah. In addition, the authors will also use secondary data in the form of documentation from the Tlogosari community related to this research.

Data was collected using two methods, namely direct observation and in-depth interviews. Observations were made by directly observing the process of distributing zakat fitrah in Tlogosari Village, while in-depth interviews were conducted with amil and mustahiq zakat fitrah. Furthermore, relevant sources that can provide valid information are also taken and photo documentation.

Results and Discussion

Collected Zakat Fitrah Data Of The Tlogosari Community

In collecting zakat fitrah data, it is important to consider the number of people participating and the number of families involved. In 2023, there are 147 people who have contributed to pay zakat fitrah in Tlogosari village, Semarang. Furthermore, the authors found that the Tlogosari community who had paid zakat consisted of 45 heads of households. In this case the amount of zakat fitrah collected is 147 people. By using a value of 1 *sha'* zakat of Rp. 34,000, it can be calculated that the total value of zakat fitrah collected is Rp. 4,998,000. These results indicate that each person who participates in paying zakat contributes Rp. 34,000, which is the value of 1 *sha'* zakat. Overall total' zakat collected, namely 147 *sha'*, then converted into a monetary value of Rp. 4,998,000.

Through this data, we can see that the participation of the Tlogosari community in Semarang City in paying zakat fitrah is quite good. However, it is important to continue to encourage and increase awareness of the obligation of zakat as a form of worship in religion. In addition, efforts are needed to increase transparency and efficiency in the management and distribution of zakat funds to ensure that the benefits can be felt by zakat recipients who need them. It is also important to carry out periodic monitoring and evaluation of the collection and use of zakat, as well as paying attention to effective mechanisms for managing and distributing zakat funds. Thus, it is hoped that zakat fitrah can contribute optimally in meeting the needs of people in need and strengthening social welfare as a whole.

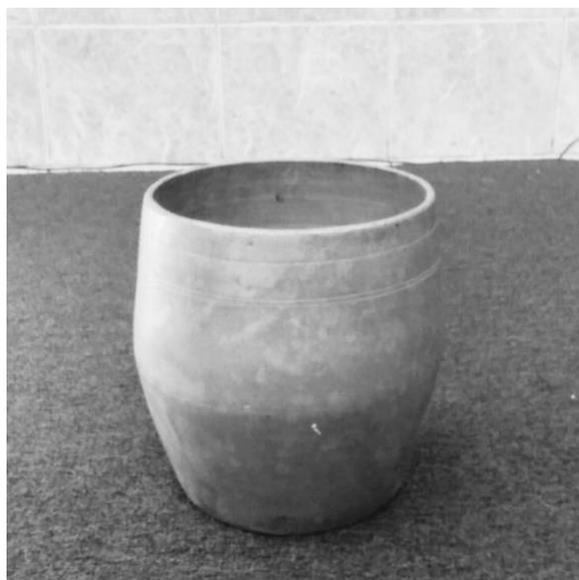
Implementation of the Distribution of Zakat Fitrah In The Tlogosari Community

According to the majority of scholars, Zakat Fitrah (Al-Fitr) is obligatory when the sun sets on the eve of Eid al-Fitr, which is the first night after fasting Ramadan. This is based on hadiths which explain that Zakat Fitrah is related to breaking the fast of Ramadan. Therefore, the obligatory Zakat Fitrah begins at sunset, because the emphasis serves to set that moment apart. The first opening after fasting throughout the month of Ramadan and no obligation to fast thereafter occurs after sunset on the night of Eid and the end of fasting at sunset (Mughniyah, 1994: 255).

Usually, in the village of Tlogosari, announcements regarding the payment of Zakat Fitrah are made at the recitation of the night of lailatur qodar which falls on the 21st, 23rd, 25th, 27th and 29th of the month of Ramadan by the management of the Baitul Manshurin Tlogosari mosque. The announcement stated the amount of Zakat Fitrah that must be paid by each individual. This is important because Zakat Fitrah is only paid once a year, and there is concern that some people in society may forget or even not know about this obligation.

Payment of Zakat Fitrah begins on the evening of the 22nd of Ramadan and lasts until the 1st night of Shawwal. To fulfill this obligation, the local staple food, namely rice, is used. The amount of rice that must be given is 2.7 kg or the equivalent of one can of the Baitul Manshurin Mosque. Interestingly, one of the amil revealed that he bought the can in Medina. If there are muzakki who want to pay zakat fitrah with money, it is determined that the value of zakat fitrah is equivalent to money in the amount of IDR 34,000/person.\

Figure 1. Measuring cans of the Baitul Manshurin Mosque in Semarang City



After the congregational prayers of terawih and witr are finished, the muzakki usually hand over Zakat Fitrah to the amil or imam of the mosque. For those who submit their zakat, the amil will record the muzakki's name and input the data into the Microsoft Excel application. The aim is to find out who has given Zakat Fitrah and facilitate the distribution process. By recording the names of those who have submitted Zakat Fitrah, it will be easier to distribute it to mustahik.

Paying zakat to those who are entitled according to the provisions of Sharia, such as the poor, needy, amil, mu'allaf, slave, ghârimîn, fî sabîlillâh, and ibnu al-sabîl, as mentioned in verse 60 of surah al-Taubah. The distribution of zakat fitrah aims to improve the economic well-being of the community with the aim of reducing poverty. The distribution of Zakat Fitrah in Tlogosari village is carried out one day before the holiday. Because this 2023 holiday falls on Saturday, Zakat Fitrah will be given to those who are entitled to it on Friday. For people who pay Zakat Fitrah after distribution, the amil will still receive the zakat no later than before the Eid prayer. However, the amil will not distribute it directly from house to house to the poor, but will be included in the mosque section.

The distribution of Zakat Fitrah in the village of Tlogosari Semarang is addressed to four groups of zakat recipients, which are referred to as asnaf, namely:

Poor and Needy

In Tlogosari Village, Semarang City, there are 10 poor people who are entitled to receive zakat fitrah in 2023/1444 H. These poor people get a share of zakat fitrah of 50% of the total value of zakat fitrah collected,

which is equivalent to 73.5 *sha'* or Rp. 2,499,000. In details, each poor person gets 7.35 *sha'* or Rp. 249,900/person.

With a proportional distribution of zakat fitrah, it is hoped that the poor in Tlogosari Village can experience significant benefits from the zakat they receive. The amount received by everyone is expected to help meet their basic needs, such as food and other daily needs. In addition, fair and equitable distribution also reflects the spirit of social care and justice in Islamic teachings.

In addition to providing benefits for the poor, zakat fitrah also has a positive effect in strengthening social ties in society. By contributing in the form of zakat fitrah, people who can afford it can participate in maintaining social balance and welfare. In the whole process, it is important for zakat management institutions to maintain transparency, accountability, and adherence to Islamic principles in the implementation and distribution of zakat fitrah so that the benefits can be felt by all entitled parties.

Mosque (Fisabilillah)

Scholars' opinions regarding the meaning of "fi Sabilillah" differ. The majority of scholars are of the opinion that "fi Sabilillah" refers to war, in which part of the property is given to volunteer soldiers who do not receive wages from the government. They are entitled to receive Zakat Fitrah even though they are included in the rich group (Sabiq, 2005: 574). However, on the other side, "fi Sabilillah" is also interpreted as an act that is accepted by Allah and includes various community interests such as building mosques, boarding school, hospitals, and so on (Uwaidah, 2008: 311).

The Tlogosari community believes that the mosque is included in the category of zakat recipients and is classified as "Fi sabilillah". The Baitul Manshurin Mosque is currently under construction and requires a lot of money. Therefore, in order to meet these needs, this mosque can be classified as "Fi sabilillah". Apart from Tlogosari village, there are also several villages in the Pedurungan sub-district that use mosques as zakat recipients. In 2023, the Mosque receives 35% of the total zakat fitrah collected, which is equivalent to 51.45 *sha'* or Rp. 1,749,300. The money is used to buy something that benefits the mosque. According to Harsono, a Tlogosari Semarang religious leader, the portion of the mosque is temporarily put into the mosque's treasury first.

Regarding the distribution of Zakat Fitrah to mosques, there is still debate between those who allow it and those who don't. This is also a topic of conversation in the Tlogosari Semarang community. Some people argue that Zakat Fitrah can be given to mosques, as said by Amil and Takmir Baitul Manshurin Mosque. The Amil and Takmir of the Baitul Manshurin Mosque in giving the mustahiq portion to the mosque refers to the opinion of Imam ar-Razi and Imam al-Kasani who stated that the word "fi sabilillah" includes everything that has good value. In fact, Sheikh Rasyid Rida and Sheikh Mahmud Syaltut interpret "fi sabilillah" as anything related to the general benefit of Muslims (li masalah al-'ammah).

At the time of Rasulullah SAW, groups included in the category of Sabilillah consisted of those who voluntarily participated in wars without receiving a fixed wage. According to the views of the Syafi'iyah and Hanabilah schools of thought, this condition is necessary so that they can receive zakat funds. Some scholars even allow the use of zakat for activities such as building mosques, establishing educational institutions, libraries, preaching training, publishing books, magazines, and the like (Hafidhuddin, 2002). If we review the issue of mustahiq according to the opinion above, it will be seen that Zakat Fitrah can be allocated to mosques. Several scholars also allow that amil is allowed to use part of the zakat fitrah funds in the Fi Sabilillah category for purposes such as building bridges, road repairs, building mosques, and so on.

Amil

In this context, the establishment of an amil zakat agency is a concrete form of the government's concern for the lives of Muslims. Therefore, a mechanism is needed that can flow wealth from the able groups of people to the less fortunate groups of people (Hartatik, 2015: 31). Through the amil zakat agency, the government seeks to create an effective mechanism to collect, manage and distribute zakat in a fair and equitable manner to those who are entitled to receive it. Thus, it is hoped that groups of people in need can receive assistance that is appropriate and in line with Islamic principles of justice and social care.

In 2023/1444 H, there were 5 amil people who were in charge of managing zakat fitrah at the Baitul Manshurin Mosque. They get an allotment of zakat fitrah based on their performance in carrying out these tasks. Even so, when zakat fitrah is distributed, the portion received by the amil turns out to be the least compared to other mustahiq, namely 15% or the equivalent of 22.5 *sha'* rice or Rp. 749,700 of the total value of zakat collected. From the confession of one amil stated that even though they experienced a smaller distribution, the amil did not feel disappointed because they already lived in sufficiency and were included in the group of people who had wealth.

Understanding of Zakat Fitrah

Based on the terminology, zakat is the gift of property with a predetermined amount to individuals who are entitled to receive it as an obligation of worship to Allah. Because zakat is one of the five pillars of Islam, public

awareness of zakat is very significant. In the Al-Qur'an, there are 32 verses that command the implementation of Prayer and Zakat simultaneously. The findings in the field show that residents of Tlogosari, Semarang City, have a good understanding of the functions, purposes and benefits of zakat fitrah. Respondents' answers to the questions asked to them prove this. One of them is whether they have understood the meaning, purpose, benefits of zakat fitrah?

Table 1. Data from interview results at Tlogosari Deta

Answer Choices	Voters
a) Understand and know the purpose of its function	27
b) Not really understand	2
c) Just knowing	-
d) Don't know	-
Amount	29 people

Source 1: processed by researchers, 2023

From the data presented above, the Tlogosari community's understanding of zakat is quite good, which can be seen from the number of respondents who gave answer A. As many as 27 respondents were categorized as very understanding. This shows a positive picture of knowledge about zakat. This good understanding also has an impact on the implementation of zakat. This situation shows the high understanding of people who are already productive, and therefore it is necessary to be consistent and persistent in understanding the substance of zakat as a solution to overcoming poverty. One of the respondents from Tlogosari, Named Dani, in an interview revealed that the increased public understanding of zakat can be linked to the socialization and recitation of zakat fitrah in the month of Ramadhan delivered by a preacher. According to him, the recitation helps people understand the meaning, purpose, benefits, and zakat fitrah in more depth.

Conclusion

From the research results above, there are two conclusions that can be drawn. Based on Islamic law, the implementation of the distribution of zakat fitrah in Tlogosari Village, Semarang City has been successful and in accordance with Al-Qur'an Surah at-Taubah [9]: 60, namely to four asnaf, including the poor, the poor, the mosque, and the amil. From a religious point of view, it can be concluded that distributing zakat fitrah to people who meet the criteria of the needy and the poor is an act that is in accordance with the instructions of Allah SWT contained in verse 60 of surah Al-Taubah. The mosque is included in the category "fi Sabillillah" because it meets the criteria set by the opinions of Imam ar-Razi and Imam al-Kasani. The amil zakat is a person who is responsible for collecting and distributing zakat. However, in that village, there were no people who belonged to the category of ibnu sabil, converts, Gharimin, and slaves, so that the four groups never received their share of zakat.

The people of Tlogasri village have a very good understanding of zakat fitrah, as seen from the 27 respondents who are categorized as very understanding. This reflects positive knowledge about zakat. This good understanding also has a positive impact on the implementation of zakat. This situation shows that people who are already productive have a high understanding, so consistency and perseverance are needed in understanding and implementing zakat fitrah.

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