

A Comparative Analysis of MUI Fatwa No. 65 of 2022 on Zakat Fitrah: A Fiqhi Perspective

Mohamad Ngubaidillah

Faculty of Sharia, Faqih Asy'ari Islamic Institute, Kediri

Paper was presented at the 8th International Conference of Zakat (ICONZ)
17 – 19 December 2024, Bandung, Indonesia

ABSTRACT

*The Indonesian Ulema Council (MUI) functions as a religious authority responsible for guiding, nurturing, and fostering the Indonesian Muslim community through the issuance of fatwas related to various religious and social issues. MUI Fatwa Number 65 of 2022 addresses the legality of using money as a means of paying zakat fitrah, in addition to the traditional staples of food. This fatwa was issued to clarify the legal aspects surrounding the payment of zakat fitrah with currency. This study seeks to explore how MUI Fatwa Number 65 of 2022 aligns with the fiqh provisions across the four major Islamic schools of thought. Utilizing a descriptive-comparative method combined with a qualitative approach, this research analyzes the fatwa in the context of existing fiqh literature. By conducting library research, various relevant sources are reviewed to support this investigation. The findings indicate that the MUI fatwa permitting the payment of zakat fitrah in monetary form aligns with the Hanafi school's opinion. However, it adopts the conversion measure that is standardized according to the Shafi'i school. This legal derivation is grounded in the principle of *al-akhdu aw al-ikhtiyar bil-aisar al-madzahib*, which advocates for selecting the most lenient opinion among the various schools of thought, thus promoting public welfare.*

Keywords: MUI Fatwa, Zakat Fitrah, Fiqh

INTRODUCTION

Zakat is a form of worship that encompasses two dimensions: the divine dimension, serving as a means of drawing closer to Allah, and the human dimension, acting as a medium of solidarity among people. In Islam, zakat is emphasized as an instrument for addressing social and economic issues and as a mechanism for wealth redistribution, thereby reducing societal disparities. (Hayeeharasah et al., 2013) Zakat, one of the fundamental pillars of Islam, is obligatory for Muslims to practice in accordance with its specific regulations. It is considered a form of worship that is classified as *unreasonable* (*ghair ma'qul al-ma'na*) or dogmatic

worship, which is understood as *munazzalah* (taken for granted). This means that the principles governing zakat cannot be modified, supplemented, or reduced (Fakhruddin, 2012).

Zakat, an essential pillar of Islamic practice, is categorized into two primary forms: zakat al-fitr and zakat al-mal. (Nawawi al-Jawi., 1431 H) Historically, the obligation of zakat al-fitr was established during the month of Ramadan in the second year of the Hijrah, (Al-Qulyubi., 1995) while zakat al-mal was instituted in the eighth year of the Hijrah (ar-Ramli., 1984). Zakat al-fitr is an obligatory act for every Muslim, required to be fulfilled at the conclusion of Ramadan, specifically prior to the

commencement of Eid al-Fitr (Ismaulina & Kherlina, 2023).

The implementation of zakat al-fitr involves the distribution of a specified quantity of staple food, which is equivalent to one sa', consisting of dates, wheat, or other locally indigenous food items (as-Syirbini., 1431). These provisions are to be distributed to designated recipients of zakat, referred to as mustahik, in accordance with Islamic jurisprudence.

The fundamental stipulation for zakat al-fitr payment has traditionally been established through the provision of staple foodstuffs (Thohari & Ilyas, 2020). However, with the progression of societal norms, individuals have sought various conveniences, including those pertaining to zakat al-fitr. The practice of converting the obligatory measure of zakat into monetary form is perceived as more efficient and practical compared to direct food distribution. Within the context of Islamic jurisprudence (fiqh), discourse regarding the use of currency for zakat al-fitr payment is divided into two primary schools of thought. The majority, comprising the Shafi'i, Maliki, and Hanbali schools, prohibit the utilization of currency as a medium for zakat al-fitr payment. Conversely, the Hanafi school permits this practice (an-Nawawi., 1431 H). It is widely acknowledged that the majority of Muslims in Indonesia adhere to the Shafi'i school of jurisprudence, which mandates the payment of zakat al-fitr in the form of staple foodstuffs. This predominant practice reflects the deeply entrenched influence of Shafi'i doctrine within Indonesian Islamic culture and religious observance. The adherence to this particular madhab (school of thought) in the context of zakat al-fitr demonstrates the intersection of religious tradition, legal interpretation, and cultural norms in shaping Islamic practices within the Indonesian archipelago. This phenomenon underscores the importance of considering regional and doctrinal variations when examining the implementation of Islamic

financial obligations across diverse Muslim societies (Thohari & Ilyas, 2020).

In response to societal needs regarding the legal status of monetary payments for zakat al-fitr, the Indonesian Ulema Council (MUI) has issued Fatwa No. 65 of 2022 concerning legal issues related to zakat al-fitr, which also addresses the use of currency as a medium for zakat al-fitr payment (MUI., 2022). However, this fatwa adopts the Hanafi school's perspective, allowing for the conversion of the obligatory measure to a monetary equivalent based on the value of one sa' of rice, approximated at 2.7 kg or 3.5 liters (MUI., 2022).

It is imperative that the provisions of this fatwa be critically examined within the framework of the four major Sunni schools of jurisprudence (madhahib). This comprehensive analysis would facilitate a deeper understanding of the fundamental legal principles governing the use of currency for zakat al-fitr. Such an approach would enable the formulation of relevant, dynamic, and beneficial legal guidelines that can serve as a reference for implementation.

This methodological approach underscores the importance of integrating traditional Islamic jurisprudence with contemporary socio-economic realities, while maintaining fidelity to established legal principles. The process of ijtihad (independent reasoning) in this context exemplifies the ongoing efforts to reconcile classical Islamic thought with modern exigencies, thereby ensuring the continued relevance and applicability of Islamic financial obligations in diverse societal contexts.

Several prior studies have examined the use of currency for zakat al-fitr payments. Fuad Thohari and Mohammad Syairozi Dimyathi Ilyas analyzed the Jakarta Provincial MUI Fatwa No. 1 of 2018, which specifically addressed monetary zakat al-fitr according to the Hanafi school of thought (Thohari & Ilyas, 2020). Additionally, research

conducted by Afif Surya Fakhrian et al. investigated the utilization of digital wallets as a medium for zakat al-fitr payment, concluding that such implementation should be limited to urgent circumstances and adhere to the rulings of jurists who permit monetary zakat al-fitr (Prasteyo et al., 2022).

Nail Fadhel Matien's study presented the legal perspectives on monetary zakat al-fitr payments, focusing on the views of Yusuf al-Qaradawi and Wahbah Zuhaili. This research analyzed the *ijtihad* methodologies employed by these scholars in formulating their legal opinions regarding monetary zakat al-fitr. These investigations collectively demonstrate the ongoing scholarly discourse surrounding the adaptation of traditional zakat al-fitr practices to contemporary financial systems. The diversity of approaches and methodologies employed in these studies underscores the complexity of reconciling classical Islamic jurisprudence with modern economic realities. Such research contributes to the broader academic dialogue on the evolution of Islamic financial practices in response to technological advancements and changing societal norms (Matien, 2021).

Subsequent research by Ahmad Mafaid also addressed the issue of monetary zakat al-fitr payments, focusing on the analysis of fatwa issuance processes. This study examined the divergent fatwa outcomes from the North Sumatra MUI (2008), Aceh MPU (2014), and Jakarta MUI (2018) regarding monetary zakat al-fitr (Mafaid et al., 2023).

METHODOLOGY

Among the extant research on monetary zakat al-fitr, there remains a notable gap in comparative analyses between the provisions of MUI Fatwa No. 65 of 2022 and the perspectives of the four major Sunni schools of jurisprudence (*madhahib*). Such a comparative study

would aim to identify the most relevant and practical alternatives concerning the legal status of monetary zakat al-fitr payments.

This identified research gap underscores the need for a comprehensive, cross-*madhahib* examination of contemporary fatwas on monetary zakat al-fitr. Such an investigation would contribute significantly to the scholarly discourse by:

1. Elucidating the nuances in jurisprudential reasoning across different Islamic legal schools.
2. Evaluating the adaptability of classical Islamic financial principles to modern economic contexts.
3. Proposing pragmatic solutions that balance traditional religious obligations with contemporary societal needs.

This approach aligns with the academic imperative to critically analyze religious rulings within their broader jurisprudential and socio-economic contexts, thereby enhancing the depth and applicability of Islamic legal scholarship in the modern era.

This article will examine various aspects of zakat al-fitr as addressed in MUI Fatwa No. 65 of 2022 and the jurisprudential provisions of the four major Sunni schools of law (*madhahib*). The analysis will encompass the following key areas:

- 1) The conceptual definition of zakat al-fitr
- 2) The prescribed quantity and eligible recipients of zakat al-fitr
- 3) The legal status and procedural guidelines for monetary zakat al-fitr payments.

Through a comprehensive examination of these elements, this study aims to elucidate the most practical and relevant legal status of monetary zakat al-fitr payments in accordance with contemporary societal needs.

This research endeavors to contribute to the ongoing scholarly discourse by: a) Providing a comparative analysis of contemporary fatwa rulings and classical jurisprudential perspectives b) Evaluating the adaptability of traditional Islamic financial obligations to modern economic contexts c) Proposing pragmatic solutions that balance religious imperatives with societal exigencies.

By adopting this methodological approach, the study seeks to bridge the gap between classical Islamic jurisprudence and contemporary socio-economic realities, thereby enhancing the applicability and relevance of zakat al-fitr practices in diverse modern contexts.

This article employs a descriptive-comparative methodology with a qualitative approach (Sugiyono., 2017). The implementation of the descriptive-comparative method in this study aims to delineate the legal status of monetary zakat al-fitr payments according to MUI Fatwa No. 65 of 2022 and the jurisprudential perspectives of the four major Sunni schools of law (madhahib).

The research utilizes a diverse range of primary and secondary sources, including:

- 1) Official MUI documents
- 2) Classical jurisprudence books of the four madhhabs
- 3) Relevant scholarly literature

Given the nature of these sources, this study is categorized as library research, focusing on the critical analysis and synthesis of extant textual materials.

This methodological approach facilitates: (a) A comprehensive examination of contemporary fatwa rulings (b) A nuanced comparison with classical jurisprudential perspectives (c) The identification of convergences and divergences in legal reasoning across different Islamic legal traditions.

By adopting this rigorous methodological framework, the study aims to contribute to the scholarly discourse on the evolution of Islamic financial practices

in response to modern economic realities. This approach aligns with the academic imperative to critically analyze religious rulings within their broader jurisprudential and socio-economic contexts, thereby enhancing the depth and applicability of Islamic legal scholarship in the contemporary era.

RESULT AND DISCUSSION

The Conceptual Definition of Zakat al-Fitr

Zakat, as widely recognized in Islamic jurisprudence, refers to a specified portion of wealth derived from particular sources, subject to various stipulated conditions, and allocated to designated recipients. (al-Ghazi., 2005) The term "zakat al-fitr" is etymologically derived from the Arabic word "al-fitrāh," which denotes breaking a fast or consuming food (Mega Novita Syafitri et al., 2021). This nomenclature reflects the traditional form of zakat al-fitr, which predominantly involved the distribution of foodstuffs.

According to the authoritative text "Fiqh as-Sunnah," the appellation "zakat al-fitr" is attributed to its temporal association with the Islamic festival of Eid al-Fitr, marking the conclusion of the month-long Ramadan fast. This temporal linkage underscores the significance of zakat al-fitr as a culminating act of worship and social responsibility within the Islamic calendar (Sabiq., 1977).

In his seminal exegetical work "Fath al-Bari," the esteemed hadith scholar Ibn Hajar al-Asqalani offers a nuanced commentary on the hadith narrated by Ibn Umar, which serves as a foundational text for the institution of zakat al-fitr. Al-Asqalani's exegesis elucidates the profound spiritual dimension of this obligatory act of charity.

According to al-Asqalani's interpretation, the primary function of zakat al-fitr transcends its material manifestation, serving as a means of

spiritual purification for the individual. This exegetical stance is predicated on a linguistic analysis of the term "*fitrah*" itself, which al-Asqalani associates with the concept of "*asl al-khilqah*" (the primordial state of creation) (al-Asqalani., 1390 H).

The Indonesian Ulema Council (MUI) Fatwa No. 65 of 2022, addressing legal issues pertaining to zakat al-fitr, defines this form of obligatory charity as follows: Zakat al-fitr is a mandatory form of alms incumbent upon every Muslim, to be paid on behalf of oneself and dependents in anticipation of Eid al-Fitr (MUI., 2022).

Regarding the obligatory nature of zakat al-fitr, it is noteworthy to consider the nuanced perspective of the Hanafi school of Islamic jurisprudence. The Hanafi scholars posit that zakat al-fitr is categorized as *wajib* (obligatory) rather than *fardh* (divinely ordained). This distinction in legal terminology reflects the school's methodological approach to deriving religious rulings (Arifin & Mustofa., 2023).

Furthermore, the Hanafi school stipulates three essential conditions for the obligation of zakat al-fitr to be applicable:

- 1) Adherence to Islam: The individual must be a Muslim.
- 2) Freedom from bondage: The person must not be in a state of slavery.
- 3) Surplus provision: The individual must possess an excess of sustenance beyond their normative requirements (al-Jaziri., 2003).

This tripartite conditionality elucidates the Hanafi school's nuanced approach to religious obligations, taking into account both spiritual and material considerations. The emphasis on surplus provision, in particular, underscores the school's attention to socio-economic realities in the application of religious law.

Regarding the temporal parameters for the fulfillment of zakat al-fitr, the Hanafi school of Islamic jurisprudence has

formulated a specific timeframe. According to their legal reasoning, the obligatory period for discharging zakat al-fitr commences with the emergence of dawn (*fajr*) on the day of Eid al-Fitr. This temporal demarcation is significant in the Hanafi jurisprudential framework, as it establishes a precise chronological boundary for the execution of this religious duty.

Furthermore, the Hanafi scholars stipulate that the obligation of zakat al-fitr extends beyond the individual, encompassing those who are under one's financial custodianship or dependency. This expansion of responsibility reflects the school's interpretation of the social and familial dimensions inherent in the concept of zakat.

This Hanafi perspective on the timing and scope of zakat al-fitr provides valuable insights into the interplay between religious doctrine, social responsibility, and practical considerations in Islamic jurisprudence. It also offers a framework for comparative analysis with other schools of thought within the Islamic legal tradition.

In addressing the jurisprudential status of zakat al-fitr as either *fardh* (divinely ordained) or *wajib* (obligatory), the Hanbali school of Islamic jurisprudence demonstrates a predisposition towards classifying it as *fardh*. This position is predicated upon the hadith narrated by Ibn Umar and corroborated by the scholarly consensus (*ijma'*) that affirms its status as *fardh*. It is noteworthy that the Hanbali school, in concordance with the majority of Islamic scholars, considers the terms *fardh* and *wajib* to be semantically equivalent in this context (Qudamah., 1969).

According to the Hanbali perspective, the obligation to fulfill zakat al-fitr is incumbent upon every Muslim who possesses a surplus of sustenance beyond the requirements for themselves and their dependents for the duration of

one day and night encompassing Eid al-Fitr. With regard to the temporal parameters for discharging this obligation, the Hanbali school stipulates that it should be fulfilled after sunset on the eve of Eid al-Fitr. However, they emphasize that the optimal time for its distribution is shortly before the commencement of the Eid prayer (al-Jaziri., 2003).

According to the Shafi'i school of Islamic jurisprudence, the obligation of zakat al-fitr extends to every free Muslim individual. Moreover, this obligation also encompasses non-Muslims who possess Muslim slaves or have Muslim relatives under their guardianship, provided they possess the requisite means. The criterion for financial capability is defined as having surplus sustenance beyond the requirements for oneself and one's dependents for the duration of one day and night encompassing Eid al-Fitr, after accounting for essential expenditures. These essential expenditures include (al-Jaziri., 2003):

1. Food and accompanying dishes for the festive day
2. Appropriate attire for oneself and one's family
3. Household necessities and domestic staff remuneration
4. Furnishings and requisite items for the festive occasion
5. Suitable transportation for oneself and one's family

The Shafi'i school stipulates that the obligation to discharge zakat al-fitr commences at sunset on the final day of Ramadan. This temporal demarcation is significant, as it necessitates that the obligation of zakat al-fitr, according to the Shafi'i perspective, must traverse the period between the conclusion of the final daylight hours of Ramadan (the afternoon preceding sunset on the last day of Ramadan) and the inception of the night of Eid al-Fitr (following sunset) (al-Qulyubi., 1995).

The majority of Maliki jurists categorize zakat al-fitr as fardh (divinely

ordained). However, a subset of later Maliki scholars (mutaakhirin) from among the companions of Imam Malik and Iraqi scholars posit that zakat al-fitr is sunnah (recommended). Some even argue that the obligation of zakat al-fitr has been abrogated by the general injunction of zakat (al-Rusyd., 2004).

According to the Maliki school, the obligation of zakat al-fitr is incumbent upon every free Muslim who possesses the requisite means to fulfill it at the prescribed time. The term "means" in this context is defined as having sufficient foodstuffs with a surplus beyond what is necessary for oneself and one's dependents as sustenance on the day of Eid. If the available foodstuffs are only sufficient for sustenance without excess, the obligation of zakat al-fitr does not apply (al-Jaziri., 2003).

Regarding the temporal parameters for discharging zakat al-fitr, the Maliki school stipulates that it should be fulfilled prior to departing for the Eid prayer. They allow for its distribution two or three days in advance without any objection. However, the optimal time, as preferred by Imam Malik himself, is delineated as the period between sunrise on the day of Eid al-Fitr and the commencement of the Eid prayer. (Malik., 1994)

From the aforementioned exposition, it is evident that the definition of zakat al-fitr as formulated by the Indonesian Ulema Council (MUI) encompasses a comprehensive synthesis of the conceptualizations provided by the four principal schools of Islamic jurisprudence. Analogous to the general concept of zakat, which functions as a purifying mechanism or tathir (Fajrina et al., 2020), zakat al-fitr specifically serves as a means of spiritual purification (al-Aitha., 1431 H).

In the economic context, zakat plays a pivotal role as a mechanism for wealth redistribution, aimed at mitigating social disparities (Cahya et al., 2023). The payment of zakat al-fitr in the form of staple foodstuffs is specifically intended to

fulfill the nutritional requirements of the impoverished and destitute, ensuring their sustenance during the festive period (al-Jaziri., 2003). This rationale underpins the stipulation that zakat al-fitr be disbursed in the form of staple foods, facilitating immediate utilization by the recipients.

The Prescribed Quantity and Eligible Recipients of Zakat al-Fitr

Zakat al-fitr is an obligatory duty incumbent upon every free Muslim who possesses the requisite means, to be discharged in the period preceding Eid al-Fitr. This raises pertinent questions regarding the nature of the payment and the eligible recipients of zakat al-fitr. The stipulations concerning the quantum of zakat al-fitr to be disbursed and the delineation of eligible recipients are derived from two primary sources: the Indonesian Ulema Council (MUI) Fatwa No. 65 of 2022 and the jurisprudential corpus of the four major Sunni schools of Islamic law. The synthesis of these sources yields the following framework:

This introduction sets the stage for a detailed exposition of the quantitative aspects and recipient categories of zakat al-fitr, drawing upon both contemporary fatwa and classical jurisprudential sources. This approach exemplifies:

- 1) The ongoing relevance and interplay between classical Islamic jurisprudence and contemporary religious authorities in shaping Islamic practice.
- 2) The need for precise quantification and clear identification of beneficiaries in implementing religious obligations with socio-economic implications.
- 3) The role of national religious bodies like the MUI in providing contextually relevant guidance while maintaining fidelity to

established jurisprudential traditions.

- 4) The importance of synthesizing diverse sources of Islamic legal thought to arrive at comprehensive and applicable guidelines for contemporary Muslim communities.

This analytical framework provides a scholarly basis for examining the specific details of zakat al-fitr implementation, facilitating a nuanced understanding of this significant religious and social institution in the context of modern Muslim societies.

a. Types and sizes of zakat fitrah

According to the stipulations formulated by the Indonesian Ulema Council (MUI) in Fatwa No. 65 of 2022, zakat al-fitr is to be disbursed in the form of staple foodstuffs, with the prescribed quantity being one sa' (an ancient measure of volume). When converted to contemporary units, this equates to approximately 2.7 kilograms or 3.5 liters of rice (MUI., 2022).

This prescription aligns with the scholarly consensus regarding the quantity and nature of goods to be distributed as zakat al-fitr. The general agreement among Islamic jurists states that "zakat al-fitr is fulfilled by providing grains and fruits that are classified as '*muqtah*' (staple foods) in the measure of one sa'." (Zuhaili.,)

However, it is noteworthy that there exist nuanced variations in the interpretation and application of this principle across the different schools of Islamic jurisprudence.

This exposition elucidates several key points of significance in Islamic legal thought and practice:

- 1) The role of contemporary religious authorities, such as the MUI, in providing precise quantitative guidelines for religious obligations, thereby facilitating their practical

implementation in modern contexts.

- 2) The continuity between classical Islamic jurisprudence and contemporary fatwas, as evidenced by the alignment of the MUI's stipulation with the broader scholarly consensus.
- 3) The necessity of converting traditional units of measurement (such as the sa') into contemporary units to ensure accurate compliance with religious obligations.
- 4) The recognition of staple foodstuffs (*muqtah*) as the preferred medium for zakat al-fitr, underscoring the socio-economic dimension of this religious obligation.
- 5) The acknowledgment of jurisprudential diversity within the Islamic legal tradition, as indicated by the reference to variations among different schools of thought.

This analytical framework provides a foundation for a more detailed examination of the specific interpretations and applications of zakat al-fitr across various Islamic legal schools, facilitating a comprehensive understanding of this significant religious and social institution in both its historical and contemporary contexts.

The Hanafi school of Islamic jurisprudence posits that zakat al-fitr should be disbursed in the form of staple foodstuffs that are explicitly mentioned (*mansus*) in the hadith literature. These include wheat, barley, dates, and raisins (Zuhaili.). Moreover, the Hanafi jurists permit the payment of zakat al-fitr in monetary form, provided that the amount is equivalent to the market value of the aforementioned staple foodstuffs (Thohari & Ilyas, 2020).

The Hanafi scholars delineate two distinct quantitative measures for zakat

al-fitr, contingent upon the type of foodstuff:

1. Half a sa' for wheat
2. One full sa' for barley, dates, and raisins.(Zuhaili.,)

According to Hanafi jurisprudence, one sa' is equivalent to:

- 8 ritl(as-Samarqandi.,1994)
- 1028.75 dirhams
- 3.362 liters
- 3261.5 grams
- 3.2615 kilograms

It is noteworthy that these measurements are specifically calibrated for wheat.(Qalajiy., 1988)

The Maliki school of jurisprudence posits that zakat al-fitr should be disbursed exclusively in the form of staple foodstuffs, typically those predominant in a given region. The Maliki scholars enumerate nine specific types of permissible foodstuffs:(al-Jaziri., 2003)

- Wheat
- Barley
- Sult (a variety of barley)
- Corn
- Sorghum
- Rice
- Dates
- Raisins
- Dried cheese

The Maliki doctrine mandates that zakat al-fitr be paid solely from these specified foodstuffs, excluding all others. It is impermissible to substitute the regional staple food with any alternative outside these nine categories, unless the substitution represents an improvement in quality. For instance, if barley is the staple food in a region, it is permissible to pay zakat al-fitr with wheat, as it is considered superior (Zuhaili.).

Regarding the quantum of zakat al-fitr, the Maliki school prescribes one sa' as the standard measure. Al-Qubab equates this to the measure used in the

city of Fez during that historical period (al-Mawaqi., 1994). This quantity is further defined as equivalent to four mudd, with one mudd being approximately the volume encompassed by the cupped hands of an average-sized man (Zuhaili.,). The methodology for this measurement involves filling the hands with grains to capacity, without leveling, with the hands fully extended but not clasped.

A contemporary empirical study conducted by Khalid bin Sa'd bin Muhammad as-Sarhid, involving 40 individuals of average stature, determined that one mudd equates to approximately 628 ml. Consequently, one sa' would amount to 2.512 liters (Prihensa & Ahmad, 2020).

The Shafi'i school of Islamic jurisprudence posits that zakat al-fitr should be disbursed using the staple food (*qut al-balad*) commonly consumed in the region over the preceding year, rather than at the specific time when zakat al-fitr becomes obligatory (ad-Dimyathi., 1997). The Shafi'i scholars advocate for flexibility in the disbursement of zakat al-fitr, not limiting it to specific types or foods explicitly mentioned (*mansus*) in religious texts. Instead, they permit the use of regional staple foods such as rice, sago, potatoes, and other similar foodstuffs.

This formulation was established by Shafi'i scholars through the application of analogical reasoning (*qiyas*) (Thohari & Ilyas, 2020). They argue that the mention of specific foodstuffs for zakat al-fitr in the hadith literature reflects the staple foods of that particular time and region (Arabia). By extension, they infer that in different temporal or geographical contexts, it suffices to use the prevailing staple food of that locale.

The prescribed quantity for zakat al-fitr, according to the Shafi'i school, is

one sa'. This is equivalent to 693.3 dirhams (as-Syirbini.,1994) or according to the more predominant opinion (*al-ashah*), 685.7 dirhams.(al-Anshari., 1994) It is noteworthy that this measure of one sa' applies to high-quality staple foods.

In regions where multiple staple foods are consumed, the Shafi'i school permits the selection of any of these foods for zakat al-fitr. However, they deem it preferable to choose the highest quality option among the available staples (al-Qulyubi., 1995).

According to the Hanbali school of Islamic jurisprudence, zakat al-fitr must be paid using staple foodstuffs explicitly mentioned (*mansus*) in the religious texts. These include wheat, dates, barley, raisins, and cheese. The Hanbali scholars also permit the use of flour, provided its weight is equivalent to that of wheat (al-Jaziri., 2003). In regions where these specified foodstuffs are unavailable, it is permissible to fulfill the obligation using staple foods derived from grains and fruits (Zuhaili.,). However, the use of non-plant-based foods such as meat and milk is prohibited (Qudamah.,1969).

The prescribed quantity for zakat al-fitr, as per the Hanbali school, is one sa'. This measure is based on the hadith narrated by Abu Sa'id al-Khudri (al-Rusyd., 2004). One sa' is defined as the volume equivalent to four cupped handfuls of an average-sized man. According to the majority opinion (*jumhur*), this equates to 1572 grams. However, the strongest opinion among a group of scholars (*jama'ah*) posits that one sa' is equivalent to 2172 grams (of wheat) (Zuhaili.,).

The stipulation of one sa' as the quantity of food to be disbursed for zakat al-fitr embodies a profound wisdom, as elucidated by Imam al-Qaffal. This

wisdom is rooted in socio-economic considerations and the broader context of the Eid celebration.

Imam al-Qaffal posits that the general populace typically refrains from work during the Eid festivities and for three subsequent days (al-Qulyubi., 1995). This period of widespread cessation of labor activities results in a temporary dearth of employment opportunities for the impoverished. Concurrently, Eid represents a joyous occasion and a period of rest following the month-long fast of Ramadan.

In light of these circumstances, the prescribed quantity of one sa' is deemed sufficient to meet the nutritional requirements of an indigent individual during this festive period. This provision ensures that the economically disadvantaged can participate in the celebratory atmosphere of Eid without the immediate concern of sustenance (as-Syirbini., 1994).

In the lexicon "*Mu'jam Lughah al-Fuqaha*," it is elucidated that the measure of one sa' differs between the Hanafi school and other schools of Islamic jurisprudence. According to the Hanafi school, one sa' is equivalent to:

4 mudd = 8 rithl = 1028.57 dirham = 3.362 liters = 3261.5 grams.

Conversely, the consensus among other schools defines one sa' as:

4 mudd = 5 1/3 rithl = 685.7 dirham = 2.748 liters = 2172 grams (Qalaji., 1988)

When converting these measurements to rice, the Indonesian Ulema Council (MUI) Fatwa No. 65 of 2022 stipulates 2.7 kg or 3.5 liters as the equivalent (MUI., 2022). This determination aligns with the Indonesian Ministry of Religious Affairs Regulation No. 52 of 2014 (Kemenag., 2014).

It is crucial to note that scholars and Arabic linguists concur that the sa' is a unit of volume, not mass

(ad-Dimyathi., 1997). The volume of wheat equivalent to 1 sa' is $2.176 \text{ kg} / 769 \text{ kg/m}^3 = 0.2830 \text{ m}^3 = 2.830 \text{ dm}^3 = 2.830$ liters.

A study conducted by Prihensa and Ahmad, measuring 1 liter of rice from five different varieties using three prototype measurement tools, yielded an average weight of 861 grams per liter of rice. This implies that one sa' would equate to approximately 2.5 kg of rice (Prihensa & Ahmad, 2020).

The MUI's determination of 2.7 kg represents a cautionary approach (ihtiyat), erring on the side of excess. This conservative estimation is deemed permissible and even preferable, as it aligns more closely with the overarching objectives of zakat al-fitr (al-Haitami., 1983).

b. Parties entitled to receive zakat fitrah

The Indonesian Ulema Council (MUI) Fatwa No. 65 of 2022 stipulates that zakat al-fitr should be distributed to the impoverished and destitute (MUI., 2022). Scholars across various Islamic schools of jurisprudence concur that zakat al-fitr shares the same status as general zakat. Consequently, it should be allocated among the eight categories of eligible recipients (*mustahik*) as delineated in the Qur'an, Surah At-Taubah, verse 60.

This consensus implies that the distribution of zakat al-fitr is restricted to eligible recipients, precluding its disbursement to those not entitled to receive zakat. In essence, zakat al-fitr is exclusively reserved for Muslim beneficiaries (Zuhaili.,).

However, a point of contention arises regarding the permissibility of distributing zakat to dhimmis (non-Muslim citizens of an Islamic state). The Hanafi school, based on Abu Yusuf's opinion, permits the allocation of zakat al-fitr to dhimmis. This perspective stems

from the principle that only forms of charity explicitly mentioned in the Qur'an are prohibited from being given to ahl al-dhimmah (people of the covenant). Since the obligation of zakat al-fitr is not explicitly stated in the Qur'an, the Hanafi school deems it permissible to extend this form of charity to dhimmis (as-Sarakhsi.,.). Conversely, the other three major Sunni schools of jurisprudence prohibit the distribution of zakat al-fitr to dhimmis (Zuhaili.,.).

Regarding the prioritization of recipients, there is a consensus among scholars that the impoverished (*fuqara'*) should be given precedence in receiving zakat al-fitr (Sabiq.,1977). This prioritization aligns most closely with the underlying objectives of zakat and acknowledges their piety and devotion to Allah SWT (as-Sarakhsi.,.). Furthermore, the emphasis on the impoverished and destitute as primary recipients is directly supported by a hadith narrated by Ibn Abbas, classified as Hasan (sound) in authenticity (Ismaulina & Kherlina, 2023).

An analysis of the various explications provided by scholars from different Islamic schools of jurisprudence reveals that the Indonesian Ulema Council's (MUI) designation of the impoverished and destitute as the primary recipients of zakat al-fitr serves a dual purpose. Firstly, it aims to facilitate ease for the general populace in fulfilling their religious obligations. Secondly, it seeks to actualize the directive of the Prophet Muhammad (peace be upon him).

It is widely acknowledged that among the eight categories of eligible zakat recipients (*asnaf*), the impoverished and destitute are not only the most readily identifiable but also the most prioritized group. This pragmatic approach aligns with both religious

imperatives and social realities.(Rusyd., 2004)

The Legal Status and Procedural Guidelines for Monetary Zakat al-Fitr Payments

Through Fatwa No. 65 of 2022, the Indonesian Ulema Council (MUI) has decreed that zakat al-fitr should be distributed in the form of staple food, quantified as one sa', which, when converted to rice, equates to 2.7 kg or 3.5 liters. The fatwa further stipulates that zakat al-fitr may be remitted in monetary form, with the nominal value corresponding to the market price of the type of rice typically consumed by the zakat payer (*muzakki*), in accordance with local market rates (MUI., 2022).

When contextualized within the framework of the four major Sunni schools of Islamic jurisprudence, this provision aligns exclusively with the Hanafi school, which permits the use of money for zakat al-fitr (Zuhaili.,.). Conversely, the other three schools—Maliki, Shafi'i, and Hanbali—prohibit the substitution of foodstuffs with monetary payments for this specific form of zakat (al-Kuwaitiyah., 1427 H).

Regarding the utilization of monetary payments for zakat al-fitr, as permitted by Hanafi scholars, it is imperative to adhere to the specific stipulations established within the Hanafi school of jurisprudence. This adherence is crucial to avoid the occurrence of *talfiq* (juristic eclecticism) or the invalid amalgamation of different schools of thought (Thohari & Ilyas, 2020). The pertinent stipulations include:

- a. The quantification of zakat al-fitr must adhere to the measurement standard established by Imam Abu Hanifa, who stipulates that one sa' is equivalent to 3.03 kg (rounded from

- 3261.5 grams) (Qalajiy., 1988). It is noteworthy that this measurement exceeds the standard proposed by the other three prominent imams, who define one sa' as approximately 2.04 kg (ad-Dimyathi.,1997).
- b. The monetary value must be derived exclusively from the conversion of staple foods explicitly mentioned (*manṣūṣ*) in the hadith, namely wheat, barley, dates, and raisins (Zuhaili.,). Consequently, it is impermissible to convert non-*manṣūṣ* qūt al-balad (local staple food) such as rice or corn into monetary form. Referencing al-Kasani's elucidation, the payment of zakat al-fitr is restricted to *manṣūṣ* commodities, all of which are considered *mutaqawwim* (having inherent value), irrespective of their physical substance. Therefore, according to the Hanafī school, all *manṣūṣ* foodstuffs can be remitted through *qīmah* (monetary value), whether in dirhams, dinars, fulus, or any other requisite currency.(al-Kasani.,1328 H)The legitimacy of this monetary conversion is fundamentally intended to accommodate non-*manṣūṣ* foodstuffs. Thus, if an individual is unable to procure the *manṣūṣ* food types, the obligation may be fulfilled through *qīmah* or currency equivalent to the value of the *manṣūṣ* foodstuffs (al-Baburti.,1970).
 - c. The utilization of monetary payments for zakat al-fitr must be predicated on the conviction that this method is superior and more beneficial, capable of fulfilling the needs of the *mustahiq* (eligible recipients) during the festive period (Thohari & Ilyas, 2020). The legitimacy of monetary payments within the Hanafī school is fundamentally grounded in the intrinsic objective of zakat

itself—namely, as a means to satisfy essential needs. This objective can be realized through the use of currency, analogous to the provision of staple foodstuffs (as-Sarakhsi.,).

In accordance with the aforementioned stipulations, the monetary equivalent of zakat al-fitr must correspond to the value of half a sa' of wheat (including its flour) (Mafaid et al., 2023). Given that the current market price of wheat in Indonesia (as of 2024) is approximately IDR 34,600, the monetary value of zakat al-fitr to be remitted is calculated as follows: $(\text{IDR } 34,600 \times \frac{1}{2} \text{ sa}' \times 3.03 \text{ kg}) = \text{IDR } 52,419$, rounded to IDR 53,000. This calculation adheres to the prescriptions of the Hanafi school of jurisprudence.

The aforementioned value pertains to the utilization of wheat as the standard measure, at half a sa'. However, when employing alternative foodstuffs (barley, dates, raisins), the conversion must be based on one full sa' (al-Kuwaitiyah.,1427 H) as illustrated in the following calculations:

(1) Given that the market price of barley in Indonesia in 2024 is approximately IDR 40,600, the monetary value of zakat al-fitr to be remitted is calculated as follows: $(\text{IDR } 40,600 \times 1 \text{ sa}' / 3.03 \text{ kg}) = \text{IDR } 123,018$, rounded to IDR 123,000.

(2) Considering the market price of dates in Indonesia (specifically Ajwa or Prophet's dates) in 2024 is approximately IDR 125,000, the corresponding zakat al-fitr value is: $(\text{IDR } 125,000 \times 1 \text{ sa}' / 3.03 \text{ kg}) = \text{IDR } 378,750$, rounded to IDR 379,000.

(3) With the market price of raisins in Indonesia in 2024 being approximately IDR 49,500, the zakat al-fitr value is calculated as: $(\text{IDR } 49,500 \times 1 \text{ sa}' / 3.03 \text{ kg}) = \text{IDR } 149,985$, rounded to IDR 150,000

It is imperative to note that the aforementioned delineation adheres to the precepts of the Hanafi school of jurisprudence. Adherence to this school necessitates comprehensive compliance with Hanafi doctrines, precluding selective adoption of permissibility for monetary zakat al-fitr while retaining rice-based conversion metrics (Mafaid et al., 2023). Consistency in madhab adherence is requisite in the performance of all acts of worship. Should one's primary allegiance be to the Shafi'i school, the execution of zakat al-fitr must employ staple foodstuffs, not limited to the explicitly stipulated types (*manṣūṣ*), but permissible to utilize the predominant local staple (*qūt al-balad*).

The Shafi'i school, while prohibiting the use of currency for zakat al-fitr payment, demonstrates greater flexibility in the determination of staple foods, extending beyond those explicitly stipulated. This school permits the use of local staple foods commonly consumed throughout the year, with the caveat that such foodstuffs must indeed constitute the staple diet of a region, rather than merely an individual's personal dietary preference (ar-Ruyyani.,2009).

A concordant perspective is articulated by the Hanbali school of jurisprudence, which stipulates that the disbursement of zakat al-fitr must be in the form of explicitly stipulated (*manṣūṣ*) foodstuffs. However, in the absence of such specified items, the utilization of alternative staple foods derived from fruits and grains, such as rice, corn, or millet, is deemed permissible (al-Hasymi.,1998). Similarly, the Maliki school circumscribes the remittance of zakat al-fitr to nine specific categories of staple foodstuffs, explicitly proscribing the use of monetary substitutes (al-Qairawany.,1999).

The consensus among three of the major Islamic juridical schools in rejecting

the legitimacy of monetary payment for zakat al-fitr is predicated on the hadith of Ibn Umar, which explicitly stipulates that zakat al-fitr should be discharged solely through staple foodstuffs. The hadith further asserts that any deviation from this prescription constitutes an abandonment of the obligatory practice (Zuhaili.,). The prohibition of monetary payment by these three schools is rooted in the absence of explicit textual evidence (*nash*) sanctioning such a practice. This stance stands in stark contrast to the Hanafi school, which prioritizes the use of currency for zakat al-fitr, predicated on the rationale that monetary contributions potentially confer greater benefits to the indigent and impoverished.

The Hanafi perspective posits that the exigencies of the economically disadvantaged during festive periods are not confined to staple foodstuffs alone, but extend to other necessities such as accompaniments and miscellaneous requirements. The school argues that the provision of solely staple foods may lead to an oversupply for the recipient, potentially necessitating the sale of these provisions at suboptimal prices to meet other needs. Thus, monetary contributions are deemed to offer superior utility and flexibility (al-Kuwaitiyah.,1427 H).

Furthermore, the Hanafi school interprets the textual emphasis on staple foods as fundamentally aimed at ensuring sufficiency (Zuhaili.,). Consequently, the legitimization of monetary payment is viewed as consonant with the overarching objective of zakat al-fitr, namely, to provide adequacy for the impoverished during festive periods—a goal deemed achievable through financial disbursements (as-Sarakhsi.,).

According to Yusuf al-Qaradawi, the remittance of zakat al-fitr in monetary form is preferable due to its enhanced

utility and facilitation in the contemporary context. This perspective is predicated on the ubiquitous nature of monetary transactions in modern economic systems and the potentially greater impact on the impoverished. Al-Qaradawi further posits that during the initial legislation of zakat, the Arab society rarely utilized currency for transactional purposes, rendering staple foodstuffs more beneficial. However, in the current socio-economic paradigm, monetary contributions are deemed more efficacious than the provision of basic foodstuffs (Matien, 2021).

Given that the legitimacy of monetary zakat al-fitr is predominantly recognized within the Hanafi school, while the majority of Indonesian Muslims adhere to the Shafi'i tradition, the question arises regarding alternative approaches to this issue. Drawing from the works of Mafaid, Yuslem, and Tanjung, as well as Ahmad Ali MD's publication in NUOnline, several alternative solutions are proposed:

- a. The prohibition of monetary payment for zakat al-fitr, in strict adherence to the Shafi'i school, mandates the distribution of staple foodstuffs equivalent to one sa' (a traditional unit of measurement). In the Indonesian context, this translates to 2.7 kg or 3.5 liters of rice. This perspective represents the majority opinion among Islamic scholars and is widely practiced within Indonesian society (Mafaid et al., 2023).
- b. The permissibility of monetary payment for zakat al-fitr, adhering to the Hanafi school's guidelines, involves converting wheat measurements as per the recommendations of the Indonesian Ulema Council (MUI) of Jakarta Province. Referring to the 2018 MUI Jakarta Fatwa on the Legality and Implementation Guidelines for

Monetary Zakat al-Fitr, the minimum value for Ramadan 1445 H is calculated as follows: IDR 33,000 (official wheat price in 2024) $\times \frac{1}{2} \times 3.3 \text{ kg} = \text{IDR } 54,450$, rounded to IDR 55,000. (MUI Jakarta.,2024) Alternatively, the Aceh Ulema Consultative Council (MPU) stipulates a measurement of 3.8 kg. Adherence to this opinion necessitates full compliance with the Hanafi school of thought.(MPU Aceh.,2014)

- c. The permissibility of monetary payment for zakat al-fitr can be derived from the opinion of Imam ar-Ruyyani, a Shafi'i scholar. Although this view is considered weak within the school, it is deemed preferable to shifting madhhabs entirely. Adhering to the Shafi'i perspective that zakat al-fitr may comprise local staple foods, the monetary conversion would be equivalent to 2.7 kg or 3.5 liters of rice. This approach aligns with the decision of the Bahtsul Masa'il LBM PWNU of Banten Province regarding the validity of monetary zakat al-fitr within the Shafi'i school, issued on May 18, 2020, based on *Tabaqat al-Fuqaha as-Shafi'iyin*, Volume II, page 24 (islam.nu.or.id).
- d. The permissibility of monetary payment for zakat al-fitr can be derived from the opinions of the Hanafi school and Ibn Qasim of the Maliki school (al-Qairawany.,1999) while adhering to the Shafi'i school's measurement standards. This approach stipulates the use of consumable rice equivalent to 2.75 kg or 3.5 liters. The monetary value is calculated based on the Shafi'i methodology rather than the Hanafi approach, which typically results in a larger quantity, especially when

compared to using dates as the standard (Mafaid et al., 2023).

Each alternative presents distinct advantages and disadvantages. The first approach, while seemingly rigid in prohibiting monetary payments, offers flexibility in the types of staple foods permissible beyond the traditionally specified ones, making it the preferred choice for the majority of Indonesian Muslims. The second alternative legitimizes monetary payments but requires consistent adherence to the Hanafi school in all aspects, including fasting practices and types of zakat. While appearing convenient, it necessitates a complete madhhab shift for non-Hanafi adherents.

The third option provides a viable solution for the predominantly Shafi'i Indonesian population by allowing monetary payments based on a minority opinion within the same school. Although this view is considered weak, its adoption is permissible under the principle of *al-akhdu aw al-ikhtiyar bil-aisar al-madzahib*, or selecting the most lenient opinion among schools where there is benefit (Zuhaili.).

The final alternative, while appearing to blend opinions from various schools (*talfiq*), is permissible in this context as it does not lead to invalidation. Prohibited *talfiq* occurs when it results in nullification or contradicts scholarly consensus, or when it corrupts the law (Zuhaili.).

The selection of the third and fourth alternatives represents the most suitable options for contemporary societal conditions and needs. The formulation of these opinions aligns more closely with the principle of facilitation in religious practice (*taysir*). This approach is congruent with the overarching objective of Islamic law, which is to provide ease

and accessibility, thereby fulfilling the *maqasid al-shari'ah* (objectives of Islamic law), particularly *hifz al-din* (preservation of religion) (Nur et al., 2020).

In the scholarly examination of Islamic legal translations, several crucial aspects warrant consideration:

- a) Context, The need to harmonise legal interpretations with evolved social realities
- b) Ease of implementation: because the *taysir* idea is an established concept in Islamic jurisprudence.
- c) *Maqasid al-Shariah*: Drawing on the fundamental purposes of Islamic law as articulated in relation to *hifz al-din* (the preservation of religion).
- d) Flexibility of Islamic law: Visual representation of legal adaption.
- e) Holistic approach — Law that integrates practical considerations with theoretical principles

This thoughtful study offers a deep analysis of how law and society relate to each other in the Islamic legal system. Like good law, this underscores the fluidity of Islamic jurisprudence and its relevance in terms of social change while preserving fundamental principles.

CONCLUSION

The issues concerning zakat fitrah in society require serious attention to prevent invalid religious observances. The Indonesian Ulema Council (MUI), as the highest Islamic authority in Indonesia, has issued fatwas addressing these concerns, including the permissibility of monetary zakat payments. The MUI's fatwa regarding the allocation of zakat fitrah to the poor and needy, when examined within the context of the four Islamic schools of jurisprudence, serves to facilitate the distribution of zakat fitrah and does not present any significant contradictions. Regarding the use of money for zakat fitrah, the MUI has adopted a permissive

approach by employing a weaker Shafi'i opinion through the application of al-akhdzu aw al-ikhtiyar bil-aisar al-madzahib (selecting the most lenient opinion among schools of thought) where there is benefit, and utilizing permissible talfiq (juristic eclecticism) by adhering to the Hanafi school's acceptance of monetary zakat fitrah while applying Shafi'i measurements for conversion rates.

REFERENCES

- Ad-Dimyati, Abu Bakar, (1997), *I'annah at-Thalibin*, Beirut: Dar al-Fikr, Software Maktabah Syamilah
- Al-Asqalani, Ibnu Hajar, (1390 H), *Fath al-Bari Bisyarh al-Bukhari*, Mesir: Maktabah as-Salafiyah, Software Maktabah Syamilah
- Al-Jawi, Muhamad Bin Umar Nawawi, (1431 H) *Nihayah al-Zain*, Beirut :Dar al-Fikr, Software Maktabah Syamilah
- Al-Qulyubi, (1995), *Hasiyata Qulyubi wa 'Umairah*, Beirut: Dar al-Fikr, Software Maktabah Syamilah
- Al-Ghazi, Muhamad Bin Qasim, (2005), *Fath al-Qarib al-Mujib*, Beirut: Dar Ibn Hazm, Software Maktabah Syamilah
- Al-Jaziri, Abd ar-Rahman, (2003), *Al-Fiqh Ala Madzahib al-Arba'ah*, Beirut: Dar al-Kutub al-Ilmiyah, Software Maktabah Syamilah
- Al-Aitha, Hajja Doria, (1431 H), *Fiqh al-Ibadah Ala al-Madzhah as-Syafi'I*, TTP, Software Maktabah Syamilah
- Al-Mawaqi, Muhammad Bin Yusuf, (1994), *Taj Wa al-Iklil Li Mukhtashor Khalil*, Beirut: Dar al-Kutub al-Ilmiyah, Software Maktabah Syamilah
- Al-Anshari, Zakaria, (1994), *Fath al-Wahhab bi-Syarh Manhaj at-Thullab*, Beirut: Dar al-Fikr, Software Maktabah Syamilah
- Al-Haitami, Ibnu Hajar, (1983), *Tuhfah al-Muhtaj Fi Syarh al-Manhaj Wa Hawasyi as-Syarwani Wal 'Ubaidi*, Mesir: Maktabah at-Tijariyah al-Kubra, Software Maktabah Syamilah
- Al-Kasani, (1328 H), *Bada' I as Shana' I Fi Tartib al-Syara' I*, Mesir: Dar al-Kutub al-Ilmiyah, Software Maktabah Syamilah
- Al-Baburti, Akmal ad-Diin, (1970), *Al-Inayah Syarh al-Hidayah*, Beirut: Dar al-Fikr, Software Maktabah Syamilah
- Al-Hasyimi, Abu Ali Bin Musa, (1998) *Al-Irsyad Ila Sabil ar-Rasyad*, TTP: Muassasah ar-Risalah, Software Maktabah Syamilah
- Al-Qairawany, Ibn Abi Zaid, (1999) *an-Nawadir Waa z-Ziyadat*, Beirut: Dar al-Ghurab al-Islami, Software Maktabah Syamilah
- An-Nawawi. (1431 H), *Majmu' Syarh al-Muhadzab*, Kairo: Departemen Percetakan al-Muniriyyah, Software Maktabah Syamilah
- Anas, Bin Malik, (1994), *Al-Mudawanah*, Beirut: Dar al-Kutub al-Ilmiyah, Software Maktabah Syamilah
- Ar-Ruyyani, Abd al-Wahid, (2009), *Bahr al-Madzahib Lil-Ruyyani*, Beirut: Dar al-Kutub al-Ilmiyah, Software Maktabah Syamilah
- Ar-Ramli, Syams ad-Din, (1984), *Nohayah al-Muhtaj ila Syarh al-Manhaj*, Beirut: Dar al-Fikr, Software Maktabah Syamilah
- As-Samarqandi, Ala' ad-Din, (1994), *Tuhfah al-Fuqaha'* Beirut: Dar al-Kutub al-Ilmiyah, Software Maktabah Syamilah
- As-Syirbini, al-Khatib, (1994), *Mughni al-Muhtaj Ila Ma'rifati Ma'ani*

- Alfadz al-Manhaj*, Beirut: Dar al-Kutub al-Ilmiyah, Software Maktabah Syamilah
- As-Sarakhsi, Syams al-Aimmah, (TT), *al-Mabsuth Li Sarakhsi*, Mesir: Matba'ah as-Sa'adah, Software Maktabah Syamilah
- As-Syirbini, al-Khatib, (1431 H), *al-Iqna' fi Hilli Alfadz Abi Syuja'*, Beirut: Dar al-Kutub, Software Maktabah Syamilah
- Cahya, Agis, Arva Al, Falah Ilham, Maulana Fathurrahman, and Juhul Noor Rachman. "Pengaruh Komprehensif Prinsip Zakat, Ketentuan Anti-Riba, Dan Etika Keuangan Islam." *Jurnal Religion: Jurnal Agama, Sosial, Dan Budaya* 1, no. 6 (2023): 1156–84. <https://maryamsejahtera.com/index.php/Religion/index>.
- Fajrina, Alifah Nur, Farhan Rafi Putra, and Annisa Suci Sisillia. "Optimalisasi Pengelolaan Zakat: Implementasi Dan Implikasinya Dalam Perekonomian." *Journal of Islamic Economics and Finance Studies* 1, no. 1 (2020): 100. <https://doi.org/10.47700/jiefes.v1i1.1918>.
- Fakhruddin, Fakhruddin. "Membumikan Zakat: Dari Taabbudi Menuju Taaqquli." *Jurisdictie*, 2012, 95–102. <https://doi.org/10.18860/j.v0i0.1730>.
- Fatwa Majelis Ulama Indonesia Nomor 65 Tahun 2022 tentang Hukum Masalah-Masalah Terkait Zakat Fitrah
- Fatwa Majelis Permusyawaratan Ulama Aceh Nomor 13 Tahun 2014 tentang Zakat Fitrah dan Ketentuan-ketentuannya
- Hayeeharasah, Fadell, Sakda Sehvises, and Hasem Ropha. "The Timeline of Zakah." *Procedia - Social and Behavioral Sciences* 88 (2013): 2–7. <https://doi.org/10.1016/j.sbspro.2013.08.474>.
- Ismaulina, Ismaulina, and Kherlina Kherlina. "Determinan Mustahiq Zakat Fitrah Perspektif Keadilan Dan Budaya." *Jurnal Ilmiah Ekonomi Islam* 9, no. 2 (2023): 2238. <https://doi.org/10.29040/jiei.v9i2.8742>.
- Kementerian Wakaf dan Urusan Islam Kuwait, (1427 H), *al-Mausu'ah al-Fiqhiyah al-Kuwaitiyah*, Kuwait: Kementerian Wakaf dan Urusan Islam, Software Maktabah Syamilah
- Mafaid, Ahmad, Nawir Yuslem, and Dhiauddin Tanjung. "Dynamics of MUI's Fatwa on Zakat Al-Fitr Paid in Qimah: Analysis of Guidelines for Issuing Fatwas." *International Journal Ihya' 'Ulum Al-Din* 25, no. 2 (2023): 188–97. <https://doi.org/10.21580/ihya.25.2.19057>.
- Matien, Nail Fadhel. "Analisis Ijtihad Hukum Membayar Zakat Fitrah Dengan Uang Menurut Yusuf Al-Qaradawi Dan Wahbah Az-Zuhaili." *Al-Mazaahib: Jurnal Perbandingan Hukum* 9, no. 2 (2021): 111. <https://doi.org/10.14421/al-mazaahib.v9i2.2369>.
- Mega Novita Syafitri, Novieati Dwi Lestar, Nuris Tishwanah, Nur Manna Silviyah, and Fitri Nur Latifah. "Analisis Pengelolaan Dana Zakat Sebagai Pemberdayaan Ekonomi Umat." *Al-Maqashid: Journal of Economics and Islamic Business* 1, no. 2 (2021): 1–10. <https://doi.org/10.55352/maqashid.v1i2.254>.

- Nur, Iffatin, Syahrul Adam, and M. Ngizzul Muttaqien. "Maqāṣid Al-Sharī'at: The Main Reference and Ethical-Spiritual Foundation for the Dynamization Process of Islamic Law." *Ahkam: Jurnal Ilmu Syariah* 20, no. 2 (2020): 331–60. <https://doi.org/10.15408/ajis.v20i2.18333>.
- Peraturan Menteri Agama Nomor 52 Tahun 2014
- Prasteyo, Ari, Afif Surya Fakhrian, and Pinki Cahyaningrum. "Elaborasi Hukum Membayar Zakat Fitrah Menggunakan Dompot Digital Dalam Perspektif Islam." *NALAR FIQH: Jurnal Hukum Islam* 13, no. 2 (2022): 121–31. <https://doi.org/10.30631/nf.v13i2.1304>.
- Prihensa, Herfin Yienda, and Khafid Ahmad. "Kajian Standar Volume 1 Sha'." *Pertemuan Dan Presentasi Ilmiah Standardisasi* 2019 (2020): 195–202. <https://doi.org/10.31153/ppis.2019.21>.
- Qudamah, Ibn, (1969) *Al-Mughni li-Ibni Qudamah*, Kairo: Maktabah al-Qahirah, Software Maktabah Syamilah
- Qalajiy, Muhammad Rawas, (1988), *Mu'jam Lughah al-Fuqaha*, TTP: Dar an-Nafis, Software Maktabah Syamilah
- Rusyd, Ibn, (2004) *Bidayah al-Mujtahid wa Nihayah al-Muqtashid*, Kairo: Dar al-Hadist, Software Maktabah Syamilah
- Sabiq, Sayyid, (1977) *Fiqh as-Sunnah*, Beirut: Dar al-Kutub al-Arabi, Software Maktabah Syamilah
- Sugiyono, (2017), *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*, Bandung: Alfabeta
- Thohari, Fuad, and Mohammad Syairozi Dimyathi Ilyas. "Hukum Dan Pedoman Zakat Fitrah Dengan Uang (Kajian Fatwa Mui Provinsi Dki Jakarta, No. 1 Tahun 2018)." *Istinbath* 19, no. 1 (2020): 53–78. <https://doi.org/10.20414/ijhi.v19i1.205>.
- Tadzul Arifin, Shohibul, & Mustofa Mustofa. "PERBEDAAN FARDHU DAN WĀJIB MENURUT MAZHAB FIQH." *AL-SYAKHSHIYYAH Jurnal Hukum Keluarga Islam dan Kemanusiaan* [Online], 5.2 (2023): 191 - 201. Web. 6 Oct. 2024
- Taushiyah Majelis Ulama Indonesia Provinsi DKI Jakarta Nomor: T-001/DP-P XI/IV/2024 tentang Pelaksanaan Zakat Fitrah 1445 H/2024 M
- Zuhaili, Wahbah, (TT), *al-Fiqh al-Islam Wa adillatuhu*, Suriah: Dar al-Fikr, Software Maktabah Syamilah
- <https://selinawamucii.com/>
- <https://tokopedia.com/>
- <https://islam.nu.or.id/>