

# MAQASHID SHARIA ANALYSIS OF COMMUNITY PERCEPTIONS IN DETERMINING ZAKAT FITRAH RECIPIENTS

*Jannus Tambunan, Imam Muhardinata*

---

Sekolah Tinggi Agama Islam Negeri Mandailing Natal, Sekolah Tinggi Agama Islam Serdang Lubuk Pakam

Jl. Prof. Dr. Andi Hakim Nasution, Panyabungan, Sumatera Utara

E-mail: [jannustambunan@stain-madina.ac.id](mailto:jannustambunan@stain-madina.ac.id), [imuhardinata@gmail.com](mailto:imuhardinata@gmail.com)

---

**Abstract:** In order for the distribution of zakat to be done correctly and fairly, it should be paid through an official amil zakat appointed by the government or from the community (private institutions). This research aims at two things, namely: (a) the perception and practice of the community in determining zakat recipients and (b) maqashid sharia analysis of community perceptions in determining zakat recipients. This research uses descriptive-analytical approach by describing, describing the practice of paying zakat fitrah to orphans, Quranic teachers and widows analyzed from Maqashid Sharia. Research data: First, field data through observation, interviews, documentation studies. Second, literature data by reviewing various literatures to collect and analyze data. In general, the community pays their zakat to Quranic teachers, orphans, and widows because of the factor of not being trustworthy in the amil zakat management, displeasure with the amil zakat management and orphans, Quranic teachers and widows have a burden of family needs and their economic conditions are difficult. This is in accordance with Maqashid Sharia at the level of hajiyyah (needs that must be met) because some are included in the category of the poor who are entitled to receive zakat.

**Keywords:** Maqhasid Syariah, Zakat, Local Wisdom, Islamic Law

**Abstrak:** Supaya pendistribusian zakat dilakukan benar dan adil, semestinya membayarnya melalui amil zakat resmi yang ditunjuk pemerintah atau dari masyarakat (lembaga swasta). Penelitian ini bertujuan untuk dua hal, yaitu: (a) persepsi dan pengamalan masyarakat dalam menetapkan penerima zakat dan (b) analisis maqashid syariah terhadap persepsi masyarakat dalam menetapkan penerima zakat. Penelitian ini menggunakan pendekatan deskriptif-analitis dengan menguraikan, mendeskripsikan tentang praktik pembayaran zakat fitrah kepada anak yatim, guru ngaji dan janda dianalisis dari Maqashid Syariah. Data penelitian: Pertama, data lapangan melalui observasi, wawancara, studi dokumentasi. Kedua, data kepustakaan dengan mengkaji berbagai literatur untuk mengumpulkan dan menganalisis data. Secara umum masyarakat membayarkan zakatnya kepada guru ngaji, anak yatim, dan juga janda karena faktor tidak amanahnya pengurus amil zakat, ketidak senangan dengan pengurus amil zakat serta anak yatim, guru ngaji dan janda memiliki beban tanggungan kebutuhan keluarga yang juga kondisi ekonomi mereka sulit. Hal ini sesuai dengan Maqashid Syariah pada tingkatan hajiyyah (kebutuhan yang harus dipenuhi) karena sebahagian termasuk dalam kategori fakir miskin yang berhak menerima zakat.

**Kata Kunci:** Maqhasid Syariah, Zakat, Kearifan Lokal, Hukum Islam

## INTRODUCTION

One of the pillars of Islam that is obligatory to do is to pay Zakat with the aim of carrying out the commands of Allah SWT (Ash-shafi'i & Tahqiq & Takhrij: Rip at Fauzi and Abdul Muththalib, 2017). Zakat is not only a commandment that must be fulfilled, but it is also a form of implementation of social responsibility (Hablun Minan Nas) to the community and a means of purifying property that aims to improve the welfare of the community and alleviate suffering (Ash-shafi'i & Tahqiq & Takhrij: Rip at Fauzi and Abdul Muththalib, 2017).

A number of verses in the Qur'an require the payment of zakat. Allah's command to pay zakat always goes hand in hand with the command to pray. This indicates the significance of the position of zakat in the life of Muslims (Qamaruddin, 2020). Among them are found in the Qur'an Surat al-Baqarah: 43, which means "and perform the prayer, pay the zakat and bow with those who bow". (Q.S. Al-Baqarah: 43).

The purpose of Zakat, among others, is to encourage mankind to rid themselves of greed and stinginess and develop generosity and sensitivity to the social environment (Qamaruddin, 2020). Zakat is also one of the most important elements in implementing Islamic law, so anyone who ignores this element is considered to have participated in destroying the foundations of Islam (Tamimah, 2020).

Islam categorizes Zakat into two types, namely Zakat Mal (property zakat) and Zakat Fitrah (personal zakat). Zakat Mal (property/wealth) is a property zakat that

is required to be paid by Muslims on the property they own, fulfilling the conditions set by the provisions of Islamic law, including haul, nisab, amount and time (Muzayyanah & Yulianti, 2020). Zakat (fitrah) is an asset that must be paid at the beginning of the holy month of Ramadan. The law is binding on all Muslims who live during the holy month of Ramadan, from newborn babies (children) to the elderly, women and men, slaves or free people (who are free) (Badriah et al., 2022). As for Zakat Nafs (Zakat Fitrah), this was conveyed by the Prophet in his speech at the mosque in the 2nd year of Hijrah, exactly two days before the end of the Ramadan fast, the Prophet explained the mandatory order to pay Zakat Fitrah before leaving for the place of worship to perform the 'id prayer (Mustofa & Fata, 2015).

The distribution of zakat fitrah is distributed to those who are entitled to receive a share of zakat (mustahiq zakat) in accordance with the guidance in the Qur'an, namely surat at-Taubah : 60, which means: "Indeed, zakat is only for the poor, the poor, amil zakat, the softened of heart (converts), for (freeing) slaves, for (freeing) debtors, for the way of Allah and for those who are on a journey, as an obligation from Allah. Allah is All-Knowing, All-Wise.". (Q.S. at-Taubah: 60).

Based on the above verse, mustahiq zakat amounted to 8 ashnaf, they are: the poor (fuqoro), the poor (masakin), zakat managers (amil), people who have just converted to Islam (mu'allaf), those freed from slavery (riqob), those in debt

(ghorim), those fighting in the path of truth (fi-sabilillah) and Muslims who are on the path of studying (ibnu sabil) (Muzayyanah & Heni Yulianti, 2020).

In order for the distribution of zakat to be done correctly, fairly and equally, every Muslim who pays zakat should pay zakat fitrah through an official amil zakat appointed by the government or from the community (private institutions). Personally handing over zakat to mustahik instead of through amil (zakat managers) can also be done as long as there is no amil or there is an amil but the amil is not trustworthy. Lack of trust in the amil can be a reason why he can pay zakat directly to the mustahik.

The custom of paying zakat fitrah by the people of Muara Soma Village, on the last night of Ramadan (starting from after Maghrib prayer until before dawn prayer), with a size of one sha' which is equivalent to 2.5 kg of rice per each person follows the instructions of the hadith of the apostle. Regarding the distribution of zakat fitrah, some people give zakat fitrah personally directly to amil (zakat managers) who receive it in the mosque, while others give zakat fitrah directly to the poor, orphans, students, Quranic teachers, and widows.

The author interviewed people who paid their zakat fitrah directly to orphans including: Mr. Rahmad, he paid his zakat fitrah directly to the homes of orphans, he said he felt doubt and lack of confidence in the members of the zakat management in his area (Muara Soma Village), then he directly distributed his zakat to orphans in

his area. Likewise, another community who paid their zakat directly to the Koran teacher, namely Mr. Amin, which according to him was fine because they also needed money to go to school. The author also interviewed people who paid their zakat directly to Quran teachers and widows, namely: Mr. Dayat and Mrs. Hani, in their interviews said that there was no problem in paying zakat to the Quran recitation teacher and to widows because the teacher helped teach children to learn the Quran and widows, who no longer bear their living expenses.

Based on several interviews, it turns out that so far some people in Muara Soma Village consider that paying zakat fitrah directly to orphans, Quran teachers, and widows (outside the 8 asnaf) is valid regardless of whether they are included in the asnaf of zakat or not. In this regard, the researcher sees that research on zakat is generally based on fiqh studies and economic studies with different scopes of study, very rarely discussing in terms of social conditions or social problems that often occur which sometimes social matters are the main factors that shape people's perspectives/character towards the obligation to pay zakat. Such as the study conducted by Firdaningsih, et al, which focuses more on a deeper study of equalization in getting a share of 8 asnaf zakat recipients (Firdaningsih et al., 2019). And also research on the payment of Zakat for Mama Biang in Maluku, Indonesia: a study of Ulama Opinions on Fisabilillah in the Anthropological Perspective of Islamic

Law, which concluded that the controversy over the distribution of *mama biang's* zakat occurred due to differences in the interpretation of scholars on the meaning of *fisabilillahh* which has implications for differences in people's understanding of Islamic law (Hannani et al., 2023).

So in this research the author tries to create something different by examining *fiqh* law and social conditions from the *maqashid sharia* review so that it is expected to be clearer, more comprehensive and more actual. This research aims at two things only, namely: (a) the perception and practice of the community in determining zakat recipients? and (b) *maqashid sharia* analysis of the perception and practice of the community in determining zakat recipients?

Based on the explanation above, it can be seen that the condition of the community in Muara Soma Village considers the delivery of zakat fitrah directly given to Quranic teachers, orphans, and widows is quite interesting to study so that later there will be no more misperceptions of the distribution of zakat fitrah. This research focuses on the *Maqashid Shari'ah* analysis of community perceptions in determining the recipients of Zakat Fitrah.

This research is generally oriented to understand the relationship between the concept of *Maqashid Sharia* (*sharia* objectives) with public perceptions related to the determination of zakat fitrah recipients. *Maqashid Sharia* is an Islamic conceptual framework that emphasizes the

main objectives of Islamic law. Thus, the research can provide a better insight into the relationship between the principles of *Maqashid Sharia* and the community's response to the practice of determining the recipients of zakat fitrah. The results of this research are expected to provide a more in-depth view for zakat institutions and the community in improving the effectiveness and fairness in the distribution of zakat fitrah.

## **METHOD**

This research method is qualitative research. using a descriptive-analytical approach. (Amiruddin, 2004) The author uses descriptive analysis method by collecting information about situations or events and analyzing and interpreting the data to be described and explained in the research report. In this case the author will describe, describe the practice of paying zakat fitrah to Quranic teachers, orphans and widows analyzed from *Maqashid Syariah* in Muara Soma Village in accordance with the data and facts found in the field where the researcher.

The main data in this research comes from: First, field data through observation, interviews, conducting oral and written questions and answers with several elements of society and religious leaders who pay zakat through *amil zakat* or directly to Koranic teachers, orphans and widows. Second, literature data by reviewing various literatures to collect and analyze data (Lincoln & Guba, 1985). After data collection, data processing is carried

out through the data collected then checked, especially from aspects related to completeness, validity and relevance to the topic. Then classified, systematized and formulated in accordance with the subject matter studied. Analysis is carried out qualitatively based on assumptions, archival theory and the results of direct observation.

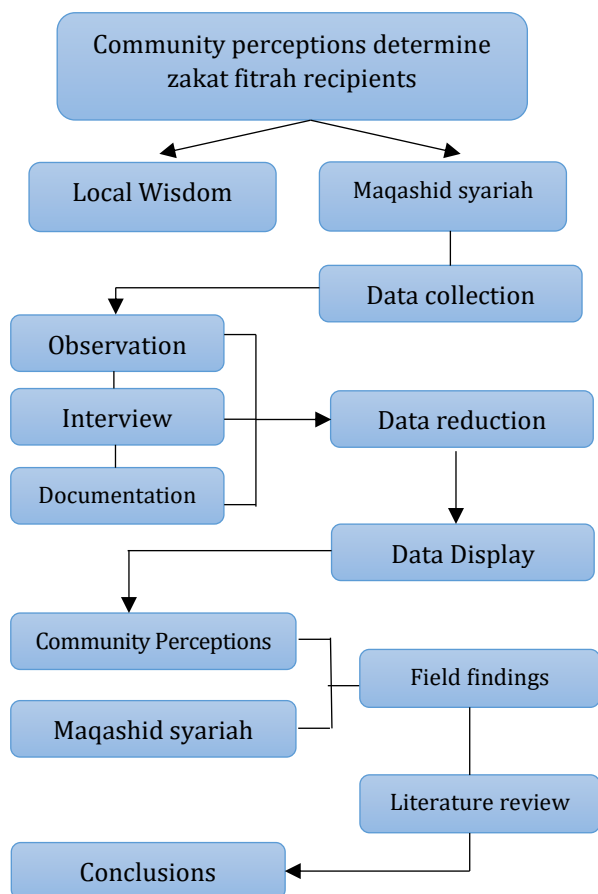


Figure 1. Research Chart

## RESULTS AND DISCUSSION

### Introduction to maqashid syariah and Zakat Fitrah

Maqashid shari'ah is linguistically formed from two Arabic syllables, namely maqashid and shari'ah. The word maqashid means will or intention. In the book *Lisan al-'Arab* the word maqashid means *istiqamah al-thariq* (constancy on one path) and *al-i'timad* (something that

becomes a foundation) (Muhammad ibn Mukarram ibn 'Ali Jamal al-Din ibn al-Manzhur, 1414). The word shari'ah itself means the path that leads to the place where water comes out (*al-mawadhi' tahdar ila al-maa'*), or it can also be said that the direction to the place where this water comes out is the direction to the basic source of livelihood (Helim & Suradilaga, 2022).

Therefore, maqashid shari'ah etymologically refers to the presence of water sources in order to fulfill the basic needs of daily life, where with water, humans can live a peaceful, healthy life and make the body fresh. The mention of shari'ah is associated with water due to the fact that in general water is a fundamental element for human survival, so that the purpose of the law (shari'ah) is set none other than to organize human life (Helim & Suradilaga, 2022). Maqashid Sharia in terms of terminology (*ishthilahy*), as said by al-Syatibi, is a provision stipulated by Allah with the intention of providing goodness and *maslahat* to His servants both in the world and in the hereafter (Helim & Suradilaga, 2022).

Based on this understanding, it is clear that all legal regulations set by Allah must have a purpose, and it is impossible not to have a predetermined purpose. In his view, al-Syatibi further said, a law / regulation without having a purpose is the same as imposing something that is impossible to implement (*taklif mala yuthaq*), this is something that is

contradictory and not found in Allah's law (Adzkiya, 2020).

Al-Syatibi's emphasis on Maqashid Sharia in general seems to be based on the provisions of the Qur'anic verses that explain the function of Allah's law should contain *maslahat* things, including QS. al-Haj: 39, al-Nisa': 165, al-Mulk: 2, al-Maidah: 6, al-Anbiya': 107, al-Ankabut: 45, Hud: 7, al-Baqarah: 179, and al-Zariyat: 56 (Fauziah et al., 2018).

In an effort to realize and realize religious demands to achieve human welfare in this world and in the hereafter, as a result of the analysis of *fiqh* scholars (*ushuliyyin*), there are at least five main elements that must be maintained and implemented, namely the preservation of religion (*hifzhuddin*), the preservation of the soul (*hifzhunnafs*), the preservation of offspring (*hifzhunnasl*), the preservation of property (*hifzhulmal*), and the preservation of reason (*hifzhul-aql*).

Based on some of the verses above, it is clear that the legal aspects contained therein have benefits. So if there is a legal problem that has no clear benefits, it can be analyzed using *maqashid al-syariah* in terms of the spirit of *sharia* objectives. Because in fact the Qur'an is a basic reference as well as a perfect guide to life. This is where the beginning of the Qur'an was revealed to the Prophet Muhammad SAW in order to then teach back to his people as *rahmatan lil 'alamin* as the essence of *sharia* or Islamic law.

In connection with this, Wahbah al-Zuhaili put forward the requirements of

*maqashid sharia*. Something can be referred to as *maqashid sharia* if it has the following four main requirements (Wahbah Az-Zuhaili, 1985):

a) It must have a fixed meaning, which means that the meaning must be certain or almost certain.

b) It must be clear, which means that there is no difference of opinion among the *fuqaha* about its meaning. For example, the preservation of offspring is the purpose of marriage.

c) It must be measurable, meaning that the meaning must be measurable with a clear measure and not cause doubt. For example: the preservation of mental health is the purpose of the prohibition of alcohol, while the measure of the prohibition is drunkenness.

d) Universally applicable, which means that the meaning does not change due to changes in time and place. For example, the essence of Islam and the ability to work are conditions of marriage *kafa'ah* based on the Maliki school of thought.

These aspects are interconnected and related to Allah. Allah would not make His laws if they were not for the good of His creatures, in this world or the hereafter. *Maqashid* can only be achieved if there is *taklif* law, and *taklif* law can only be applied if it is first understood and understood by everyone. Therefore, any goal will be achieved if people always follow the path of the law in their daily behavior and do not act according to their lustful desires.

Furthermore, with regard to *zakat fitrah*, from a linguistic point of view, the phrase

zakat fitrah is formed from two words: the word zakat and the word fitrah. The word zakat in Arabic means blessing, growth, purity, cleanliness, goodness and praise. While fitrah is the first event, mood and beginning of fasting. Yusuf Qardhawi argues that zakat fitrah is an obligatory zakat as the main factor in ending the fast in Ramadan (Yusuf Qardhawi, 1991). Ahmad Syarbashi, explained that zakat fitrah is zakat paid by Muslims at the end of the holy month of Ramadan. the same opinion was also conveyed by Ibn Qutaibah that Zakat Fitrah is also called Zakat of the soul, derived from the word Fitrah which means the beginning (Abdul Haris, 2022).

In addition, the term zakat fitrah is also referred to as fasting zakat or zakat where the reason for its obligation is futur (breaking the fast) at the end of the holy month of Ramadan, as well as body zakat, because this zakat is intended to purify itself (Mazroatus Saadah & Uswatun Hasanah, 2021). According to the fuqaha, zakat fitrah is included in the personal zakat that must be paid by every Muslim if it meets the requirements according to the rules determined by religion (Fajrina et al., 2020). Based on this information, it can be concluded that zakat fitrah is zakat that is paid during the holy month of Ramadan which aims to purify oneself from dirty words and despicable actions while fasting. There are various names for zakat fitrah, including: (1) Zakat ru'us (basic), because it is obligatory for all Muslims, young and old, women and men, (2) Zakat fitri, based on the wording of the hadith narrated by Imam

Bukhari above, (3) Zakat fitrah, which is to purify oneself as when humans were first created, because this zakat aims to purify the soul and body.

The basis for the obligation to pay zakat al-fitr is found in the Qur'an and the Prophet's hadith, namely:

وَأَقِيمُوا الصَّلَاةَ وَآتُوا الزَّكَاةَ وَارْكَعُوا مَعَ الرَّاكِعِينَ

*and establish prayer, pay the zakat and bow down with those who bow down.*

It is also found in the Qur'an al-A'la: 14.

قَدْ أَفْلَحَ مَنْ تَزَكَّى

*Indeed, fortunate are those who purify themselves (by believing)*

Ibn Huzaymah said that this verse was revealed in connection with the obligation to pay zakat al-fitr, which is on the last night of fasting until the Eid prayer. The meaning of this verse is that zakat al-fitr is part of the teachings of religion and is a beneficial and noble practice. In line with this, Said bin Musayab, Umar bin Khattab and Umar bin Abdul Aziz interpreted that zakat in the verse above means zakat fitrah. "In addition, there is also a hadith sourced from Ibn Umar ra. He said: *"The Messenger of Allah (peace and blessings of Allaah be upon him) enjoined zakat al-fitr of one saa' of dates or one saa' of wheat on Muslims, both slaves and free men and women, young and old. He ordered it to be given before the people came out for the Eid prayer.* (HR Bukhari, Muslim, Abu Dawud)."

The meaning of the word farada (obligatory) according to the scholars of jurisprudence is the same as the words alzama and awjaba, which mean obligatory,

and this is the view of Abu 'Aliyah, Atha and Ibn Sirin from among the Malikis, Imam Ahmad and Imam Shafii.

Allah explains the groups entitled to a share of zakat fitrah found in the Qur'an Surah at-Taubah verse 60, which details the recipients of zakat (Dwi Lestari et al., 2021):

- Faqir: someone without having a job and property as a source of regular income in fulfilling their daily needs and cannot work / do business.
- Poor: Someone who has half or more of adequate property, but not enough.
- Amil: Those who are responsible for doing all the work related to zakat, starting from collecting, storing, monitoring, recording the receipts and expenditures of zakat and the rest, as well as forwarding or distributing zakat to the mustahik. Allah stipulates that their salaries be paid from zakat, not from other sources. They are appointed by the government or the private sector (ordinary people).
- Mu'allaf: People who have recently embraced Islam. If they have already converted to Islam, then they are included as recipients of zakat to arouse their conscience until they have the determination to embrace Islam.
- Riqab: Those who wish to free themselves, i.e. slaves whose masters have promised to free them if they are able to redeem them in money and also slaves whose masters have not promised them freedom.
- Ghorim: A Muslim who is in debt. Three types of gharim are: (1) A person who is

in debt to fulfill his own needs, whether he is in urgent need or not, and he has truly repented. (2) A person owes a debt because he is responsible for the debts of others, and he and his dependents have not repaid their debts; (3) A person owes a debt to settle a dispute. Being a reconciler for two people who are in dispute, and in order to calm their anger, one has to spend money to relieve their anger, he takes out a debt for another person. Based on this, if a person uses his wealth for the good of the ummah, which is permissible according to sharee'ah, and he takes out a debt for that purpose, then he is helped to pay it out of zakaah.

- Sabillillah: A person who fights on the path of righteousness in defense of religion while not being paid or salaried by the government. These people are part of the army but are not registered as recipients of regular salaries/wages from the government, these people volunteer for war. They qualify to be recipients of zakat as their provisions in fighting for weaponry needs.
- Ibn Sabil: A person who travels long distances and stops over in an area whose residents are so concerned with paying zakat, he travels based on good intentions and does not intend to commit sin.

### **Public Perception of Determining Zakat Fitrah Recipients**

Based on interviews conducted by researchers to 100 research informants, the data as described in the table:



**Table 1.** Community Knowledge in Determining Zakat Fitrah Recipients

No	Problem Item	to Amil Zakat	Direct to Mustahik	Others (excluding the 8 mustahiks)
1	Community knowledge about paying zakat in Islam	55	20	25
2	Public perception of the most ideal target recipients of zakat	50	30	20
3	People's behavior in paying zakat	28	38	34

Based on the data above, it can be summarized that amil zakat has the opportunity as an institution that receives and distributes zakat that will be in demand and will increase in the future. The data shows that people understand well that zakat should be submitted through the national amil zakat agency formed by the government or amil zakat institution formed by the general public (private).

The community's understanding is almost the same as their perception. In their perception, giving zakat through amil zakat is still *afdhal* but it would be better to go directly to the mustahik. In practice, when paying zakat, it turns out that they prefer to pay directly to mustahik and also outside mustahik. In fact, the number of those who choose both is quite large, 72 people. Their behavior shows that paying zakat is quite varied, with only a slight difference between those who pay through amil and those who pay directly to mustahiks or others.

The muzaki's knowledge of how to pay zakat according to Islamic law, the community's perception of how to pay zakat that is more *afdhal* and main, and their practice in paying leads to the belief

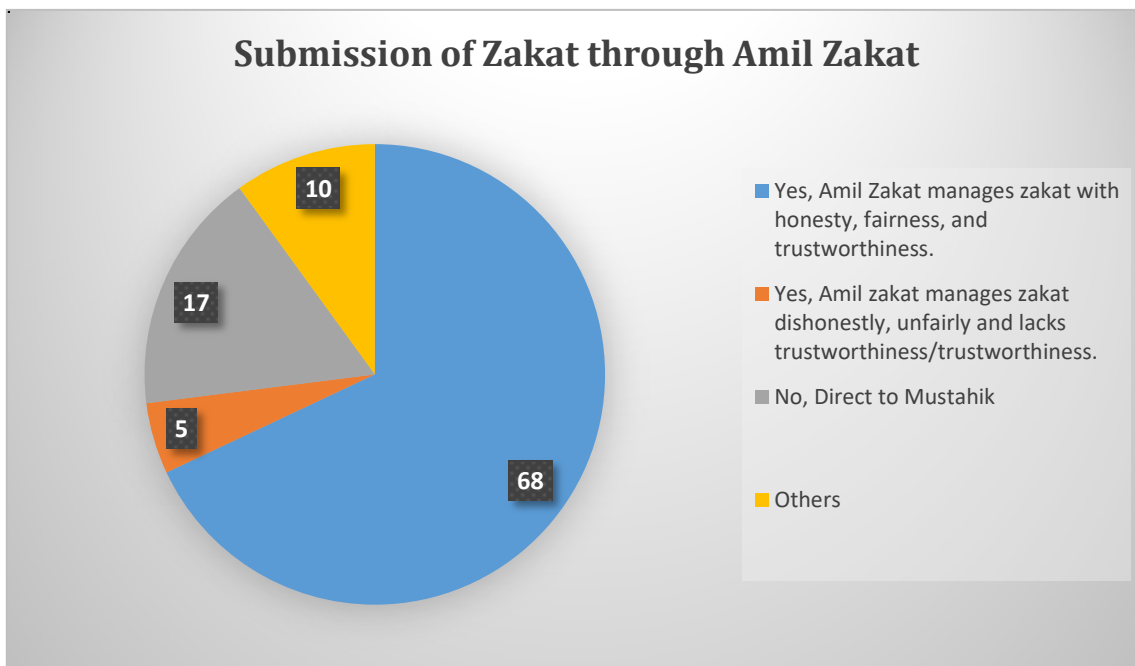
that paying zakat through amil zakat is not the main choice. The muzaki end up taking a middle ground in their behavior, distributing zakat fitrah through amil and also directly to mustahik.

However, when they were asked about the management of zakat being handed over to amil zakat, the results were positive. Interviews with 100 respondents showed that in principle they do not mind if amil zakat manages zakat, as long as the amil zakat is honest, fair and trustworthy.

To provide a better understanding of the data described above, here the author presents it again in the form of a diagram, so that the perception of the community regarding the submission of zakat through amil zakat is clearly visible.

The following data regarding the public's perception of the amil zakat agency in distributing zakat fitrah to the mustahik, it is evident that there are three perceptions, namely that there are those who perceive that the amil is honest, there are also those who perceive that it is dishonest, and there are also perceptions outside of these two. as will be described in the following diagram:

**Table 2:** Submission of Respondents' Zakat through Amil Zakat



Amil zakat as the main place of zakat management, with the provision of having an honest character, trustworthy and fair funds. This means that the public's desire and expectation for amil zakat to improve the performance of zakat governance management in a credible manner based on honesty, justice and maintaining trustworthiness.

Currently, the weakness of amil zakat institutions in Indonesia is in the institutional aspect. The rules of governance of amil zakat institutions are still not running well due to inadequate regulations. The institution that specifically takes care of zakat that is centralized in Baznas in accordance with the integrated principle as required by law, is also still patchy. In addition, the institutional hierarchy from the center to the regions is also not well available. It can be assumed that the majority of muzakki still pay zakat directly to mustahik.

Some of the main factors that cause people to distrust channeling their zakat through amil zakat are: (1) Amil zakat is not able to manage zakat properly; (2) Amil zakat is not accurate in determining the 8 asnaf of zakat recipients; (3) Amil zakat is unfair, dishonest in distributing zakat; (4) Amil zakat often prioritizes its share compared to the share of other asnaf (fakir and poor).

From table 1 above, it can be seen that many people still distribute their zakat outside the asnaf of zakat, there are 34 respondents. The behavior of people who pay zakat fitrah directly to mustahik and even to those who are not included in the mustahik category (Quranic teachers, orphans and widows) is caused by various reasons. This can be seen in the following table:

**Table 3.** Reasons muzakki pay zakat to non-asnaf

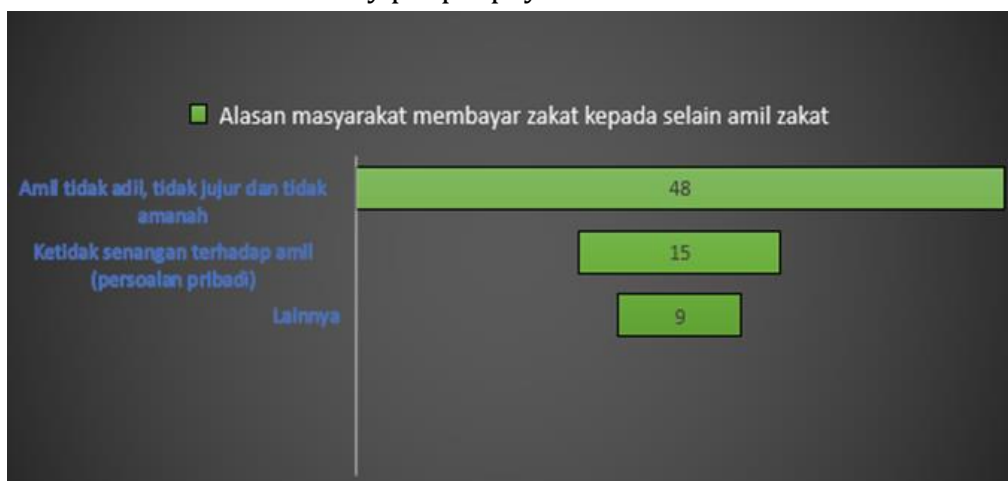
No	Key Factors	Orphans	Quran teacher	Widow
1	Difficult economy	17	14	20
2	Daily dependents' expenses	6	6	4
3	Family relationship	6	5	4
4	Form of respect/affection	5	5	6

Source: interviews with 34 respondents

The data above can be summarized that in general, the community pays their zakat to orphans, Quranic teachers and widows because of difficult economic factors and the community sees that Quranic teachers, orphans and widows have the burden of family needs. So that this is common and legitimate to do. The

following are the various reasons why people prefer to pay zakat directly to mustahik or outside mustahik (Quranic teachers, orphans and widows). The number of respondents who pay zakat outside amil zakat is 72 respondents (according to table 1).

**Tabel 4.** Reasons why people pay zakat to other than amil zakat



Source: Research informant interview

### Maqashid Sharia Analysis

The distribution of zakat can be interpreted as the distribution of zakat assets to those mustahik who deserve it. This means that zakat assets must be distributed in accordance with the terms and conditions that have been determined and within the corridors permitted by sharia.

The distribution of zakat with the right target is something very important

(Putra & Tambunan, 2022), so Allah in detail explains the groups that deserve and deserve to receive it, as stated in Surah at-Taubah verse 60. This makes it clear that zakat must be distributed among the eight groups mentioned and not given to other groups that are not included in the eight groups. This opinion is based on these eight groups. In a sense, since all these groups exist, it makes no sense for zakat to be distributed to people

who do not belong to these eight groups (Hakim & Hakim, 2022).

Some of the purposes of zakat are to provide an appropriate standard of living for those who receive it as a person who has earned the glory of Allah, as well as being a Muslim who has the values of kindness and justice. The minimum standard of living for a person is to be able to provide enough food and drink for himself and his family (Hakim et al., 2020).

In the Qur'an in the 60th verse of Surah At-Taubah, it is clear that Koranic teachers, orphans and widows are not part of the category of zakat recipients, because sometimes some of the orphans when left by their parents get quite a lot of inheritance, and legally the dependents of the orphans' lives move to the hands of their father's family or to Muslims in general, Koranic teachers are also sometimes people who have breadth of sustenance and widows also sometimes get a lot of inheritance from their late husbands.

But if the orphan is left without any wealth, if the Quran teacher is poor, and if the widow is poor, then it is clear that she is entitled to zakaah (not because she is an orphan, not because of her teaching services, not because of her widowhood, but because of her poverty). Donations to orphans, Quran teachers, and widows are not limited to zakat, but also to other funds such as infaq or shadakah. Do not let orphans be neglected because the zakat fund has run out.

There are several verses of the Qur'an as well as the hadith of the apostle that contain encouraging information for those who want to care for, protect, and look after orphans. Click or tap here to enter text. for example, according to the hadith narrated by Imam Thabran from Abi Darda, the Prophet said: "Do you want happiness and comfort in life? Have mercy on orphans, stroke their heads and feed them with your food, surely you will get both."

Therefore, before allocating zakat funds to Quranic teachers, orphans and widows, we should first look at their standard of living. If they are far from decent, then they are entitled to receive zakat funds. they can be classified as poor or poor. However, if they are not classified as poor, then they are not entitled to receive zakat, because one of the obstacles to receiving zakat is not being classified as poor (Rahmawati et al., 2023).

Based on the analysis of maqashid sharia on zakat, it shows that the main purpose of the law of zakat in particular is ighnaa al-fuqarah (freeing the poor from the difficulties of life). Meanwhile, based on the general principle of maqashid sharia, the implementation of zakat law, if implemented based on Islamic law, can create benefits for society and the state, including the maintenance of religion (hifdzuddin), maintenance of property (hifdzulmaal), maintenance of life (hifdzunnafs), maintenance of family / offspring (hifdzunnasl), and maintenance of reason (hifdzul'aql).

Maqasid Sharia is interpreted as the most important goal in a law to create benefits, or the values to be achieved from sharia and realized in life (Nur et al., 2020). The objectives of maqashid sharia are divided into three levels, namely the Daruriyyah level, the Hajiyyah level, and the Tahsiniyah level (Irwan, 2021).

The first level is dharuriyyah. The dharuriyyah level is the purpose of sharia (law) that must exist for the existence of human life. The dharuriyyah level is the goal of sharia (law) that must exist for the existence of human survival. If this goal is not fulfilled, it can lead to injustice for the survival of humanity as a whole, causing damage to the joints of life itself.

Basically, the implementation of zakat payments to Quranic teachers, orphans and widows if it is based on the main needs according to the emergency, then it has not fulfilled the element of dharuriyyah, this is indicated by the existence of income or other sources of life to meet daily needs.

At the level of hajiyyah is maintaining the purpose of one's life which includes various secondary needs needed in life. If these secondary needs are not fulfilled or maintained, it can lead to a narrow life which results in distress in life.

The implementation of zakat payments to Quranic teachers, orphans and widows, if based on human secondary needs, fulfills the element of hajiyyayyah, this can be seen from the lack of peace and

the emergence of difficulties in meeting daily needs.

Meanwhile, the tahsiniyah level is a legal goal with the aim of realizing the perfection of human life through the implementation of good and praiseworthy things according to custom and avoiding despicable things based on customary considerations. This level is implemented through the provision of assistance in the form of zakat for those in need.

## REFERENCES

Maqasid Sharia assesses that productive zakat management is part of the efforts that must be applied in realizing justice and benefit in the midst of society Knowledge and Perception of the community in paying zakat fitrah in Muara Soma Village is that some people directly pay their zakat fitrah through amil zakat and some others give it directly to Quran teachers, orphans and widows, for several reasons: 1) Not trusting the zakat amil, 2) The three groups are in need, 3) There is still a family relationship with the muzakki. 4) Form of concern and affection. 5) It has become a habit. Maqashid Syariah's view of the Payment of Zakat Fitrah to Koranic Teachers, Orphans and Widows in Muara Soma Village is in accordance with Maqashid Syariah at the hajiyyah level (needs that must be met) because Koranic Teachers, Orphans and Widows who receive zakat in Muara Soma Village are partly included in the category of poor people who are entitled to receive zakat where their daily economic conditions are insufficient, with

the restriction that they receive zakat not because of their keyatim, not because of their teacher and not because of their widow status but because of their poverty. To zakat managers should learn more about good zakat management, and improve the image of amil zakat in the midst of society by behaving fairly, honestly and trustworthy in distributing zakat to those entitled to receive it. While amil zakat continues to socialize the importance of paying zakat and the importance of distributing zakat through amil zakat.

## REFERENCES

- Haris. A. (2022). Analisis Putusan Majelis Tarjih Muhammadiyah Tentang Dana Zakat Untuk Korban Bencana Perspektif Maqashid Syariah. *Jurnal Masharif Al-Syariah: Jurnal Ekonomi Dan Perbankan Syariah*, 7(3), 920–929.
- Adzkiya, U. (2020). Analisis Maqashid Al-Syariah Dalam Sistem Ekonomi Islam dan Pancasila. *JESI (Jurnal Ekonomi Syariah Indonesia)*, 10(1), 23. [https://doi.org/10.21927/jesi.2020.10\(1\).23-35](https://doi.org/10.21927/jesi.2020.10(1).23-35)
- Amiruddin, Z. A. (2004). *Pengantar Metode Penelitian Hukum*. Raja Grafindo Persada.
- Badriah, B., Fata, K., Jailani, M. R., & Armanda, D. (2022). Permasalahan Implementasi Pembagian Zakat Fitrah di Kecamatan Seunuddon Kabupaten Aceh Utara. *Asia-Pacific Journal of Public Policy*, 67–81. <https://doi.org/10.52137/apjpp.v7i2.70>
- Lestari, N.D., Novita Syafitri, M., Tishwanah, N., & Manna Silviyah, N. (2021). Analisis Pengelolaan Dana Zakat Fitrah Sebagai Pemberdayaan Ekonomi Umat. *Ekonomi Islam*, 12(2), 173–192. <https://doi.org/10.22236/jei.v12i2.6955>
- Fajrina, A. N., Putra, F. R., & Sisillia, A. S. (2020). Optimalisasi Pengelolaan Zakat: Implementasi dan Implikasinya dalam Perekonomian. *Journal of Islamic Economics and Finance Studies*, 1(1), 100. <https://doi.org/10.47700/jiefes.v1i1.1918>
- Fauziah, H., Hafidhuddin, D., & Tanjung, H. (2018). Analisis Maqashid Asy-Syariah Dalam Pengelolaan Zakat Oleh Negara. *Kasaba: Journal of Islamic Economy*, 11(2), 102–127.
- Firdaningsih, F., Wahyudi, M. S., & Hakim, R. (2019). Delapan Golongan Penerima Zakat Analisis Teks Dan Konteks. *Equilibrium: Jurnal Ekonomi Syariah*, 7(2), 316. <https://doi.org/10.21043/equilibrium.v7i2.5843>
- Hakim, R., & Hakim, A. L. (2022). The Role of Zakat, Infak and Shadaqah In Mitigating the Impact of Covid-19 Pandemic on Orphans In Indonesia. *Iqtishodia: Jurnal Ekonomi Syariah*, 7(2), 36–42. <https://doi.org/10.35897/iqtishodia.v7i2.852>
- Hakim, R., Muslikhati, M., & Rifa'i, M. N. (2020). Zakat dan Pemberdayaan Ekonomi Mustahik: Studi Pada Lembaga Amil Zakat, Infak Dan Shodaqoh Muhammadiyah (LAZISMU) Kabupaten Malang. *Jurnal Ilmiah Ekonomi Islam*, 6(3), 469. <https://doi.org/10.29040/jiei.v6i3.1356>
- Hannani, H., Haq, I., Amiruddin, M. M., & Haramain, M. (2023). Zakat for Mama Biang in Maluku, Indonesia: Ulama Opinion on Fīṣabīlillāh in the

- Perspective of Islamic Legal Anthropology. *Samarah: Jurnal Hukum Keluarga Dan Hukum Islam*, 7(2), 830. <https://doi.org/10.22373/sjhc.v7i2.17044>
- Helim, A., & Suradilaga, A. S. (2022). Penggunaan Metode Maqasid Al-Syari'Ah Sebagai Alat Analisis. *Jurnal Studi Agama Dan Masyarakat*, 18(1), 57–70. <https://doi.org/10.23971/jsam.v18i1.3925>
- Imam Asy-syafi'i, & Tahqiq&Takhrij: Ripat Fauzi dan Abdul Muththalib. (2017). *Al-Umm* (Badru, Ed.; Vol. 4). Pustaka Azzam. [www.tedisobandi.blogspot.com](http://www.tedisobandi.blogspot.com)
- Irwan, M. (2021). Kebutuhan Dan Pengelolaan Harta Dalam Maqashid Syariah. *Elastisitas - Jurnal Ekonomi Pembangunan*, 3(2), 160–174. <https://doi.org/10.29303/e-jep.v3i2.47>
- Saadah. M, & Uswatun Hasanah. (2021). The Common Goals of BAZNAS' Zakat and Sustainable Development Goals (SDGs) according to Maqasid Al-Sharia Perspective. *AL-IHKAM: Jurnal Hukum & Pranata Sosial*, 16(2), 302–326. <https://doi.org/10.19105/al-lhkam.v16i2.4990>
- Muhammad ibn Mukarram ibn 'Ali Jamal al-Din ibn al-Manzhur. (1414). *Lisan al-'Arab* (3rd ed., Vol. 3). Dar Shadir.
- Mustofa, M., & Fata, K. (2015). Zakat and Tax; From the Synergy to Optimization. *Al-Ulum*, 15(1), 43. <https://doi.org/10.30603/au.v15i1.171>
- Muzayyanah. M, & Heni Yulianti. (2020). Mustahik Zakat Dalam Islam. *Al-Mizan: Jurnal Hukum Dan Ekonomi Islam*, 4(1), 90–104. <https://doi.org/10.33511/almizan.v4n1.90-104>
- Nur, I., Adam, S., & Muttaqien, M. N. (2020). Maqāsid Al-Sharī'at: The Main Reference and Ethical-Spiritual Foundation for the Dynamization Process of Islamic Law. *AHKAM: Jurnal Ilmu Syariah*, 20(2). <https://doi.org/10.15408/ajis.v20i2.18333>
- Putra, D., & Tambunan, J. (2022). Optimizing the Role of Body-Bathers as a Priority for Zakat al-Fitr Recipients in Sikilang, Sungai Aur Pasaman Barat. *Al-Risalah: Forum Kajian Hukum Dan Sosial Kemasyarakatan*, 22(2), 201–212. <https://doi.org/10.30631/alrisalah.v22i2.1252>
- Rahmawati, E., Pujiati, Y., Turahmi, L., & Panorama, M. (2023). Strategi Pengelolaan Zakat Dalam Pemberdayaan Umat. *Jurnal Locus Penelitian Dan Pengabdian*, 2(2), 185–199. <https://doi.org/10.58344/locus.v2i2.887>
- Risianti, D., & Kurniawan, R. R. (2022). *Pemeliharaan Harta Anak Yatim Oleh Wali Dalam QS. An-Nisa Ayat 2*. Center for Open Science.
- Tamimah, T. (2020). Compliance Determinant Of Paying Zakat Maal. *AL-FALAH: Journal of Islamic Economics*, 5(2), 213. <https://doi.org/10.29240/alfalah.v5i2.1228>
- Az-Zuhaili. W. (1985). *Al-Fiqhul Islami wa Adillatuhu* (Vol. 3). Darl Fikr.
- Qamaruddin, H.Q. (2020). *Zakat dan Problematika Distribusi (Pola Efektif untuk Menyejahterakan Mustahiq dan Muzakki)* (Harmita Sari, Ed.; 1st ed.). Deepublish.
- Qardhawi.Y. (1991). *Fikih al-Zakat* (Vol. 2). Muassasah ar Risalah.