

**ZAKAT AND MAQASID SHARI'AH:
ENSURING EFFECTIVE SUPPORT FOR THE NEEDY**

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ABSTRACT

This article investigates the distribution of zakat from agricultural products in Nagari Punggasan, West Sumatra. It employs a normative empirical method, analyzing legal provisions through a sociological and jurisprudential lens. Empirically, the study focuses on practices observed in Nagari Punggasan. The distribution of zakat from crops is calculated based on the capital utilized from the onset of cultivation until the harvest. Once the harvest is complete and the funds have been disbursed, the zakat obligation is considered fulfilled. This distribution process involves inviting all relevant community members, including Ninik Mamak, Labai, Imams, Khatibs, widows, and affluent individuals. However, this practice raises concerns regarding its alignment with Islamic teachings, particularly Surah At-Taubah, verse 60, which outlines the rightful recipients of zakat. According to the principles of Maqasid Shari'ah, the purpose of Shari'ah is to benefit humanity, ensuring both the spiritual and physical well-being of individuals and society at large. The objectives of Maqasid Shari'ah emphasize the importance of respecting the rights of the asnaf (eligible recipients) who are entitled to receive zakat.

Keyword: Distribution, Zakat Agriculture, Maqashid Shari'a, West Sumatra

INTRODUCTION

He who possesses a certain amount of wealth is obligated to spend a portion of it for the benefit of others, according to the law of Allah. This is intended to bridge the gap between the rich and the poor, making zakat a central tenet of Islamic teachings.¹ The obligation of the Muslim community is based on the principle that societies are

¹ Abdul Rahman, Nurul Izzah, and Rini Hayati Lubis, "Faktor-Faktor Yang Memengaruhi Minat Masyarakat Dalam Membayar Zakat Pertanian Di Dusun Aeksah," *Journal of Islamic Social Finance Management* 3, no. 2 (November 4, 2022): 146–62, <https://doi.org/10.24952/jisfim.v3i2.6174>.

interdependent. This mutual need stems from human imperfections, as everyone has different shortcomings.² These differences lead to differences in the probability of seeking the grace of Allah.

There are things which are in excess, and there are things that are in short, but they are not made to separate one another, but to strengthen one another.³ Allah commanded him to help the poor.⁴ Every plant, fruit, and other farm that has fulfilled the requirement of the duty of zakat, must be issued the zakat. It is as stated in Al-An'am (6) ayat 141.⁵ Maqashid Shariah has a clear purpose, as stated by Imam Al-Syatibi (w.790 H / 1388 M) "Shari'a was never created for a purpose other than to recognize human beings and prevent the evil that strikes them in this world and the Hereafter."⁶

For the first duty of the farmer is to have reached five o'clock, or about 700 kilograms, of the land that has been cleansed, and ten percent, if it is with rain water, river water, or with water that has not been purchased; and 5 %for the water that is purchased. All the inheritance of the land shall be paid, including the harvest, and the transportation.⁷

The scholars agreed on the obligation of agricultural zakat based on the claims of the Qur'an and the Hadith of *Khat'i*. Not everyone agrees about the kinds of plants, fruits, and seeds. Zakat is only required on four main commodities: wine, kurma, corn, and wheat, according to Ibn Umar and a group of Ulama Salaf. This view is also represented by the stories of Imam Ahmad, Moses, bin Thalhah, Hasan, Ibnu Sirin, Shabi, ibn Salih, Ibn Abi Laila, ibn Mubarak, Abu Ubaid, Abraham, but some have added grain seeds.⁸

The Shafi'i and Maliki schools of thought argue that zakat should be taken from crops that can be preserved or stored as food, such as rice, corn, dates, and so on.

² Zahri Hamat, "Ulasan Buku: Zakat Padi Di Malaysia," *Jurnal Syaria* 24, no. 3 (July 13, 2017): 527–30, <https://doi.org/10.22452/js.vol24no3.8>.

³ Kadenun Kadenun Kadenun and Agus Purnomo, "Implementasi Zakat Padi Di Putat Geger Madiun Perspektif Fiqih Zakat," *AL-MIKRAJ : Jurnal Studi Islam Dan Humaniora (E-ISSN: 2745-4584)* 2, no. 2 (March 9, 2022): 25–37, <https://doi.org/10.37680/almikraj.v2i2.1341>.

⁴ Umi Ulfa, "Analisis Literasi Zakat Pertanian Di Kalangan Petani Desa Matang Danau Kecamatan Paloh," *Jurnal Global Futuristik* 1, no. 2 (August 9, 2023): 110–17, <https://doi.org/10.59996/globalistik.v1i2.66>.

⁵ Feri Irawan, "Potensi Zakat Pertanian Dalam Meningkatkan Kesejahteraan Ummat Di Kabupaten Sumbawa," *Journal of Indonesian Comparative of Syari'ah Law* 5, no. 2 (December 24, 2022): 157–69, <https://doi.org/10.21111/jicl.v5i2.8671>.

⁶ Akhmad Jufri, Moh. Huzaini, and Sahri, "Implikasi Penjualan Padi Sistem Tebasan Dan Dampaknya Terhadap Kegiatan Zakat Infaq Dan Sadaqah Di Kabupaten Lombok Barat," *Journal of Economics and Business* 6, no. 1 (March 25, 2020): 105–46, <https://doi.org/10.29303/ekonobis.v6i1.43>.

⁷ Yudi Arianto, Pepsi Juwita Aditama, and Yuli Roisatul A, "Telaah Biaya Produktifitas Pertanian Terhadap Presentase Zakat Padi (Studi Analisis Dengan Pendekatan Qiyās)," *The Indonesian Journal of Islamic Law and Civil Law* 2, no. 2 (October 26, 2021): 118–36, <https://doi.org/10.51675/jaksya.v2i2.164>.

⁸ Mohammad Azam Hussain, "Pembayaran Zakat Padi Di Daerah Pendang, Kedah Darulaman" (University Utara Malaysia, 2000), <http://www.malrep.uum.edu.my/rep/Record/my.um.stud.1992?ui=malrep#description>.

However, the Hanbali school, following the view of Imam Ahmad, contends that zakat must be paid on crops or fruits (seeds) that are storable, durable, and measurable by weight. Examples include rice, corn, and wheat.⁹

Zakat is the portion of wealth that must be given to the needy once the Nisab (minimum amount) and Haul (lunar year) are reached. It is the intention of Allah to reveal the law and commandments in the Qur'an for the benefit of mankind. Observing the distribution of zakat on rice crops performed by the muzakki (zakat payer), it is evident that the zakat was distributed inappropriately. For instance, zakat was given to neighbors around the house, including wealthy neighbors, which does not align with the correct targeting as specified in Surah At-Tawbah, verse 60.¹⁰

Given this context, the author aims to explore in depth whether the distribution of rice zakat is properly targeted according to the purpose outlined in Surah At-Tawbah, verse 60.¹¹ Thus, the author has titled the study "Distribution of Agricultural Zakat on Rice from the Perspective of Maqashid Shari'ah." This case study is conducted in a Nagari, specifically in Kenagarian Padang XI Punggasan.

The issue at hand is crucial to understanding the application of zakat rice distribution as practiced by the Punggasan community. Therefore, the author will examine this issue through the lens of Maqashid Shari'ah. In conducting this innovative research, the author will seek references from various sources, including Connected Papers:

⁹ Andi Achruh and Muhammad Iqbal, "Model Perhitungan Zakat Pertanian Pada Petani Padi Menurut Hukum Islam (Studi Kasus: Kecamatan Mariorawa, Kabupaten Soppeng)," *Inspiratif Pendidikan* 12, no. 2 (January 12, 2024): 701–14, <https://doi.org/10.24252/ip.v12i2.44589>.

¹⁰ Risalan Basri Harahap, "Mustahiq Zakat Padi Menurut Persepsi Masyarakat Tobing Julu Kec. Huristak Kab. Padang Lawas," *TAZKIR: Jurnal Penelitian Ilmu-Ilmu Sosial Dan Keislaman* 4, no. 2 (December 30, 2018): 343–62, <https://doi.org/10.24952/tazkir.v4i2.868>.

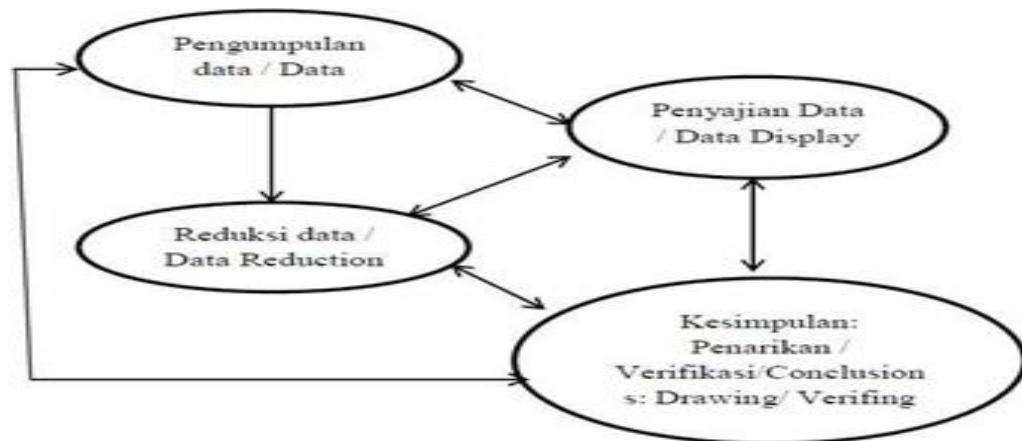
¹¹ Rahmat Fauzi, "Tinjauan Hukum Islam Terhadap Tradisi Penyaluran Zakat Padi," *JCH (Jurnal Cendekia Hukum)* 3, no. 1 (September 28, 2017): 61–72, <https://doi.org/10.33760/jch.v3i1.14>.

The author also conducted a search using Harzing's PoP with the keyword "Distribution of Zakat on Rice." The search was limited to the years 2015 to 2024, resulting in a total of 50 titles. Among these, the author found that one of the fifty titles had research related to the topic, but with a different focus. When comparing this previous research to the current study conducted by the author, there are significant differences.

The research is conducted through field studies using qualitative methods, with a descriptive approach. Primary data serves as the main material for data collection.¹²

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Interactive Analysis Model Schema



Sources : (Miles dan Huberman: 2019)

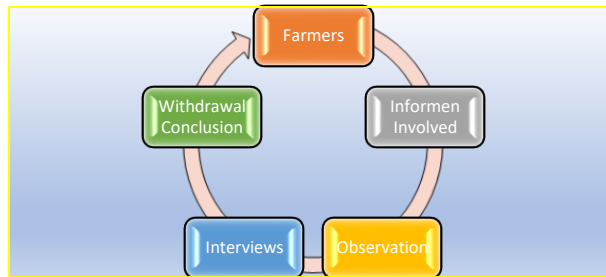
The primary data in this study involves directly observing the implementation of Zakat Padi and conducting interviews with informants, including farmers and individuals involved in the research in Kenagarian Punggasan, who are able to provide relevant information for the study. In this research, the author asks questions that have been prepared in the research instrument.

Secondary data sources refer to those that indirectly provide data to the data collector for the research.¹³ These sources are obtained from updated journals, books, official documents, and research reports, among other materials. Data collection is done through observations and interviews, with the research informants being farmers and community members involved in the distribution of Zakat Padi. The selection of informants is done using purposive sampling techniques.¹⁴

¹³ Suryani and Hendriyadi.

¹⁴ Suharsimi Akunto, *Prosedur Penelitian: Suatu Pendekatan Praktek Praktek* (Jakarta: Rineka Cipta, 2011).

Figure.1. Data Search Stream



The research took place in Kenagarian Padang XI Punggasan, which is one of the sub-districts in the Linggo Sari Baganti district, located on the South Coast of West Sumatra. The area of this Nagari is 30.54 square kilometers, or 9.68% of the Linggo Sari Baganti district. This Kenagarian consists of three villages:

1. Padang Kayu Dadiah
2. Rantau Batu Ambacang
3. Koto Marapak.

Data on Kenagarian Padang XI Punggasan shows that the majority of the population's livelihood is farming. We can see the data below:

NO	WORK	NUMBER	PERCENT
1	Not Working	838	22.94 %
2	Take care of the family	897	24.56 %
3	Student	852	23.32 %
4	Retirement	2	0.05 %
5	Civil Service Officer (PNS)	23	0.63 %
6	Trader	13	0.36 %
7	Farmers/Gardeners	596	16.32 %
8	Cattle	2	0.05 %
9	Fishermen/Fishing	22	0.60 %

Source : Nagari Padang XI Punggasan Office

Based on the data above, it can be seen that there are around 596 people who work as farmers/gardeners. Therefore, many of the inhabitants of Nagari Padang XI Punggasan cultivate crops as their primary livelihood.

RESEARCH OUTCOME AND DISCUSSION

1. Zakat and Maqashid Shari'a

Zakat, in its essence, means to grow and to increase. Zakat also signifies to purify, sanctify, and bless. Linguistically, zakat refers to purification, growth, blessing, and praise.¹⁵ In Islam, zakat is the right of Allah, to be given to the poor.¹⁶ According to Islamic teachings, zakat is a right given by Allah to those who are entitled to receive it, including the most impoverished.¹⁷

Zakat on agricultural income: Scholars agree that the obligation of agricultural zakat is based on the Quran and Hadith. One of the verses of Allah SWT that details the obligation to pay agricultural zakat is Surah Al-An'am (6) verse 141.¹⁸ Differences in opinion arise when determining the type of plants, fruits, and grains subject to zakat. According to Ibn Umar and a group of Salaf scholars, zakat is required only from four staple foods: wheat, corn, dates, and grapes.¹⁹ This opinion is also supported by reports from Imam Ahmad, Musa bin Talha, Hasan Ibn Shirin, Shuabi, Ibn Salih, Ibn Mubarak, Abu Ubaid, and Ibrahim.²⁰

On the other hand, the Shafi'i and Maliki schools of thought believe that zakat should be paid on staple crops and crops that can be stored, such as dates, wheat, corn, and rice. According to the Hanbali school (Imam Ahmad's view), zakat must be paid on all plants and fruits (grains) that can be dried for long periods of time and can be measured and weighed. Examples include wheat, corn, and rice.²¹ Meanwhile, the Hanafi school

¹⁵ Lilis Imamah Ichdayati and Rizki Adi Puspitasari, "Intensitas Petani Muzaki Membayar Zakat Padi (Studi Kasus Kabupaten Indramayu)," *Sharia Agribusiness Journal* 1, no. 1 (May 28, 2021): 99–120, <https://doi.org/10.15408/saj.v1i1.20531>.

¹⁶ Jumiah Jumiah, Ainil Fhadilah, and Prengki Ade Candra, "Zakat Pertanian Padi Di Kalangan Petani Desa Cermin Alam Kecamatan VII Koto Ilir Kabupaten Tebo," *ISTIKHLAF: Jurnal Ekonomi, Perbankan Dan Manajemen Syariah* 3, no. 2 (April 12, 2022): 79–88, <https://doi.org/10.51311/istikhlaf.v3i2.399>.

¹⁷ Sayed Mahdi, Israk Ahmadsyah, and Muhammad Jais, "Model Investasi Dana Infak Baitul Mal Aceh: Konsep Bisnis Pembangunan Pabrik Padi," *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi* 8, no. 2 (May 31, 2023): 194–205, <https://doi.org/10.24815/jimeka.v8i2.24966>.

¹⁸ Arif Febrian et al., "Analisis Pengetahuan Dan Minat Masyarakat Dalam Mengeluarkan Zakat Pertanian Padi," *Jurnal Ekonomi, Teknologi Dan Bisnis (JETBIS)* 1, no. 4 (March 3, 2023): 186–90, <https://doi.org/10.57185/jetbis.v1i4.35>.

¹⁹ Nor Aini Ali, "Taksiran Dan Aplikasi Zakat Padi Di Malaysia" (University of Malaya, 2013), <https://www.proquest.com/openview/0e2d0e3600207367e939f047261ac48c/1?pq-origsite=gscholar&cbl=2026366&diss=y>.

²⁰ Zainuddin Zainuddin and Raihanul Akmal, "Praktik Distribusi Zakat Padi Berdasarkan Korelasi Surah Al-Taubah Ayat 60 Di Kecamatan Indrapuri Kabupaten Aceh Besar," *TAFSE: Journal of Qur'anic Studies* 7, no. 2 (December 31, 2022): 233–43, <https://doi.org/10.22373/tafse.v7i2.12612>.

²¹ Hasan, "Praktik Zakat Padi Yang Jenis Harganya Berbeda Di Kecamatan Mekarsari Kabupaten Barito Kual" (UIN Antasari, 2003), <https://idr.uin-antasari.ac.id/1817/>.

(Imam Abu Hanifah's view) holds that zakat should be paid on all types of valuable plants that grow on the earth and are deliberately cultivated by humans, with a rate of 5% or 10%. Imam al-Nawawi (d. 667 AD) stated in *al-Majmu* that all plants that grow on earth, such as wheat, tobacco, and corn, which are staple foods, are subject to zakat. He further explained that this applies to crops that can be stored or deliberately planted.²²

From the various scholarly opinions discussed, the author concludes that everything that grows on earth, which can be used as food and can be stored for a long time, is subject to zakat.²³ For produce that has been cleaned, zakat is required when it reaches 5 wasaq, or approximately 700 kg. For produce that is still in its raw form, zakat is required at 10 wasaq, or 1,400 kg, with a zakat rate of 10%. If the produce is irrigated using rainwater, river water, or natural water sources, the zakat is 5%. However, if the produce is irrigated with water that has been purchased, the zakat is 20%. Zakat must be paid on all agricultural produce, including the costs associated with harvesting and transportation.²⁴

Distribution Target: The aim of distributing zakat is outlined in Surah At-Taubah (9:60) of the Quran. This verse specifies the recipients of zakat, known as *mustahik zakat*, who are entitled to receive zakat. These include: the poor, the needy, those working for zakat distribution, new converts to Islam, slaves seeking freedom, those in debt, those striving in the way of Allah, and those entitled to it. Each category of *mustahik zakat* is explained below.²⁵

The first group to receive their share of zakat is the poor. *Fakir* is the plural form of *al-Fakir*. According to the Shafi'i and Hanbali schools, an *al-Fakir* is a Muslim who lacks the means or work to meet their daily needs.²⁶

The second group of zakat recipients is the needy. Needy individuals are those who have some form of employment but whose income is insufficient to cover their living expenses. According to the Shafi'i and Hanbali schools, the needy are those who are

²² Farhana Mustikawati, Muhammad Irwan, and Suardi Kaco, "Persepsi Masyarakat Terhadap Zakat Pertanian (Studi Kasus Kasus Pada Petani Di Desa Campurjo)," *Journal Peqquruang: Conference Series* 5, no. 1 (May 31, 2023): 380–88, <https://doi.org/10.35329/jp.v5i1.4007>.

²³ Hussain, "Pembayaran Zakat Padi Di Daerah Pendang, Kedah Darulaman ."

²⁴ Yosi Silviana, "Analisis Pemahaman Petani Padi Tentang Zakat Pertanian Dan Implementasinya Di Desa Sungai Abang Kabupaten Sarolangun," *Jurnal Publikasi Manajemen Informatika* 2, no. 1 (October 19, 2022): 1–9, <https://doi.org/10.55606/jupumi.v2i1.686>.

²⁵ Basri Harahap, "Mustahiq Zakat Padi Menurut Persepsi Masyarakat Tobing Julu Kec. Huristak Kab. Padang Lawas."

²⁶ Maghfirah and Thamrin Logawali, "Kesadaran Masyarakat Dalam Melakukan Pembayaran Zakat Pertanian Padi Di Desa Bontomaccina Kecamatan Gantarang Kabupaten Bulukumba," *LAA MAISYIR : Jurnal Ekonomi Islam* 4, no. 1 (2017): 39–56, <https://journal3.uin-alauddin.ac.id/index.php/lamaisyir/article/view/4990>.

increasingly distressed and impoverished. This opinion reflects that the needy are in a worse situation compared to the poor, who are already experiencing significant hardship. When Allah SWT mentions the poor first, it generally indicates their priority and the importance of addressing their needs before other categories.²⁷

'*Amil Zakat*' refers to a person who manages and collects zakat. Managers must be honest and knowledgeable about zakat law. The Zakat Committee includes those responsible for collecting zakat for the *mustahik*, managing the assets collected, and assessing those obligated to pay zakat. The portion paid to the committee is considered compensation for their work, but they are not permitted to receive zakat themselves.²⁸

A *muallaf* is someone who has recently converted to Islam and is believed to have a weak faith. They receive zakat to strengthen their faith and boost their confidence in Islam. This support ensures that their conversion is meaningful. Currently, the *muallaf* portion of zakat is often allocated to dawah institutions that focus on spreading Islam in remote areas or to institutions that provide Islamic training for new converts.²⁹

Rikab historically referred to slaves, but in a broader sense, it applies to individuals or groups who are exploited or oppressed both structurally and personally. Unlike the term "poor," which usually denotes social and economic hardship, *rikab* refers to those suffering from cultural and political oppression.³⁰

Garimin are individuals who are in debt, regardless of whether the debt is personal or not. If they pay off their debts themselves, they are not entitled to a share of zakat unless they are also considered poor. However, if the debt is not for their own benefit, a portion of zakat may be given as compensation, even if they are otherwise wealthy.³¹

During the time of Rasulullah SAW, *Fi Sabilillah* referred to volunteers in war who did not have a fixed salary. However, the term has expanded to include zakat allocated for the construction of mosques, educational institutions, libraries, training for preachers,

²⁷ Amru Lubis and Astrid Aulia Farizki, "Pelaksanaan Zakat Tanaman Padi Dan Kelapa Sawit Di Desa Tanjung Keriahan Kecamatan Sirapit Kabupaten Langkat," *Altafani* 1, no. 1 (October 20, 2021): 92–101, <https://doi.org/10.59342/jpkm.v1i1.16>.

²⁸ Alias Azhar and Mohammad Azam Hussain, *Pengurusan Zakat Tanaman Padi* (Sintok: UUM Press, 2017), <https://repo.uum.edu.my/id/eprint/22303/>.

²⁹ Pamuji Pamuji, "Zakat Pertanian Padi Untuk Usaha Produktif (Studi Kasus Masyarakat Desa Mukti Jaya Kecamatan Muara Telang Kabupaten Banyuasin)," *Jurnal I-Philanthropy: A Research Journal On Management Of Zakat and Waqf* 2, no. 1 (January 1, 2022): 87–92, <https://doi.org/10.19109/iph.v2i1.13064>.

³⁰ Fauzul Hanif Noor Athief and Dzaky Adam Thamrin, "Penyuluhan Zakat Padi Bagi Masyarakat Bendosari," *Jurnal Terapan Abdimas* 5, no. 1 (January 30, 2020): 61–70, <https://doi.org/10.25273/jta.v5i1.5103>.

³¹ Ferry Hendry Mandailing, "Zakat Padi : Studi Atas Nisab Dan Kadar Dalam Prespektif Keadilan Ekonomi" (UIN Sunan Kalijaga, 2005), <https://digilib.uin-suka.ac.id/id/eprint/35844/>.

publishing books, magazines, pamphlets, and developing mass media, among other purposes.³² *Ibnu Sabil* refers to a person traveling to perform a good deed. This includes undertaking journeys for purposes such as Hajj, fighting in the way of Allah SWT, or any other recommended activities. If a traveler is unable to achieve their goal without assistance, zakat can be provided to support their journey.³³

Maqashid Shari'a: The meaning and purpose required by Shari'a in creating laws is to benefit humanity. The aim of Islamic law is to ensure the spiritual and physical well-being of humans, both individually and socially. In other words, Islamic law seeks to preserve human welfare in both this world and the afterlife by promoting what is beneficial and avoiding what is not. This includes achieving happiness in both realms.³⁴

Allah SWT's purpose in establishing laws is to protect human welfare and prevent harm in both this world and the afterlife. This goal must be achieved through *takrif* (legal injunctions), which relies on a deep understanding of the primary sources of law: the Qur'an and Hadith.³⁵ According to research by Ushr Fiqh experts, there are five essential elements that need to be preserved and promoted to generate benefits in this world and the hereafter. As long as a person can uphold these five aspects, they will benefit; conversely, failing to preserve them will lead to negative consequences.³⁶

As Imam al-Shatibi stated, the goal of Maqasid Sharia is clear: Sharia was established to ensure human well-being in both this world and the afterlife and to prevent harm. Yusuf al-Qaradawi elaborated that Sharia aims to preserve and protect the welfare of society, both individuals and communities, in both tangible and intangible ways. This concern and consideration are based on principles of justice and balance. A great scholar from the previous generation, Ibn Qayyim al-Jawziyya, argued that Islamic Sharia is fundamentally based on wisdom and human welfare in both this world and the afterlife. Therefore, Sharia encompasses justice, mercy, benefit, and wisdom. Issues ranging from justice to injustice, from mercy to its opposite, from benefit to harm, and from wisdom to

³² Kadenun and Purnomo, "Implementasi Zakat Padi Di Putat Geger Madiun Perspektif Fiqih Zakat."

³³ Kadenun and Purnomo.

³⁴ Kadenun and Purnomo.

³⁵ Rewina Septiani, "Analisis Pengaruh Faktor Produksi Terhadap Pendapatan Petani Muslim Dan Pelaksanaan Zakat Hasil Pertanian (Studi Pada Petani Padi Desa Rembun Kecamatan Dampit Kabupaten Malang)," *Jurnal Ilmiah Mahasiswa FEB* 7, no. 2 (2019): 1–14, <https://jimfeb.ub.ac.id/index.php/jimfeb/article/view/5695>.

³⁶ Jenni, "Analisis Kesadaran Masyarakat Dalam Menjalankan Kewajiban Zakat Pertanian Di Desa Matang Danau Kecamatan Paloh," *Sebi : Studi Ekonomi Dan Bisnis Islam* 4, no. 2 (December 19, 2022): 16–21, <https://doi.org/10.37567/sebi.v4i2.1422>.

futility are generally outside the scope of Sharia. However, these issues may be addressed through interpretative methods within Sharia.³⁷

Every law created and established by Allah SWT must have a specific purpose. The aim of legal regulations is to enhance human welfare in both this world and the afterlife by promoting beneficial aspects and avoiding harmful ones. In other words, the purpose of legal regulations is to address the needs of human life in spiritual and physical, as well as personal and social, terms.³⁸

2. Distribution of Agricultural Zakat (Rice): Perspective of Maqasid Shari'a in Nagarian Padang XI Punggasan

The distribution of agricultural zakat (rice) is carried out by those who pay zakat on rice in Kenagarian Padang XI Punggasan. According to interviews conducted by the author with Ibu Sier, a 51-year-old resident of Padang Kayu Dadiah, the harvest in January 2023 yielded 56 sacks of rice. Each sack is priced at IDR. 400,000, so 56 sacks x IDR. 400,000 = IDR. 22,400,000. Each sack weighs 70 kg, but because it is still wet, the effective weight is 60 kg per sack. The time from planting to harvest is approximately 4.5 months.

The capital required for the agricultural operation was Rp. 7 million, covering expenses for seeds, fertilizer, daily wages, and harvest wages. From the 56 sacks of rice harvested, Mrs. Sier set aside 5.5 sacks to pay zakat. This zakat rice was first sold, and the money from the sale was then distributed to those present.

Mrs. Sier invited Labai, the Imam, Khatik, Mamak, and all the neighbors from around 5 houses, including both adults and children, to distribute the zakat. Among those present were also some wealthy individuals. The total amount of zakat distributed was IDR. 2,200,000.00. Of this, IDR. 730,000 (1/3 of IDR. 2,200,000) was allocated to Labai, and the remaining Rp. 1,470,000 was distributed among everyone present. Some people received IDR. 20,000 each, while others received IDR. 10,000 each

In an interview with Mr. Peli, a 55-year-old resident of Rantau Batu Ambacang village, he reported that during the harvest in February 2023, he obtained 70 sacks of rice.

³⁷ Mohd Shukri Hanapi and Zahri Hamat, "Kos Penanaman (KP) Dan Kos Sara Hidup (KSH) Dalam Peraukanan Zakat Padi Di Malaysia," *Journal of Techno-Social*, 2015, 47–55, https://www.academia.edu/96858156/Kos_Penanaman_KP_Dan_Kos_Sara_Hidup_KSH_Dalam_Perakaunan_Zakat_Padi_DI_Malaysia.

³⁸ Hamat, "Ulasan Buku: Zakat Padi Di Malaysia."

Each sack is priced at IDR. 400,000, so 70 sacks x IDR. 400,000 = IDR. 28,000,000. The time from planting the rice to harvest is approximately 5 months. The capital required for the operation was IDR. 7 million, covering expenses for seeds (4 *kampia*, with 1 *kampia* = 5 kg, priced at IDR. 56,000 each), fertilizer, weeding wages, and sickle wages. From the 70 sacks of rice harvested, Mr. Peli set aside 7 sacks for zakat. This zakat rice was sold first, and the proceeds were then distributed to everyone present.

Mr. Peli invited Labai, the Imam, Khatik, Mamak, and all the neighbors from around 5 houses. The attendees included both adults and children, and some were wealthy neighbors. The total amount of zakat distributed was IDR. 2,800,000. Of this, IDR. 930,000 (1/3 of IDR. 2,800,000) was allocated to Labai, and the remaining IDR. 1,870,000 was distributed among everyone present. Some people received IDR. 20,000 each, while others received IDR. 10,000 each

The cases that occur with farmers, from the beginning of farming until harvesting and paying zakat:

Initial capital	IDR.7.000.000,00	Seeds, Wages, Harvest Costs	
Harvest Estimates	4,5 months	-	
Harvest Amount	IDR. 22.000.000,00		
Price/Per Sack	IDR. 400.000,00		
Zakat Issued	IDR. 2.200.000,00	Labai, Imam, Khatik, Mamak and everyone present	There are those who get IDR. 10,000.00 and there are also those who get IDR. 20,000.00

The table above provides information about the farmer's process from the beginning of farming to harvest and paying zakat. The author found that, overall, farmers followed the same procedures. Therefore, the author describes only a few cases, as it was observed that all the people in Kenagarian Punggasan have been practicing the same methods for generations. These practices followed by the Kenagarian Punggasan community do not align with the regulations set by Islamic law and the Sunnah taught by Rasulullah S.A.W.

Recipients of zakat on agricultural products are diverse, ranging from poor farmers to social institutions involved in the agricultural sector. Poor farmers are entitled to receive zakat on agricultural products because they lack sufficient income to meet their basic needs. Social institutions working in the agricultural sector are also eligible to receive zakat to help improve agricultural productivity. By distributing zakat on agricultural products to the rightful recipients, zakat can serve as a tool for economic equality and community empowerment. It helps poor farmers enhance their welfare and allows social institutions to boost agricultural productivity, ultimately contributing to national food security.

Proper distribution of zakat on agricultural products is a crucial aspect of zakat management. It is essential that zakat from agricultural products is distributed to those who are truly entitled, namely the *mustahik*. Effective distribution will positively impact both the *mustahik* and the broader community. The zakat should be correctly targeted to those who are eligible, rather than simply to those who are present at the distribution event.

In an interview with a rice harvester, it was noted that zakat was given by inviting Labai, the Imam, Khatik, Mamak, and local neighbors to attend the distribution. This practice indicates that the rice zakat may not be reaching the intended *mustahik*, as some of the attendees might not fall into the eligible categories. Allah SWT has mandated that zakat be given to the specific recipients outlined in the Qur'an, as stated in Surah At-Taubah (9:60).

Based on interviews conducted by the author with those who pay zakat, it was found that they distribute zakat to neighbors around their homes, including Labai, the Imam, Khatik, Mamak, and even wealthy individuals, as well as widows. This distribution is not fully in line with the criteria outlined in Surah At-Taubah (9:60), which specifies the recipients of zakat: the poor, the zakat collectors (*amil zakat*), new Muslims (*mu'allaf*), those seeking to free slaves (*riqab*), those in debt (*gharimin*), those fighting in the way of Allah (*fi sabilillah*), and travelers (*ibn sabil*). The distribution of zakat on rice farming by *muzakki* (those who pay zakat) does not align with the Maqasid Shari'ah from Surah At-Taubah (9:60), as the zakat is often given in small amounts (10,000 or 20,000 IDR per person) for immediate consumption rather than being used productively. It would be more

beneficial if the zakat were utilized in a way that supports productive activities, allowing the *mustahik* (recipients) to become *muzakki* themselves in the future.

CONCLUSION

Zakat is a form of wealth that must be allocated to those in need once it reaches a specific threshold known as *nisab* and has been held for the required duration, referred to as *haul*. *Maqasid Shari'ah* represents the objectives that Allah intends to achieve through the laws and commands outlined in the Qur'an, ultimately aimed at benefiting humanity. However, an examination of zakat distribution, particularly regarding agricultural produce such as rice, reveals a significant misalignment with the intended beneficiaries designated in Islamic teachings. For instance, it has been observed that some *muzakki* (those who pay zakat) distribute their zakat to neighbors, including those who are financially well-off, rather than adhering to the criteria established in Surah At-Taubah (9:60). This verse clearly delineates the rightful recipients of zakat: the poor, zakat collectors (*amil zakat*), new Muslims (*mu'allaf*), those seeking to free slaves (*riqab*), those in debt (*gharimin*), those engaged in the cause of Allah (*fi sabilillah*), and travelers (*ibn sabil*). Moreover, the amounts typically distributed—ranging from 10,000 to 20,000 IDR—are often too small to make a meaningful impact and are intended merely for immediate consumption rather than for long-term sustainability.

To enhance the effectiveness of zakat distribution, it is suggested that *muzakki* in Nagari Padang XI Punggasan, West Sumatra, adopt a more productive approach. By targeting their contributions towards initiatives that empower recipients economically, such as providing agricultural support or vocational training, they can help recipients attain self-sufficiency. In turn, this empowerment would enable these individuals to eventually contribute to zakat themselves, fostering a cycle of support that benefits the entire community.

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