

ANALYSIS OF PERSPECTIVES AND PRACTICES OF ZAKAT ON AGRICULTURAL OR PLANTATION PRODUCTS OF THE MUSLIM COMMUNITY OF LAU GUMBA VILLAGE

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ABSTRACT

This study aims to find out how the understanding and implementation of zakat, infaq, alms for the Muslim community in Lau Gumba Village. Formulate the advantages and disadvantages of the understanding and implementation of zakat by the community, so that this research can be used as an ingredient in evaluating the community's self by adjusting to Islamic law, and can be a reference for other researchers in research on the development of Islamic philanthropy. Researchers used primary data by conducting research on Muslim communities in Lau Gumba Village with conducting interviews, observations and distributing available questionnaires. The data obtained will be analyzed qualitatively using descriptive analytic. The results of this study indicate that the understanding of Muslim farmers in Lau Gumba Village regarding agricultural zakat is still general, Muslim farmers have not been able to calculate agricultural zakat in accordance with Islamic law. The implementation of the distribution of Islamic philanthropic funds is also done traditionally.

Keywords: Understanding, Implementation, Zakat, Plantation, Agriculture

INTRODUCTION

Zakat is one of the main pillars in Islam. The payment of zakat is often juxtaposed with prayer in the Qur'an as a sign of the urgency of the two worships, which are almost the same. The high position of zakat in Islam is proportional to the benefits it has. A Muslim who pays zakat will not only get a double reward from Allah SWT, but he has also helped others in terms of the economy at the same time. Infaq and alms also have a strategic position in Islam, although infaq and alms are not required in Islamic law but both have almost the same virtue as zakat.

This is one of the main factors that encourage massive Muslim scholars to study the issue of zakat, infaq and alms (ZIS) from the early days of Islam to the present day. Massive and intensive studies on zis have yielded mixed results and have developed patterns of collecting and distributing zis from time to time, such as income zakat, which is one of the products of the development of zakat in contemporary times. E-money, etc.), even the method of channeling has also been developed with a productive zakat program so that optimal and sustainable benefits can be provided by the distribution of zakat, infaq and alms. The enormity of the development of zis seems to have experienced inequality, especially in Indonesia. This is based on the fact that studies on zis are only massively carried out in urban areas, so that the pattern of collecting and distributing zis in villages is not properly recorded. and alms. Inequality that occurs is not in line with the potential for zakat, infaq and alms in the village. Plantation zakat, mining, for example, have a higher percentage of zakat compared to other zakat. easy to issue zakat, alms and infaq.

This is what makes researchers move to conduct research on the understanding and implementation of zakat infaq and alms in the village community. The author chose Lau Gumba village due to its geographical location and demographic conditions. This village is quite strategic, has a fairly easy distance to reach and is located around the area. Brastagi tourism, but this village still has a myriad of local wisdom that is unique with a rural feel. The

people of Lau Gumba Village are predominantly Muslim, but this village is surrounded by other villages where the majority of the population is Christian.

The word zakat comes from the word "zaka" which has the meaning of blessing, growing, clean and good. Meanwhile, according to spoken Arabic, the basic meaning of the word zakat, in terms of language, is "holy, growing, blessed and commendable" which are all used in the Qur'an and Hadith. Zakat in fiqh terms means a certain amount of property that is required by Allah SWT to be handed over to those who are entitled to it.

In the Fatul Qorib book it is stated that the meaning of the word "zakat" according to sharia is the name for a certain property in certain ways, then given to a certain group of people. It is called zakat because it can develop, enrich the reward and keep the wealth that has been taken zakat from harm. In Law Number 23 of 2011 article 1 paragraph 2 concerning the Management of Zakat, it is explained that Zakat is "a property that must be issued by a Muslim or a business entity to be given to those who are entitled to receive it in accordance with Islamic Shari'ah".

In general, zakat can be formulated as part of the assets that must be given by every qualified Muslim to certain people and with certain conditions. These conditions are Nishab (minimum amount of wealth that must be issued zakat), Haul (period determined when a person is obliged to pay zakat) assets, and the level (a measure of the amount of zakat that must be issued).

Zakat is the name for some of the assets issued by the rich to be issued to their brothers and sisters who are in need, the poor, and for the benefit of the people, which includes controlling the community and improving the living standards of the people. Al-Sayyid Sabiq said that zakat is the name for some of the wealth issued by humans from the rights of Allah given to the poor.

Zakat is one of the pillars of Islam which is mentioned in eighty-two verses of the Qur'an together with prayer. religion. In this case, zakat is a medium of individual piety that has the potential for social piety. In religious norms, zakat is a form of individual worship obedience to God, which in practice or its use is always related to social life.

Zakat also means growth, because by giving rights to the poor and others contained in our property, there will be a circulation of money in society which results in the development of the function of money in people's lives. This is in line with what was stated by Ibn Khaldun that property is always circulating among the rulers and the people and considers that the state and government are the biggest market, and zakat is the core of human culture.

Philosophically, zakat has several important meanings as stated by al-Kasani quoted by Yusuf Qardhawi, first, paying zakat is an effort to help the weak, help people who need help and support those who are weak to be able to carry out what Allah SWT requires in their life. in terms of monotheism and worship. Preparing the means to carry out obligations is also an obligation. Second, paying zakat can cleanse the perpetrator from various sins and refine his character so that he becomes a generous person. Reality shows that in general humans tend to be stingy. By issuing zakat, their soul is trained to be generous, happy to do the trust, and always fulfill the rights of everyone.

Third, Allah SWT has bestowed His mercy and grace on the wealthy by giving them wealth that exceeds their basic needs. Thus, they live happily in the world. Meanwhile, being grateful for blessings is an obligation, both intellectually (aqli) and God's law (syar'i). 'i). Paying zakat to the poor is one way to be grateful for the favors.

Based on the type of zakat, zakat is divided into two, namely zakat mal or zakat on assets and zakat fitrah . What is meant by zakat mal or zakat on property is part of a person's property that must be issued to certain groups of people after being owned for a certain period of time and a certain minimum amount. Meanwhile , zakat fitrah is an obligatory expenditure carried out by every Muslim who has an excess of reasonable family needs at night and during the day.

Infaq is the origin of the word nafaqa which means to spend or spend. Expert commentators when interpreting the purpose of infaq, what is meant by infaq is fard zakat, sunnat alms or spending wealth for the family. However, in the interpretation of Ath-Thabari sura al-Baqarah verse 3, it is more inclined that the infaq editorial tends to be for the family, for the community and for fisabilillah.

Sadaqah also means giving something to someone else. Shodaqoh comes from the word sadaqa which means right, meaning that shadaqoh is a manifestation of one's piety, that people who are shadaqoh are people who justify their claims as pious people through positive deeds to others, either in the form of charity or others. Between infaq or shadaqoh there is a difference in meaning that lies in the object. If infaq is related to material charity, while shadaqah is related to charity both material and non-material, such as in the form of giving objects, money, energy or services, refraining from committing crimes, saying takbir, tahmid even which most simple is smile to others sincerely.

In essence, everything that is generated from the efforts of a Muslim, whatever the source, there must be a right from some of the property that must be given to people in need, in the sense that zakat must be issued, but on the other hand there are also assets that are not subject to or are obliged to pay zakat . . In general, there are five types of assets for which zakat must be issued, namely gold and silver, mining and inventions, trading assets, plants and fruits, and livestock, namely camels, cows and goats.

1) Gold and Silver Zakat

The fuqoha agree that zakat must be paid for gold and silver, whether in the form of pieces, printed or in the form of vessels. Even in the Hanafi school, zakat is required for jewelry made from these materials. In contrast to the Hanafis, if silver and gold are used as permitted jewelry, they are not obligated to pay zakat according to Imam Shafi'i.

The nishab for zakat on gold is 200 dinars, or according to Jumhur the size of the gold is equal to 91 grams. While the nishab for silver is 200 dirhams which, according to the Hanafi School, is equal to 700 grams of silver, and according to the Jumhur Ulama' it is 643 grams. Meanwhile, zakat on money is adjusted to the nishab of gold and adjusted to the existing exchange rate. The level of zakat that must be issued from gold and silver is 2.5%. Thus, if a person has the nishab within a year, then he is obliged to pay zakat. There are various views for determining the gold nishab . Some argue that 85 grams, 91 grams, 93.6 grams, 94 grams and 96 grams. This is due to the inequality in converting the measuring instruments used from the past and present.

2) Zakat on Mining Goods

There are several things that are disputed by the fuqaha , namely the meaning of mining goods or ma'din , found goods or rikaz , or deposited assets or kanz . Zakat that must be issued from mining assets according to the Hanafi and Maliki schools is one-fifth or khumus , while according to the Shafi'i and Hanbali schools it is one-forty (2.5%). Mining according to the Maliki and Shafi'i schools is gold and silver, while according to the Hanafi school, minerals are anything that is printed using fire. The Hanbali school is of the opinion that what is meant by mining goods are all types of mines, both solid and liquid.

3) Zakat on Hidden Assets

Hidden treasures are treasures found hidden since the days of ignorance on vacant land or streets. The treasure belongs to the inventor and the amount of zakat is 20%. Anything that is found on someone's land, then the found item belongs to the owner of the land and the inventor has no rights inside it.

Any items found after the Islamic era, whether buried or not, are called luqatah (found items). The luqatah must be announced for a year. If the owner comes, the inventor must hand over the item to the owner. If no one comes to him the owner has the right to own it with a guarantee that he will replace it if one day the owner comes to him.

4) Zakat on Trading Assets

Trading assets are all assets of objects that are traded, including houses sold by their owners. The amount of zakat issued is 2.5% of the total amount of merchandise owned. Before issuing trading assets, several conditions must be met, which according to Jumhur Ulama, there are 3 (three) conditions that must be met, namely:

- a) Nishab of trading assets must have reached the nishab of 94 grams of gold. The prices are adjusted to the prevailing prices in each region.
- b) Trading assets must have reached haul, which is one year since the possession of the property. So, zakat on merchandise is issued every book closing after one year of trading.
- c) Intention to trade when buying merchandise. The owner of the goods must intend to trade when buying them. As for if the intention is carried out after the property is owned, the intention must be carried out when trading activities begin.

5) Professional Zakat

zakat can be carried out once a year or once a month, or how many months. What is clear is that when totaled a year, the amount of zakat issued must be the same. However, the zakat must be issued if the total income for a year after deducting his needs for a year exceeds the nishab, provided that the nishab is equivalent to 84 grams of 24 carat gold, and the zakat rate is 2.5%. If it does not reach the nishab, it is not obligatory to pay zakat. All income through these professional activities, if it has reached the nishab, then zakat must be issued. This is based on texts that are general in nature, for example the word of God in Surah Al-Baqarah verse 267 which has been mentioned above.

6) Zakat on Plants and Fruits

Basically, this zakat is obligatory based on the arguments from the Qur'an, Sunnah, Ijma' and reason. Regarding zakat on plants that grow from the ground, the jurists have two opinions. The first opinion states that plants for which zakat must be issued include all types of plants. While the second opinion states that the plants that must be paid zakat are special plants in the form of filling food and can be stored. The nishab for crop zakat is 1350 kg of grain or 750 kg of rice. The zakat rate is 5% if the irrigation is done by the farmer and 10% if the irrigation comes from rain without the effort of the planter.

There are several conditions that must be met before the zakat is taken. These conditions include:

1) Fully owned

The assets must be in full control and power and can be fully utilized, and obtained through a lawful ownership process, such as: business, inheritance, giving by the state or other people and other legal methods. As for assets obtained by unlawful processes, then the property is not obliged to be zakah, because the property must be returned to the rightful.

2) Develop

These assets are assets that can grow or increase if legalized.

3) Reaching Nishab

This means that the property has reached the minimum limit of the assets that must be paid for zakat. As for assets that have not reached the nishab, they are free from zakat.

4) More Than Basic Necessities

This means that if the property is more than what is needed to meet the minimum needs of the owner of the property for his survival. These needs include primary needs, for example, food, clothing, and housing.

5) Free from Debt

People who have debts of the same amount or reduce the nishab that must be paid at the same time, then the property is not obliged to pay zakat.

6) Reaching Haul

This means that the assets have reached the time limit for the assets that must be paid for zakat, which has reached a period of one year. Haul only applies to property in the form of livestock, commercial property and stored assets. As for agricultural products, fruits and rikaz (invented goods) there is no haul.

As for the conditions for the obligatory zakat contained in the book of fathul qorib there are 6 cases, namely as follows:

1) Islam

Zakat is not obligatory for genuine disbelievers. As for the person who apostates according to a valid opinion, that his wealth stops, if he returns to Islam, then it is obligatory for him to pay zakat and if he does not return to Islam then it is not obligatory.

2) Freedom

Therefore, zakat is not obligatory for muba^{adl} slaves, so it is still obligatory to issue zakat from the assets he has with an independent muba^{adl}.

3) Perfect possession

This means that if the property is in a weak position, then zakat is not obligatory, like people who buy before receiving the goods, then zakat is not obligatory for him. As is the adjustment of Mushannif's words to follow qaul qadim. But according to qaul jaded, zakat is obligatory.

4) There is already 1 nishab and it's even 1 year

If it is less than each of these two limits, then zakat is not obligatory.

5) Animals shown

That is, animals that are grazed in permitted grazing areas. If the animal is fed (deliberately) for a year, then it is not obligatory to give zakat if it is fed half (half) the cost and the other half eats itself at the place of return, then if the food obtained from the grazing is more than the cost without any danger which is clear, then zakat must be paid. If you don't live (with little food to pay for) then you don't have to pay zakat.

METHODS

This study uses a qualitative descriptive design, namely research carried out to obtain an overview by collecting data, looking for facts, and then explaining and analyzing the data, namely by compiling and collecting data, then interpreted based on the existing theoretical basis. The data collection techniques of this research are interviews, observation, and documentation. The data validation technique uses triangulation, and data analysis uses analytic description.

RESULTS AND DISCUSSION

Villages that seem to get the image of a middle and even medium economy actually have extraordinary economic potential that is not inferior to urban areas. The thing that distinguishes a village from a city is related to the management of its potential, where urban communities are able to manage their regional potential more optimally than rural communities, where financial strength and the quality of human resources cause this phenomenon to occur.

Given this, of course, it is a shared obligation for urban communities to participate in helping to build civilization and the economy in rural areas in order to reduce socio-economic disparities between urban areas and rural areas with the spirit of unity and religion.

The religious spirit possessed by Islam is contained in the concept of taawun and implemented in zakat, infaq, alms, and waqf which is then better known as Islamic philanthropy. Islamic philanthropic funds will actually have a significant impact if they are utilized to increase village potential, where the village potential in question is economic resources, namely natural and human.

Islamic philanthropic funds can be used to develop their natural potential, turn the village into a tourist village so that it can increase economic activity and bring prosperity to the local village community, or it can also be done by managing natural resources independently.

Zakat institutions that manage Islamic philanthropic funds seem to have started the path of distributing Islamic philanthropic funds to villages, although this has not been massively carried out or is still very small compared to quantitative distribution in urban areas, but this deserves appreciation considering Islam is a blessing. I'll natural for the whole universe.

The factor that causes zakat institutions to be more dominant in distributing philanthropic funds in urban areas is to solicit donations from donors. Several studies have stated that donors will be more touched if the zakat institution supports the poor who are around their homes. Considering that the majority of donors to zakat institutions live in the city center, it is only natural that the distribution of philanthropic funds is mostly in urban areas.

The program for distributing philanthropic funds to villages carried out by the Indonesian zakat initiative zakat institution and the duafa wallet in the form of giving goats or cows. The zakat institution, the Indonesian initiative, applies a rotating scheme in providing livestock assistance to one villager. Where LAZ IZI gave livestock to person A which was a mustahik in the village five years later, A gave the livestock to mustahik B again, and so on. This program is considered effective for improving the economy of the rural poor, especially in the midst of the COVID-19 pandemic as it is today, although the cattle or goat business is not a business that immediately gets results in a short time, but this business is more stable and brings big profits. plus no special skills are needed to run this business.

LAZ Dompét duafa, although it has the form of distribution of goats and cattle, like LAZ IZI, has a different distribution pattern. LAZ Dompét Duafa builds a cattle or goat farm, then turns the mustahik in the countryside into a cage child to take care of the farm for 2 years, after two years the caged child will be given several livestock to manage himself in his hometown, then LAZ Dompét Duafa is looking for more mustahik to be used as cage children for the next two years. Distribution of philanthropic funds with this method is very good because mustahik get a steady income for two years so that they can meet their needs, and at the same time mustahik have knowledge, experience and skills in managing livestock so that when LAZ Dompét Duafa provides mustahik with livestock, mustahik can manage it well.

CONCLUSION

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The conclusion of this study is that Lau Gumba Village has extraordinary agricultural potential, and is accompanied by a large zakat potential because the majority of the community is Muslim, but Muslim farmers in Lau Gumba Village only know general things about zakat, but farmers do not understand specifically regarding the rules for calculating agricultural zakat, this has an impact on the practice of paying agricultural zakat in Lau Gumba Village. The distribution of zakat funds carried out is only consumptive due to the

lack of understanding of farmers regarding the distribution of productive zakat and the zakat institution has never been involved in zakat management in Lau Gumba Village.

Recommendations

1. Suggestions to the Muslim community in Lau Gumba Village, especially farmers, to improve their understanding of agricultural zakat because zakat is an obligation for a Muslim if he has reached the nishab and haul.
2. For zakat institutions, hopefully they can move towards rural areas that have great zakat potential so that through effective zakat management they can improve the welfare of the village community
3. Muslim scholars should pay special attention to rural areas far from the city center to spread knowledge and Islamic da'wa.

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