

ANALYSIS OF THE IMPLEMENTATION OF ZAKAT ON RICE AGRICULTURE IN THE PERSPECTIVE OF ISLAMIC LAW IN BABADAN VILLAGE, GUNUNG JATI DISTRICT, CIREBON REGENCY**Dimas Fadilah¹, Rifqi Muthoharul Janan², Shinta Meilinda³**

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ARTICLE INFO	ABSTRACT
Accepted Accepted Accepted in the form of revisions Accepted in the form of revisions	Zakat is one of the assets that you must pay as a Muslim. Zakat must also be paid on agricultural products that have economic value. Zakat on Agriculture is Zakat on Mall or Zakat on Treasure, which is the amount paid on agricultural or plantation products that have economic value and are usually used for human consumption. The amount of zakat is regulated in the books of Islamic fiqh. Most of the inhabitants of Babadan village, Gunung Jati sub-district, Cirebon district work as farmers, especially rice farmers. In this research, the author is motivated by curiosity about how the implementation of Zakat on Rice Farming in Babadan Village, Gunung Jati Regency, Cirebon. Based on the research objectives, namely to determine the implementation of Zakat on Rice Farming in Babadan Village, Gunung Jati Regency, Cirebon. This research also examines whether the implementation of Zakat on Rice Farming in Babadan Village, Gunung Jati Regency, Cirebon is in accordance with Islamic law and what factors influence its implementation. The author chose descriptive qualitative research as the research method and field study as the type of research. The data collection process in this research uses interview, observation, and documentation techniques. The results of the investigation found that the people of Babadan village, Gunung Jati sub-district, Cirebon district, only pay 2.5% of their harvest as agricultural zakat, and the implementation of agricultural zakat in the area does not meet the standards of Islamic law. This can be caused by several influencing factors such as lack of knowledge about agricultural zakat, customary factors, and lack of education regarding Agricultural Zakat on Rice in the village of Babadan Kec.Gunung Jati Kab.Cirebon.
Keywords: Zakat, Agricultural Zakat, Islamic Sharia.	

INTRODUCTION

Zakat comes from an Arabic word that means "to grow" or "to clean." Religiously, zakat is the obligation to give some property to those who are entitled, such as the poor, orphans, and widows. In the structure of Islamic teachings, zakat is one of the five pillars of Islam that shows the position and importance of zakat for every Muslim. Zakat is stipulated in the Qur'an and Hadith as an obligation for Muslims who can afford it. For example, in Surah At-Taubah verse 60, Allah SWT explains the eight groups that are entitled to receive zakat. This shows that zakat is not just a donation, but a social obligation that must be fulfilled by every Muslim.(Almanhaj, 2024) Zakat is a form of obedience to Allah SWT. By carrying out this obligation, a Muslim shows obedience to His commands and acknowledges that his property is entrusted to Him. The implementation of zakat is also a means to cleanse the soul and property from negative traits such as greed.

Zakat serves to help the poor and reduce social disparities. Through the distribution of wealth from the rich to the needy, zakat helps create a more just and prosperous society. It also strengthens solidarity among Muslims, encouraging a sense of concern for others.(Yogya, 2024) Zakat not only cleanses the property from negative qualities but also cleanses the soul of the individual who pays zakat. This action teaches moderation and humility, as well as helps individuals to escape from excessive love of materialism. Zakat has a broad impact on people's lives, including improving health, supporting education. The importance of zakat in Islam does not only lie in the obligation of worship but also as a tool to achieve social justice and community welfare. By implementing zakat, Muslims are expected to show concern for others and strengthen solidarity in their community. Zakat is a means to clean property and souls and support the creation of a more just and prosperous society.(Prasetyo et al., 2024)

Agricultural zakat is an obligation that must be issued by every Muslim who has farming products that have reached nisab (a certain threshold). This zakat aims to distribute wealth to those in need, as well as to ensure the economic welfare of the community as a whole. In the context of agriculture, zakat functions as a tool to reduce social and economic disparities, as well as improve the welfare of farmers. The agricultural sector is one of the main pillars in the economies of many countries, including Indonesia. However, smallholders often face various challenges, such as limited access to capital, adequate agricultural equipment, and instability in crop prices. This has caused many farmers to be trapped in poverty and struggle to increase their productivity. (Jacob et al., 2024) Zakat can be a solution to the problems faced by small farmers. By distributing zakat to the agricultural sector, farmers can gain access to the capital needed to increase their productivity. For example, zakat funds can be used to buy seeds, fertilizers, or modern equipment that can increase crop yields. In addition, financing systems such as the Salam contract have been implemented in several countries to provide interest-free capital to farmers. The distribution of zakat to the agricultural sector not only improves the welfare of farmers but also contributes to the creation of better food security. When farmers prosper, they can produce more food, which in turn helps meet the needs

of the community as a whole. (Miranda Febrianti et al., 2024) Zakat has great potential in reducing poverty among farmers. By providing financial assistance, zakat can help farmers break the cycle of poverty and improve their quality of life. This also contributes to increasing the income of farming families.

The use of zakat funds to support sustainable agricultural practices can help create a more equitable and environmentally friendly food distribution system. This is important to maintain the sustainability of natural resources and ensure that future generations can also enjoy the produce of the earth. (Karmiasih, 2023) By strengthening the agricultural sector through zakat, the state can reduce dependence on food imports and build stronger food independence. This is crucial for maintaining economic stability and ensuring national food security. (Lestari et al., 2022) Agricultural zakat plays a vital role in community economic empowerment by providing financial support to smallholders. Through the distribution of targeted zakat, not only will the welfare of farmers increase, but also food security and poverty reduction in the community can be achieved. Therefore, it is essential for zakat institutions and the government to optimize the management of zakat funds so that the community can widely feel the benefits. (Prasthama, 2023)

Babadan Village is known as a place that has a close relationship with the history of the spread of Islam in Cirebon, primarily through the figure of Sunan Gunung Jati. The name "Babadan" is taken from Nyai Mas Ratna Babadan, the wife of Sunan Gunung Jati, who is an essential symbol in local traditions and culture. This village was originally part of Mayung village and underwent expansion in 1985 into a separate town. (Admin, 2024b) Babadan Village is located in a fertile area with soil conditions that support agriculture. The majority of the people in this village work as farmers, with a lifestyle still deeply rooted in agrarian traditions. The population of this village consists of various groups, but the majority of the land in Babadan Village is generally fertile and suitable for rice farming. The tropical climate that supports the growth of rice plants makes this village one of the rice-producing areas in Cirebon Regency. With sufficient rainfall and ideal temperatures, farmers' rice harvests in Babadan Village apply various traditional and modern agricultural techniques in rice cultivation. The use of superior varieties and sustainable farming practices is the main focus to increase crop yields.

In addition, the implementation of a sound irrigation system also contributes to the success of rice cultivation. (Admin, 2020) Rice farming makes a significant contribution to the economy of the people of Babadan Village. Agricultural products not only meet local needs but are also marketed to other regions, increasing farmers' incomes. Agricultural activities also create jobs for local communities, strengthening the local economy. Agricultural zakat can be used to support farmers in increasing rice production, for example, through the provision of subsidized fertilizers or training in modern farming techniques. This is important to empower the community to improve its quality of life. Despite having great potential, the agricultural sector in Babadan Village also faces several challenges, namely Resource Availability (Farmers often face difficulties in gaining access to quality fertilizers and seeds), Climate Change (Weather fluctuations can

affect rice yields), and Market Access (Farmers need better access to markets to sell their agricultural products at fair prices).(Admin, 2022)

Babadan Village has enormous potential for rice farming thanks to fertile soil conditions and innovative farming techniques. However, challenges such as resource availability and market access need to be addressed to maximize this potential. With support from the government and related institutions, the agricultural sector in Babadan Village can continue to develop, making a positive contribution to the local community's economy and improving the welfare of farmers. From some of the explanations above, this study aims to: How to implement zakat on rice farming in Babadan Village, what are the factors that affect the implementation of rice agricultural zakat and what is the perspective of Islamic law on the implementation of zakat on rice farming in Babadan Village.

RESEARCH METHOD

The research approach used is a qualitative descriptive approach, where the research findings describe the reality in the field. This research is a type of field research that requires direct research in the field to obtain the data needed for the research. And we aim to provide accurate and satisfactory results using two sources: primary data (primary data) and secondary data (supporting data). The researcher employs data analysis techniques informed by field insights, examining, classifying, validating, and analyzing data to draw conclusions. The researcher will utilize the data sources and data analysis techniques described above to collect all relevant data for this research topic, ensuring the validity of the data in the research findings can be verified and discussed. In this study, managers and owners of rice fields in Babadan village, Gunung Jati District, Cirebon Regency were taken as the population, and rice farmers in Babadan village, Gunung Jati District, Cirebon Regency who owned and managed agricultural land were taken as sample informants. In this case, the researcher used a purposive sampling technique to take a sample. The qualitative analysis approach helps clarify the theme of interest. Field and library research data will be collected systematically and evaluated qualitatively. The data will be examined interpretively and theoretically to minimize errors and facilitate the understanding of the data. Some of the efforts made by the researcher in compiling this study are as follows:

1. Data Validation (Processing)

The first step is to verify the integrity of the data obtained. This stage is conducted to determine if the data obtained is sufficient to solve the problem. In addition, it aims to minimize errors during the research process and prevent lost data. This technique also helps to improve the quality of the data.

2. Klasifikasi

Classification is an attempt to classify respondents' answers obtained from observation or interviews. Because each informant's response must be unique or different, this classification helps identify the informant's response and facilitates data analysis in subsequent activities.

3. Validation

Data validation is the next step in qualitative methodological research. This stage should be done to ensure that the data collected is proven to be correct. The verification process involves meeting with the informant or data source and providing them with interview notes that can answer whether the data is accurate.

4. Analysis

Data analysis uses words and expressions to describe a phenomenon before classifying it.

5. Conclusion

Conclusions serve as the final stage of data processing. The conclusion summarizes the information about the data after a thorough investigation to inform the reader of the value of the information provided regarding the background of the problem.

RESULT AND DISCUSSION

The Concept of Zakat in Islam

1. Definition of Zakat

The word "zakat" comes from the Arabic "زكاة" (zakāh), which means "grow", "flourish", "holy", and "good". In this context, zakat is interpreted as an act to purify property and soul, as well as a means to get blessings from Allah SWT. As explained in the Qur'an, zakat serves to cleanse and purify the property of the person who issues it. In terms, zakat is defined as a certain part of the property that must be spent by every Muslim who has met certain conditions. According to Al-Mawardi in the book al-Hâwî, zakat is a certain taking of certain property, according to certain attributes, and to be given to a certain group.

Zakat is the third of the five pillars of Islam, which includes specific conditions for a Muslim to pay it. This pillar shows that zakat is an obligation that Muslims cannot ignore. In the Qur'an, zakat is mentioned 30 times, often paralleled with prayer as a form of worship. (Gamedia, 2024).

To pay zakat, several conditions must be met:

- a. Islam: Only Muslims are obliged to pay zakat.
- b. Independent: Zakat is not obligatory for slaves.
- c. Full Ownership: Property subject to zakat must be wholly owned by the individual.
- d. Nisab: The property must reach a certain threshold (nisab).
- e. Haul: The property must be owned for one year (haul) before zakat is issued.

Zakat is divided into several types based on the source:

- a. Zakat Fitrah: It is issued in the month of Ramadan as a form of self-purification before Eid al-Fitr.
- b. Zakat Mall: Excluded from wealth such as money, gold, silver, agriculture, and other business products.
- c. Agricultural Zakat: Imposed on agricultural products that have reached a certain nisab.

Zakat has many wisdom and benefits, including:

- a. Property Cleaning: Issuing zakat helps purify wealth from negative things.
- b. Social Welfare: Zakat plays a role in reducing poverty by distributing wealth to those in need.
- c. Economic Growth: By assisting the poor and other eligible groups, zakat can increase people's purchasing power and encourage local economic growth.(Stuttgart 2024)

2. Types of zakat

Zakat is one of the essential pillars in Islam, serving as an instrument to achieve social justice and economic prosperity. In this context, zakat is divided into several types based on the source and time of its expenditure. The following is a comprehensive explanation of the types of zakat:

a. Zakat Fitrah

Zakat fitrah is a form of zakat that is required for every Muslim ahead of Eid al-Fitr, as a form of self-purification after undergoing fasting in the month of Ramadan. This zakat can be in the form of staple foods such as rice, wheat, or dates, with a minimum size of 3.5 liters or 2.5 kilograms per person. If paid in money, the amount is adjusted to the price of the staple food in the local area.(Admin, 2024a)

b. Zakat Mal (Property)

Zakat mal is zakat imposed on property owned by a Muslim who has met certain conditions (nisab and haul). Zakat mal includes various types of property, including:

- 1) Zakat on Gold and Silver
It is worn over gold, silver, and other precious metals that have reached nisab and are owned for one year. The zakat amount is 2.5% of the total property value.
- 2) Zakat on Money and Securities
This zakat is imposed on cash, deposits, and other securities that have reached nisab.
- 3) Business Zakat
Charged on business capital and total merchandise sales. The amount of zakat is also 2.5% of the total sales value.
- 4) Agricultural Zakat
Imposed on agricultural products at harvest. The amount of zakat varies depending on the type of crop and irrigation system used.
- 5) Zakat on Livestock
Imposed on livestock such as cows, goats, or sheep that have met the nisab requirements.
- 6) Mining Zakat
Imposed on mining products obtained from mining activities.
- 7) Industrial Zakat
Imposed on the production of goods and services from industrial businesses.
- 8) Zakat on Income (Service)
Imposed on income obtained from work or services performed. This zakat is also known as professional zakat.

9) Zakat Rikaz

Charged on treasures such as those found on land or sea. The amount of zakat is 20% of the value of the property.(Nandy admin 2024).

3. Zakat Recipient

Zakat is not only an individual obligation but also has a tremendous social impact. There are eight groups of recipients of zakat (asnaf) according to the Qur'an:

- a. Fakir: Those who have nothing.
- b. Poor: Those who have wealth but not enough to meet basic needs.
- c. Amil: Those who collect and distribute zakat.
- d. Converts: Those who have just converted to Islam.
- e. Riqab: An enslaved person who wants to be free.
- f. Gharimin: Those who owe for the necessities of life.
- g. Fisabilillah: Those who struggle in the way of Allah.
- h. Ibn Sabil: Travelers who run out of money on the way.

Overall, zakat consists of two main types: zakat fitrah and zakat mal, with various subcategories within zakat mal based on the type of property and its source. Understanding these types of zakat is essential for Muslims to carry out their obligations appropriately and effectively and make a positive contribution to society through the distribution of wealth to those in need. Thus, zakat not only functions as a religious obligation but also as a tool to achieve social justice and economic prosperity in society.(Admin Baznas, 2024).

4. Legal basis of agricultural zakat

Agricultural zakat is a type of zakat derived from agricultural crops or agricultural production, and it has a strong legal basis in Islam.

The legal basis of agricultural zakat can be found in several verses of the Qur'an that emphasize the obligation to issue zakat of farm products. One of the verses that is often used as a reference is Surah Al-An'am (6:141):

"And He is the One who created gardens that stand up and those that do not, as well as date trees and plants of all kinds. Eat of its fruit, if it has borne fruit, and fulfill its right on the day of its harvest." This verse shows that agricultural products have the right to be issued zakat.

The hadith of the Prophet Muhammad PBUH is also an essential foundation in determining the obligation of agricultural zakat. In a hadith narrated by Abu Musa al-Ash'ari and Mu'adz bin Jabal, the Prophet said:

"Do not take zakat except from these four types, namely sha'ir (wheat), wheat, dry wine (raisins), and dates." (HR. Thabrani and Hakim) This hadith shows that certain types of agricultural products are required to be issued zakat.(Nurhasnah, 2023)

Various schools of Islam give different views on the types of agricultural products that are obligatory for zakat:

a. Mazhab Hanafi

According to Imam Abu Hanifah, all types of crops that are planted to get benefits are obligatory to zakati, including fruits and vegetables. However, firewood, bamboo, and fruitless plants are not subject to zakat.

b. Madhhab Shafi'i

Imam Shafi'i argued that zakat is only required for agricultural products that can be used as staple foods and can be stored, such as wheat, rice, and dates.

c. Madhhab Maliki and Ahmad

Their opinion is similar to the Shafi'i madhhab, where only certain agricultural products are required to issue zakat.

The nisab for agricultural zakat is set at five wasaq (about 653 kg of rice). The rate of zakat that must be issued varies depending on the irrigation method:

- a. 10% of the crop goes to land that uses paid irrigation.
- b. 5% for land that does not require irrigation costs. (Bank Mega Syariah Team 2024)

Some critical conditions for muzakki (people who pay zakat) to pay agricultural zakat include:

- a. Agricultural products must come from crops grown with the intention of selling or providing basic necessities.
- b. The plant must grow on its own without the need to water or fertilize regularly.
- c. Plants must be grown on their own land and not someone else's land.

The legal basis of agricultural zakat is based on verses of the Qur'an and hadith of the Prophet Muhammad PBUH as well as the opinions of scholars from various sects. Agricultural zakat not only functions as a religious obligation but also as an instrument to achieve social justice and economic prosperity in society. By understanding this legal basis, Muslims can carry out their zakat obligations better and have a positive impact on society through the distribution of wealth to those in need. (Admin & Rel_Faizin, 2023)

Zakat on Rice Farming

1. Definition and Conditions of Agricultural Zakat

Agricultural zakat is an obligation that must be issued by every Muslim who owns agricultural land and has reached a certain threshold (nisab). Zakat is a fundamental component of the zakat system in Islam, which aims to distribute wealth, reduce social inequality, and ensure the economic well-being of the community. More specifically, agricultural zakat includes the products of plants or plants with monetary value, such as grains, tubers, vegetables, and fruits. It is narrated in the hadith that agricultural zakat is issued based on the type of irrigation used in the farming process. If the plant is watered with rainwater or other natural sources, the zakat issued is 10% of the crop. On the other hand, if using artificial irrigation, the zakat issued is 5%. The legal basis of agricultural zakat is found in the Qur'an and Hadith. In Surah Al-An'am (6:141), Allah SWT said: "Eat of its fruit when it has borne fruit and fulfill its right on the day of harvesting." This

shows the obligation to issue zakat from agricultural products.(Nuzulia, 1967) To issue agricultural zakat, several conditions must be met by the muzakki (the person who issues zakat):

a. Owning Farmland

Muzakki must own agricultural land individually or in groups. The plant must be grown on one's own land and not someone else's land.

b. Nisab

The harvest must reach a certain nisab. The nisab for agricultural zakat is set at five wasaq or around 653 kg of rice. If the crop reaches the nisab, then zakat must be issued.

b. Plant Type

Plants that are planted must be those that are grown with the intention of being sold or used as staples. This includes whole grains, vegetables, and fruits.

c. Planting Method

The plant must grow on its own without the need to water or fertilize regularly. This means that plants must be able to survive on available natural resources.

d. Time of Withdrawal

Agricultural zakat is issued at the time of harvest, which is when the crop is ready to be harvested and collected.

e. Production Costs

In practice, zakat is calculated after deducting production costs such as the cost of seeds, fertilizers, pesticides, and labor. After the production cost is reduced, zakat can be calculated according to the predetermined rate.(admin, 2023)

Agricultural zakat is an essential obligation in Islam that aims to distribute wealth and help those in need. By fulfilling certain conditions, such as land ownership, attaining nisab, and cultivating specific types of crops, Muslims can fulfill this obligation effectively. The application of agricultural zakat not only cleans property but also contributes to the social and economic welfare of the community as a whole.

2. Rice Farming Zakat Calculation Process

Agricultural zakat is an obligation that must be issued by every Muslim who has agrarian products, and the calculation process follows specific provisions. Agricultural zakat is a type of zakat issued of farm crops, such as rice, vegetables, and fruits. This zakat serves to purify wealth and assist those in need. The legal basis of agricultural zakat is found in the Qur'an and Hadith, which emphasize the importance of issuing zakat of farm products.

a. The Qur'an

In Surah Al-An'am (6:141), Allah SWT commands to pay zakat from the harvest.

b. Hadith

The Prophet Muhammad PBUH said that agricultural zakat is imposed at 10% for crops that are watered with rainwater and 5% for those that use irrigation.

3. Agricultural Zakat Requirements

Before calculating agricultural zakat, several conditions must be met:

- a. Nisab: The harvest must reach nisab, which is five wasaq or about 653 kg of rice.
- b. Production Costs: Zakat is calculated after deducting production costs such as seeds, fertilizers, and maintenance costs.
- c. Plant Type: The plant must be grown with the intention of selling or as a staple.

4. Rice Farming Zakat Calculation Process

a. Calculation Steps

- 1) Determining Yield: Calculate the total rice yield in kilograms.
- 2) Ensuring Nisab: Make sure the yield reaches a nisab of 653 kg.
- 3) Calculating Zakat Rate:
If you use paid irrigation (such as pumps), the zakat rate is 5%.
If using natural irrigation (such as rainwater), the zakat rate is 10%.
- 4) Reduce Production Costs: Calculate the total production costs incurred in planting and caring for plants.
- 5) Calculating Zakat:

General formula:

$$\text{Zakat} = \{\text{Harvest}\} - \{\text{Production Cost}\} \times \{\text{Zakat Rate}\}$$

Suppose a farmer has a rice field with the following crops:

- a. Total yield: 10 tons (10,000 kg)
- b. Production cost: IDR 5,000,000
- c. Zakat rate: 5% (because of using paid irrigation)

Steps:

- a. Nisab Check: The yield (10,000 kg) is greater than the nisab (653 kg).
- b. Calculate Zakat:

$$\text{Zakat} = 10,000 \times 5\% = 500\text{kg}$$

If the selling price of rice is Rp 10,000 per kg, then the value of zakat in the form of money is:

$$500\text{kg} \times 10,000 = 5,000,000$$

The process of calculating zakat for rice farming involves several essential steps, ranging from determining crop yields to calculating zakat levels based on the irrigation system used. By understanding this process, Muslims can fulfill their zakat obligations properly and provide benefits to the needy community through a fair distribution of wealth. The application of agricultural zakat also contributes to overall social and economic welfare.

Implementation of Zakat in the Community

1. Models of Zakat Implementation

a. State-Based Zakat Management Model

This model involves the management of zakat by government agencies, such as the National Amil Zakat Agency (BAZNAS) in Indonesia. In this model, the collection and distribution of zakat is carried out systematically by the state.

- 1) Excess: Allowing for more structured and planned management, and being able to reach more mustahik (zakat recipients).
- 2) Deficiency: The dominant state involvement can reduce public participation in the management of zakat and create dependence on the government.

b. Civil Society-Based Zakat Management Model

This model involves non-governmental or community amil zakat institutions in the management of zakat. The institution operates independently, although it still refers to government regulations.

- 1) Excess: Providing space for the community to actively participate in zakat management, as well as being more responsive to local needs.
- 2) Deficiency: Zakat collection tends to be voluntary, so the potential for zakat income can be lower than the state-based model.

c. Zakat Management Integration Model

This model is a combination of the management of zakat by the state and civil society. In the Indonesian context, BAZNAS collaborates with the community amil zakat institution (LAZ-K) to optimize the collection and distribution of zakat.

- 1) Excess: Taking advantage of the advantages of each model, namely the structure and system of the government and the active participation of the community.
- 2) Deficiency: It requires good coordination between government agencies and the community to avoid overlap in management.(CUBA 2014)

d. Zakat distribution model

Zakat distribution can be done in various ways, including:

1) Productive Zakat

Providing business capital assistance to those in need to increase their economic independence. This model aims to empower zakat recipients so that they do not only depend on assistance.

2) Consumptive Zakat

Direct distribution in the form of necessities, such as rice or cash to meet the daily needs of mustahik.(Widhyasti, 2021) In this model, the distribution of zakat is carried out based on programs that have been designed according to the needs of the mustahik. For example, education or health programs aimed at improving the quality of life of zakat recipients.

3) Model Success

The success of this model depends heavily on careful planning and periodic evaluation of the impact of the programs implemented.

Models of zakat implementation have variations that reflect the social, economic, and cultural contexts in which zakat is administered. State-based management provides structure and regulation, while a civil society-based model offers active participation from communities. The combination of these two models can produce a more effective and responsive management system to the needs of the community. In addition, the distribution of zakat can be carried out through a productive and consumptive approach as well as programs specifically designed to improve the welfare of mustahik. By understanding these various models, it is hoped that the management and distribution of zakat can be done better and provide maximum benefits for zakat recipients. (Ainin Mustafidah & KHAS Jember, 2022)

2. Challenges in the implementation of zakat

Challenges in the implementation of zakat are essential issues that need to be considered to increase the effectiveness of the management and distribution of zakat in the community.

a. Institutional Governance

One of the main challenges in zakat management is institutional governance. The competence and capacity of the Amil Zakat Institution (LAZ) are very important to maintain public trust. According to Bambang Suherman, Chairman of the Zakat Forum, increasing the capacity of amil and strengthening zakat institutions must be carried out to ensure the management of zakat in accordance with regulations and provisions of the law.

b. Public Distrust

The public's distrust of the Amil Zakat institution is a significant obstacle in the collection of zakat. Research shows that many people prefer to distribute zakat directly to the mustahik rather than through amil institutions, due to the assumption that the institution is not transparent or inefficient. This uncertainty results in an imbalance between the potential of zakat and the realization that occurs in the field.

c. Lack of Zakat Literacy

The low public understanding of zakat and the way it is calculated is also a challenge. Many people do not know how to calculate zakat correctly, so they tend not to pay zakat formally. Education about zakat needs to be increased so that the community better understands its obligations. (Zumrotun, 2016)

d. Limited Human Resources

The lack of quality human resources in zakat management is another problem. Many college graduates, including those majoring in Islamic economics, prefer careers in other financial sectors such as banking, rather than becoming an amil zakat. This results in a lack of professionalism in zakat management.

e. Use of Technology

In the digital era, utilizing technology for zakat management presents a significant challenge in itself. Amil institutions must be able to utilize information technology to increase efficiency and transparency in the collection and distribution of zakat. These

challenges include the verification of muzaki and mustahik data, data privacy, and the security of the digital platforms used.

f. Regulations That Are Not Optimal

Regulations related to zakat management still need to be strengthened to support the optimization of zakat collection and distribution. Several studies show that existing regulations have not sufficiently supported amil institutions in carrying out their duties effectively.

g. Generational Differences

Generational differences in the way of looking at zakat are also a challenge. Zakat managers need to accommodate the needs of various generations to reach more muzaki, especially the younger generation who are more familiar with digital technology. Challenges in the implementation of zakat include institutional aspects, public trust, zakat literacy, human resources, technology use, regulations, and generational differences. To overcome these challenges, collaborative efforts are needed between the government, amil zakat institutions, and the community to increase understanding of zakat and strengthen the existing management system. Thus, the potential of zakat can be maximized to achieve better social and economic goals for the community. (Afiyana et al., 2019)

Islamic Law and Zakat

1. Principles of Islamic law in zakat

a. Principles of Religious Beliefs

This principle emphasizes that the payment of zakat is a manifestation of a Muslim's belief in religious teachings. Zakat is considered a worship that must be carried out by every eligible Muslim, showing obedience to Allah SWT. In this context, zakat is not only a financial obligation, but also a form of spiritual devotion.

b. The Principle of Justice

Justice is one of the main principles in the implementation of zakat. Zakat aims to distribute wealth fairly among members of society, especially to help those who are less fortunate. This principle requires that zakat be issued from excess property and distributed to mustahik (recipients of zakat) who are entitled to it, such as the poor and the poor. Justice in zakat also means that the greater a person's wealth, the greater the zakat that must be spent. (East Java 2024)

c. Productivity Principle

Zakat must be excluded from productive property, namely property that has made a profit after passing a certain period of time (haul). This principle emphasizes that zakat does not only apply to static property, but also to property that can develop and provide economic benefits. Therefore, zakat is collected from agricultural products, trade, and other resources that generate income.

d. Principle of Reason

The principle of reason indicates that the obligation to pay zakat is a rational and logical thing. Every Muslim who is sensible and able is required to withdraw zakat from

his wealth. This reflects that Islamic law is not only dogmatic, but also considers the aspect of common sense in making decisions regarding zakat obligations.

e. The Principle of Freedom

Zakat is only required for individuals who have the freedom to manage their property. This means that people who are bound by certain agreements or conditions (such as slaves) are not obliged to pay zakat, even though they are entitled to receive zakat (mustahik). This principle emphasizes the importance of individual autonomy in asset management.

f. Principles of Ethics and Fairness

Zakat must be collected and distributed in an ethical and reasonable way. This means that the process of collecting and distributing zakat must be carried out transparently and without coercion. This principle also includes the need to respect the rights of zakat recipients and ensure that assistance is provided in a manner that does not degrade their dignity.

g. Principles of Empowerment

Zakat not only functions as consumptive assistance but also as a tool of economic empowerment for mustahik. This principle emphasizes the importance of using zakat funds to improve the welfare of recipients through empowerment programs, such as skills training or business capital, so that they can be independent and contribute back to society. (Rusnaniyar S.AP, 2024)

The principles of Islamic law in zakat include religious beliefs, justice, productivity, reason, freedom, ethics, and empowerment. Understanding these principles is very important for Muslims to carry out the obligation of zakat correctly and effectively. By applying these principles, it is hoped that the implementation of zakat can have a positive impact on the community and achieve better social and economic goals.

2. Scholars' Opinions on Agricultural Zakat

a. Mazhab Hanafi

The Hanafi school of thought that zakat is obligatory to be issued from all types of plants grown by humans, including vegetables, fruits, and grains. According to them, there are no special restrictions on the type of crops that must be zakati, as long as the plants have economic value and can be harvested. In this case, Imam Abu Hanifah stated that zakat is imposed on all types of produce, except firewood, bamboo, and fruitless plants.

b. Mazhab Maliki

Imam Malik and his followers are of the opinion that zakat is only required for agricultural products that can be stored and used as staple food. They emphasize the importance of crops that can last a long time, such as wheat, dates, and grapes. In this view, zakat is imposed on crops that have nutritional value and can meet the basic needs of the community.

c. Madhhab Shafi'i

The Shafi'i school also states that zakat must be issued from agricultural products that can be stored and become staple food. According to Imam Nawawi in the book *al-Majmu*, zakat is obligatory on every plant that grows on the earth, which can be stored and deliberately planted by humans. They consider that zakat must be issued from agricultural products such as wheat, dates, corn, and rice. (Admin, 2024c)

d. Madhhab Ahmad

Imam Ahmad bin Hanbal argued that zakat is imposed on every type of plant or fruit that can be stored and measured. In his view, agricultural products that must be zakati are all types of plants that grow on their own land and can provide results.

e. Contemporary Opinion

Some contemporary scholars have expanded the scope of agricultural zakat to include vegetables and other crops that have high economic value. For example, Fuad Zein of Muhammadiyah stated that not only rice, corn, and wheat are obligatory to zakati, but also vegetables such as chili peppers and potatoes as well as plantation products such as tea and palm oil. This shows the development of thinking in understanding agricultural zakat in the modern era.

f. Nisab and Zakat Rate

In general, the nisab for agricultural zakat is set at 5 wasaq (about 653 kg). The rate of zakat varies depending on the irrigation method:

- 1) 10% if using natural irrigation (such as rainwater).
- 2) 5% if using artificial irrigation.

The opinion of scholars about agricultural zakat shows that there are differences in determining the type of crop that must be zakat and how it is calculated. The Hanafi school is more inclusive by covering all types of crops, while the Shafi'i and Maliki schools are more selective with a focus on staple foods that can be stored. The contemporary approach also shows that there is an expansion of the scope of zakat to cover various types of crops with high economic value. By understanding these various opinions, Muslims can better carry out the obligation of agricultural zakat in accordance with the current socio-economic context. (Nurdin Banyak, 2013)

Implementation of Rice Agricultural Zakat in Babadan Village, Gunung Jati District, Cirebon Regency

The majority of residents of Babadan village, Gunung Jati District, Cirebon Regency make a living as farmers who work on rice fields and fields, but most of them also make a living as civil servants (PNS), traders, service sector workers, and carpenters. For some residents of Babadan village, Gunung Jati District, Cirebon Regency, growing rice, planting rice and gardening in rice fields has become a daily routine. Because, it is their obligation to meet the basic needs of their families. Residents of Babadan village, Gunung Jati District, Cirebon Regency, partly own land, some do not have rice fields. To find out how zakat is managed in agricultural cultivation in Babadan Gunung Jati District, Cirebon Regency, the researcher conducted interviews with farmers and rice farm owners

in Babadan village, Gunung Jati District, Cirebon Regency. The first person contacted was Mr. Warsita, a 55-year-old landowner. Mr. Warsita explained, he owns about 1 hectare of agricultural land and usually produces a crop of 1 ton. Harvests typically generate a net income of 7 quintals, or 700 kilograms, after deducting wages and labor costs. Mr. Warsita usually pays agricultural tax of Rp 25,000 from his income of Rp 1,000,000. From Mr. Warsita's statement, it can be concluded that he issued Zakat of 2.5% of his crops. This is in line with the opinion of two other sources, Mr. Suritma and Mr. Asdali. Mr. Suritma explained that he has a rice field covering an area of four hectares, which is currently running. Each harvest can produce up to 1 ton 2 quintals per hectare, and approximately 5 tons of cocoa can be produced from a 4-hectare rice cultivation area. From the results, Mr. Warsita routinely only pays 2.5% of his harvest and continues to do so for several generations.

The next resource is Mr. Surkila, a 52-year-old man who owns a large rice field of 4 hectares. In contrast to Pak Suritma's harvest, he usually only receives one ton of cocoa each time he harvests. This is caused by soil pests. Pak Asdali's rice fields are located in the mountains, far from residential areas so they are abandoned and plants are attacked by pests. Pak Asdali's net income is only 700 kg, but he always spends 2.5% of his net income in the form of Zakat. When I asked the source/reference of the procedure for paying zakat, it turned out that he did not know anything about the procedure for paying agricultural zakat according to the provisions of Islamic law, so this is what he has been doing so far. Zakat on rice farming has become a common thing for the people of Babadan village, Gunung Jati District, Cirebon Regency.

The distribution of solid agricultural zakat was carried out through mass organizations (CSOs) and tarim assemblies through three sources interviewed by researchers. In some cases, zakat property is distributed directly to people in the area who are entitled to receive it (poor, poor, amir, mu'araf, likuab, gharimin, fi sabilira, bin sabil). Based on the researcher's observations, there is no Amir Zakat management nearby in Majashi village, so the community distributes agricultural Zakat through organizations, school boards, or directly. There is no Amir Zakat Committee in Babadan village, Gunung Jati District, Cirebon Regency, so the community only knows the process of paying Zakat by word of mouth.

From the results presented by the researcher above, it can be concluded that the people of Babadan village, Gunung Jati District, Cirebon Regency have a high awareness of the payment of agricultural zakat. The average used is only the approximate value at the time of the implementation of agricultural zakat in Babadan village, Gunung Jati District. This happens because the people of Babadan village, Gunung Jati District, have limited knowledge about zakat from rice field cultivation. The amount withdrawn from zakat is paid in cash and distributed either directly to the zakat recipient or to the tarim ceremony. The distribution of zakat in Babadan village, Gunung Jati District, Cirebon Regency is carried out independently because around Babadan village, Gunung Jati District, Cirebon Regency, there is no institution that collects zakat.

Islamic Law's View on the Implementation of Zakat on Rice Field Agriculture in Babadan Village, Gunung Jati District, Cirebon Regency

Based on the calculation of the Ministry of Religion to calculate agricultural zakat:

1 Wasaq = 60 Sha'

1 Sha' = 2.176 kg

If agricultural products reach Nisab, then the law requires their payment. The value of Zakat issued is 5 wasak or 652.8 kg. The calculation of Nishab is in accordance with the price of raw materials in Indonesia. Because rice is a national staple, Indonesia's agricultural zakat nisab is equivalent to 653 kg of grain. If this amount is not reached, then the payment of agricultural zakat is not mandatory. The community in Babadan village, Gunung Jati District, Cirebon Regency, is able to produce around 1 ton of raw rice from 1 hectare of land each time harvested. Therefore, rice farmers in Babadan Gunung Jati District, Cirebon Regency are required to pay zakat on rice farming after reaching the harvest period. The irrigation system used on a plantation or livestock determines the proportion of agricultural zakat to the amount of agricultural zakat as follows:

1. If the irrigation land gets rainwater, rivers, then the amount of zakat is 10% (1/10) of agricultural products. , spring water or other source (rainfed land)
2. The portion of zakat is 5%. (1/20) The use of irrigation dams due to the need to pay irrigation fees can affect the value of real estate or assets you own and develop.
3. The portion of zakat can reach 7.5% of agricultural products. Irrigation is carried out by irrigation for half of the period and by rainfall for the other half of the period. The amount of zakat issued by the people of Babadan, Gunung Jati District, Cirebon Regency is 2.5 percent of the harvest.

According to Islam, rice field farming is non-irrigated agriculture, meaning using rainwater, rivers, and springs, as well as agricultural zakat which must be paid at 10 percent, this is not in accordance with Islamic law.

In a direct interview with a religious leader named Pak Sarkila in Babadan Village, he revealed that paying agricultural zakat of 2.5% is a tradition that has been passed down from generation to generation at 25% of income. Based on the results of surveys and analysis, the people in Babadan Kec.Gunung Jati, Cirebon Regency have limited knowledge about the correct way to pay agricultural zakat based on Islamic law. This is because ordinary people in Babadan Village immediately work on their land after graduating from school, and it is still very rare for people who are educated and highly knowledgeable to do it. The application of zakat on rice fields in Babadan Gunung Jati District, Cirebon Regency is influenced by the customs of people who have limited knowledge about agricultural zakat. The average level of education of the people of Babadan Village is high school graduates, so the level of knowledge is only limited to what is learned and done daily.

Factors Affecting the Implementation of Agricultural Zakat in Babadan Village, Gunung Jati District, Cirebon Masi Regency Are Not in Accordance with Islamic Law

In terms of Islamic law, the distribution of zakat on rice farming in Babadan village, Gunung Jati District, Cirebon Regency is in accordance with Islamic law. However, the implementation of agricultural zakat in Babadan village, Gunung Jati District, Cirebon Regency is still not in accordance with Islamic law in terms of the amount of zakat issued. Based on findings in the field, the researcher conducted an analysis of the implementation of agricultural zakat in Majadi village for the following reasons:

1. Lack of Knowledge

Judging from the history of education in Babadan Village, Gunung Jati District, Cirebon Regency, the average community only has a high school diploma or equivalent, and this certainly has an impact on the mindset of the community. The limited number of people who continue to rise to a higher level makes village communities less developed in terms of science, especially agricultural zakat.

2. Habit/habit factor

So far, the people of Babadan village, Gunung Jati District, Cirebon Regency have only maintained the traditions that are usually maintained in the village. Therefore, when carrying out agricultural zakat payments, they will pay according to their ancestors and existing traditions (only 2.5%).

3. Lack of education about agricultural zakat

People in Babadan village, Gunung Jati District, Cirebon Regency rarely receive training on agricultural zakat, and have never even received agricultural zakat training from village officials. Therefore, the community can only continue the existing traditions.

CONCLUSION

Based on the findings and analysis of the research conducted in Babadan Village, Gunung Jati District, Cirebon Regency, it can be concluded that the practice of agricultural zakat, particularly on rice fields, is still not fully aligned with Islamic legal provisions. Farmers in the village generally adhere to customary practices rather than established Islamic law, wherein zakat is paid with the intention of charity and calculated using a local standard of 2.5%, which diverges from the prescribed nisab and rate for agricultural zakat. Moreover, the absence of institutional zakat collection facilities and the community's limited understanding of zakat regulations further hinder proper implementation. Contributing factors to this gap include a lack of religious education, adherence to inherited customs, and minimal dissemination of zakat-related knowledge. Consequently, while zakat is practiced as a cultural and religious norm, it does not meet the legal and procedural standards outlined in Islamic jurisprudence, highlighting the urgent need for structured education and institutional support to ensure compliance with sharia principles.

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