



al-Ihkam: Jurnal Hukum dan Pranata Sosial, 19 (1), 2024: 174-196
ISSN: 1907-591X, E-ISSN: 2442-3084
DOI: <https://doi.org/10.19105/al-ihkam.v19i1.8780>

Between Tradition and Religious Doctrine: Questioning *Kiai*'s Status as *Zakāt* Recipient

Afidah Wahyuni

Universitas Islam Negeri Syarif Hidayatullah Jakarta, Indonesia
email: afidah.wahyuni@uinjkt.ac.id

Harisah

Institut Agama Islam Negeri Madura, Indonesia
email: harisah@iainmadura.ac.id

Nur Rohim Yunus

Universitas Islam Negeri Syarif Hidayatullah Jakarta, Indonesia
email: nurrohimyunus@uinjkt.ac.id

Article history: Received: May 08, 2023, Accepted: September 04, 2023,
Published: June 30, 2024

Abstract:

Commonly, people pay their *zakāt* to *aṣṅāf* groups based on their preferences and considerations. However, in Madura, the distribution of *zakāt* continues to adhere to the traditional notion, wherein it is mainly allocated and prioritized to *kiai*. This faces a debatable phenomenon whether *Kiai* could be *zakāt* recipients or not. Therefore, this research aims to explore the diversification role of *Kiai* in *zakāt* payment and describe the theological and social construction among *zakāt* payment in Madura. The present study employed qualitative research methodologies, specifically utilizing interviews as the primary data collection technique. The participants in this study included *kiai*, community members, and leaders from Madurese community. This research study indicates that the Madurese Muslim community designates *kiai* as *mustahiqq zakāt* under *masākīn*, *fi sabilillāh*, and *amīl* categories. The diversification of the *Kiai*'s role is predicated upon the theological perspective held by Madurese Muslim community which posits that the *kiai*

Author correspondence email: afidah.wahyuni@uinjkt.ac.id
Available online at: <http://ejournal.iainmadura.ac.id/index.php/alihkam/>
Copyright (c) 2024 by Al-Ihkam, Jurnal Hukum dan Pranata Sosial



is a rightful recipient of *zakāt*. Additionally, Madurese Muslim community keeps a social perception that *kiai* is a revered individual deserving of compensation. Consequently, even though Madurese people understand the existence of religious doctrine to whom they have to spend *zakāt*, they still prioritize giving *zakāt* to *kiai* as the result of their typical social construction.

Keywords:

Kiai; *Zakāt*; Diversification

Introduction

In Indonesian society, *zakāt* distribution has been influenced by local knowledge and values. Villagers of Lipursari in Wonosobo (Central Java) spend *zakāt fitrah* on their under two years old infants to the traditional birth attendants or *dukun bayi*.¹ This has also been practiced by people of Negeri Lha in Maluku by preferring the traditional midwife or so-called *mama biang*² as the *zakāt* recipient. Among the justifications for this practice is that most of the traditional birth attendants are economically disadvantaged and are considered under *fi sabīlillāh* category. Meanwhile, the practice of *zakāt* distribution for morticians is maintained by West Pasaman and Pariangan society in West Sumatera.³ In Pariangan society, the morticians called *angku nan ampek* play a significant role in people's religious lives not only as graveyard field owners, but also the one

¹ Moh Taufik Hidayat, Tri Handayani, and Ubbadul Adzkiya, "Zakat Fitrah Kepada Dukun Bayi dalam Perspektif Hukum Islam," *Iqtisad: Reconstruction of Justice and Welfare for Indonesia* 8, no. 1 (2021): 99, <https://doi.org/10.31942/iq.v8i1.4570>.

² Hannani Hannani et al., "Zakat for Mama Biang in Maluku, Indonesia: Ulama Opinion on Fisabilillah in the Perspective of Islamic Legal Anthropology," *Samarah* 7, no. 2 (2023): 830–47, <https://doi.org/10.22373/sjhk.v7i2.17044>.

³ Dedisyah Putra and Jannus Tambunan, "Optimizing the Role of Body-Bathers As a Priority for Zakat Al-Fitr Recipients in Sikilang, Sungai Aur Pasaman Barat," *Al-Risalah: Forum Kajian Hukum dan Sosial Kemasyarakatan* 22, no. 2 (2022): 201–12, <https://doi.org/10.30631/alrisalah.v22i2.1252>; Iing Surizal, "Angku Nan Ampek Sebagai Penerima Zakat Menurut Undang-Undang Zakat No. 23 Tahun 2011 di Pariangan Kabupaten Tanah Datar" (IAIN Batusangkar, 2017), <http://repo.iainbatusangkar.ac.id/xmlui/handle/123456789/1066>.

dealing with marriage and Islamic doctrine.⁴ Similar reasoning applies to them as considered as *fi sabīlillāh* category while some of them are economically disadvantaged.

These two examples show how *zakāt* management often involves local customs or *adat*, including to whom it is distributed, like what occurs among Madurese people in which the *zakāt* is given to *kiai*. Madurese people like to give *zakāt fitrah* to Qur'anic teachers, the ones who taught them to recite the Qur'an at young ages, *kiai*, or ulama.⁵ This preference relies upon assumption that *kiai* is under *fi sabīlillāh* category as one of *mustahiqqs* or those who deserve to receive *zakāt*. In addition to it, there are cultural reasons for preferring the *kiai* as *zakāt* recipient, namely priority put to those considered influential in social life.

Ideally, *zakāt* is supposed to serve as a significant financial resource for fostering economic growth within communities. However, alignment between the development of *zakāt* distribution and *zakāt* management organizations is not consistently observed, as conventional methods of *zakāt* distribution are frequently employed. In other words, *zakāt* management institutions are still trying hard to persuade the public so that they can trust the institution to distribute their *zakāt*. The public, on the other hand, demands openness and strong accountability from *zakāt* management organizations along with varying demands for the functions and benefits of *zakāt*. This shows how large the gap between ideal and real situation of *zakāt* management in Indonesia.⁶

⁴ Surizal, "Angku Nan Ampek Sebagai Penerima Zakat Menurut Undang-Undang Zakat No. 23 Tahun 2011 di Pariangan Kabupaten Tanah Datar."

⁵ Rusdaya Basri and Amelia Wahid, "Distribusi Zakat Fitrah di Kelurahan Benteng Kecamatan Baranti Kabupaten Sidrap (Tinjauan Hukum Islam)," *Jurnal Hukum Diktum* 11, no. 2 (2013): 131-46, <https://doi.org/https://doi.org/10.35905/diktum.v11i2.163>; Muhammad Hasan, "Pengamalan dan Pengelolaan Zakat Berbasis Kearifan Lokal (Studi di Masyarakat Kampung Sanggau)," *Al-'Adalah* 7, no. 4 (2015): 891-902, <https://doi.org/http://dx.doi.org/10.24042/adalah.v12i2.219>.

⁶ Najib Kailani and Martin Slama, "Accelerating Islamic Charities in Indonesia: Zakat, Sedekah and the Immediacy of Social Media," *South East Asia Research* 28, no. 1 (2020): 70-86, <https://doi.org/10.1080/0967828X.2019.1691939>; Arif Hidayatullah and Anita Priantina, "Toward Zakat Management Integration in Indonesia: Problems and Solution," *Ahkam* 18, no. 2 (2018): 321-47, <https://doi.org/https://doi.org/10.15408/ajis.v18i2.6319>.

Effective management and competent human resources are therefore essential in *zakāt* management institutions.⁷ Additionally, it is imperative for *zakāt* management institutions to actively engage in educational endeavors to enhance public awareness regarding the significance of *zakāt*, its effective administration, and the beneficial outcomes that generate for individuals' need.⁸ Public needs to be educated that the maximum role of *zakāt* institutions potentially impacts household economic growth. Furthermore, through good management, *zakāt* is proven as an effective tool to foster unity between the rich and the poor, primarily because the wealthy will always seem to be more socially conscious than the destitute. Sympathy will give birth to empathy between communities and help society overcome criminal cases such as theft and robbery.⁹ The maximum role of *zakāt* will erode the jealousy and hatred (*al-ḥasad wal-karāhiyah*) of the poor towards the rich because the former feel sincerely helped and cared of quite well. Meanwhile, if the rich seem to ignore their situation without any concern, it can create hatred and envy towards these rich people.¹⁰

This all shows how the existence of *zakāt* contributes to the peace and harmony of life among Muslims. This is in line with *zakāt*'s etymological meanings which include purification, sanctity, development, growth, and praise. In a common term, *zakāt* refers to a portion of Allah's property that is required to be spent by several people who are eligible to receive it. *Zakāt*, in short, is a form of economic and social worship.¹¹ The distribution of *zakāt* is set in such

⁷ Aznan Hasan et al., "A Proposed Human Resource Management Model for Zakat Institutions in Malaysia," *ISRA: International Journal of Islamic Finance* 11, no. 1 (2019): 98–109, <https://doi.org/10.1108/IJIF-10-2017-0036>.

⁸ Kazi Sohag et al., "Can Zakat System Alleviate Rural Poverty in Bangladesh? A Propensity Score Matching Approach," *Journal of Poverty*, 2015, 261–77, <https://doi.org/https://doi.org/10.1080/10875549.2014.999974>.

⁹ Oni Sahrani et al., *Fikih Zakat Kontemporer* (Jakarta: PT Raja Grafindo Persada, 2018), 18–19.

¹⁰ Oni Sahrani et al., 28–30; Maulana Hamzah, Sekolah Bisnis, and Institut Pertanian Bogor, "Manajemen Pengelolaan Zakat di Bangladesh," *IJIEB: Indonesian Journal of Islamic Economics and Business* 3, no. 2 (2018): 46–57, <http://e-journal.lp2m.uinjambi.ac.id/ojp/index.php/ijoieb>.

¹¹ Mohammad Hefni, *Islam Madura: Sebuah Studi Konstruktivisme Strukturalis Tentang Relasi Islam Pesantren dan Islam Kampung di Sumenep Madura* (Batu: Literasi Nusantara, 2019), 173–174.

a way because it is a method of distributing wealth for the benefit of *mustad'afin* or weak people.¹²

The obligation to pay *zakāt* is one of the pillars of Islam that is valid for ownership of one's assets based on written rules in the Qur'an and hadith. So far, ordinary people tend to misinterpret *zakāt* as merely a manifestation of one's charity which appears to be voluntary.¹³ This viewpoint, among others, is widely held in Madurese society which likes to give *petra* (*zakāt fitrah* in Madurese) to *kiai* and their very first Qur'an teachers called *ghuru tolang*. *Kiai*, according to Madurese community, are those most entitled to *zakāt fitrah*. When a Madurese studied the Qur'an in a *langgar* (small prayer place) before studying with *kiai* at Islamic boarding schools, the position of the *ghuru tolang* is still respected, including in the preference of *zakāt* recipients.¹⁴ Some following cases are in line with this.

Distribution of *zakāt* in Karang Penang, Sampang is still held in a traditional consumptive manner. It is delivered directly to people entitled to receive *zakāt*. The *muzakkī* (*zakāt* givers) distribute the *zakāt* assets to the community or religious leaders surrounding the community who are eligible to receive *zakāt*. This closely relates to low trust in *zakāt* management institutions as well as a lack of public understanding about productive *zakāt* distribution.¹⁵ In fact, good *zakāt* distribution potentially influences people's economic condition as long as it is distributed correctly. This is in line with a previous study showing how *zakāt* becomes an instrument of poverty alleviation through good management of *zakāt* institutions. For this

¹² Abdul Aziz, *Etika Bisnis Perspektif Islam: Implementasi Etika Islami Untuk Dunia Usaha* (Bandung: Penerbit Alfabeta, 2013), 19; Mahdi Syahbandir et al., "State and Islamic Law: A Study of Legal Politics on Zakat as a Tax Deduction in Aceh," *Ahkam: Jurnal Ilmu Syariah* 22, no. 1 (2022): 161-84, <https://doi.org/10.15408/ajis.v22i1.26200>.

¹³ Nurul Fitriandari, "Zakat Produktif Bibit Palawija Sebagai Instrumen Moderasi Islam dalam Mengembangkan Efisiensi Pajak Penghasilan," *MIYAH: Jurnal Studi Islam* Vol.15, no. No.1 (2016): 1-23, <https://doi.org/https://doi.org/10.33754/miyah.v15i01.168>.

¹⁴ Hefni, *Islam Madura: Sebuah Studi Konstruktivisme Strukturalis Tentang Relasi Islam Pesantren dan Islam Kampung di Sumenep Madura*, 175-76.

¹⁵ Harisah and Zainulloh, "Praktik Distribusi Zakat Konsumtif Tradisional di Karang Penang Sampang," *Ulûmuna: Jurnal Studi Keislaman* 5, no. 2 (2019): 130-45, <https://doi.org/https://doi.org/10.36420/ju.v5i2.3642>.

idea to be successful, there must be resources for *mustahiq*'s business capital (either in cash or required equipment), a business consultant or companion, and collaboration between *mustahiq*, BAZ and LAZ, the government, and business actors through a partnership program. Besides, the accurate data about *mustahiq* availability is another contributing aspect.¹⁶

The paradox or contradictory issue appears when Madurese *kiai* become *zakāt* recipient while some of them are not poor. Pre-observation makes it clear that a lot of Madurese *kiai* are economically settled or even rich.¹⁷ They have both passive and active income every month. However, they still get *zakāt* at *zakāt* distribution sessions, usually during Ramadhan month. This is partly caused by people's assumption, like what was found in Bangkalan, that *zakāt* must still be given to *kiai* regardless of their economic conditions otherwise local society will mock them.

Many *zakāt* studies have been conducted by several researchers such as Suaidi,¹⁸ Harisah and Zainulloh,¹⁹ and Firmansyah.²⁰ However, that research mainly talks about the practice of *zakāt* for social life. They found that *zakāt* can reduce the amount of poverty rates as long as it is well-managed. Meanwhile, relating to studies on *kiai*, Zamakhsyari Dhofier,²¹ Arifin,²² Al Firdaus,²³ and

¹⁶ Achmad Syaiful Hidayat Anwar, "Model Pemberdayaan Ekonomi *Mustahiq* Melalui Zakat," *Jeam* 15, no. 246 (2016): 51-61, <https://doi.org/https://doi.org/10.19184/jeam.v15i1.2325>.

¹⁷ Abd. Muni, a *kiai* from Bangkalan Regency, Madura, *Interview*.

¹⁸ Suaidi Suaidi, "Persepsi Masyarakat Pesisir Madura Terhadap *Mustahiq* Zakat: Kajian Atas Pemberian Zakat Fitrah Kepada *kiai* di Dusun Laok Tambak, Desa Padelegan, Kec. Pademawu, Kab. Pamekasan" (Thesis, Universitas Islam Negeri Maulana Malik Ibrahim Malang, 2008), 89-90.

¹⁹ Harisah and Zainulloh, "Praktik Distribusi Zakat Konsumtif Tradisional di Karang Penang Sampang."

²⁰ Firmansyah, "Zakat Sebagai Instrumen Pengentasan Kemiskinan dan Kesenjangan Pendapatan Zakat as an Instrument for Poverty and Inequality Reduction," *Jurnal Ekonomi dan Pembangunan* 21, no. 2 (2013): 179-90, <https://doi.org/https://doi.org/10.14203/JEP.21.2.2013.61-72>.

²¹ Zamakhsyari Dhofier, "The Pesantren Tradition: A Study of the Role of the *kiai* in the Maintenance of the Traditional Ideology of Islam in Java" (Dissertation, Australia, Australian National University, 1980).

²² Achmad Z. Arifin, "Charisma and Rationalisation in a Modernising Pesantren: Changing Values in Traditional Islamic Education in Java" (Phd Thesis, University of Western Sydney, Australia, 2013), <https://researchdirect.westernsydney.edu.au/islandora/object/uws:17130/>;

Niam²⁴ revealed how varied their roles in societies are. They maintain traditional Islamic ideology in Java while holding traditional religious leadership in the field of education and socio-political spheres. At the same time, *kiai* is counted on voicing counter-narrative of radical interpretation of Islam by offering religious moderation in understanding Islamic doctrine. From those two research themes, it is assumed that there is still limited research about the role of *kiai* as both *zakāt* managers and recipients. Therefore, we want to fill this missing piece through a deep exploration and analysis.

The primary objective of this research is to explore *kiai*'s position in receiving *zakāt* both as *mustahiqq* and traditional *amil* (informal ones), either through consumptive distribution or productive in supporting Islamic boarding school development. It limits the scope to *zakāt fitrah* and *zakāt mal*. Besides, this research also wants to reveal the theological and social construction of *zakāt* distribution to Madurese *kiai*. Examining customs and principles that form the foundation of *zakāt* allocation can provide valuable insights into the intricate cultural fabric of Madurese society. Furthermore, this study holds significance in elucidating the importance of *kiai*'s involvement in the allocation of *zakāt* funds, hence facilitating an assessment of the degree to which traditionalism impacts decision-making processes about the collection and distribution of *zakāt*. This study possesses the capacity to generate novel insights within the scientific literature about Islamic studies, the sociology of religion, and social anthropology. It has the potential to serve as a significant reference for future studies by recording *zakāt* practices in Madura as well as directing relevant decision-making. By comprehending the function of *kiai* in the diversification of *zakāt* distribution, this study offers valuable insights into establishing sustainable and contextually appropriate distribution patterns that align with contemporary demands and situations.

²³ Laila Kholid Alfirdaus, "Islam and Local Politics: In the Quest of Kiai, Politics, and Development in Kebumen, 2008-2010," *Al-Jami'ah* 51, no. 2 (2014): 279-309, <https://doi.org/10.14421/ajis.2013.512.279-309>; Yanwar Pribadi, "The Suramadu Bridge Affair: Un-Bridging the State and the Kyai in New Order Madura," *Studia Islamika* 22, no. 2 (2015): 233-67, <https://doi.org/10.15408/sdi.v22i2.1919>.

²⁴ Leonie Schmidt, "Aesthetics of Authority: 'Islam Nusantara' and Islamic 'Radicalism' in Indonesian Film and Social Media," *Religion* 51, no. 2 (2021): 237-58, <https://doi.org/10.1080/0048721X.2020.1868387>.

Methods

This research is a case study with a qualitative descriptive approach.²⁵ We gathered the data from four districts, namely Bangkalan, Sampang, Pamekasan and Sumenep Regency through interview and observation techniques. The interview engages three primary categories of informants: 1). *Kiai* as Islamic scholars with religious authority who, in this context, become *zakāt* recipients as well as managers, 2). Madurese people who spend *zakāt* to *kiai*, and 3). Community leaders. Additionally, we also conducted observations to gain insights into the routines and behaviors of Madurese community in the distribution of *zakāt* with a particular focus on allocating funds to *kiai*. The study encompassed observations conducted throughout multiple districts on Madura Island aiming to capture the diverse community habits that may exhibit regional variances. Additionally, to check the validity of the data, we use sources and methods triangulations. In analyzing the data, we use the concept of qualitative analysis technique by Miles, Huberman, and Saldana as can be seen in Figure 1.

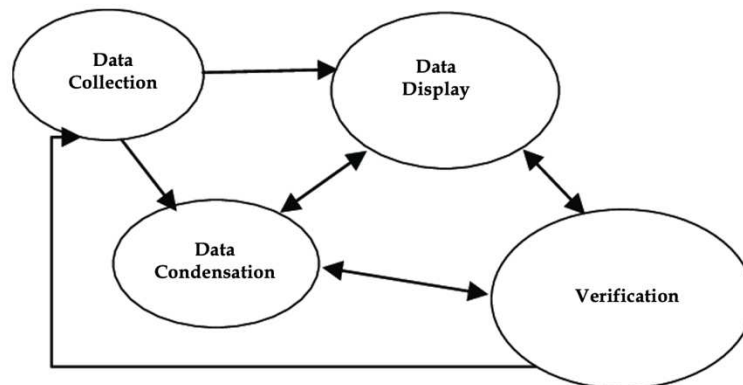


Figure 1. Analysis Technique by Miles, Huberman, and Saldana

As can be seen in Figure 1, we use four steps that consist of data collection, data condensation, data display, and verification.

²⁵ J.W. Creswell, *Qualitative Inquiry and Research Design; Choosing among Five Traditions* (Thousand Oaks, London, New Delhi: Sage Publications, 1998), 241.

Those four steps of analysis techniques are used interactively from the start of taking the data until the research result is revealed. Meanwhile, the primary objective of this study is to observe and analyze various approaches that the community employs in distributing *zakāt* to *kiai*. This includes the methods employed for *zakāt* collection which may involve direct collection, utilization of institutional channels, or electronic platforms.

Result and Discussion

Diversification of *Kiai's* Position in *Zakāt* Distribution

Zakāt distribution in Madura is unique compared to that of other regions. The existence of *kiai* and the culture of Madurese societies are the reasons beyond this. For Madurese, *kiai* have very important roles because of their expertise in religious knowledge and their services in developing the community.²⁶ Abdur Rouf, one of the informants, argued that *zakāt* in Madura is still distributed in a very traditional manner, mainly in a special case in which the *muzakkī* are migrants. He further stated that:

“... The *muzakkī* appoints an *amīl* to collect the *mustahīqq* and disburse the *zakāt* funds. This method is typically used by migrants. For example, when several relatives are working in Malaysia, a member of each family will appoint an *amīl* to collect money and then distribute it to the community.”²⁷

It can be seen from Rouf's statement that Madurese sometimes pointing the *amīl* by themselves. *Amīl* here tends to be culturally based rather formally one, and *kiai* are often the ones entitled to play the role of *amīl*. They do not pay the *zakāt* to a formal *amīl zakāt* agency. This statement is also emphasized by Asnawit as follows:

“... I also did the same thing. I pay my *zakāt* directly to one of *aṣṅāf*, especially for those who need it. Since years

²⁶ Mohammad Kosim, “Kyai and Blater (Local Elite in Madurese Society),” *Karsa: Jurnal Sosial dan Budaya Keislaman* 12, no. 2 (2012): 150–60, <https://doi.org/https://doi.org/10.19105/karsa.v12i2.139>.

²⁷ Abdur Rouf, reading Quran teachers in Karang Penang Sampang, *Interview*, September 9, 2020

ago, I never pay my *zakāt* to the *amīl* even though some people here pay their *zakāt* to *amīl*..."²⁸

From those two interviews, we found that Madurese communities tend to pay *zakāt* by themselves, either by doing it directly or appointing someone whom they trust, namely *kiai*, when they are far away. It doesn't mean that all of Madurese do the same thing, but it can represent how Madurese people put their trust in this specific matter. Besides those facts, it is found that some *kiai* in Madura also accept *zakāt*, as mentioned by Abd. Muni as follows:

"...In Bangkalan, some *kiai* accept *zakāt* from the community even though this is a debatable issue. My relative who is a *kiai*, for example, still accepts *zakāt*. It even becomes a compulsory thing to prefer *kiai* when spending *zakāt*. This aims to support the development of institutions (boarding schools) he is running..."²⁹

Abd. Muni's testimony is in line with Asnawi, a *kiai*, who mentioned so:

"...some people still give me *zakāt* every year. Actually, I personally reject it with a certain reasoning such as by saying that it is better if they give their *zakāt* to any correct person rather than to me. I did this for both *zakāt maal* and *fiṭrah*..."

It is obvious that some *kiai* feel ok becoming *zakāt* recipients, while some others do not share the same. Another *kiai* in Pamekasan, A. Farid, further explained the reasons why some Madurese people keep giving *zakāt* to *kiai* like him. He further said as follows:

"Madurese people, mostly, still believe that their preference to pay *zakāt* to *kiai* is a correct decision. They argue that *kiai* is part *aṣṅāf* group which is entitled to

²⁸ M. Asnawi, a *Kiai* in Yayasan Roudhotul Jannah Batu Putih, Sumenep, *Interview*.

²⁹ Abd. Muni, a *Kiai* in Tanah Merah, Bangkalan, *Interview*.

receive *zakāt*. To be specific, they are categorized as *fi sabīlillāh*. Meanwhile, in Pamekasan itself, I predict there will be some *kiais* who are economically unstable. It means, as well, that *kiai* also has the right to get *zakāt* from *masākīn* category.”³⁰

What A. Farid mentioned implies that *kiai* itself varies enough not only in the sense of how the scale they engage in social activities and religious doctrine, but also in economic situation. Therefore, it is highly assumed that there are three statuses of *kiai* in receiving the *zakāt*. *Kiai* accepts *zakāt* in term one of three conditions based on each circumstance, namely *masākīn*, *amīl*, and *fi sabīlillāh*.

Many *kiai* in Madura still fall into *masākīn* category, particularly those serving this role without managing any Islamic boarding schools. They play a role in serving a *langgar* (small mosques) where the children learn to recite the Qur’an and basic daily worship, particularly doing prayers.³¹ Madurese people also consider this type of *kiai* when spending their *zakāt* rather than others.³² This is consistent with Zainulloh’s statement that the community will be very concerned about *kiai* who are still in economic insufficiency, particularly in spending *zakāt fitrah*. If a family has six members and they find the type of *kiai* nearby, they tend to give all of their family members’ *zakāt fitrah* to that one *kiai*.

For *masākīn*, *zakāt* is deemed to be able to improve their lives and social conditions. However, this is only valid when the distribution is set for productive instead of consumptive ones.³³ Some studies show how community businesses significantly affect *mustahīq* welfare.³⁴ To ensure that the productive *zakāt* program runs smoothly and significantly improves the welfare of the poor, all Muslims,

³⁰ A. Farid Mawardi Sufyan, a *Kiai* in Pamekasan, *Interview*.

³¹ Zainulloh, Lecturer at Pondok Pesatren Miftahul Ulum College Panyepren Pamekasan and Treasurer of Wali Songo Sampang Sharia Cooperative, *Interview*, April 19, 2022.

³² Hermanto, People of Karang Penang Sampang, *Interview*, March 12, 2022

³³ Syahril Jamil, “Prioritas *Mustahīq* Zakat Menurut Teungku Muhammad Hasbi Ash Shiddieqy,” *Istinbath* 15, no. 2 (2016): 145–59, <http://jurnal.radenfatah.ac.id/index.php/istinbath/article/view/791/699>.

³⁴ Tika Widiastuti et al., “A Mediating Effect of Business Growth on Zakat Empowerment Program and *Mustahīq*’s Welfare,” *Cogent Business and Management* 8, no. 1 (2021), <https://doi.org/10.1080/23311975.2021.1882039>.

including the government, *amīl zakāt* bodies, and Indonesian community, are required to work together to develop *zakāt* according to its potential so that it can be used for its intended purpose.³⁵ This ideal scheme, unfortunately, is not implemented at the case of spending *zakāt* to Madurese *kiai* because it tends to fit with consumptive criteria.

The second is *kiai's* position as *amīl zakāt*. This occurs, for instance, in the case of migrant workers as mentioned above. Most of the time, *kiai* do not declare themselves as an *amīl*, yet the community themselves trust him to find the right recipient(s) of the *zakāt*. If a *kiai* runs an Islamic boarding house, for example, then the *zakāt* spent on him can be redistributed to build new infrastructure for the boarding house, schools, etc. Whether or not a *kiai* manages an Islamic boarding school, this role puts him as a channeling person between *zakāt* payer and recipients so that it can be spent on the right target. Usually, when

the funds collected by an *amīl* are only a few, the priority will be set to *mustahīqq* individuals even if for consumption purposes. However, if the funds are more than sufficient, they can be used for productive investments involving groups of people experiencing poverty. This is obviously in line with one of *zakāt's* functions in poverty alleviation programs by channeling *zakāt*.³⁶

People's preference for *kiai* as the *amīl* whom they trust typically happens in spending *zakāt māl*. This is mainly because compared to *zakāt fitrah*, *zakāt mal* is far more flexible and can suit each payer's preference in the sense of form, volume, the way they spend, and the one whom they choose as the recipients. On the other hand, the preference closely relates to how Madurese obeys *kiai* and makes them good examples in various life aspects. According to Bustami, the obedience of Madurese people to *kiai* is particularly at morality and *ukhrowi* (hereafter) issues. When *kiai* tell them such knowledge about

³⁵ Schmidt, "Aesthetics of Authority: 'Islam Nusantara' and Islamic 'Radicalism' in Indonesian Film and Social Media."

³⁶ Ade Mulyana, "Strategi Pendayagunaan Zakat Produktif," *Muamalatuna* 11, no. 2 (2020): 50, <https://doi.org/10.37035/mua.v11i2.3298>; Aab Abdullah, "Strategi Pendayagunaan Zakat Produktif: Studi BAZ Kabupaten Sukabumi Jawa Barat," *Alamiah: Jurnal Muamalah dan Ekonomi Syariah* 1, no. 1 (2022): 1-21, <https://doi.org/10.56406/alamiahjurnalmuamalahdanekonomisyariah.v1i1.44>.

fortune and works, for instance, it will really influence how Madurese people's way of thinking even some important life decisions.³⁷

Third, *kiai* as *fi sabilillāh* category. *Fi sabilillāh* is one of the multi-interpretative concepts among *mustahiqq aṣnāf* of *zakāt*. In contrast to the other seven *aṣnāf*, *fi sabilillāh* seems to imply a wider meaning and it is not clear to whom and what it is aimed. The word *fi sabilillāh* which means 'in the way of Allah' requires a companion word to explain its scope and meaning.³⁸ Otherwise, *fi sabilillāh* is only specific to people who fight to defend the religion of Allah which can be irrelevant when fighting is only limited for war situation. In fact, *zakāt* assets can be spent for building mosques, madrasas and the like for general interest. Therefore, the meaning of *fi sabilillāh* can be enlarged to various contexts, including *kiai* someone who fights in the religion of Allah SWT, either through da'wah or by positioning himself as someone who greatly contributes to education and people's empowerment.

To some extent, *kiai*'s influence exceeds that of other formal leadership institutions because it covers religious, cultural, as well as social realms. More particularly, *kiai* hold a critical position in providing knowledge or information to develop people's awareness of giving *zakāt* much more any formal studies such as lectures or seminars.³⁹ Broader than that, *kiai* are the prominent figures in various affairs, such as being the one to consult with about religious issues, healing treatment medicine, fortune, wedding spouse, house building, farming, social conflict, career, politics, and other life issues. It makes very much sense, therefore, to choose *kiai* as the *zakāt* recipient according to their strategic roles in both religious and social matters.

In addition to showing differences in *kiai*'s individual situation, three statuses of *kiai* as *zakāt* recipients imply their various roles in society that make them deserve flexibility to accept *zakāt*,

³⁷ Abdul Latief Bustami, "Madura Yang Patuh (Kajian Antropologi Mengenai Budaya Madura). Kritik Wacana," (Center for Research on Inter-group Relation and Conflict Resolution. Ceric. UI: Jakarta, 02 March).

³⁸ L Hakim, "Konsep *Aṣnāf Fi Sabilillah*: Kajian Komparatif Pendapat Ulama Salaf Daan Kontemporer," *At-Tauzi: Islamic Economic Journal* 20, no. 2 (2020): 42-52, <https://doi.org/https://doi.org/10.37820/attauzi.v20i2.112>.

³⁹ Aziz Ur Rehman, Ejaz Aslam, and Anam Iqbal, "Factors Influencing the Intention to Give *Zakāt* on Employment Income: Evidence from the Kingdom of Saudi Arabia," *Islamic Economic Studies* 29, no. 1 (2021): 33-49, <https://doi.org/10.1108/ies-05-2020-0017>.

whether as direct recipients or channels. However, when compared, it is *fi sabilillah* category that can be valid for *kiai* with whatever situations they deal with. Whether or not they are economically settled or running Islamic boarding schools, the role they play puts them as serving *fi sabilillah* mission either in education, society empowerment, guidance and consultation service, or others. Meanwhile, *masākin* or *amīl* category depends on their own specific situation, particularly their economic condition and how trustworthy they are to be entitled as the *amīl* in mediating the *zakāt* payers and recipients. This furthermore shows how the decision to prefer *kiai* as *zakāt* recipient closely relates to both theological and social construction among Madurese people as the following section will explore.

Theological and Social Constructions of Kiai as *Zakāt* Recipients

Zakāt is one of the Islamic pillars that Muslim are *familiar* with. Although it is still in dispute whether it ranks third or fourth, obedience to paying *zakāt* among Madurese is relatively unquestionable, including that of *zakāt fiṭrah* and *zakāt māl*. Furthermore, spending *zakāt* is labeled a *māliyah ijtimā'iyah* worship which has a very important, strategic and decisive position in terms of developing people's welfare.⁴⁰ The distribution of assets serves as a method and instrument for empowering people experiencing poverty and making it easier for them to gain access to capital for doing business.⁴¹ This concept is built from theological construction which people have to pay their *zakāt* to eight categories of people. They are known as *aṣnāf* groups.

Compared to other Islamic pillars, *zakāt* is the one that potentially impacts on people and society at general in a clear way, namely in poverty alleviation and welfare distribution. It also implies social care and solidarity among the rich and the poor. Not spending *zakāt* potentially leads to social sanction because this activity can be easily seen by others. Moreover, *zakāt* spending has a sort of

⁴⁰ Hakim, "Konsep *Aṣnāf Fi Sabilillah*: Kajian Komparatif Pendapat Ulama Salaf Daan Kontemporer."

⁴¹ Yoghi Citra Pratama, "Peran Zakat dalam Penanggulangan Kemiskinan (Studi Kasus: Program Zakat Produktif Pada Badan Amil Zakat Nasional)," *Tauhidinomics* 1, no. 1 (2015): 103, <http://journal.uinjkt.ac.id/index.php/tauhidinomics/article/viewFile/3327/2557>.

specific period, namely during Ramadhan month. This is initially only valid for *zakāt fiṭrah*, but other types of *zakāt*, specifically *zakāt māl*, also take place at the same moment. This is the one that makes *zakāt* intertwined with not only religious issues, but also cultural ones.

Consequently, diverse statuses of *kiai* as the *zakāt* recipients⁴² are also reviewed using those two aspects. Asnawi, one of the informants, mentioned that *kiai* as the *zakāt* recipients due to their status of *fī sabīlillāh* must be evaluated. He personally argues as follows:

“... *Kiai* receives *zakāt* (because deemed) as *fī sabīlillāh* category. In my point of view, it is recently not relevant enough. As time goes by, some *kiai* have recently done a bit differently from *kiai* in previous eras. Years ago, I do believe that they did not run any business so that they could focus on developing their Islamic institution and serving their people. However, recently, besides managing the boarding schools, some *kiai* also run any business and have some jobs. In my point of view, they cannot be categorized as *fī sabīlillāh* anymore. However, personally I cannot refuse when people spend the *zakāt* to me...”⁴³

Asnawi’s argument is in line with Abd. Muni’s statement as stated below:

“...In my region, it’s a bit different. Some Madurese still give their *zakāt* to *kiai* due to their opinion that *kiai* is a part of *fī sabīlillāh* or *masākīn*. When the *kiai* have adequate economic income, they are not counted as *masākīn* anymore. Rather, they are deemed as *fī sabīlillāh* and the *zakāt* is dedicated for the development of the institution they are running, not for the individual *kiai*...”⁴⁴

⁴² K. Abd Wahid, Pengasuh Yayasan Al-Hafidz Kramat Pamekasan, *Interview*.

⁴³ Asnawi, a *Kiai* in Yayasan, *Interview*.

⁴⁴ Muni, a *Kiai* in Tanah Merah, Bangkalan, *Interview*.

Both Asnawi and Abd. Muni actually has a similar point of view about the shifting concept of both *masākīn* and *fi sabilillāh*. Using different accentuations, they argue that there is a shift in those concepts following *kiai's* current situation. Some expand roles by running businesses and getting adequate income in addition to managing the boarding school. This type is considered not eligible any more in *masākīn*, let alone to receive *zakāt* as individuals. However, as some people keep preferring them when spending *zakāt*, they are counted as *fi sabilillāh* category instead due to their community service and Islamic education. This concept, however, is not free from polemic considering the emergence of the assumption that the level of *fi sabilillāh* of nowadays *kiai* is relatively not the same or lower than the divine dedication that the *kiai* in previous era did.

Additionally, the shifting concept potentially occurs in *amīl*. When a *kiai* engages in any formal *amīl* or *zakāt* collector, the potential to gain much *zakāt* can increase due to the social capital and authority that the *kiai* holds. This is certainly advantageous for both *kiai* and *amīl* institutions because the preference on the institution will be higher than not involving *kiai*. On the other hand, by engaging at the *amīl* institution, *kiai* can enjoy some privileges, including access and income, even though that this involvement might reduce *fi sabilillāh* scale beyond their activities. In fact, when this specific case happens, it is believed that in essence, *kiai* is not the main goal to receive the *zakāt*, but rather channeling persons to manage and distribute the *zakāt* for educational facilities such as madrasas, mosques and other social institutions.

In Islamic legal literature, this practice is still a dispute or of a different opinion. Some allow it, and others don't allow it and even forbid it.⁴⁵ The legal basis for the impermissibility of *zakāt* spending to infrastructure development comes from 4 *madzhab* (fiqh school) *Imāms* (leader or pioneer), namely Imam Syafi'i, Imam Maliki, Imam Hanafi and Imam Maliki. Asy-Sya'rani clearly stated that "the *Imāms* of four *fiqh* schools have agreed that it is not permissible to distribute *zakāt* for building mosques."⁴⁶

⁴⁵ Mahbub Maafi Ramdhan, "Hukum Berzakat Untuk Masjid," NU-Online, 2017, <https://islam.nu.or.id/bahtsul-masail/hukum-berzakat-untuk-masjid-OUL6B>.

⁴⁶ Abdul Wahhab Asy-Sya'rani, *Al-Mizanul Kubra* (Jakarta: Darul Kutub Al-Islamiyyah, n.d.), 13.

Apart from the controversy and no matter the shift had or might happen, the culture of paying *zakāt* has been shaped among Madurese. An informant named Hermanto commented below:

“...the distribution of *zakāt fiṭrah* in the form of money or rice to people experiencing poverty every Eid is through *kiai* as (they are considered) *fi sabīlillāh*.”⁴⁷

Similar to Hermanto, Dari stated so:

“...in Karang Penang, the distribution of *zakāt māl* had become a custom that takes place in the last week of the fasting month. Most people like to distribute it to *kiai*, particularly the economically less fortunate ones. They hold both *fi sabīlillāh* and *masākīn* categories...”⁴⁸

Those excerpts highly suggest how important *kiai*'s position among Madurese people is, let alone in issues regarding *zakāt*. They are the leading figures to emulate and protect the community by giving and distributing *zakāt* to the right recipients. Madurese' obedience to *kiai* sometimes exceeds reasonable limits to the point where they do not dare to argue against or correct the *kiai*. Instead, they frequently accept *kiai*'s every word and deem their every deed as accurate. Therefore, criticizing a *kiai* can be disastrous because they tend to avoid *kiai*'s anger.⁴⁹ Furthermore, *kiai* are still the main figures to direct and even control people's activities. This also happens in *zakāt* distribution which only serves to meet the community's needs in the short term, namely assisting in the purchase of necessities during Ramadan or Eid.⁵⁰ This practice has become a culture and characteristic of Madurese Islam *sabīlillāh*.

⁴⁷ Hermanto, People of Karang Penang Sampang, *Interview*.

⁴⁸ M. Dari, Marketing Employee of Wali Songo Sampang Sharia Cooperative, *Interview*, September 12, 2022

⁴⁹ Amir Syaefudin, *Garis Besar Fiqih* (Jakarta: Prenata Media, n.d.), 34.

⁵⁰ Karmawan, “Mediation in the Religious Courts of Indonesia,” *AHKAM: Jurnal Ilmu Syariah* 20, no. 1 (2020), <https://doi.org/https://doi.org/10.15408/ajis.v20i1.13249>.

Madurese motivation beyond their obedience to *kiai*, including preference to make them *zakāt* recipients with various entitlements,⁵¹ is actually a hope for getting blessings. They commonly believe that *kiai* can make it easier to get blessings because of the community service they run or the simple life they choose to live.⁵² This is a belief preserved across generations that become well maintained despite the criticism from recent generations. *Kiai*, on the other hand, keeps trying to build horizontal and vertical dimensions with fellow *kiai* and society so that their authority remains strong.

In a wider scope, Madurese culture of *buppa'-bhabbu'-ghururato* is still prevalently believed in society with the *ghuru* as one of the most respected persons. *Ghuru* here can include *kiai* as the one who provides information, knowledge, teaching to guidance. Therefore, it makes sense to find the distribution of *zakāt* to *kiai* in both Ramadhan month and every agricultural crop harvest. Before selling something from the harvest, Madurese people pay *zakāt* to *kiai* nearby. They consider it obligatory to prioritize *zakāt* to *kiai* before spending it anywhere else else.⁵³

To sum up, even though Madurese people understand the religious doctrines or the theological construction of *zakāt*, in paying *zakāt*, they still consider their local culture. The local culture was formed by social construction which Madurese people tend to pay their *zakāt* to *Kiai*. They prioritize giving the *zakāt* to *Kiai* as part of *aṣṇāf* rather than the other *aṣṇāf* groups if in their societies there exists a *Kiai*. Considering both theological and social contexts beyond *zakāt* spending to *kiai*, it therefore needs reconsideration so that the distribution of *zakāt* is more directed towards creating long-term benefits for people and the welfare of people who really need it. Having that in mind, the purpose of *zakāt* is more likely to be achieved. Certainly, the role of *kiai* is very much strategic in driving the change from the consumptive and short-term advantages of *zakāt* into long-term productive ones.

⁵¹ K. Muhammad Taufiq, Member of NU Branch Board Tlanakan Subdistrict Pamekasan Madura, *Interview*, January 20, 2021.

⁵² K. Ah. Kusairi, Pengasuh Yayasan Pendidikan dan Sosial Nurul Ulum Pamekasan, *Interview*, November 23, 2020.

⁵³ K. Abdul Haq Sawqy, Student Association Board of Nadhatul Ulama Pamekasan Madura, *Interview*, March 5, 2021.

Conclusion

Madurese community has established the status of the *kiai* as a recipient of *zakāt* out of gratitude and reverence for *kiai*'s educational and social contributions to the community. This practice also reflects the community's aspirations for divine favors. The categorization of *kiai* as *mustahiqq zakāt* encompasses three distinct groups. The initial category is referred to as "*amīl*," which is typically occupied by *kiai* due to their reputation as individuals possessing the highest level of trustworthiness in the distribution of *zakāt*. Another significant aspect is the *kiai*'s role as *fi sabīlillāh*, encompassing their responsibilities as the progenitor, enforcer, and advocate for religious principles. The third place is occupied by *kiai* commonly seen as impoverished or *masākīn*. The *Kiai* who are regarded as the most esteemed *masākīn* in this role are mostly those recognized as *ghuru tolang*, or the instructors who initially introduced the Qur'an. This research is limited to the three positions attached to *Kyai* as *zakāt mustahiqq*. However, we have not yet seen the impact of these three positions. So, it is very necessary to carry out research to explore the impact of this position on the sharpness of social values given by society to *Kiai*.

Acknowledgment

We are immensely thankful to all respondents who participated in this study. Our gratitude also goes to all anonymous reviewers for their constructive feedback on the earlier versions of this paper.

Bibliography

- Abdullah, Aab. "Strategi Pendayagunaan *Zakāt* Produktif: Studi BAZ Kabupaten Sukabumi Jawa Barat." *Alamiah: Jurnal Muamalah Dan Ekonomi Syariah* 1, no. 1 (2022): 1-21. <https://doi.org/10.56406/alamiahjurnalmuamalahdanekonomisyariah.v1i1.44>.
- Alfirdaus, Laila Kholid. "Islam and Local Politics: In the Quest of *Kiai*, Politics, and Development in Kebumen, 2008-2010." *Al-Jami'ah* 51, no. 2 (2014): 279-309. <https://doi.org/10.14421/ajis.2013.512.279-309>.
- Anwar, Achmad Syaiful Hidayat. "Model Pemberdayaan Ekonomi *Mustahiq* Melalui *Zakāt*." *Jeam* 15, no. 246 (2016): 51-61. <https://doi.org/https://doi.org/10.19184/jeam.v15i1.2325>.
- Arifin, Achmad Z. "Charisma and Rationalisation in a Modernising

- Pesantren: Changing Values in Traditional Islamic Education in Java." Phd Thesis, University of Western Sydney, Australia, 2013.
[https://researchdirect.westernsydney.edu.au/islandora/object/uws:17130/;](https://researchdirect.westernsydney.edu.au/islandora/object/uws:17130/)
- Asy-Sya'rani, Abdul Wahhab. *Al-Mizanul Kubra*. Jakarta: Darul Kutub Al-Islamiyyah, n.d.
- Aziz, Abdul. *Etika Bisnis Perspektif Islam: Implementasi Etika Islami Untuk Dunia Usaha*. Bandung: Penerbit Alfabeta, 2013.
- Basri, Rusdaya, and Amelia Wahid. "Distribusi Zakāt Fītrah di Kelurahan Benteng Kecamatan Baranti Kabupaten Sidrap (Tinjauan Hukum Islam)." *Jurnal Hukum Diktum* 11, no. 2 (2013): 131-46.
<https://doi.org/https://doi.org/10.35905/diktum.v11i2.163>.
- Creswell, J.W. *Qualitative Inquiry and Research Design; Choosing among Five Traditions*. Thousand Oaks, London, New Delhi: Sage Publications, 1998.
- Dhofier, Zamakhsyari. "The Pesantren Tradition: A Study of the Role of the Kiai in the Maintenance of the Traditional Ideology of Islam in Java." Dissertation, Australia, Australian National University, 1980.
- Firmansyah. "Zakāt Sebagai Instrumen Pengentasan Kemiskinan Dan Kesenjangan Pendapatan Zakāt As an Instrument for Poverty and Inequality Reduction." *Jurnal Ekonomi Dan Pembangunan* 21, no. 2 (2013): 179-90.
<https://doi.org/https://doi.org/10.14203/JEP.21.2.2013.61-72>.
- Hakim, L. "Konsep Aṣnāf Fī Sabīlillāh: Kajian Komparatif Pendapat Ulama Salaf Daan Kontemporer." *At-Tauzi: Islamic Economic Journal* 20, no. 2 (2020): 42-52.
<https://doi.org/https://doi.org/10.37820/attauzi.v20i2.112>.
- Hamzah, Maulana, Sekolah Bisnis, and Institut Pertanian Bogor. "Manajemen Pengelolaan Zakāt di Bangladesh." *IJIEB: Indonesian Journal of Islamic Economics and Business* 3, no. 2 (2018): 46-57.
<http://e-journal.lp2m.uinjambi.ac.id/ojp/index.php/ijoieb>.
- Hannani, Hannani, Islamul Haq, Muhammad Majdy Amiruddin, and Muhammad Haramain. "Zakāt for Mama Biang in Maluku, Indonesia: Ulama Opinion on Fisabilillāh in the Perspective of Islamic Legal Anthropology." *Samarah* 7, no. 2 (2023): 830-47.

- <https://doi.org/10.22373/sjhk.v7i2.17044>.
- Harisah, and Zainulloh. "Praktik Distribusi *Zakāt* Konsumtif Tradisional di Karang Penang Sampang." *Ulûmuna: Jurnal Studi Keislaman* 5, no. 2 (2019): 130–45. <https://doi.org/https://doi.org/10.36420/ju.v5i2.3642>.
- Hasan, Aznan, Rusni Hassan, Engku Rabiah Adawiah Engku Ali, Engku Muhammad Tajuddin Engku Ali, Muhamad Abduh, and Nazrul Hazizi Noordin. "A Proposed Human Resource Management Model for *Zakāt* Institutions in Malaysia." *ISRA International Journal of Islamic Finance* 11, no. 1 (2019): 98–109. <https://doi.org/10.1108/IJIF-10-2017-0036>.
- Hasan, Muhammad. "Pengamalan Dan Pengelolaan *Zakāt* Berbasis Kearifan Lokal (Studi di Masyarakat Kampung Sanggau)." *Al-'Adalah* 7, no. 4 (2015): 891–902. <https://doi.org/http://dx.doi.org/10.24042/adalah.v12i2.219>.
- Hefni, Mohammad. *Islam Madura: Sebuah Studi Konstruktivisme Strukturalis Tentang Relasi Islam Pesantren Dan Islam Kampung di Sumenep Madura*. Batu: Literasi Nusantara, 2019.
- Hidayat, Moh Taufik, Tri Handayani, and Ubbadul Adzkiya. "*Zakāt* *Fiṭrah* Kepada Dukun Bayi dalam Perspektif Hukum Islam." *Iqtisad: Reconstruction of Justice and Welfare for Indonesia* 8, no. 1 (2021): 99. <https://doi.org/10.31942/iq.v8i1.4570>.
- Hidayatullah, Arif, and Anita Priantina. "Toward *Zakāt* Management Integration in Indonesia: Problems and Solution." *Ahkam* 18, no. 2 (2018): 321–47. <https://doi.org/https://doi.org/10.15408/ajis.v18i2.6319>.
- Jamil, Syahril. "Prioritas *Mustahiq Zakāt* Menurut Teungku Muhammad Hasbi Ash Shiddieqy." *Istinbath* 15, no. 2 (2016): 145–59. <http://jurnal.radenfatah.ac.id/index.php/istinbath/article/view/791/699>.
- Kailani, Najib, and Martin Slama. "Accelerating Islamic Charities in Indonesia: *Zakāt*, Sedekah and the Immediacy of Social Media." *South East Asia Research* 28, no. 1 (2020): 70–86. <https://doi.org/10.1080/0967828X.2019.1691939>.
- Karmawan. "Mediation in the Religious Courts of Indonesia." *AHKAM: Jurnal Ilmu Syariah* 20, no. 1 (2020). <https://doi.org/https://doi.org/10.15408/ajis.v20i1.13249>.
- Kosim, Mohammad. "Kyai and Blater (Local Elite in Madurese

- Society)." *Karsa: Jurnal Sosial Dan Budaya Keislaman* 12, no. 2 (2012): 150–60. <https://doi.org/https://doi.org/10.19105/karsa.v12i2.139>.
- Mulyana, Ade. "Strategi Pendayagunaan Zakāt Produktif." *Muamalatuna* 11, no. 2 (2020): 50. <https://doi.org/10.37035/mua.v11i2.3298>.
- Nurul Fitriandari. "Zakāt Produktif Bibit Palawija Sebagai Instrumen Moderasi Islam dalam Mengembangkan Efisiensi Pajak Penghasilan." *MIYAH: Jurnal Studi Islam* Vol.15, no. No.1 (2016): 1–23. <https://doi.org/https://doi.org/10.33754/miyah.v15i01.168>.
- Oni Sahroni et al. *Fikih Zakāt Kontemporer*. Jakarta: PT Raja Grafindo Persada, 2018.
- Pratama, Yoghi Citra. "Peran Zakāt dalam Penanggulangan Kemiskinan (Studi Kasus: Program Zakāt Produktif Pada Badan Amīl Zakāt Nasional)." *Tauhidinomics* 1, no. 1 (2015): 103. <http://journal.uinjkt.ac.id/index.php/tauhidinomics/article/viewFile/3327/2557>.
- Pribadi, Yanwar. "The Suramadu Bridge Affair: Un-Bridging the State and the Kyai in New Order Madura." *Studia Islamika* 22, no. 2 (2015): 233–67. <https://doi.org/10.15408/sdi.v22i2.1919>.
- Putra, Dedisyah, and Jannus Tambunan. "Optimizing the Role of Body-Bathers As a Priority for Zakāt Al-Fitr Recipients in Sikilang, Sungai Aur Pasaman Barat." *Al-Risalah: Forum Kajian Hukum Dan Sosial Kemasyarakatan* 22, no. 2 (2022): 201–12. <https://doi.org/10.30631/alrisalah.v22i2.1252>.
- Ramdlan, Mahbub Maafi. "Hukum Berzakāt Untuk Masjid." NU-Online, 2017. <https://islam.nu.or.id/bahtsul-masail/hukum-berzakāt-untuk-masjid-OUL6B>.
- Schmidt, Leonie. "Aesthetics of Authority: 'Islam Nusantara' and Islamic 'Radicalism' in Indonesian Film and Social Media." *Religion* 51, no. 2 (2021): 237–58. <https://doi.org/10.1080/0048721X.2020.1868387>.
- Sohag, Kazi, Kazi Tanvir Mahmud, MD. Ferdous Alam, and Nahla Samargandi. "Can Zakāt System Alleviate Rural Poverty in Bangladesh? A Propensity Score Matching Approach." *Journal of Poverty*, 2015, 261–77. <https://doi.org/https://doi.org/10.1080/10875549.2014.999974>
- .

- Suaidi, Suaidi. "Persepsi Masyarakat Pesisir Madura Terhadap *Mustahiq Zakāt*: Kajian Atas Pemberian *Zakāt Fitriah* Kepada Kiai di Dusun Laok Tambak, Desa Padelegan, Kec. Pademawu, Kab. Pamekasan." Thesis, Universitas Islam Negeri Maulana Malik Ibrahim Malang, 2008.
- Surizal, Iing. "Angku Nan Ampek Sebagai Penerima *Zakāt* Menurut Undang-Undang *Zakāt* No. 23 Tahun 2011 di Pariangan Kabupaten Tanah Datar." IAIN Batusangkar, 2017. <http://repo.iainbatusangkar.ac.id/xmlui/handle/123456789/1066>.
- Syaefudin, Amir. *Garis Besar Fiqih*. Jakarta: Prenata Media, n.d.
- Syahbandir, Mahdi, Wais Alqarni, Syahrizal Abbas, Bukhari Ali, and Fauzan Samad. "State and Islamic Law: A Study of Legal Politics on *Zakāt* as a Tax Deduction in Aceh." *Ahkam: Jurnal Ilmu Syariah* 22, no. 1 (2022): 161-84. <https://doi.org/10.15408/ajis.v22i1.26200>.
- Ur Rehman, Aziz, Ejaz Aslam, and Anam Iqbal. "Factors Influencing the Intention to Give *Zakāt* on Employment Income: Evidence from the Kingdom of Saudi Arabia." *Islamic Economic Studies* 29, no. 1 (2021): 33-49. <https://doi.org/10.1108/ies-05-2020-0017>.
- Widiastuti, Tika, Ilmiawan Auwalin, Lina Nugraha Rani, and Muhammad Ubaidillah Al Mustofa. "A Mediating Effect of Business Growth on *Zakāt* Empowerment Program and *Mustahiq's* Welfare." *Cogent Business and Management* 8, no. 1 (2021). <https://doi.org/10.1080/23311975.2021.1882039>.