

The Impact of Inflation on Zakah

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Abstract

Purpose - This paper aims to reveal how the impact of inflation on zakah can reduce the actual value of zakah collected, study the fiqh about zakah distribution, and apply zakah fund reserves funds not distributed entirely.

Methodology - The method used is qualitative with the form of library research (library research). This paper concludes that inflation impacts zakah acceptance; that is, the amount of zakah collected is reduced. The management of zakah by the state in some of the scholars' reviews turns out to have a more significant positive impact than if zakah is distributed individually by muzaki.

Findings - The rule regarding zakah funds reserves, in distributing zakah during the time of the Prophet ﷺ is never to delay the distribution of zakah, the zakah received is then distributed to the asnaf, so that the nature of zakah distribution during the time of the Prophet ﷺ is immediately and distributed without remainder.

Keywords: Inflation, Zakah, Zakah Funds Reserves.

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1. INTRODUCTION

In his book *Al-Kharaj*, Abu Yusuf explains that state income accounts for bait al-maal consist of state ownership, public ownership, and zakah (Huda & Muti, 2011: 76-77). The assets that have been collected in the bait al-maal are then distributed to the public with details if state prosperity and public ownership can be given to Muslims and non-Muslim. At the same time, zakah assets are only given to Muslims who are included in the eight *asnafs* (*mustahiq*) (Huda & et al., 2012:162) (Zallum, 2009: 235).

Zakah can be a measure of prosperity, where at the time of the Caliph Umar bin Abdul Aziz, no one was found who wanted to accept zakah or become a *mustahiq*. Yahya bin Sa'id, an amil zakah officer during Umar bin Abdul Aziz (d. 122 H), said, “*Caliph Umar bin Abdul Aziz has sent me to collect zakah from African people. Then I collected zakah and ask the needy people (faqir) to collect for me to give zakah. But apparently no one from that group took it.*” (Ulwan, 1985:2), (As-Siba'i, 1981:392).

So it can be concluded that if that number of *mustahiq* is less than several *muzaki*, the country will be more prosperous. If the number *mustahiq* is more than the number of *muzaki*, the country is getting poorer. Zakah in leadership is used as a benchmark for the welfare of society, both the number of people who give zakah, the amount zakah paid, and the number of zakah recipients. Zakah benchmarks as a regulation of welfare used as standard guidelines, both in the context of microeconomics and macroeconomics (Huda & et al., 2012: 113).

According to Ahmad's (2011) research, macroeconomics variables affect the amount of zakah collected in Indonesia. The results showed that inflation and the price of gold had a significant effect on the amount of zakah collected. Likewise, when the price of gold rises due to inflation, it causes a Muslim to be obligated to zakah because of the *nishab* value of his savings; it is not obligatory to zakah money because the price of gold rises so that his savings (in the form of paper money) is under the *nishab*.

Inflation causes people's purchasing power to decline. It impacts decreasing the quality of life in meeting their daily needs and affects the obligation to pay zakah. The high inflation will result in community income more used to fulfill necessities whose price go up. The results in a Muslim who can pay zakah to be unable to pay zakah. Some even become *mustahiq* (see: <http://imz.or.id/new/article/117/potensi-zakah-dalam-pemberdayaan-wirausaha>).

This writing aims to reveal how the impact of inflation on zakah, namely, can decrease the fundamental zakah values collected, how is the study of fiqh about distribution zakah, and how to apply zakah fund reserves so that zakah funds are not fully distributed.

2. LITERATURE REVIEW

2.1. Definition and The Legal Basis of Zakah

Zakah is one of the categorized obligations *ma'lum[un] min ad-din bi ad-dharurah* (cases that have been known are Islamic teachings) by all parties (Fikri, t.thn: 176). Zakah (*al-zakah*) means *al-namaa'* (growing), and *al-thahaarah* (pure). Called *al-namaa'*, because with the issuance of zakah property can grow and develop; or it could be because the rewards will be multiplied; or the association of zakah with assets that can develop, for example, trade and agriculture—called *al-thahaarah* because zakah could be purified heart from stinginess and sin (Al-Syaukani, t.thn: Juz 2/158).

According to Sayyid Sabiq, zakah means *al-namaa* '(growing), *al-thaharah* (holy), and *al-barakah* (blessings). It is called zakah because there is the hope of getting blessings, self-purity, and the growth of wealth with various kinds of goodness (Sabiq, t.thn: Juz 2/318). Hammudah Abdalati defines zakah with holiness. Likewise with Nawawi and Abu Muhammad Ibn Qutaibah interpreting zakah as fertility and addition. This meaning is taken from the word zakah. Likewise, Abdul Hasan Al Walidi means that zakah purifies, repairs, and nourishes property (Shidieqy, 1999: 3 - 4).

As for zakah, according to syara' terminology, there are several views. According to the definition of sharia, zakah is handing over a portion of the assets that have reached nishab to the needy and so on, without any barriers to syar'i (maani 'syar'iyy) preventing the property from being transferred to him (al-Syaukani, t.thn: Juz 2/158). In other words, zakah is a term to refer to the property, which is the right of Allah SWT, which humans give to the needy (Sabiq, t.thn: Juz 2/318). Meanwhile, according to 'Abdul Qadim Zallum, zakah, according to the definition of syar'i is a specific right (value or amount) imposed on predetermined assets. Zakah is considered mahdhah worship, as are prayer, fasting, and pilgrimage; it is one of the pillars of Islam. Zakah is only imposed on Muslims and is not imposed on unbelievers (Zallum, 2009: 175).

The Shafi'i madzhab formulates zakah as an expression for releasing property or body in a particular way. While the Hambali thought, zakah is a right that must be issued from unique assets for special groups as well.

What is meant by the statement "obligatory" means that the substance is not sunnah, such as greeting or delivering a corpse. The statement "wealth" means that zakah is not a response to greetings. The statement "special" means that the zoned property is not an asset that has a mandatory status, meaning that the asset is not an asset that must be paid for debts or to provide for the family. The statement "special group" means that they are not heirs to give zakah (Zuhayly, 2000: 84- 85).

The Al-maaliki thought defines zakah according to the syara' is to issue a particular part of the particular assets that have reached nishab (the quantity limit that obliges zakah) to those who are entitled to receive it (mustahiq).

With a record, ownership is full and reaches haul (a year of hijria), not mining and non-agricultural goods. Likewise, the Hanafi school of thought defines zakah by making part of the particular assets of a unique property the property of a special person, which is determined by the shari'a because of Allah SWT. The word "making part of the property as property" (tamlik) in the definition above is intended as an avoidance of the word *ibahah* (acquisition) (Zuhayly, 2000: 83-84).

Meanwhile, the Qur'an mentions zakah in various terms, but it means zakah. The word is sadaqa. For example, in Surah At-Taubah verses 60 and 103. Sadaqa comes from the word sadaqa, which means "right" according to shari'a terminology. The meaning of sadaqa is the same as the meaning of infaq, including the law and its provisions.

It is just that, if infaq is material, while sadaqa has a broad meaning, it concerns non-material things. The hadith narrated by Imam Muslim and Abu Dhar Rasulullah states that if are not able to give alms with wealth then reading tasbih, takbir, tahmid, tahlil and doing amar ma'ruf nahyi munkar activities are alms (Hafidhudin, 1998: 15). As for the word infaq, sometimes zakah is also referred to as the Quran:

يَا أَيُّهَا الَّذِينَ آمَنُوا أَنْفِقُوا مِنْ طَيِّبَاتِ مَا كَسَبْتُمْ وَمِمَّا أَخْرَجْنَا لَكُمْ مِنَ الْأَرْضِ ۖ وَلَا تَيَمَّمُوا الْخَبِيثَ مِنْهُ تُنْفِقُونَ وَلَسْتُمْ
بِأَخْذِيهِ إِلَّا أَنْ تُغْمِضُوا فِيهِ ۗ وَاعْلَمُوا أَنَّ اللَّهَ غَنِيٌّ حَمِيدٌ

“O believers! Donate from the best of what you have earned and of what We have produced for you from the earth. Do not pick out worthless things for donation, which you yourselves would only accept with closed eyes. And know that Allah is Self-Sufficient, Praiseworthy.” (QS. Al-Baqarah [2]: 267)

The word infaq does not contain the meaning of zakah, so according to shari'a terminology, it means removing part of the property or income or income for an interest that is ordered by Islamic teachings. If zakah has a nishab, infaq does not know the nishab. Infaq is issued by every believer, both high and low-income earners, whether in conditions are easy or difficult. If zakah must be given to certain mustahiq (8 asnaf), infaq can be given to anyone (Hafidhudin, 1998: 14-15).

The legal foundations taken from two sources of Islamic law, al-Quran and hadith, concerning of zakah are:

a. Al-Qur'an

In Islamic understanding, the Quran is the source of the highest law; its existence is never outdated in the face of any changing times. The Quran has remained the basis, the legal reference for every problem that arises in a society, including discussing the command of zakah. The word zakah in the form of *ma'rifah* (definite) is mentioned 30 times in the Quran, 27 times of which are mentioned in one verse along with prayer, and the rest are mentioned in the same context as prayer although not in one verse (Sudarsono, 2008: 255).

Once the importance of zakah is fundamentally described clearly in several verses of the Quran as follows:

1) QS. At-Taubah : 103

خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ سَمِيعٌ عَلِيمٌ

“Take Sadaqah (alms) from their wealth in order to purify them and sanctify them with it, and invoke Allah for them. Verily! Your invocations are a source of security for them, and Allah is All-Hearer, All-Knower.” (QS At Taubah [9]: 103).

2) QS. Al-Muzammil : 20

وَاقِمُْوا الصَّلَاةَ وَآتُوا الزَّكَاةَ وَأَقْرِضُوا اللَّهَ قَرْضًا حَسَنًا

“And establish prayer, and pay zakah,24 and give Allah a goodly loan.” (QS Al Muzammil [73]: 20).

3) QS. Al-Bayyinah : 5

وَمَا أُمِرُوا إِلَّا لِيَعْبُدُوا اللَّهَ مُخْلِصِينَ لَهُ الدِّينَ ۗ حُنَفَاءَ وَيُقِيمُوا الصَّلَاةَ وَيُؤْتُوا الزَّكَاةَ وَذَلِكَ دِينُ الْقَيِّمَةِ

“Yet all that they had been commanded was that they serve Allah, with utter sincerity, devoting themselves exclusively to him, and that they establish prayer and pay zakah. that is the right faith.” (QS Al Bayyinah [98]: 5)

4) QS. At-Taubah : 34

وَالَّذِينَ يَكْنِزُونَ الذَّهَبَ وَالْفِضَّةَ وَلَا يُنْفِقُونَهَا فِي سَبِيلِ اللَّهِ فَبَشِّرْهُمْ بِعَذَابٍ أَلِيمٍ

“There are those who amass gold and silver and do not spend it in the way of Allah. announce to them the tidings of a painful chastisement.”(QS. At-Taubah [9]: 34)

5) QS. Al-Baqarah : 110

وَأَقِيمُوا الصَّلَاةَ وَآتُوا الزَّكَاةَ وَمَا تُقَدِّمُوا لِأَنفُسِكُمْ مِنْ خَيْرٍ تَجِدُوهُ عِنْدَ اللَّهِ إِنَّ اللَّهَ بِمَا تَعْمَلُونَ بَصِيرٌ

“and keep up (establish, perform) the prayer and give zakât (the alms) and whatever good you send before for yourselves, you shall find it with Allah. certainly, Allah is all-seeing of what you do.” (QS. Al Baqarah [2]: 110)

Some of the verses mentioned above show that zakah is obligatory and even emphasizes its implementation. This emphasis can be seen in the number of zakah orders accompanied by prayer commands. It is explained by the qarinah (instructions in the text) that fulfill the obligation (zakah) are promised abundant rewards in the world and the hereafter. On the other hand, those who refuse to pay zakah will be punished with harsh penalties due to negligence. So it is clear that zakah is an obligation (fulfilling nishab and haul) that is as important as a prayer for every Muslim.

b. Hadith

Islam establishes Al-Hadith as the second legal basis after the Qur'an. Al-Hadith is also an explanation for Al-Quran verses whose discussion is still global. It can be seen clearly that the legal order is obligatory zakah. The arguments from the hadith are as follows:

Hadith narrated by Muslims from Ibn Umar:

"Islam is founded on five pillars: confessing that there is no God who is actually worshiped but Allah and that Muhammad is the Messenger of Allah, establishes prayers, makes zakah, performs Hajj and fasts for a month of Ramadan." (HR. Muslim). (Khusain, t.thn:26-27).

It was narrated again by Bukhari Muslim from Ibn Abbas ra. That the Holy Prophet sent Mu'adz bin Jabal to Yemen. Then he said to him:

"... If they obey your orders for that provision upon them to issue zakah, tell them that Allah swt obliges rich people and it is given again to the needy among them ..." (HR. Bukhari).

The hadiths above explain the obligation to issue zakah and that zakah is a pillar (an essential framework) of the pillars of Islam and many other hadith.

2.2. Collection of Zakah Types

The following are the types of zakah that can be collected:

- a. Zakah al-Fitr for every person (body). Zakah is obligated for every Muslim. According to Qardhawi, it is called zakah fitr because this zakah is obligatory after the iftar (breaking the fast) in the month of Ramadan, on Eid al-Fitr. Implementation of zakah fitr does not require except to be Muslim, and there is an excess of food on the day and night of the feast. This zakat fitr does not require a nishab for the issuer. In addition, zakah fitr is based on the amount, namely one sha' (2.5 kg), whether cheese, grapes, wheat, rice, raisins, or other side dishes (Sahri, 2006: 32).
- b. Zakah Money: Gold and Silver.

The limit on the amount of zakah of gold and silver wealth follows the instructions of the Prophet ﷺ, that is, if the silver item arrives at the nishab of 200 dirhams (5 awaq/595 grams

- of silver), the same goes for gold goods worth the nishab of gold, which is 20 dinars (about 85 grams of gold), then it must be paid zakat 2.5% and the property has been owned for one hijria (haul) year (Sahri, 2006: 31).
- c. Zakah agricultural products such as wheat, barley, dates, and grapes (Huda & et al., 2012: 105). The agricultural nishab zakah is 5 wassaq (about 652 Kg in a dry and clean state). If the field is rainfed, it is subject to a zakah of 10% and a zakah irrigated with a fee of 5%. There is no haul for agricultural zakah, so this zakah is collected when the harvest and yields reach the nishab (Sahri, 2006: 31).
 - d. Zakah on certain livestock such as camels, cows, sheep, goats, and sheep (Huda & et al., 2012: 105). The calculation of a person's zakah based on the requirements of full ownership rights has been one hijria (haul) year and has reached a specific limit of ownership (nishab). Required also to be the imam and not employed. If the cattle are used for plowing the fields or for jewelry and entertainment for the owner, zakah is not subject to livestock. Then, if the livestock is only kept in a cage where the owner provides the feed, it is not included in the zakah of livestock, but it is categorized as zakah if it is intended for sale. Nishab zakah of livestock and the amount of zakah that must be issued are presented in the following table:

Table 1. Nishab Zakat on Livestock and the Amount of Zakat Issued

| <i>Nishab</i> | <i>Zakah, which must be issued</i> |
|---------------|--|
| Camel | |
| 5-9 | 1 goat |
| 10-14 | 2 goats |
| 15-19 | 3 goats |
| 20-24 | 4 goats |
| 25-35 | 1 camel calf (over 1 year) |
| 36-45 | 1 camel calf (over 2 years) |
| 46-60 | 1 camel calf (over 3 years) |
| 61-75 | 1 camel calf (over 4 years) |
| 76-90 | 2 camel calf (over 2 years) |
| 91-120 | 2 camel calf (over 3 years) |
| Goat | |
| 1-39 | Not subject to zakah |
| 40-120 | 1 goat |
| 121-200 | 2 goats |
| 201-399 | 3 goats |
| Cow | |
| 1-29 | Not subject to zakah |
| 30-59 | 1 (2 years old) male/female calf |
| 60-69 | 2 male calf |
| 70-79 | 1 female calf (2-years-old) and a male calf (1-year-old) |
| 80-89 | 2 female calves (2-years-old) |
| 90-99 | 3 male calves (1-year-old) |
| 100-109 | 1 female calf (1-year-old) and 2 male calves (1-year-old) |
| 110-119 | 2 female calves (2 years old) and 1 male calf (1-year-old) |

Source: (Sahri, 2006: 34)

- e. Zakah of traded goods is similar to the provisions of zakah of money, gold, and silver wealth, namely with a zakah amount of 2.5% with a nishab of 85 grams of gold (20 dinars) or 595 grams of silver (200 dirhams) and has been valid for one hijria (haul) year.

For example, Ahmad started trading 1 Muharram 1432 H with assets whose value had exceeded the nishab (e.g., 1000 dinars). At the end of the haul (1 Muharram 1433 H), the property's value was increased to 3000 dinars. So he is obliged to give zakah from this 3000 dinar of wealth, not from the 1000 dinar. The amount of trade zakah is 2.5% of the total value of merchandise, including profits. For example, at the end of the haul the value of all merchandise plus a profit of 4000 dinars. Then the zakah is 2.5% of the 4000 dinars, that is, 100 dinars. This zakah may be issued in the form of currency in circulation or the form of traded goods (Zallum, 2009: 218-219). If a trader has debt, first calculate the remaining assets after the debt is paid. If the assets have met the two conditions (nishab and haul), but the remaining assets are less than the nishab, he is not obliged to do zakah. For example, the property value is 40 dinars, and the debt is 30 dinars. So the remaining assets (10 dinars) are less than the nishab (20 dinars), so there is no obligation to do zakah. If the remaining assets are more than the nishab, it is still obligatory to do zakah. For example, the property value is 40 dinars, and the debt is 10 dinars. So the remaining assets (30 dinars) still exceed the nishab (20 dinars), so they are still obliged to give zakah.

2.3. Currency Inflation

One of the current economic problems is the problem of inflation. Conventional economics cannot interpret clearly and accurately and provide the right solution to prevent these negative impacts. Even this inability has been acknowledged by Western economists themselves (Hasan, 2005: 273). Moris Elih (1993:13-14) says that:

“The biggest problem faced by Western market economies that has not been resolved until now is economic upheaval and changes in the value of the original prices of currencies. This is an obstacle to economic capacity, fair distribution of income and guaranteed use of resources and peace of social life. The facts prove that the great injustice and fraud felt by Western society comes from changes and differences in the form of income that arise from changes in the original value of the currency.”

It also seems necessary to discuss inflation to explore the impact and mitigation when using paper money (fiat money).

2.3.1. Definition of Inflation

a. Definition based on the quantity theory

Means any excess in the amount of the prevailing currency, thus causing an excess at the general level of the price value. However, this theory still has weaknesses. Excess currency becomes inflation because excess currency does not automatically cause price increases (Inayah, 1992: 14-16).

b. Definition based on the theory of income and expenditure

Inflation is an excess of the ratio of expenditure and income (income) because excess in the supply and expenditure of currency can cause prices to rise so that inflation occurs. If it did not change when the quantity of the existing commodities was stable (Inayah, 1992: 16-17).

c. Definition based on the impact caused by inflation

Inflation is an increase in the price level. Some economists hold this definition to become a general definition of the inflation phenomenon (Syafi'i, 1982: 135).

The definition of inflation as understood is the general increase in level price. Unlike the case under the auspices of the gold standard system, the fundamental feature of this system is the stability of a very relative price value. It is the point in common with some of the definitions of inflation above.

When people started using paper currency, there was no inflation initially, but inflation became more rampant when gold and silver backing was not required. It has happened after the whole world got out of the gold and silver backing so that the inflation phenomenon spread throughout the world, including the United States (Al-Baidhawi, 1976: 24), (Elih, 1993: 15), (Al-Ghuwail, 1990: 28).

Here is where inflation can be defined: *“The excess that occurs in the amount of paper currency is not offset by an excess of gold and silver backing.”* (Hasan, 2005: 278).

2.3.2. Causes of Inflation

There are several reasons for the emergence of inflation which economists conclude as follows:

- a. Banks carry out expansion in providing credit (i'timad). The convenience provided by the bank to organizations, producers, and others resulted in a market with a considerable amount of money (Inayah, 1992: 91) (Elih, 1993: 20).
- b. Funding that exceeds budget standards. The weakness of the budget is the excess cost of state spending from income, thus forcing the government to borrow by cutting off the assets of state assets as a backing against the currency (paper) (Al-Mudhi, 1978: 69-70), (Hasyim, t.thn: 204).
- c. Military expenditure finances. Both preparatory funds for war and amid a war or post-war spending funds are among the causes for the emergence of the inflation phenomenon. This is because the budgetary military expenditure funds per year reach billions of US dollars, and this in no way serves to increase state production; on the contrary, it only reduces productivity (Al-Mudhi, 1978: 68), (Hasyim, t.thn: 204), (Inayah, 1992: 98-99).

In addition, in terms of its causes, inflation can also be classified into (Karim, 2007: 138):

- a. Natural inflation and Human Error inflation. Natural inflation is inflation that occurs because of natural causes that cannot be prevented by humans, while human error inflation is inflation that occurs due to human error.
- b. Actual/anticipated/expected inflation and unanticipated/unexpected inflation. In expected inflation, the real loan interest rate is the same as the nominal loan interest rate minus inflation. Meanwhile, in unexpected inflation, the nominal loan interest rate does not reflect the compensation for the effects of inflation (Barro, 1990: 161).
- c. Demand-pull and cost-push inflation. Demand-pull inflation is caused by changes in the aggregate demand side (Aggregate Demand/ AD) of goods and services in an economy. In

contrast, cost-push inflation occurs because of changes in the aggregate supply (Aggregate Supply/AS) of goods and services in an economy. Cost-push inflation is inflation caused by pressure on production costs (supply side); if production costs increase, the goods that can be produced will decrease. If this phenomenon occurs nationally (aggregate), then it will cause a decline in national production (GDP will decline) (Triono, 2011: 265). As it is known, if aggregate demand (AD) is constant while aggregate supply (US) falls, then inflation will occur because goods and services are less than the money in circulation.

- d. Spiraling inflation, namely inflation caused by inflation that occurred before, while inflation that previously occurred due to previous inflation, etc.

Ahmad Hasan (2005: 281) states related to the causes of inflation that:

“The main cause of inflation is the excess quantity/amount of paper currency from the gold and silver backing which compensates for it. Because as long as this paper currency has a strong relationship with gold and silver, the central banks will always tighten up issuing paper currency according to a balanced percentage. Therefore, a government that does not tighten its issuance of paper currency will have the potential for inflation.”

3. METHODOLOGY

This paper uses a qualitative method in the form of library research. The literature study collects data by examining books, literature, articles, and research reports related to the problem being solved. This study will limit its activities to library collection material without conducting field research (Nazir, 2011:27).

4. RESULTS AND DISCUSSION

4.1. Inflation Effect on Zakah

The following is the effect of inflation on zakah receipts so that the impact is that zakah receipts, especially for amil zakah institutions, are reduced:

1. Ahmad (2011) states that macroeconomic variables affect the amount of zakah that is collected in Indonesia. The results showed that inflation and rising gold prices significantly affected the amount of zakah collected.

The fluctuating macroeconomic performance will affect the community's decision to allocate funds, including the allocation of zakah. Likewise, when the price of gold rises due to inflation, it causes a Muslim to be obliged to zakah money from savings (muzaki) because the value of his savings is already nishab, it is not obligatory to zakah the savings money because the price of gold rises, so that the Rupiah savings (in the form of banknotes/ fiat) is below the nishab.

As it is known, the nishab for savings money (banknotes/ fiat) refers to gold (85 grams) or silver (595 grams). Suppose the value of Rupiah savings (in the form of banknotes/ fiat) is below the gold or silver nishab because the price of gold or silver rises. In that case, it is not obligatory to zakah the savings money, so this can reduce zakah receipts, especially zakah receipts from zakah institutions. Gold and silver determine the size of the nishab zakah maal limit, namely the zakah of gold and silver or currency, zakah of trade, and banknotes/ fiat

savings.

2. The influence of inflation is also very pronounced on the decreasing purchasing power of the people to affect the quality of life in meeting daily needs and affects religious aspects. Religious practice in Islam related to economics is the obligation to pay zakah. High inflation will cause the prices of necessities to increase. Then will cause the prices of necessities to increase.

So that more people's income is used to meet basic needs. This results in a Muslim who was previously able to pay zakah (muzaki) to be unable to pay zakah. Some even become mustahiq (see : <http://imz.or.id/new/article/117/potensi-zakah-dalam-pemberdayaan-wirausaha>). The decrease the number of muzaki is due to the increase in the number of people living below the poverty line. The amount of zakah value collected to the amil zakah agency will decrease.

3. The weakening of the Rupiah exchange rate against foreign currencies (Rupiah depreciation), especially against the US Dollar, will push up the price level (inflation). Rupiah's price has increased with the large number of raw materials originating from imports and valued in dollars.

An increase in the price of raw materials will increase the price of finished goods because the cost of making finished goods also increases. On the other hand, the increase in raw material prices causes many producers to be unable to produce due to increased production costs so that the supply of goods is reduced. As a result, goods become scarce in the market, and the price of goods increases.

The increase in the price of goods due to scarcity in the market causes a decrease in people's purchasing power, resulting in inflation. Inflation like this is commonly referred to as cost-push inflation, which is cost-push inflation due to an increase in raw material prices so that the supply of goods decreases. As a result, the price of goods increases. The decrease in people's purchasing power will prioritize basic needs first then others. The amount of zakah issued by the community will be reduced, which is why the amount of zakah value collected to the amil zakah agency decreases (Efendi, 2018).

4.2. Fiqh Study about Zakah Distribution

Zakah distribution namely to fulfill basic need 8 (eight) asnafs (Huda & et al., 2012: 152). The management of zakah by the government in several reviews by the scholars has a more significant positive impact than if zakah is distributed individually by the muzaki. Although distributing zakah is legal directly in terms of sharia law, channeling zakah through zakah management institutions appointed and established by the state will be much more effective than distributing zakah individually.

Several advantages can be obtained by distributing zakah to zakah management institutions that will not be obtained by paying directly by muzaki to mustahiq, namely:

1. Ensure certainty and discipline of muzaki in paying zakah.
2. To maintain the mustahiq's feelings of inferiority.
3. Shows the syiar of Islam.
4. To achieve efficiency and effectiveness, as well as the right target in using zakah funds according to the priority scale.
5. Can be used for the benefit of Muslims in general.

Suppose zakah is handed over directly from muzaki to mustahiq, even though sharia law is valid, in addition to neglecting the above. In that case, the wisdom, and function of zakah, especially related to the welfare of the people in general, will be challenging to realize. In addition to the virtues that have been mentioned, handing over zakah to zakah officers is a common practice and exemplified by the Prophet and his companions afterward. Even the ulama afterward still obliged the officials to hand over the management and management of zakah (Huda & et al., 2012: 152-153).

The argument that the state (government) is responsible for managing zakah is in the al - Quran surah at - Taubah:103:

خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ سَمِيعٌ عَلِيمٌ

“Take, [O, Muhammad], from their wealth a charity by which you purify them and cause them increase, and invoke [Allah ‘s blessings] upon them. Indeed, your invocations are reassurance for them. And Allah is Hearing and Knowing.”

The verse was initially an order to the Prophet (as head of state) to collect zakah. For this purpose, the Prophet sent his companions (as amil zakah) to collect and distribute zakah by sending Muadz bin Jabal to Yemen.

Regarding the interpretation of the verse, according to Huda et al. (2012: 154), that Kaal-maaluddin bin al-Human, a Muhaqqiq Madzhab Hanafi, said: That *zahir* is from the word of Allah SWT: *“Take zakah from part of their property ..”* obliges the right to take zakah it absolutely for the ruler (Imam/Caliph), both *zahir* property (livestock and agricultural products) and bathin assets (commercial goods, gold-silver, and money).

Imam Fakhruddin Ar-Razi in his commentary book Mafatihul Ghaib when interpreting surah at- Taubah (9): 60, he linked it with verse 103. He said: *“This verse shows that against this zakah, the one who takes care of taking and dividing it is the ruler (Imam/Caliph) and those who are side by side with him (appointed officers).”* (Huda & et al., 2012: 154).

As for Imam al-Jashash in his book of commentary, Ahkamul Quran argues that taking zakah is solely the duty (right) of an Imam. If it is issued by people who are obliged to do zakah, then it is directly to poor people, then it is not allowed.

Because the right of an imam continues to collect zakah, these rights may not be transferred to other people. This provision is also found in many hadiths. One of the statements from the hadith regarding the obligation to pay zakah, among others, is stated in the Bukhari- Muslim sahih of Ibn Abbas. When Rasulullah ﷺ sent Muadz bin Jabal to the land of Yemen, he said: *“Tell them (the inhabitants of Yemen), that Allah SWT has obliged some of their assets to be donated/zakat that will be collected from rich people so that they will be handed faqir/poor among them.”* (Huda & et al., 2012: 154-155).

From the description above, it is clear that the receipt and distribution of zakah is the ruler's duty (imam) to collect and manage it. They are not allowed for social or educational institutions or foundations owned by individuals and collect and distribute zakah. However, social institutions can function as representatives in the wakalah contract of the muzaki in fulfilling their zakah.

So, even though the social institution, in this case, does not act as amil zakah (who is entitled to a portion of zakah), but he is entitled to receive wages (ujrah) for the wakalah contract, the amount of which is outside the zakah property (Huda & et al., 2012: 155), (see: [61](http://jurnal-</p>
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ekonomi.org/reinterpretasi-alokasi-zakah-mengkaji-ulang-mekanisme-distribusi-zakah-dalam-masyarakat-modern/).

4.2.1. Eight Groups Who Have the Right to Receive Zakah

Zakah has been collected by Amil Zakah Agency or Institution from the muzaki must be distributed or distributed to those who are entitled to receive it (mustahiq) as determined by the shari'a as stated in the word of Allah:

إِنَّمَا الصَّدَقَاتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَامِلِينَ عَلَيْهَا وَالْمُؤَلَّفَةِ قُلُوبُهُمْ وَفِي الرِّقَابِ وَالْغَارِمِينَ وَفِي سَبِيلِ اللَّهِ وَابْنِ السَّبِيلِ
فَرِيضَةً مِّنَ اللَّهِ وَاللَّهُ عَلِيمٌ حَكِيمٌ

“Zakah is for the poor and for the needy and for those employed to collect (Zakah). And for those whose hearts will be brought together (for Islam) and for slaves and for those in debt and for (those).” (QS. At-Taubah [9]:60)

This verse limits zakah expenditure items only to the eight groups above. Zakah cannot be given to other than these eight groups because lafadz innamaa (only) is adaatul hashr wal qashr (serves to limit). After that, the letter lam al-milk (the laam letter which shows ownership, which is read li in the word lil fuqaraa') indicates that there are restrictions on who has the right to receive zakah and ownership restrictions only in the following eight groups (see: <http://jurnal-ekonomi.org/reinterpretasi-alokasi-zakah-mengkaji-ulang-mekanisme-distribusi-zakah-dalam-masyarakat-modern/>), (Huda & et al., 2012: 156- 169):

1. **Faqir** is people who do not have money that can be used to fulfill their basic needs, such as food, clothing, and shelter. People who do not have sufficient (deficiency) to meet their basic needs are considered destitute. Such a person can receive zakah, and he is legally given zakah. A destitute person may pay zakah if he can fulfill his basic needs and is free from his poverty. Allah SWT has forbidden rich people to get their share of zakat. From Abdullah bin Amru he said that Rasulullah ﷺ said, “It is not lawful for the rich and those who have the ability.” Dzu al-mirrah is a person who has strength and ability. However, if he does not get what he earns, then he is considered *faqir*. And *al-Ghani* (rich people) is a person who no longer needs other people and includes advantages in meeting their basic needs. In many hadiths, it has been explained who is a rich person.

From Abdullah bin Mas'ud he said that Rasulullah ﷺ said, “Noone asks for anything even though he is rich, except on the Day of Judgment he comes with a face wounded, torn and peeled off.” Then Rasulullah SAW was asked: “O Messenger of Allah, how can a person be said to be rich or what causes him to (deserve) be said to be rich?” The Prophet replied: “He has 50 dirhams or the equivalent of gold.” (Narrated by al-Khamsah). Whoever has 50 silver dirhams, which is 148,75 grams of silver or gold in an equivalent count. This is the excess of his food, clothing, place of residence, family living, children, and servants, then he is considered wealthy, so he cannot receive zakah.

2. **Poor people** is people who have nothing, do not have a house, and do not beg. Rasulullah ﷺ said, “A poor person is not a person who goes around begging humans, and he does not get two mouthfuls of food; or does not get one and two dates. However, poor people are people who cannot fulfill their needs and do not. never thought about giving alms and he did not want to go begging fellow humans.” (Narrated by Bukhari and Muslim).

Poor people are below the needy (faqir), based on the word of Allah SWT:

أَوْ مِسْكِينًا ذَا مَتْرَبَةٍ

“*Or poor people who are very destitute*” (TQS. al-Balad [90]: 16)

It is called *matrabah*, considering that his body is in direct contact with the ground (turab) because he has no clothes and is hungry. A poor person has the right to zakah, and he can take part in it. Zakah can be given to them to the extent that it can eliminate their poverty and fulfill their basic needs.

3. **'Amilin Zakah**. He is also called *al-su'ah*, or *al-mushaddiqun*, namely the people appointed to collect zakah from the obligatory zakah (*muzaki*), or assigned to distribute zakah to those who are entitled to receive it (*mustahiq*).

They are entitled to zakah even though they are rich. This zakah is given as compensation for their duty of collecting and distributing zakah. From 'Atha bin Yasar he said that the Messenger of Allah said, “*Zakah is not lawful for the rich except for 5 groups, (namely) 'amil zakah, a person who buys zakah property with his property, a man has poor neighbors and is given shadaqa in the form of zakah property but he (returns) presents again to him, those who fight, and those who have debts.*” And from Bisir bin Sa'id said, “*Verily Ibn as-Sa'di al-Al-maaliki said,*” Umar once appointed me as '*amil zakah*. After completing the task, I left the zakah to him. Then I was given money. I said: “*Verily, I did this because of Allah.*” Umar said: “*Take what I gave; in fact, I did it as the Messenger of Allah had done.*” He made me '*amil*, and I said as you said earlier. Then Rasulullah ﷺ said to me: “*If I give something not because you ask, then eat and spend it.*” (Narrated by Muttafaq 'Alaih)

4. **Muallaf**, which includes *mu'allaf*, is warlords, leaders, public figures that influence people who are not yet strong in faith.

They might be given zakah to strengthen their hearts, confirm their faith, or prepare to be willing to sacrifice for the sake of Islam. Rasulullah ﷺ once gave zakah to Abu Sufyan, Uyainah bin Hishan, Aqra 'bin Habis,' Abbas bin Murdas and so on. From 'Amru bin Taghlib that Rasulullah ﷺ brought wealth or *sabiy* (prisoners of war from civilians who participated in the war), then he distributed them. He gave it to some people and did not give it to others. Then he praised Allah and glorified Him, then said, “*Amma ba'du, by Allah I give this to several people, and I leave others (get nothing important). The people I let I love more than the people that I gave. I gave it to a group of people because I saw in their hearts still sighing, restlessness and worry. Furthermore, I gave them food until Allah made their hearts full and rich*”.

Muallaf will not be given zakah unless they are Muslims. If they are *kufir*, then they are not given property from zakah. This is because zakah is not given to unbelievers, based on the words of the Prophet ﷺ to Mu'adz when he was sent to Yemen, “*Tell them that Allah obliges them to pay zakah. Zakah was taken from their rich people and returned to their needy people.*”

They are not given a share of zakah unless there is '*illat* which makes them obliged to be given zakah. If their '*illat* does not exist, then they are not given zakah. This kind of provision is like what Abu Bakr and Umar did. Both of them did not give zakah to them after Islam was strong and widespread.

5. **Slaves**, namely weak slaves. Zakah was also given to *mukatab* slaves so that he could free himself. Nowadays there are no weak slaves anymore.
6. **Gharimîn**; that is, people who have debt obligations. They are people who carry the burden of debt in order to improve relationships, pay *diyath*, or meet their unique needs. This kind of person is entitled to zakah, whether they are poor or rich.

Zakah is given in the amount of the debt burden he bears without additional. It is from Anas that the Holy Prophet said, “*In fact, begging is not lawful except for three groups, (namely)*

people who are very poor, people who have a lot of debt, and people who really need blood (pay diyat).” From Qabishah bin Makhariq al-Hilali it is said that he said, “I was bearing a very heavy burden, then I came to the Messenger of Allah ﷺ to ask him.” So he replied, “Stay here so there is alms (zakah) coming to me, then I will command that zakah it be given to you. Then he said again: ‘O Qabishah, begging is not lawful but for one of three groups: (1). A man who bears a very heavy burden, it is lawful for him to beg so that he is able and stop begging, (2). a person who has suffered from an accident that destroys his property, then it is lawful for him to beg so that he gets a condition that is suitable for life or is able to support his life, (3). a person who is stricken with poverty so that there are three of the smart people of his kind say, really that person is afflicted with poverty’, then it is lawful for him to beg so that he gets a decent life condition or is able to support his life. In addition, begging, O Qabishah is haram, and it means eating haram things.” (Narrated by Muslim and Abu Dawud and Nasa’i)

People who bear the burden of debt to meet their unique needs are given zakah to cover their debts, whether they are rich or poor. The zakah given to them does not exceed their debt. However, if rich people can cover their debts, they will not be given a share of zakah because this kind of thing is haram for them.

7. **Fi sabilillah**, namely people jihad fi sabilillah, and all things that are needed and closely related to jihad activities; for example, the formation of troops, the establishment of factories and the arms industry.

The words fi sabilillah in the Koran have no other meaning except jihad. Therefore, all matters relating to jihad, zakah may be given. The amount of zakah is not limited. The imam may allocate all zakah assets for jihad fi sabilillah, or only part of it, by the opinion and considerations of the imam against another *mustahiq zakah*.

From Abi Sa’id, he said that the Messenger of Allah said, “Zakah is not permissible for the rich, except for the rich who (jihad) fi sabilillah’ In another narration it is stated... or for soldiers who fought fi sabilillah...” According to Qardhawi, jihad is not only in the form of war but all actions that can elevate Allah's words on earth (Huda & et al., 2012: 168).

8. **Ibn Sabil**, namely a person who ran out of provisions (money) on the way to his country. Given to him a portion of zakah in an amount that can bring him to his destination (country), whether the amount is large or sal-maall.

Given the portion of zakah to him according to his needs on the way to his country, even though in that country he is a rich person, because of the words of the Prophet ﷺ, ‘Zakah is not permissible for the rich, except for the rich who (jihad) fi sabilillah, or ibnu sabil, ...’

These are the eight groups that are entitled to receive zakah. Then can zakah property be given for public interest outside the eight groups? Jumhur fuqaha said that apart from eight asnaf, it is not lawful to receive zakah (Az-Zuhaili, 1996: 875).

Some support is that the verse zakah (at-Taubah [9]: 60) begins with the word *innama*, indicating limitation. In addition, there is the word *fi sabilillah*, which means all good; surely Allah does not need to mention the other seven *asnaf*, because giving wealth to the *faqir*, poor, *gharimin*, *ibnu sabil*. So on, all of them are included in the category of “good paths”. So the word *fi sabilillah* must have a special meaning that is different from the other seven *asnafs*, namely jihad (war) in the way of Allah.

Therefore, zakah cannot be given to building mosques, hospitals, public facilities such as roads, bridges, or all forms of facilities for the benefit of the state or the people (except for the allocation of means of funds from outside zakah such as regular donations, it is allowed). Thus,

the meaning of *fisabilillah* there are still differences of opinion among scholars, so that distribution to asnaf, which is included in this group, is very dependent on *ijtihad* imam (Huda & et al., 2012: 169).

4.2.2. Provisions for Zakah Distribution for Eight Asnafs

There are no provisions in distributing zakah to asnaf. In this case the imam has the authority to give zakah to all eight groups according to his opinion so that each of these eight groups can realize the benefit of each of these eight groups, as has been done by Rasulullah ﷺ and the Caliphs/Imams after him (Huda & et al., 2012: 169).

The imam may distribute zakah to all eight groups evenly, just as it is permissible for the imam to limit the giving of zakah to only a portion of the group if it is deemed it can bring about benefit. Suppose there are no people who are entitled to receive zakah (from these eight groups). In that case, zakah is stored in the Bait al-maal (State Treasury) at Diwanuz Zakah (Zakah Department) to be distributed to the *mustahiq* someday (Zallum, 2009: 239), (Huda & et al., 2012: 170).

From Ibn Abbas, he said about zakah: *“If you give zakah only to one of the eight groups, then that is enough for you.”* Atha also said this, Hasan, and Al-maalik. He said: *“The problem with which there is no difference of opinion among us is that zakah is not done except based on ijtihad from the Wali (regional ruler). Whichever group has a need, it is prioritized according to the level set by the Wali”* (Zallum, 2009: 239) (Huda & et al., 2012: 170).

Furthermore, in the distribution priority, zakah is distributed first in the area where the zakah is taken. If there is still the remainder after being distributed, it can be distributed outside the area where the assets were taken. Based on the words of Rasulullah ﷺ to Mu'adz, when he was sent to Yemen: *“Zakah was taken from their rich people and returned to their needy people”* (Narrated by Bukhari and Muslim). However, it is permissible to transfer zakah to another place if it turns out that there are more critical legal interests (*maslahat*), for example, war, natural disasters, or drought in other areas that threaten the lives of Muslims in that region.

In the structure of the state territory, a country will be divided into several regions to make it easier to organize to achieve government goals. In the current state structure, for example, in Indonesia, the country is divided into several provinces in which there are several districts or municipalities. A district is also a combination of several adjacent sub-districts and the most minor state structure, namely a village.

Zakah al-maal is distributed in the smallest area. It is withdrawn first and then distributed to an area larger than it, such as sub-districts to sub-districts and municipalities or regencies. Suppose there are no more asnaf in the area or all asnaf have received the distribution of zakah, and there is still the remaining zakah that has not been distributed. In that case, zakah can be distributed outside the zakah withdrawal area between provinces or even between countries (zakah al-maal transnational).

The state must also have excellent documentation of all *mustahiq* in its territory, both the *mustahiq* list, their condition and their families, and the relevant data required (occupation, age, health, etc.). One thing that must be noted is that the state must ensure that asnaf in its territory receive zakah distribution. Therefore, a good administration of the *mustahiq* is needed and the distribution of its distribution.

By the Al-Qur'an and Hadith, a brief table of zakah distribution for the eight *asnafs* can be made.

Table 2. Zakah Distribution for Eight Asnaf

| Asnaf | Zakah Distribution Limits |
|--------------|---|
| Faqir | Zakah is given so that he can fulfill his basic needs and be free from hispoverty. |
| Poor | Zakah can be given up to a specific limit to be free from poverty and fulfill hisbasic needs. |
| Amil | It is submitted to the view that the benefit and ijthihad of an imam do not exceedthe fair wages and do not exceed 1/8 zakah. |
| Mualaf | Submitted to the view of the benefit and ijthihad of an imam. |
| Slave | Some to free them from slavery and buy themselves from zakah property. |
| Gharimin | They are given the amount of the debt burden that is borne, without additional. |
| Fisabilillah | It is permissible to give all zakah assets or part of it, for the sake of jihad, following the opinion and considerations of the imam towards other zakah <i>mustahiq</i> . |
| Ibn Sabil | Zakah is given the amount that can take him to his country and costs duringthe trip, whether the amount needed is large or sal-maall. |

Source: (Huda & et al., 2012:171-172)

Following the previous explanation, there is no stipulation on the amount of distribution to the *asnaf* to how much zakah can be received by *asnaf* and to what extent the state can give zakah to *asnaf*.

Some opinions state that the fair distribution of zakah is divided equally among the *asnaf*, which is 1/8 zakah for each group or 1/7 zakah. If the *asnaf* from the slave class is eliminated, there is no longer slavery in the world. However, it would be unfair if there was a difference in the number between the *faqir* and the poor, the number between the poor and *amil* or *gharimin*, etc. If the number of poor people is five million people and the number of poor people is 20 million people, then 1/7 zakah for the poor will only be distributed to five million people.

At the same time, 1/7 zakah for the poor will be distributed to 20 million people. Of course, poor people who need zakah will receive a smaller amount of zakah than poor people. Not to mention when compared to *amil*, whose number is certainly less than the needy and poor. So it is essential to have the *ijthihad* of the leaders/imam during the zakah distribution period in determining the distribution of zakah to *asnaf* (Huda & et al., 2012: 170-172).

4.3. Rules Regarding Zakah Funds Reserves

The following is an explanation of the rules related to the detention of part of the zakah funds (zakah funds are not all distributed) taken from deeds (*af'al* Rasulullah ﷺ) and friends ra., Because *af'al* Rasulullah ﷺ is included in the hadith, this refers to the definition of hadith according to *ushul fiqh* ulama, that hadith is anything that comes from Rasulullah ﷺ be it words (*qaul*), deeds (*af'al*), and consent (*taqrir*) of Rasulullah ﷺ on the words or deeds of friends ra. (Khalil, 2003: 98):

The time of the Prophet ﷺ One of the most important things in distributing zakat during the time of the Prophet was that he never delayed the distribution of zakat. If zakat is received in the morning, then before noon the Prophet ﷺ has distributed it. If zakat is received during the day, then before the night, the zakat received has been distributed to asnaf so that the nature of distributing zakat during the time of the Prophet ﷺ immediately and distributed without remainder (Huda & et al., 2012: 173), (Zallum, 2009: 19).

The period of Abu Bakr, ra. - In receiving zakah Abu Bakr made zakah as state income and stored it in a bait al-maal to be immediately distributed entirely to the Muslims so that nothing was left. Abu Bakr was very much following the Prophet's attitude in the distribution of zakah, which was to be distributed immediately without remaining.

Thus, during the reign of Abu Bakr, the treasures of the bait al-maal never accumulated for a long time because they were directly distributed to all Muslims. Even when Abu Bakr as-Siddiq died, only one dirham was found in the state treasury. When income increases, all Muslims benefit equally, and no one is left in poverty. This policy impacts increasing aggregate demand and aggregate supply, which will increase total national income (Huda & et al., 2012: 174).

During the period of Umar bin Khattab, ra. - At the time of Umar bin Khattab, a foreign exchange reserve system was introduced, that is, not all zakah funds received were immediately distributed until they ran out, but there was a foreign exchange reserve post which was allocated in case of emergency conditions such as natural disasters or war. The people during the reign of Umar bin Khattab had experienced a period of severe crisis. The crisis occurred in the year 18 hijria. This major event was later called the **“Crisis of the Year of Ramadah.”**

There was a drought in some Islamic countries at that time, but it could be overcome with food aid from other regions. The *Ramadah* period is narrated about nine months, one year, and some say up to two years. At that time in the regions, there was a drought which resulted in many people and animals dying.

Especially for this year, Umar set a loose zakah policy, namely that he did not charge zakah to the owner of 100 goats and instead gave zakah to him. Even though the value of 100 goats has exceeded several *auqiyah* (exceeding the *nishab*), he also ended the zakah levy so that zakah was withdrawn at the end of famine and at the beginning of the fertile season (Huda & et al., 2012: 175-176).

The period of Uthman bin Affan ra. - The management of zakah in the period of Uthman bin Affan continued the basic policies established and developed by Umar bin Khattab. Zakah assets in the Uthman period reached the highest record compared to previous times.

Uthman appointed Zaid bin Tsabit to manage zakah funds. Once upon a time, Uthman ordered Zaid to distribute property to those who were entitled (*mustahiq*), but there were still a thousand dirhams left, then Uthman ordered Zaid to spend the remaining funds (Huda & et al., 2012: 99 and 177).

The period of Ali ibn Abi Talib ra. - In distributing zakah to *asnaf*, Ali again implemented policies by policies such as during the time of the Prophet and Abu Bakr who immediately distributed all zakah funds until they ran out, and left the foreign exchange reserve system that had been developed during Umar bin Khattab's time (Huda & et al., 2012: 177-178).

5. CONCLUSION

The effect of inflation impacts the receipt of zakah; that is, the amount of zakah collected is reduced. Inflation also results in a Muslim who was previously able to pay zakah (*muzaki*) unable to pay zakah; some even become *mustahiq*. The distribution of zakah, which aims to meet the basic needs of the eight *asnaf* (*mustahiq* zakah), the management of zakah by the state in several reviews by the scholars has a more significant positive impact than if zakah is distributed individually by *muzaki*. However, *muzaki* distributes zakah directly. It is legitimate in view. of sharia law. The rule regarding zakah funds reserves, in distributing zakah during the time of the Prophet ﷺ is never to delay the distribution of zakah, the zakah received is then distributed to the *asnaf*, so that the nature of zakah distribution during the time of the Prophet ﷺ is immediately and distributed without remainder.

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