



اُنْزِلَ فِيهِ الْقُرْآنُ كَرِيْمًا  
UNIVERSITI  
TEKNOLOGI  
MARA

**FACULTY OF ACADEMY OF  
CONTEMPORARY ISLAMIC STUDIES  
BACHELOR OF MUAMALAT (HONS)  
(IC210)**

**FIQH MUQARAN (IMU601)**

**TITLE:**

**A COMPARATIVE OF ZAKAT  
CALCULATION AND DISTRIBUTION  
METHODS IN DIFFERENT Fiqh  
SCHOOLS**

**PREPARED FOR:**

**USTAZ AHMAD MURSHIDI BIN  
MUSTAPHA**

**PREPARED BY:**

STUDENTS' NAME	STUDENT ID	GROUP
1. CT DALILA BINTI ABDUL GHANI	2023368461	D1IC2104A
2. FARAH NUR AIN BINTI MOHD NAZRI	2023301471	D1IC2104A
3. NUR IZZAH NAJIHAH BINTI MOHD HAKIMI	2023375375	D1IC2104A
4. NUURUL FARIHAH BINTI MOHD ROSLY	2023115851	D1IC2104A

## TABLE OF CONTENT

NO	CONTENT	PAGE
1	Introduction	1
2	Research Objectives	1
3	Literature Review	2-3
4	Methodology	4
5	Findings And Discussions	
	5.1 Zakat in Islamic Jurisprudence	
	5.2 Zakat in Different Fiqh Schools	
	5.3 Methodologies for Zakat Calculation	
	5.4 Distribution Models of Zakat Scholars' Perspectives	4-28
	5.5 Contemporary Approaches to Zakat	
	5.6 Impact of Zakat Methods	
	5.7 Challenges of Zakat Calculation and Distribution	
	Conclusions and Suggestions	28-29
	References	

## **1. Introduction**

In line with Islam which emphasizes the establishment of a just, humane and united society. This is interrelated with the needs of today's society that needs such a society to govern a country to achieve progress and avoid division. Referring to the purpose of this zakat is to protect people from hunger, guarantee social safety and protect human dignity and honor which are necessary elements in the rules of a just and humane society. The Prophet SAW stated that hunger is one of the most severe forms of social pressure. Therefore, zakat is a mechanism that saves people from hunger, guarantees socio-economic justice in society and provides an environment that allows people to maintain honor and fulfill their responsibilities towards Allah (Lateff et al., 2014).

In theory, zakat is paid by the rich and will be distributed to the poor and needy. The process of zakat distribution must reach the optimum level for zakat recipients. In order to achieve the purpose of blessing the whole world from the overflowing blessings of zakat worship, Allah SWT has made it obligatory for zakat to be collected from the rich and distributed to the poor and needy as well as other asnaf. The words of the Prophet SAW to Muaz bin Jabal which means:

“Indeed, Allah has imposed on them zakat on their wealth, taken from the rich among them and given to the poor among them.”

Therefore, the implementation of zakat contains several important elements in ensuring that zakat worship can provide blessings to human life, namely the collection, calculation and distribution of zakat. Efficiency and transparency in the collection, calculation and distribution of zakat is something that has a collective importance that cannot be separated because both are equally important in ensuring the sustainability of a prosperous life.

## **2. Research Objectives**

- 1) To identify zakat from different Fiqh schools
- 2) To compare the methodologies for zakat calculation
- 3) To evaluate the distribution models of zakat scholars' perspectives
- 4) To investigate the impact of zakat methods

### 3. Literature Review

#### Overview of zakat in Islam

Zakat is a *masdar* of zakat, which denotes benediction, cleanliness, and soundness. Another school of thought holds that the primary word zakat means to increase and flourish. Zakat is defined as a set quantity of property that Allah SWT has obligated to be given to the individual who is entitled, as well as spending a specific amount (Darvina et al., 2020).

Samad and Glenn (2010) stated that zakat dates back to the period between Prophet Adam AS and Prophet 'Isa AS, when there was a 10% rise in the sum of annual properties to be paid known as tithe. At the beginning of Islam in Makkah, Allah SAW instructed the rich to feed the poor by providing a share of food, safeguarding the privileges of the poor and needy, and compelling the rich to pay zakat, although the quantity was not specified (Qardhawi, 1991). A majority of Muslim scholars believed that zakat collecting began in the second year of the Hijrah during the Madinah period. The Prophet Muhammad SAW collected and managed zakat directly at first, but the collecting and management elements were centralized and handled totally through Baitulmal. Rasulullah SAW has been the zakat manager from the second year of Hijrah. Rasulullah SAW then designated qualified zakat collectors, who were overseen by zakat officials, to collect and distribute zakat sums in the areas where they were gathered. Zakat management therefore developed from being controlled personally by Rasulullah SAW to a more structured and organized form of administration (Wibisono, 2015).

Zakat is the third of the five pillars of Islam (Lubis et al., 2011). Zakat became obligatory in the second year following Hijrah (the journey of the Prophet Muhammad SAW and his companions from Makkah to Madinah) (Saad & Al Foori, 2020). According to Ibn Umar's narration of Rasulullah SAW, Islam is founded on five pillars: testifying that there is no God except Allah SWT and Muhammad is His messenger, praying, paying zakat, doing hajj, and fasting throughout Ramadhan. Zakat is classified into two types: zakat on wealth (*zakat mal*) and zakat on oneself (*zakat fitr*). Zakat on self, also known as zakat on the body, is paid in full throughout the month of Ramadhan, prior to the Muslim celebratory season known as Eid Mubarak (1 Syawal). Furthermore, zakat on wealth can be paid at any time of year after keeping the wealth for a duration of 12 months (*haul*). The zakatable wealth ought to go above the exemption limit (*nisab*), but only at a rate of 2.5%. Zakat on wealth includes zakat on business, zakat on business, zakat on saving, zakat on income, zakat on livestock, zakat on agriculture, zakat on investment, zakat on Employee Provident Fund (EPF) savings (Lubis et al., 2011).

In Islam, zakat is enforced as an obligatory charge on all Muslims, and it can be advised on the awareness of socio-economic thoughts, aims, and values preserved within societies', which includes health, education, religion, small business, and so on. In recent years, the creation of zakat institutions has made a major contribution to promoting the welfare of the Islamic *ummah*, ensuring an equitable allocation of wealth, and establishing a safety net for the society's needs. This institution has also played a major function in the accomplishment of Islamic aims in social and economic development, and its execution works together hand in hand with other economic sectors. As therefore, the primary goal of zakat is to distribute of wealth from the haves to the have-nots in order to establish socioeconomic equality, protection to improve individual's expenditure, increase growth in the economy, close the wealth-poor gap, and develop *ukhwah Islamiyah*, among other things (Manurung, 2014).

Besides that, Yusuf Al- Qaradhawi (1973) stated that zakat is more significant than tax because it is based on verses in the Al- Quran and also on hadith, thus it must be enforced all the time. According to Yusuf Qardhawi, the responsibility of zakat is everlasting and continuous; it must be carried out for as far as Islam and Muslims remain in this world. Zakat, like Solat, becomes an important pillar of Islam. It is a type of worship to Allah that involves honesty and leads to a growth of people's welfare. It mainly corresponds to a statement from the Al- Quran in Surah Al- Bayyinah verse 5, which means: *"And they have been commanded no more than this: To worship Allah, offering Him sincere devotion, being true (in faith); to establish regular prayer; and to practise regular charity; and that is the Religion Right and Straight"* (Muchsin & Manan, 2019).

Zakat is defined by contemporary Islamic economic scholars as property that have been selected by the government or authorized officials, to the general public or individuals, that are binding, final, without getting specific benefits by the government in line with the ability of the property owners, and that are distributed in order to fulfil the necessities for the eight groups identified by the Al- Quran, in addition to to satisfy the political needs for Islamic finance (Kharis, 2014). The recipients may utilize the zakat to meet their necessities, even if those needs have nothing to do with religious issues (Muchsin & Manan, 2019). Although the numerous benefits and values of zakat in terms of faith and community, zakatable assets must also meet specific requirements (Qardhawi, 1991); as such, they must be completely owned, developing, getting to nisab, beyond and above normal requirements, debt- free and completion of one lunar year (Asfarina et al., 2019).