

UNDERSTANDING SWALLOW ZAKAT EXPENDITURE ON THE COMMUNITY OF ENREKENG VILLAGE, SOPPENG REGENCY ISLAMIC LAW PERSPECTIVE

Asfira Yuniar

State Islamic University Alauddin Makassar

Email: yuniarasfira@gmail.com

Abdul Wahid Haddade

Lecturer At The Faculty Of Sharia and Law UIN Alauddin Makassar

Email: wahid.haddade@uin-alauddin.ac.id

Fatmawati

Lecturer At The Faculty Of Sharia and Law UIN Alauddin Makassar

Email: fatmawati@uin-alauddin.ac.id

Abstract: The main problem of this research is how to understand the Swallow's Zakat Expenditure on the Community of Enrekeng Village, Soppeng Regency, from an Islamic Law Perspective? The main problem is further elaborated into sub-problems, namely: 1) How is the concept of understanding swallowing zakat expenditure understood by the people of Enrekeng Village, Soppeng Regency?, 2) How are the responses of religious leaders and local officials to the obligation to issue zakat on swallow business results in Enrekeng Village, Soppeng Regency? , and 3) How does Islamic law review the swallow's zakat?. This type of research is a qualitative field (*field research*) using a research approach, namely: a normative approach, a normative theological approach and a sociological approach. Then the source of this research data is taken from Primary Data in the form of interviews with Swallow Entrepreneurs in Enrekeng Village. and Secondary Data in the form of data taken from the responses of the Head of Enrekeng Village, village officials, religious leaders and community leaders of Enrekeng Village on the obligation to issue swallow zakat and literature studies related to the problems studied. Furthermore, the data collection methods used were observation, interviews, and documentation as well as other reference searches. The data processing and data analysis techniques were carried out through three stages, namely: data reduction, data presentation, and drawing conclusions. The results of this study indicate that the understanding of swallowing zakat expenditure in Enrekeng Village, Soppeng Regency is still far from the rules and provisions of Islamic law. Swallow's nest entrepreneurs issue their zakat in different ways, in analogy to zakat maal, income zakat, property zakat, livestock zakat and some even do not issue zakat at all. Even from the village head, village officials, religious leaders and community leaders, they do not understand about the classification of swallow zakat so that there is no delivery or socialization about the obligation to issue zakat from swallows. In fact, zakat on swallows can be paid for by zakat on agriculture and zakat on trade. Likewise, the swiftlet business is also seasonal and waits for the results and the amount of zakat issued by agricultural zakat is as much as 5%. While the amount of trade zakat is 2.5% because there are many other expenses that must be incurred, such as current assets, current liabilities, profits, basic needs and so on.

Keywords: Understanding, Expenditures, Swallow Zakat, Perspective of Islamic Law

INTRODUCTION

The gap in income and livelihoods among human beings is something that cannot be denied, because this is the *sunnat of Allah* so that this life runs in balance. To reduce this gap, there must be God's intervention, namely by making zakat from the rich to be given to the poor, not just from an *tatawwu* (sunnah). With zakat, social inequality can be minimized and a sense of mutual cooperation and tolerance among Muslims can be developed.

Dimension *personal spiritual* is an embodiment of faith in Allah swt as well as an instrument of purifying the soul from all spiritual diseases, such as being *stingy* (stingy) and not caring for others, so that zakat will foster the right work and business ethic, which is oriented towards fulfillment. lawful sustenance. Zakat as a social dimension, where zakat is oriented towards efforts to create harmonization of the social conditions of society. Solidarity and brotherhood will grow well, giving birth to feelings of mutual love and sharing the same fate. Zakat can create social security and tranquility in the midst of society, thereby reducing the potential for conflict.

Zakat is one way to reduce economic problems that have never been separated in the lives of people and individuals. As in the teachings of Islam, it is explained that the need for harmony in life, including in economic matters. The Qur'an recommends to mankind that those who are able to issue zakat, as one of the pillars of Islam, namely the third pillar of Islam will complete the identity of a Muslim who functions as a distributor of wealth from wealthy groups of people to the poor. Besides containing a material dimension, it also has a spiritual dimension if zakat is applied correctly and thoroughly, it will have a very essential role in *tarbiyah rukhiyah*, which in turn will realize social justice and give birth to prosperous, healthy and rapid economic growth.

The concept of zakat is basically open for understanding to be developed according to the times. *Ijtihad* regarding zakat (except those that have been explicitly stated in the text) can be carried out by scholars. The main components of zakat such as types of goods, types of work or professions, levels or percentages, timing of zakat payments and others allow it to be developed from what is widely known so far.[4] Ahmad Azhar Basyir said that the types of assets and services are professional and the level of zakat in Indonesia, new ideas can be held other than those designated in the Qur'an and hadith. New thoughts are needed to find new types of means that can enrich the treasures of zakat.

In Indonesia, although the majority of the population is Muslim. Zakat activities have not run optimally. So the benefits or wisdom contained in the zakat program itself has not been maximized. It seems that zakat has not been able to give a meaningful impression to finance development in Indonesia. One of the reasons for the non-optimal function of zakat in development is because the government's attention to zakat empowerment has not been so serious. Whereas in terms of quality, if the zakat program is implemented in a well-planned manner, the potential zakat income will reach tens of trillions of rupiah. This is a very encouraging number, at least it can be used to finance development.

Zakat contains the value of *maaliyah ijtima'iyah* worship which has a strategic and decisive position for the development of the welfare of the people and has social justice values. Thus, devotion to Allah swt and social service are the core of zakat worship.

Zakat is a property that must be issued by a Muslim or business entity to be given to those who are entitled to receive it in accordance with Islamic law.

Basically the problem of zakat today is very complex and does not get the attention of Muslims. On the other hand, in this contemporary era, science and technology are progressing and developing rapidly. So with the development of the era, the idea of zakat management must be in line with the developments that occur. This is so that the purpose of zakat can be achieved as expected.

The obligation to pay zakat is a direct command from Allah swt. Therefore, paying zakat is an obligation for all Muslims who believe and fear Allah with the aim of purifying the heart that Allah has given. Therefore, the order to issue zakat cannot be delayed as is the obligation to perform prayers. If it reaches the nisab and haul, it is obligatory to issue zakat. The purpose of issuing zakat in addition to carrying out obligations as a Muslim also contains very deep human values.

Among the obligatory zakat are agricultural zakat and trade zakat. The purpose of agricultural zakat is the results obtained or obtained from anything that is on this earth. Then made a business that can produce a result by way of exchanging. Meanwhile, what is meant by trade zakat also means assets that are owned by an exchange contract with the aim of making a profit, and the assets owned must be the result of their own efforts.

This goal can be easily achieved through proper distribution of zakat money among the poor and needy people. By giving them purchasing power, zakat can produce a balance between demand and supply of goods. Thus, zakat is expected to provide great opportunities for the development of micro-enterprises in the context of realizing social welfare.

The development of the times is very rapid from year to year, making studies and studies on Islamic law also experience developments including the problems of zakat, namely on the object of property that must be issued zakat. Because in the Qur'an only the main points are mentioned. Then it is explained in the sunnah of the Prophet Muhammad. The object of the property appears along with the livelihood, so that the object of zakat is also found in the midst of people's lives. One form of livelihood development is swallow nest cultivation.

Along with the development of the times, more and more various kinds of livelihoods have emerged to get results that can meet their daily needs ranging from farming, trading, office work, utilizing existing natural resources and so on. Among the various types of businesses that are run, a few people have their own business utilizing natural resources such as the swiftlet house business. This business may be one type of business that is quite large in generating profits, so it has great potential in issuing zakat for Muslims. One of the livelihoods that are in great demand by the people of Enrekeng Village, Soppeng Regency is the swallow's nest business because it has high economic value. tall. So, it is not surprising that many people make this swallow's nest business an additional effort to fulfill their needs. However, because the swallow's nest business is relatively new and there are no provisions regarding what zakat is included, what is the nisab and the level, it makes people confused in issuing zakat on the swallow's nest business.

Seeing the results of a large swallow's nest business certainly makes every swallow's nest entrepreneur inevitably have to issue zakat as in Islam it has been recommended

about the obligation to pay tithes when it has reached the nisab. There are several swallow nest entrepreneurs in Enrekeng Village, Soppeng Regency who issue zakat for their efforts, but some of them do not understand what type or class of zakat the swallow business they are engaged in. So that they spend their wealth from their business only with their understanding, there are even some entrepreneurs who do not issue zakat at all because of a lack of awareness from entrepreneurs and do not understand that the results of their swallow's nest business if they reach the nisab, zakat is obligatory to be issued.

RESEARCH METHOD

The type of research used is qualitative field research because the data studied are in the form of research conducted by directly observing the object to be studied with the author directly to the research location that has been determined. Informants in this study, starting from swallow nest entrepreneurs and religious leaders, village heads, village officials and community leaders. The approach used in this research is a normative theological approach and a sociological approach. Sources of data used in this study are: (1) Primary data sources, namely data sources that are directly related to the object of research. The primary data in this study are the authors who go directly to the field to collect valid data. (2) Secondary data sources, namely data sources that support and complement primary data. Sources of secondary data in this study were obtained through documentation or literature studies related to the problem of public understanding of swallow bird zakat. Data analysis techniques used in this study are: Qualitative data analysis techniques, qualitative data analysis is an effort made by working with data, organizing data, sorting into something that is managed, systematizing, and looking for and finding patterns, also finding what important to learn, and decide what to retell.

RESULT AND DISCUSSION

Understanding Zakat

In terms of zakat comes from Arabic (*zakah* or zakat), which means certain assets that must be issued by people who are Muslim and given to groups who are entitled to receive it (the poor and so on). In terms of language, zakat means clean, holy, fertile, blessed and growing. According to Islamic law, zakat is the third pillar of Islam. Zakat is translated "barakah" grows, holy / clean and maslahah. That something, 'zaka' means to grow and develop, while someone who is said to be 'zaka' means a good person.

Zakat is an obligation for Muslims which has been stipulated in the Qur'an, the Sunnah of the Prophet, and the Ijma' of the scholars. It is one of the pillars of Islam which is always mentioned parallel and in harmony with prayer. This problem identifies how important zakat is in Islamic teachings.

Zakat is a very unique worship, in addition to containing elements of *ta'abbudi* (servitude) to Allah swt also has a social function. This worship is obligatory on Muslims in the second year after the hijri. The scholars agree that zakat is not obligatory on the prophets, because zakat aims to purify oneself from dirty business. Among the textual arguments that legitimize the law that zakat must be carried out, namely in QS Al-Baqarah verse 2/43, as follows:

الصَّلَاةُ أَثْوَابُ الزَّكَاةِ وَالرَّكْعَيْنِ

The translation:

“And establish prayer, pay zakat and bow with those who bow.”

The concept of understanding swallowing zakat expenditure is understood by the people of Enrekeng Village, Soppeng Regency

This is evidenced by the emergence of several swallow buildings in Enrekeng Village, Soppeng Regency which we have encountered have begun to multiply and are growing rapidly providing opportunities for improving the welfare of the people in the village as seen by the establishment of high-rise buildings up to three stories high as a place or shelter for swallows.

However, most of the people in Enrekeng Village, Soppeng Regency, built a swallow's nest from some of the houses where they lived, which only increased the level of the back of the house building to be made into a swallow building and some of it like the front can be occupied. Most entrepreneurs think it can ease the burden of expensive construction costs in the construction of high-rise swallow buildings. So the challenge for swallow nest entrepreneurs is that they must be smart in fishing for swallows so they want to nest in their buildings. Even though starting a swallow business requires a very large capital, if it is successful, the profits that can be obtained are also very large.

Based on interviews from several swallow nest entrepreneurs in Enrekeng Village, Soppeng Regency, it can be seen that every income from selling swallow nests is very satisfying so that successful entrepreneurs inevitably have to pay zakat from the sales of their swallow nests. However, there are still many entrepreneurs who are successful swallow nests and earn a lot of money who have not or have not issued zakat from the results of their efforts. This is because there is still a lack of awareness and understanding of the community regarding the science of zakat and they do not know what type of zakat their swallow nest business is. In contrast to entrepreneurs who have not earned too much income, they may not think too much about the zakat that must be issued because most of the people of Enrekeng Village, Soppeng Regency, are said to be still early in building their business and have not received as much income as other swallow farmers. But on the other hand, there are also some swallow's nest entrepreneurs who issue zakat but with different zakat categories and only give zakat that is not in accordance with the level of zakat that should be. This is because there is no specific argument that explains the zakat of swallow's nest.

As previously explained, it is said that zakat on swallow nests is analogous to zakat on agriculture and zakat on trade. In the nisab with agricultural zakat because it is waiting for results, then the nisab is $300 \times 4.8 \text{ ratl} = 1440 \text{ ratl}$ of wheat. And when calculated with kilograms, it is equal to $300 \times 2,176 \text{ kg of wheat} = 652.8$ or approximately 653 kg.[10] The current price of rice reaches Rp. 8.000, (eight thousand rupiah) per kg then the agricultural nisab is $653 \text{ kg} \times \text{Rp. } 8.000, - \text{ (eight thousand rupiah)} = \text{Rp. } 5.244,000, -$ (five million two hundred forty four thousand rupiah).

So that if the swallow entrepreneur in one harvest gets an average income of Rp. 10,000,000, - (ten million rupiah) then the net result is multiplied by the zakat rate of 5%, the amount that must be issued is around Rp. 500,000, - (five hundred thousand rupiah).

Meanwhile, it is attributed to trade zakat because swallow nests are assets and have a selling price, then the nisab is $(\text{Total assets of trading commodities}) - (\text{Total expenditure}) \times 2.5\% = \dots\dots\dots$, so Rp. 10,000,000, - - Rp. 2.500.000 $\times 2.5\% =$ Rp. 187,500.- (one hundred eighty seven five hundred rupiah). So the total zakat that must be issued is around Rp. 150.000,- (one hundred and fifty thousand rupiah). This should be emphasized to the community in issuing zakat, so that they do not spend income from their swallow nest business as they please.

Based on the explanation above, it can be concluded that the implementation of swallow nest zakat in Enrekeng Village, Soppeng Regency, is still far from the provisions of Islamic law because there are still many people who issue zakat using their own rules without looking at the provisions stipulated in Islam. This is also caused by the lack of socialization and public understanding of the science of zakat.

CONCLUSION

From the discussion above, the following conclusions can be drawn:

- a. The swallow farmers in Enrekeng Village, it turns out that most of them do not understand the obligation to pay their swallow bird zakat. This is due to the lack of information or socialization obtained from religious leaders, village officials and the sub-district zakat agency. So that it makes swallow farmers issue zakat on the results of their efforts according to their respective understandings such as their expenditures being equated with zakat maal, income zakat, property zakat and some even do not understand at all about zakat so they are reluctant to issue zakat at all. The zakat they issue is also with different percentage levels in the form of money and basic necessities, which are distributed to neighbors around the swallow building.
- b. Responses by religious leaders, community leaders, village heads and local village officials regarding swallow zakat do not provide correct information regarding the understanding of swallow zakat which is based on what zakat. Their understanding is also different, according to him, most of the swallow farming communities do not understand the distribution of their zakat because according to them the proceeds from the sale of swallow's nests cannot be issued because the expenditure on the construction of their swallow building has not returned from the sale of swallow's nests.
- c. The review of Islamic law on swallow zakat according to Islamic requirements is focused on agricultural zakat and trade zakat. Because every business carried out must have a property obligation from the results of its business which must be issued zakat to the less fortunate. Especially in the business that has recently become increasingly increasing, namely the swiftlet nesting business.

REFERENCES

- Dakhoir, Ahmad. *Manajemen Zakat (Hukum dan Spirit Al-Qur'an Surah AT-Taubah (9):10)*, Yogyakarta: K-Media, 2018.
- Bahri, Andi. *Ekonomi Zakat (Fihiyyah, Ajaran, Sejarah, Manajemen, Kaitan dengan Pajak, Infak, Sedekah dan Wakaf)*, Makassar: LbH Press STAIN Parepare, 2015.

- Basyir, Ahmad Azhar, *Asas-asas Hukum Muamalat (Hukum Perdata Islam)*, Edisi Revisi, Yogyakarta: Fakultas Hukum UII, 1993.
- Huda, Nurul. *Zakat Perspektif Mikro-Makro: Pendekatan Riset*, Jakarta: Kencana, 2015.
- Mughniyah, Muhammad Jawad. *Fiqh Lima Mazdhab*, Terj. Masykur A.B dkk, Jakarta: PT. Lentera Basritama, 1996.
- Rosandi, Aden. *Zakat dan Wakaf Konsepsi, Regulasi dan Implementasi*, Bandung: Simbiosis Rekatama Media, 2019.
- Safitri, Junaidi. *Implementasi Konsep Zakat dalam Al-Qur'an Sebagai Upaya Mengentaskan Kemiskinan di Indonesia*, Mukaddimah: Jurnal Studi Islam Vol.2 no.1, 2017.
- Thoriquddin, Moh. *Pengelolaan Zakat Produktif Perspektif Maqashid Al-Syari'ah Ibnu Asyur*, Malang: UIN-Maliki Press, 2014.
- Qardawi, Yusuf. *Hukum Zakat*, Bogor: Pustaka Litera Antar Nusa, 2007.