

Intensifying Zakat Al-Fitr Payment with Rice Instead of Money Aiming for Sustainable Socio-economic Growth

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ABSTRACT

This study aims to analyze the economic opportunities of paying zakat al-fitr with rice instead of money. As known, the school of Maliki, Shafi'i and Hanbali states that zakat al-fitr can only be paid in the form of staple foods for the local community, in contrast to Imam Hanafi who allows zakat al-fitr with money. This study applies an exploratory method. The results show that based on the rice supply chain, zakat al-fitr with rice creates economic opportunity namely potential of zakat al-fitr rice procurement, rice supply chain added value, selling special package of zakat al-fitr rice, farm worker empowerment, engagement of supply chain support, application of salam contracts and collection of zakat on agricultural products. These results imply that loss of economic opportunities occurs when Muslims pay zakat al-fitr with money instead of rice. This study recommends that paying zakat with staple food can enhance the sustainable socio-economic growth of the ummah.

Keywords: *Economic Opportunity, Eid Al-Fitr, Zakat, Zakat Al-Fitr*

INTRODUCTION

Paying Zakat is a pillar of Islam and is intended to distribute wealth from the rich to the poor and other zakat recipients to increase welfare (Karuni, 2020, p. 183; Muchtar et al., 2022, p. 13), and to create distributional justice and narrowing economic disparities (Aprianto, 2016). Zakat al-fitr is one type of obligatory alms that is paid because Muslims no longer fast in Ramadan (Mushthafa, 2019, p. 1). The wisdom of zakat al-fitr is to cleanse the fasting person from useless and obscene words and to share food and happiness with the poor on Eid al-Fitr so that they do not beg (Agha et al., 2020, p. 15; Mushthafa, 2019, p. 9; Perdana & Tunali, 2020, p. 223). Paying zakat al-fitr can be reassuring when amil prays for blessings for muzakki for the zakat issued and instills confidence that Allah accepts his Ramadan deeds (Anis, 2020, p. 52; Riwayati &

Hidayah, 2018, p. 86).

Giving zakat al-fitr is an obligation of every Muslim who possesses enough food for him or his family's basic needs for the day or night of Eid. Any Muslim who meets such conditions has to pay zakat al-fitr on behalf of everyone he is obliged to spend on, such as his wife, children, and parents. People who do not pay zakat al-fitr are punished as sinners (Murshed & Amer, 2019, p. 73). In contrast to zakat mal, zakat al-fitr is only imposed on the person, not on wealth or income. Poverty is the main reason for not paying zakat al-fitr. In order that the poor people can eat on Eid al-Fitr and pay zakat al-fitr at their obligatory time, the majority of scholars of the Shafi'i school are of the opinion that zakat al-fitr can be paid from the beginning of Ramadan. The Maliki and Hambali scholars argue that zakat al-fitr can be paid one or two days before Eid al-Fitr (Mahmuddin et al., 2020, p. 132). The time

for zakat al-fitr is obligatory when the sun sets on the last day of fasting in Ramadan. The time allowed is from the beginning to the end of Ramadan, and the sunnah time is after the dawn prayer before the Eid prayer (Safitri, 2018, p. 30). If zakat al-fitr is paid before the Eid prayer, then the zakat practice is accepted, but if it is paid after the Eid prayer then what is paid is just an ordinary charity (Aljzaary, 2007, p. 231; Sarjan, 2010, p. 67).

In addition to poverty factors, religiosity and knowledge of muzakki about the obligation to pay zakat have a positive and significant effect on the interest of muzakki in paying zakat (Aligarh et al., 2021, p. 162; Mulyana et al., 2019, p. 9; Setiawan, 2018, p. 19). Religiosity is the implementation of the pillars of Islam in daily activities, especially the fulfillment of the obligation to pay zakat. Religiosity is affected by faith in God and the desire to obey His commands. The higher the religiosity of the muzakki, the higher the interest of the muzakki in paying zakat (Setiawan, 2018, p. 15). The level of obedience is also relevant to the commitment to obey religious orders (Aligarh et al., 2021, p. 156). In addition, the lack of awareness of Muzakki in fulfilling their zakat obligations is another factor that has resulted in the decline in zakat collection in Indonesia (Purwatiningsih & Yahya, 2020, p. 44). The biggest difficulty that the Indonesian government may face today and in the future is that most people only understand zakat as a religious obligation and not as a state obligation (Fathonih, 2019, pp. 130–131).

Previous research regarding zakat al-fitr mostly focused the Islamic law on zakat al-fitr paid with either rice or money, namely the research of Zuhendra (2017), Tari (2018), Muiz & Hidarya (2022), Pitriani et al. (2021) regarding the difference between the opinions of Imam

Malik, Shafi'i and Ahmad which states that zakat al-fitr can only be paid in the form of staple foods for the local community, in contrast to Imam Hanafi who allows zakat al-fitr with money equivalent to rice because the poor do not ask for -ask on the day of Eid (Muiz & Hidarya, 2022, p. 11; Pitriani et al., 2021, p. 133; Tari, 2018, pp. 413–414; Zuhendra, 2017, p. 103). Junaidy and Zulhamdi's research (2018) concludes that zakat al-fitr is not allowed to be replaced with money because Prophet Muhammad did not set an example for his companions to pay zakat al-fitr with money but with food (Junaidy & Zulhamdi, 2018, p. 61). There is no researcher concerned on the economic impact of zakat al-fitr that its original law was with staple food and then replaced with money. Research on the Economy of Zakat Al-fitr 2022 has been carried out by Yusuf Wibisana et al. (2022) from IDEAS (Republika Online, 2022; Wibisana, 2022), but that research is not published as journal or scientific paper but only a report. Therefore, this research intends to analyze the economic opportunities of paying zakat al-fitr with rice instead of money. Such analysis is the novelty of this research.

LITERATURE REVIEW

Zakat Al-fitr Payment with Rice

Rice is the staple food of Indonesian people which is used for payment of zakat al-fitr. To be able to pay zakat with rice, every muzakki must have prepared money to buy rice. Finding the fact that Prophet Muhammad did not give an example of giving money as zakat al-fitr handed over to mustahiq, muzakki must first convert his money into staple foods.

In the Qur'an Surah At-Tawbah verse 111 and Surah Ash-Shaff verse 10-12, there is commerce between Allah and the believers. Allah is the buyer and the

believers are the sellers. His merchandise is the souls and property of the believers. In the letter At-Taubah verse 111, the seller's profit is heaven (Nabila et al., 2021, p. 80). In Surah Ash-Shaff verses 10-12, the merchandise is faith in Allah and His Messenger and acts of jihad in the way of Allah with soul and property. Profit for the seller is the forgiveness of Allah and heaven. The success of this sale and purchase is based on piety to Allah's pleasure in this world and the hereafter. (Saputra, 2021, p. 50).

It is confirmed by the above verses about the commerce with Allah, the merchandise in zakat al-fitr is the staple food, not money, with profit namely purifying the fasting person from vain things and dirty words so that his Ramadan fast is clean and acceptable. According to the Shafi'i, Maliki, and Hambali schools of trade goods, these trade goods are not valid with money, because the buyer determines rice or staple food as his trading goods.

To be able to procure the merchandise, the seller will look for suppliers of the goods. When tracing again the supply chain of goods, in general suppliers get goods from distributors and distributors get ones from manufacturers.

Rice Supply Chain

In order to pay zakat with rice, muzakki as final consumers buy rice from retailers, retailers from distributors, distributors from mills, and mills from farmers. Malia (2020) details rice supply chain actors, namely farmers, middlemen, regional wholesalers, retailers, wholesalers outside the region, and supermarkets (Malia, 2020, p. 201). Hermanto (2018) describes the structure of the rice/grain distribution supply chain actors with different scales of activity and network areas, namely farmers, rice slashers, collectors, business partners/KUD Perum Bulog, rice milling industry, wholesalers between regions,

traders in the market. parent, retailer, and end consumer (Hermanto, 2018, pp. 38–39). Armansyah (2019) mentions a simple rice supply chain, namely farmers, millers, distributors, retailers, and end consumers. Figure 1 shows a simple supply chain as mentioned by Armansyah (2019).

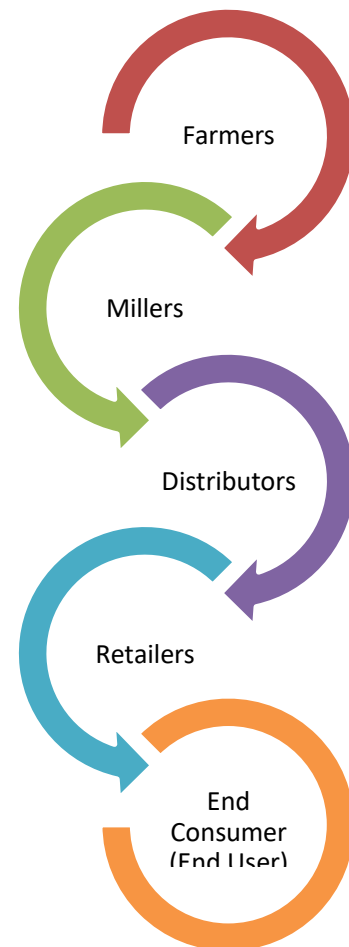


Figure 2.1. Rice Supply Chain
Source: Summarized from (Armansyah et al., 2019, p. 2)

Farmers

The rice supply chain starts with farmers who grow rice. One of the rice planting systems is Tabela system or direct seed planting (Armansyah et al., 2019, p. 2), which does not carry out transplanting but seeds are directly sown or planted. This system does not carry out nurseries and transplanting so that less labor is needed,

the generative stage is faster and the rice production period is shorter (Kartinyat & Sunardi, 2020, p. 62). For example, the age of Pandanwangi rice plants ranges from 150 to 160 days (Malia, 2020, p. 199). Varieties in other areas take about 100-115 days or \pm 3 months (Sihombing & Sumarauw, 2015, p. 802; Tiwu et al., 2019, p. 1038). The grain harvested by farmers will be distributed by middlemen to rice mills to be processed into rice (Nurmahdy et al., 2020, p. 333; Swastika & Sumaryanto, 2009, p. 24).

Data from the research of Munifan et al. (2019) shows that the results of Tabela system lowland rice farming in Masari Village, South Parigi District, Parigi Moutong Regency which is cultivated by 20 farmers is 7,805 kg/ha with an average price of Rp6,000/kg. The average revenue is Rp46,830,000/ha with a production cost of Rp14,307,000/ha so that the average income is Rp32,523,000/ha (Munifan et al., 2019, p. 1250).

Millers

Post-harvest processing by the mill includes grain drying, milling, sorting (sifting and winnowing), packaging, storage. A mill can process \pm 20 tons per day and \pm 3600 tons/per harvest (Armansyah et al., 2019, p. 3). Milling activities can produce milled rice as much as 65%, and milled waste as much as 35% consisting of 23% husk, 10% bran and rice bran, and the rest in the form of dirt. Husk, bran and rice bran are by-products that can be sold (Swastika & Sumaryanto, 2009, p. 24).

Farmers' payment to mills is made with rice by deducting an agreed percentage of the rice produced from the process of milling grain into rice. The payment includes the expenses of transporting grain from the farmer's land to the mill and renting the drying area. For

example, farmers pay 10% of milled rice in Dolago Padang Village, South Parigi District, Parigi Moutong Regency (Primasatya et al., 2020, p. 761), and in Pringsewu Regency of Lampung Province (Dinata et al., 2018, p. 166), 12% in Tongoa Village, Palolo District, Sigi Regency (Christoporus et al., 2021, p. 172), and 20% in Tatengesan Village, Pusomaen District, Southeast Minahasa Regency (Sihombing & Sumarauw, 2015, p. 802). The mills afterward pay the price of rice to farmers after deducting the agreed percentage that belong to the mills with cash payments per kilogram (Primasatya et al., 2020, p. 761).

The mobile rice milling machine is also rented in Pringsewu Regency of Lampung Province, operated by two workers as operator and helper. The workers are still close relatives of the owners (Dinata et al., 2018, p. 169). A profit-sharing system is applied for payment of worker wages. The workers get 1/3 of daily rental income to be shared equally among them, another 1/3 goes to the owner of the milling machine, and the other 1/3 is reserved for operating and maintenance costs (Dinata et al., 2018, p. 166).

Distributors

Distributors play a role in distributing various types of rice and are generally located in rice trading centers. Distributors supply needs inside and outside the region at the same selling price even though they incur transportation costs. The distributor's rice supply must be stable and have gone through standard selection, inspection and storage. The distributor's rice packaging has been adapted to the needs of the final consumer so that retailers do not need to repackage. The continuity of distributor supplies is supported by the ability to analyze and respond to every market movement (Armansyah et al., 2019, pp. 3–

4). National-scale distributors supply products to retailers in Indonesia and export organic rice to several countries (Purwandoko et al., 2018, p. 193). Furthermore, distributors distribute rice to retailers.

Retailers

Retailers are people or business entities that sell rice to end consumers or end users. In addition to selling rice, retailers sell other goods that consumers need from a variety of sources and places, thus enabling consumers to buy a wide variety of goods in small quantities at reasonable prices, and at affordable places. Delivery of rice from distributors to retailers is carried out in large quantities to reduce transportation costs. The retailer must adapt the packaging size to the needs of the end consumer. For this reason, rice from distributors is repackaged by retailers with adjusted sizes, such as 10 kg and 5 kg or per liter (Armansyah et al., 2019, p. 9).

End Consumer (End User)

Final consumers are individuals, their families and/or households who buy rice from retailers at varying prices, according to the size of the rice not for re-trading (non-commercial). Consumers will buy according to the level of their needs. The size of the packaging purchased by the final consumer from the retailer varies between 5 kg and 10 kg. Retailers earn profit from the difference between the selling price to the end user and the purchase price from the distributor (Armansyah et al., 2019, p. 9).

METHODOLOGY

To achieve the purpose of this study, the author applies exploratory research. Exploratory research is employed for an unstudied problem, intended to set

priorities, optimizing the final research design, and developing operational definitions (Shields & Rangarajan, 2013). The exploratory study aims to describe or explain a concept that will be engaged in the research, while the researcher still does not have a well-defined outline or concept (Mantra, 2004). Since the exploratory research relies on techniques such as reviewing available literature, this study will explore the provisions of zakat al-fitr, analyze the hadith of Prophet Muhammad regarding the obligation of zakat al-fitr and study references and books on fiqh zakat al-fitr. Theoretically and practically, the result of this research hopefully can contribute to making regulations regarding the distribution of zakat al-fitr as recommended in the conclusion of this study.

RESULT

Economic opportunity means any purchase, sale, lease, contract, option, or other transaction or arrangement involving property or services that may gain an economic benefit (Law Insider, 2022). There is no fixed definition of economic opportunity, but most will agree that it corresponds to the realization of potential (Bernstein, 2017). Economic opportunities in relation to zakat al-fitr are potential losses of economic benefits caused by paying zakat with money instead of staple food like rice. The following are descriptive analysis of economic opportunities of zakat al-fitr payment with rice instead of money, namely:

Potential of Zakat Al-fitr Rice Procurement

BAZNAS issued Decree No. 10 of 2022 concerning Zakat Al-fitr and Fidyah for the Greater Jakarta Capital area and its surroundings, the paid amount of zakat al-fitr is equivalent to Rp45.000,- per person

(Lisfianti, 2022). In other provinces in Indonesia, the paid amount is almost the same, like Baznas Semarang City and the Ministry of Religion of Cirebon City set Rp35.000,- per person, The Bengkulu Ministry of Religion has set Rp30,000 per person, the East Java Ministry of Religion has set Rp36.000,- and the Aceh Ministry of Religion has set Rp44.000,- per person (Kompas Cyber Media, 2022). According to Aljzaary (2007), zakat al-fitr must be paid in the country of residence. Zakat al-fitr in the form of rice or staple food is 2.5 kg or 3.5 liters per person (Baznas, 2022).

The data needed to calculate the zakat al-fitr rice required is the number of Muslim populations in Indonesia. As published on the web page of dataindonesia.id, the number of Muslim populations in Indonesia based on data from the Ministry of Home Affairs (Kemendagri) is 86.9% as many as 237.53 million people as of December 31, 2021 (Bayu, 2022). According to the Ministry of Religious Affairs' Data Portal on People's Data Based on Religion, the total Muslim population in each province calculated is 231,069,932 people (Kementerian Agama, 2022).

According to the hadith of Prophet Muhammad, zakat al-fitr is a form of obligatory almsgiving to be paid by every Muslim, male or female, children, and adults, before Eid al-Fitr. Assuming that all Indonesian Muslims pay zakat al-fitr, the calculation of the zakat al-fitr rice needed is as follows:

$$\begin{aligned}
 \text{Zakat Rice Needed} &= \frac{\text{the number of Muslim populations in Indonesia}}{231.069.932} \times \text{Required zakat al-fitr rice per person} \\
 &= \frac{577.674.830 \text{ kg}}{577.674,83 \text{ ton}} \times 2,5 \text{ kg}
 \end{aligned}$$

In the above calculation, the potential of zakat al-fitr rice needed is 577,674.83 tons. If this quantity is multiplied with Rp 30.000,- as the lowest amount of zakat al-fitr Rp6.932.097.960.000,- (rounded Rp6.9 trillion).

Wibisana (2022) from the Institute for Demographic and Poverty Studies (IDEAS) estimates that the Muslim population who are obliged to pay zakat al-fitr is 211.7 million consisting of the lower middle class as many as 94.6 million middle-upper class people as many as 117.0 million people. With a compliance level of 90 percent and the price of rice according to daily consumption, the potential for zakat al-fitr for the lower-middle class reaches

213,000 tons or equivalent to Rp2,8 trillion. The potential for zakat al-fitr 2022 as a whole is estimated to be in the range of 476 to 529 thousand tons of rice with a nominal equivalent of Rp4.7 to Rp6.7 trillion (Republika Online, 2022).

Supply Chain Added Value

Price differences occur at the level of the rice supply chain from middlemen, rice millers, wholesalers in the wholesale market, and retailers in traditional markets or stalls and end consumers (Hermanto, 2018, p. 38). Table 1 below summarizes the selling prices of distributors to retailers and from retailers to end users.

Table 1. Comparison of Selling Prices of Rice for Distributors and Retailers

| Packaging (kg) | Selling Prices (in Rp) | | Profit Margin | Margin Percentage |
|----------------|--------------------------|-----------------------|---------------|-------------------|
| | Distributor to retailers | Retailers to End User | | |
| 50 | 420.000 | 470.000 | 50.000 | 12% |
| 25 | 210.000 | 280.000 | 70.000 | 33% |
| 10 | 84.000 | 110.000 | 26.000 | 31% |
| 5 | 42.000 | 55.000 | 13.000 | 31% |

(Source: Summarized from (Armansyah et al., 2019, pp. 2–5))

Table 1 shows the selling price gains obtained by retailers with a percentage ranging from 12% to 31% which of course the amount of profit fluctuates and differs from one place to another. Each region has a different level of rice prices. Primasatya (2020) describes the difference in selling

prices between supply chains for Lokakarya rice in Dolago Padang Village, South Parigi District, Parigi Moutong Regency from farmers to mills of Rp7,900 per kilogram, from millers selling rice to wholesalers at a price of Rp8,100 per kilogram (2,53%), from wholesalers to

retailers at a price of Rp8,600 per kilogram (6.17%) and from retailers to consumers at a price of Rp9,800 per kilogram (13.95%) (Primasatya et al., 2020, p. 761).

In order to limit the selling price of rice, local governments set the Highest Retail Price (*Harga Eceran Tertinggi* or so-called HET). The aim is to maintain the stability of rice prices, determine rice price certainty, and the affordability of rice purchases by consumers. The HET policy for rice, for example in Lampung Province, has no impact on farmers, distributors, retailers, and consumers who are in the medium rice supply chain before and after the HET is set (Putri et al., 2020, p. 324).

Selling Special Packages of Zakat Al-fitr Rice

Zakat al-fitr rice can be sold in special packages of 2.5 kg - 3 kg. The sale of rice packages for Zakat al-fitr purposes was done in Ambon City, Maluku, as traders sold rice packages along the city roads nearing the end of the Ramadan fasting month. The selling price is close to the average rice price per kilogram available in markets. The business opportunity of this al-fitr rice package is that the muzakki will buy it because the size of the rice package is already intended for al-fitr rice so that the muzakki will no longer scale or weigh it. Muzakki only has to choose the type of rice according to his staple food. Muzakki will just buy their rice package and bring it to the nearest mosque to pay zakat al-fitr. (Assegaf et al., 2022). Such business opportunities can be gained provided that zakat al-fitr is paid with rice instead of money.

Farm Worker Empowerment

Farm workers are those who work in the rice field. They are widely employed from within the family and outside the family. For example, in Kotamobagu Selatan District, the workers come from the area around the district to carry out grain drying, threshing

Proceedings, International Conference of and milling activities, transportation, sorting, packaging, labeling with different daily wages, men Rp150,000/day while for women Rp120,000/day (Sepang et al., 2017, p. 247).

In other provinces in Indonesia, different wage systems are applied. *Kedokan* or *ngedok* is known in Krai Village, Yosowilangun District, Lumajang Regency, East Java an unwritten agreement between farm workers who cultivate the fields and rice field owner. Bawon is part of the harvest obtained by farm workers, while Pasrahan is the other part for the owner (Malik et al., 2018, p. 32). By implementing the Bawon system, the farm workers do not get wages in the form of money but a certain percentage of the harvest. In Gambar Village, Wonodadi District, Blitar Regency, the harvest percentage for farm workers is 20% (Wahyuni, 2017, p. 120). In West Tinombala Village, Ongaka Malino District, Parigi Mutong Regency, Central Sulawesi Province, Bawon system is known as "Derep Pari". If the farm workers only work at harvest, the share is 1:7 which means when the land owner gets 7 sacks then 1 sack is for the farm worker. But if the farm workers have been working since the period of planting, the share is 1:3, which means when the land owner gets 3 sacks then 1 sack is for the farm workers (Qodriyah et al., 2021, p. 4).

The implementation of the Bawon system begins with an agreement by the landowners and farm workers, which is preceded by a site survey. Farm workers will make groups of about 4 to 5 people depending on the area of rice fields being worked on and can be finished in about 4 days. (Novitasari, 2021, p. 279). This system fulfills the aspect of justice where no party feels aggrieved or oppressed and delays in payment of wages do not occur (Qodriyah et al., 2021, p. 10). It benefits the farm workers because of the higher level of wages and the addition of food

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stocks for their families as well as the guarantee of work for the next planting season. It also benefits land owners because of the low level of risk, the guarantee of the quality of labor for the work, and relatively cheaper planting costs. The compensation received by farm workers will be able to influence their work performance (Novitasari, 2021, pp. 279–280; Wahyuni, 2017, pp. 199–120).

Engagement of Supply Chain Support

Apart from farm workers, the supply chain cannot run without the support of work materials. Farmers need input raw materials such as rice seeds, fertilizers, and medicines which are obtained by farmers from agricultural supply stores. The middlemen and traders also need packaging raw materials in the form of sacks, ropes, scraps, and scales which are only obtained from specialty shops selling sacks and grocery stores in the village environment. Tractor and milling machines also need fuel to work which is obtained from the nearest gas station. (Nurmahdy et al., 2020, p. 329). The demand for fuel and those mentioned materials and fuel increases in line with productivity and the demand for zakat al-fitir rice.

Farmers as the main supply chain in carrying out land processing activities might not have tools such as tractors due to limited capital. There are parties who rent tractor machines and thresher machines including operating services to support the farmers. Rice millers in Karawang Regency get additional income from trucks that are used to send rice to wholesalers, which are rented out to middlemen (Nurmahdy et al., 2020, pp. 328–329), vehicle rental fee of Rp200,000 - 300,000/day and the delivery/distribution process is adjusted to the destination location (Sepang et al., 2017, p. 247). Middlemen as business partners of farmers in Tongoa Village, Palolo District, Sigi Regency charge rice marketing fees in the form of a pickup car rental fee of

Rp20,000/sack and a worker's wage of Rp2,000/bag. Retailers also pay for freight from the market, labor costs and repackaging (Christoporus et al., 2021, p. 172). Farmers in Kotamobagu Selatan District also rent tractors for land processing at a rental fee of Rp200,000 - Rp250,000 per day with a working capacity of 1.5 – 2.0 ha/day for plows. (Sepang et al., 2017, p. 244).

Supply chain support also consists of providers of repair services supplying engine oil/lubricant costs, spare parts and wheel replacement, and engine repairs during their economic life. (Dinata et al., 2018, p. 166).

Application of Salam Contracts

Salam contract is one of the sharia contracts for usury solutions in lending and borrowing transactions between farmers and investors. In a dual monetary system, interest rate pass-through or policy rate pass-through, in which the conventional policy rate uses interest rates, and the sharia policy rate uses profit sharing from partnership contracts, margins from buying and selling contracts, or fees from ijarah contracts (Alim & Suryadi, 2021, p. 227). Salam contracts are usually used for financing for farmers with a relatively short period of time, namely 2-6 months. Because what the bank buys is goods such as rice, and corn and the bank does not intend to use these goods as inventory, a second salam contract is made, for example to wholesale market traders. This is what in Islamic banking is known as a parallel salam contract (Irawan et al., 2020, p. 49).

One example of the application of sharia contracts in agriculture is the salam contract in the Wayahe Tanhdur LAZ Nurul Hayat program in East Java. LAZ Nurul Hayat acts as an intermediary (as a buyer and financier). Acting as an investor because Nurul Hayat collects zakat funds from outside and is allocated to the

Wayahé Tanhdur program. Acting as a buyer (Muslim) because LAZ Nurul Hayat buys the grain that is sold by farmers (Muslim ilaihi). The Muslim fih (object) traded is grain. While the shighat (agreement of both parties) is as follows: (1) The agreed goods are in the form of medium grade grain; (2) The grain is handed over by the farmer at the time of the main harvest. Generally, in March; (3) The agreed price is Rp4,400 rupiah per kg; (4) The agreed total grain is 800 kg; (5) The transfer of capital is given at the beginning of the salam contract, which is Rp1,731,400 rupiah with a land area of 0.2 hectares for cultivation costs and seed packages (Amuda & Faizah, 2020, pp. 730–731).

Salam contract as a product that is only owned by Islamic banks, is expected to provide a multiplier effect for all stakeholders involved in the agricultural sector. The working capital of this Islamic bank can be used to finance their farming business, farmers have the opportunity and encouragement to increase their production capacity, accelerate the achievement of government targets in encouraging an increase in reserves for agricultural production, because the government with its data can take into account national needs and reserves as the basis for ordering. to farmers through Islamic banks. The target of national food security can be achieved and has the potential to open the faucet for exports of agricultural products and generate foreign exchange, increase efficiency and sales value of agricultural products and other by-products. Salam contract can increase business size, provide additional margin income, potentially increasing cross selling of this business chain (Irawan et al., 2020, p. 59).

Collection of Zakat on Agricultural Product

By encouraging muslims to pay zakat al-fitr with rice, the demand for rice will increase and rice production will rise. As widely known, agricultural products subject to

Proceedings, International Conference of zakat as Allah says in the Qur'an Surah Al-Baqarah 267: "O you who believe, spend part of the results of your good efforts and part of what We remove for you from the earth." (Surat al-Baqarah: 267). Imam Al-Qurtubi in his commentary states that crops (agriculture) are one that is removed from the earth for which zakat must be issued. The majority of scholars are of the opinion that the nisab of agricultural zakat is 5 wasaq or the equivalent of 653 kg. Ausuq is the plural of wasaq, 1 wasaq = 60 sha', 1 sha = 4 mud , and 1 sha' = 2,176 kg, so 5 wasaq is 5 x 60 x 2,176 = 652.8 or 653 kg. Prophet Muhammad said that "there is no zakat on crops that are less than 5 wasaq" (HR. Buhari Muslim). So agricultural products which include staple foods such as rice, corn, wheat, and dates that have reached one nisab, which is 5 wasaq, must pay zakat (Zainuddin et al., 2020, pp. 17–18). If agriculture is irrigated by rivers or springs or rain, the zakat rate is 10%. If agriculture is irrigated, the zakat rate is 5% (Aljzaary, 2007, p. 227; Suwandi et al., 2018, p. 81).

The government in zakat collection and distribution has four pillars namely as a regulator, facilitator, motivator and distributor (Herdianto, 2012, p. 115), which aims to face socio-economic problems (Ramadhita, 2012, p. 33). In Indonesia, the government role in zakat management is represented by Baznas as a governmental zakat institution. To raise awareness of farmers about the obligation to pay agricultural zakat and how to calculate it, Baznas can partner with universities through community service activities (Pambuko et al., 2020, p. 89). Zakat institutions can lose the potential of zakat that should be collected and distributed to mustahiq if they are not progressive in giving sanctions or reprimanding muzakki to obey paying zakat (Mukhlisin, 2020, p. 441).

Some farmers are aware of the zakat obligation, however they need

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further enlightenment about zakat so as to understand the provisions of nishab and mustahiq. For instance in Putat Village, Geger District, Madiun Regency, the farmers' habits is to pay zakat regardless of niṣāb and distribute it to farm workers regardless of whether they are mustahiq or not (Kadenun & Purnomo, 2022, p. 30). The role of Ulama is a significant influence on Muzakki's decision to pay zakat to zakat institutions (Azzahra & Majid, 2020, p. 45). Muzakki's preference for distributing zakat by themselves was for reasons of self-satisfaction, worried that the amil was committing fraud and the distribution of zakat did not reach the target (Fauzi, 2017, p. 71). The principles of good governance in zakat management consist of the principles of trust, justice, participation, accountability, transparency, efficiency, and professionalism (Fitrah, 2017, p. 41). The effectiveness of zakat collection can be achieved by implementing overall government intervention, massive socialization of zakat, improving human resources and management, and applying the concept of expansion in zakat obligations (Maghfirah, 2021, p. 308).

CONCLUSION

Zakat al-fitr with rice means making rice as the underlying asset, in which the muzakki money is converted first into rice and then handed over to the amil or mustahiq. While zakat with money means handing over money to amil or mustahiq without converting money into rice.

Procurement of zakat al-fitr rice will involve farmers, millers, distributors, and retailers as elements of the rice supply chain. It creates economic opportunities namely potential of zakat al-fitr rice procurement, rice supply chain added value, selling special packages of zakat al-fitr rice, farm worker empowerment, engagement of supply chain support, application of salam contracts and potential of zakat on

agricultural products.

Loss of economic opportunities occurs when Muslims pay zakat al-fitr with money instead of rice. This implies theoretically that intensifying payment of zakat with staple food can enhance the sustainable socio-economic growth of the ummah.

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