



The Interpretation of *Riqāb*, *Gārimīn*, *Fī Sabīlillāh*, and *Ibn Sabīl* is of Public Interest as *Mustahik Zakat* (Study of Yūsuf al-Qaraḍāwī's Thought)

Fahmi Makraja ^{a,1}, Ulil Azmi ^{b,2*}

^a Universitas Islam Negeri Sunan Kalijaga, Yogyakarta 55281, Indonesia

^b Universitas Islam Negeri Ar-Raniry, Banda Aceh 23111, Indonesia

¹ fahmimakraja@gmail.com; ² ulilazmi363@gmail.com*

* corresponding author

ARTICLE INFO

Article history

Received: July, 23 2024

Revised: December, 19 2024

Accepted: December, 22 2024

Keywords

The Interpretation

Mustahik Zakat

Public Interest

Yūsuf al-Qaraḍāwī

ABSTRACT

Most scholars agree that the recipients of zakat are those mentioned in the Qur'an and not others such as infrastructure, irrigation, bridges, and other public facilities because, theoretically, this is not included in the *mustahik zakat*. A contemporary scholar named Yūsuf al-Qaraḍāwī looked at every problem carefully, prioritized the element of benefit, and adjusted to the development of the times and circumstances, including classifying the public interest as *mustahik zakat*. The purpose of this research is to find out Yūsuf al-Qaraḍāwī's thoughts on the public interest as *mustahik zakat*, which is analogous to *riqāb*, *muallaf*, *gārimīn*, *fī sabīlillāh*, and *ibn sabīl*, and to find out what the basis of this interpretation is. This study uses a qualitative research method by examining various sources related to the studied object based on library research. The data collection method is carried out by looking for relevant literature sources for the study and then reviewing and analyzing them. The results of the study show that Yūsuf al-Qaraḍāwī interpreted that the public interest included on the part of the zakat recipients is the result of analogies in *riqāb*, *muallaf*, *gārimīn*, *fī sabīlillāh*, and *ibn sabīl*. Yūsuf al-Qaraḍāwī's interpretation of *mustahik zakat* by



Author correspondence email: ulilazmi363@gmail.com



Available online at: <https://ejurnal.iainpare.ac.id/index.php/diktum/index/>



classifying it into two categories, namely the first four and the last four. Yūsuf al-Qaradāwī is of the view that the previous four mustahik zakat include general benefits that are by the development of the times.

1. Introduction

Zakat is a strong foundation of Islam in the welfare of the ummah. As one of the pillars of Islam, it has a vital role in creating harmony with the *khāliq* as a command and creating harmony horizontally, namely, aspects of worship related to fellow humans. Zakat is a mandatory *māliyyah* worship for Muslims who have met the requirements. (Al-Faifi, 2013).

Zakat is applied as an injection of economic activities that make it a new component in realizing the economic growth of the people. Apart from being a means of economic activity, zakat is seen as having a vast wisdom and purpose. In the Qur'an, zakat is a great responsibility for Muslims to realize concern for others. Besides that, zakat also contains elements of *tarbiyah* that are always shared with others as a form of affection between fellow humans. Zakat also provides teaching in the social and moral fields, where zakat can purify the soul and blow away the elements of greed, miserliness, and greed against a person. (Sari, 2007).

Islam prioritizes zakat to realize equitable welfare. The distribution of zakat that is right on target can overcome the problems of poverty and inequality that occur in the community. The rhetoric about zakat that is poorly understood by the community hurts the origin of zakat, so the maximum management of zakat is not achieved. For example, the lack of understanding of zakat literacy in the community means that there are still often mistargeted zakat distributions where people who should be entitled to receive zakat cannot even do so, and vice versa, zakat is distributed to people who do not belong to the *asnaf* criteria mentioned in the Qur'an. Zakat recipients, or *mustahik* zakat, are often debated today. The *asnaf* zakat mentioned in the Qur'an has been limited to eight groups, but the specifics of the criteria in the eight *asnaf* groups are not explained. This is very interesting and important to be explored to solve the problem of distributing zakat that is not on target. (Djuanda, 2006).

The Qur'an mentions that people are entitled to receive zakat. Still, these people need to know clearly whether they have qualified as *mustahik* zakat, so in this context, it is necessary to have a deeper understanding of this matter. The Qur'an is the primary source of law in Islam, and its authenticity is undeniable. Still, in understanding the verses contained in it, it is necessary to interpret them with the methods taught in Islam to produce a correct understanding. Therefore, to understand and analyze a problem in the Qur'an, it is left to the person who has the capacity and ability to perform *ijtihad* to determine the law of a problem by the development of society and its benefits by not deviating from the signs of *ijtihad* as stipulated in religion. (Zuhdi, 1992).

Zakat does not only talk about how to collect and obtain wealth; what is more important is where the wealth is distributed. The Qur'an briefly mentions those entitled to receive zakat, so it is essential to explain this. Allah SWT, through Q.S. At-Taubah verse 60, states that eight *asnaf* zakat is in the position of zakat recipients. The verse explains that only eight groups are entitled to receive zakat. However, utilization allows *ijtihad* from *mujtahid* to be distributed and utilized to the situation's needs and conditions (Malahayatie, 2016). Of the eight *mustahik* zakat that has been mentioned, there is a classification of groups that have the potential to be the leading and sustainable priority

in the distribution of zakat, including the fakir group, the poor group, and the amil zakat. Meanwhile, *riqāb*, *mualaf*, *gārimīn*, *fī sabīlillāh*, and *ibn sabīl* only get zakat in a temporary time when these groups are often not obtained, so they are assumed to be in the seasonal zakat *mustahik*.

Along with the times, innovations in the distribution of zakat continue to be developed, even though there are many differences of opinion among scholars. One of the innovations in distributing zakat is in the public interest. This statement certainly evoked various public perceptions. Innovation continues to develop with the development of the times and the progress of one's thinking, so in this context, the distribution of zakat for the public interest is a contemporary issue that is very relevant to study.

Most scholars agree that the distribution of zakat must be correct and targeted to the groups Allah mentioned in the Qur'an. (Al-Zuhaili, 1997). Therefore, the distribution of zakat to groups other than those that Allah has determined is not allowed, such as infrastructure, irrigation, bridges, and others, because basically, these things are not explicitly attached to the Qur'an as *mustahik* zakat. According to Hanafiyyah scholars, zakat is intended for someone with the right to receive it, not for building infrastructure or others. (Zulkifli, 2014).

A contemporary scholar named Yūsuf al-Qaraḍāwī in his thinking always prioritizes the element of benefit by looking at the current situation and the development of the times; in this case, he also has a viewpoint on the allocation of zakat for the public interest as a *mustahik*. Yūsuf al-Qaraḍāwī said that under certain conditions, at certain times, zakat is allocated for the public interest and becomes value jihad *fī sabīlillāh*. Those who are liberating their country from the attacks of the infidels and freeing themselves from the laws applied by the infidels are also in dire need of help from Muslims, including jihad *fī sabīlillāh* (Al-Qaraḍāwī, 1995).

Among other public interests that are of concern for the distribution of zakat, according to Yūsuf al-Qaraḍāwī, is the building of the infrastructure of the Islamic da'wah study center to invite people to Islam and likewise, building an Islamic center to educate Islamic children, providing briefings on reasonable and actual Islamic teachings, practicing a clean faith, publishing accurate news to dismiss misleading news, giving and disseminating Islamic books to various parts of the world to be studied and understood for their meaning, helping preachers, defending human rights, and so on.

Distributing zakat for this activity is the most basic and vital thing to realize. Then, those who serve the community's interests also get the right to community zakat. This is because no evidence says that *gārimīn* is intended for those who are in debt only because, in essence, reconciling people in disputes is analogous to *gārimīn*, then they should get zakat allotment from *gārimīn*. Yūsuf al-Qaraḍāwī's thinking has always been on the situation and development of the times and has also experienced a significant influence on the thinking of Muslims in Indonesia.

2. Research Method

This study discusses the interpretation of *riqāb*, *gārimīn*, *fī sabīlillāh*, and *ibn sabīl* as an aspect of public interest, which is analogous to *mustahik* zakat. This study uses a qualitative method by examining various library research sources, namely obtaining information about the study literature from valid sources such as books and other sources related to the scope of the studied subject matter. (Kau, 2013). The primary source of data in this study was obtained directly from the book on zakat *fiqh* written by Yūsuf al-Qaraḍāwī and contemporary fatwas by Yūsuf al-Qaraḍāwī. Meanwhile, secondary sources are obtained from various relevant literature to the discussion.

3. Results and Discussion

a. Biography of Yūsuf al-Qaraḍāwī

Yūsuf al-Qaraḍāwī is a contemporary Islamic scholar and thinker who was born in Shafat al-Turab, Egypt, on September 9, 1926. His father died when he was two years old and his mother when he was 15 (Zulkifli, 2013). He was born and raised in a simple and religious family. He had memorized the Quran before he was nine years old. (Talīmah, 2001). He completed his primary and secondary education at Ma'had Thanta and Ma'had Tsanawi and continued his higher education at Al-Azhar University. He only obtained his doctoral degree in 1972 because he had left Egypt for Qatar in 1961. There, he founded the Faculty of Sharia at Qatar University and obtained citizenship from Qatar (Al-Qaraḍāwī, 2006).

Yūsuf al-Qaraḍāwī, a person who loves to read books, is very fond of reading. He often read al-Gazali's works. He also became acquainted with the writings of Ibn Taymiyah. (Zahrah, n.d.) And Ibn Qayyim, so it influenced his mindset quite a lot. The thoughts of Muḥammad Khidir Husin and Maḥmūd Syaltūt also influenced him. (Al-'Uqaīl, 2008), Muḥammad 'Abdullāh Darrāz, Muḥammad Yūsuf Mūsā, 'Abd al-Ḥalīm Maḥmūd, Muḥammad Awdan, and several other Al-Azhar figures.

Yūsuf al-Qaraḍāwī is also a scholar who is prolific in writing. He has written about 125 books in various Islamic scientific disciplines, such as the social field, da'wah, *fiqh*, democracy, etc. Among his works are *al-Ḥalāl wa al-Ḥarām fī al-Islām*, *Fiqh al-Zakāh*, *al-'Aql wa al-'Ilm fī al-Qur'ān*, *Kayfa Nata'āmal ma'a al-Sunnah al-Nabawiyyah*, *Ḥaqīqat al-Tawḥīd*, and others.

Yūsuf al-Qaraḍāwī's thought has a very significant influence around the world. His dynamic thinking, by the development of the times, made him often used as a reference by Muslims. Among Yūsuf al-Qaraḍāwī's significant contributions is the introduce a dynamic approach to understanding Islamic sharia through several *fiqh* concepts, such as *fiqh al-nuṣūṣ*, *fiqh al-muwāzanāt*, *fiqh al-jihād*, and so on (Zulkifli, 2013).

In addition to being active as a scholar and da'i, he is also active in various organizations and social activities in different parts of the world, including being the chairman of the International Union of Muslim Scholars. Yūsuf al-Qaraḍāwī died on Monday, September 26, 2022, in Doha, Qatar, at the age of 96. He has given his life to explaining Islamic laws and defending Muslims worldwide.

b. Basic Concepts about Zakat and Its Mustahik

1) Definition of Zakat

Zakat, according to language, comes from the Arabic word "*al-zakah*," which has a variety of meanings, including cleanliness, praise, goodness, blessings, growth, and increase. (Yunus, 1989). In sharia terminology, zakat means purifying the soul and property. The meaning of zakat as a means of purifying the soul is to obey Allah's commands and maximize the quality of faith in Allah. The meaning of zakat as purifying property is to manage the property owned by Allah by allocating some of the wealth to those in need.

From an economic perspective, zakat transfers wealth from the rich to the poor. The transfer of wealth significantly influences the economic growth of the lower class if *mustahik* zakat manages the zakat they receive productively. Zakat has the potential to be effective as an instrument in empowering the economy of the ummah, so Zakat has the opportunity to play a role in overcoming poverty. (Makraja, 2024). Zakat is not only a consumptive economic resource, but the management of zakat productively can have a significant impact on the community so that the *mustahik* of zakat can later change its status to *muzakki* (Muhammad, 2002).

2) The Legal Basis of Zakat

Zakat is obligatory in the Qur'an and Sunnah. As for the Qur'an, many verses talk about the obligation of zakat and the emphasis on carrying it out. Zakat is equivalent to prayer; it is proven that every Qur'an mentions the word prayer in front of it. This indicates that zakat and prayer have an essential role in life.

Among the verses of the Qur'an that are the legal basis for the obligation of zakat, including Q.S. Al-Baqarah: 110, Q.S. At-Taubah: 103, Q.S. Al-Baqarah: 277, Q.S. An-Nisa': 77, Q.S. Al-Bayyinah, 5, Q.S. Al-Ahzab: 37, Q.S. An-Nur: 37, Q.S. Al-Maidah: 12 and 55, Q.S. Al-Muzzammil: 20 and Q.S. Luqman: 4. The sunnah postulate about the obligation of zakat is a hadith from Ibn Umar about Islam that is fostered on five pillars, namely shahada, establishing prayers, performing zakat, hajj, and fasting in Ramadan. The hadith shows that zakat has an equal position in the five pillars of Islam, where zakat is in the third position after shahada and prayer.

3) The Urgency of Zakat

The Urgency of Zakat The urgency of zakat in Islam is very strong. In addition to zakat as a *mahdah* worship oriented towards servant obedience to the creator, zakat also has another dimension related to fellow humans. So, the functions of zakat include:

- a) Function of religious obedience: paying zakat means cleansing the soul from things that hate religion, such as enriching oneself, being miserly, and not caring for others. Paying zakat is a form of obedience to Allah's rules. If the awareness of zakat has been embedded in the soul, then automatically reprehensible traits such as being reluctant to share with others or being miserly begin to move away, thanks to the strength of faith and confidence in Allah (Hasan, 2006).
- b) Social function: paying zakat means providing help to people in need. Paying zakat minimizes the love for property because the property owned by a person has the rights of others. The social dimension of distributing zakat to *mustahik* has a vast mission: the equitable distribution of economic welfare among economically weak communities.
- c) Economic function: zakat distributed to *Mustahik must have clear supervision standards, meaning that when Zakat is distributed productively, it will significantly impact Mustahik's economic growth*. Productive zakat is more effective in making *mustahik* change its status to *muzakki*, given that it is consumptive.

4) Mustahik Zakat

Zakat is distributed to *mustahik*, which has been determined in the Quran, not just distributed to the government and then distributed according to its will. (Firdaningsih et al., 2019). So, zakat is given to *mustahik* zakat, as stated in Q.S. At-Taubah: 60. The eight *asnafs* described in Q.S. At-Taubah: 60 is a complete list of zakat recipients, but it is not absolute that all of these groups remain throughout time. (Rosadi, 2015). In contemporary studies, the eight *asnaf* want a slightly different interpretation.

The interpretation starts from the first word of the verse, "*innama*," where in the science of *nahwu* it is known as *adāt al-ḥaṣr*, which is a scheme of restriction of the provision that zakat is only intended for the eight *asnaf* (Abubakar, 2014). However, there are differences in prepositions in interpretation; the first four groups are *fakir*, poor, *amil*, and *muallaf*, followed by "*lām*," which means belonging or *tamlīk*. The last four groups, namely *riqāb*, *muallaf*, *gārimīn*, *fī sabīlillāh*, and *ibn sabīl*, are followed by "*fī ḍarf*" so that the propositions of the last four groups can be interpreted according to conditions and circumstances, in the modern era, the *riqāb* and *fī sabīlillāh* groups have undergone an expansion of interpretation, especially the word *fī sabīlillāh*. The word *fī sabīlillāh* is often interpreted as people who struggle in the way of Allah. Still, it can also be interpreted as activities or activities that are oriented towards goodness in the way of Allah.

c. Yūsuf al-Qaraḍāwī's Interpretation of Riqāb, Gārimīn, Fī Sabīlillāh and Ibn Sabīl is of Public Interest

1) Riqāb

Riqāb in the verse is interpreted as someone who wants to escape slavery. (Ash-Shiddieqy, 1997). In the context of *fiqh*, this type of enslaved person is called a *mukātab* enslaved person. According to most scholars, *mukātab* enslaved people are enslaved people who agree with their masters that if they can pay a certain amount of money to their masters, then the status of the enslaved person becomes free. Therefore, *mukātab* enslaved people are very prioritized to receive zakat to free themselves from the status of enslaved people. In this sense, when it is associated with the modern context, it is irrelevant anymore because the slavery system has been abolished from the face of the earth. In addition to the sharia ban, the prohibition of slavery is also an issue on a global scale. Rasyid Ridha argues that the creation of *riqāb* as *mustahik* zakat can be transferred to a nation that wants to free itself from the shackles of the colonizers. (Mufraini, 2006). Yūsuf al-Qaraḍāwī explained that the way to free slavery could be done in two ways, namely by helping *mukātab* enslaved people or by someone with his zakat buying enslaved people and then freeing them. (Musa, 2024; Wahyuni, 2024).

2) Gārimīn

Gārimīn is a person who has debts and can no longer pay his debts because he has become poor. (Ash-Shiddieqy, 1997). According to the Maliki madhhab, Shafi'i, and Hanbali, people with debts are divided into two groups: those who owe money to themselves and those who owe money for the benefit of others. According to Madhhab Hanafi, *gārimīn* is a person who has debts, and he does not have more than his debt. Therefore, the sharia stipulates *gārimīn* as *mustahik* zakat and can ask for its share during the zakat distribution procession. A person who is classified as a *gārimīn* personally must meet certain conditions to be able to be given zakat funds. First, zakat funds are used to pay the rest of his debt because the *gārimīn* has assets that can be used to pay his debts. Second, *gārimīn* does not lend for immorality or evil. Third, debt payments are made directly. Finally, the debt is not due to *kifārat* or zakat but because of business. (Al-Qaraḍāwī, 1996).

The distribution of zakat to *gārimīn* in the current era is divided into several parts, namely helping those who are bankrupt, improving the ability of business actors whose working capital is from debt, paying the debts of someone who has fallen into poverty, training small and medium business actors to be able to run their businesses and not easily fall into bankruptcy, and reducing the burden on a country or a group of poor people. (Hakim, 2017). Hanafi scholars consider that *gārimīn* has the virtue of being helped compared to other *asnaf* (Jannah & Abdillah, 2021). According to Yūsuf al-Qaraḍāwī, prioritizing *gārimīn* in distributing zakat occurs because a person who is entangled in debt must return his dependents on time. (Al-Qaraḍāwī, 2010).

In this case of *gārimīn*, Yūsuf al-Qaraḍāwī concluded that zakat given to pay the debt may be in the form of a gift that does not have to be returned, but it can also be in the form of a loan that must be returned. In the latter case, zakat is not given as an aid to have but in the form of a loan that must be returned after the *gārimīn* can pay it off. (Al-Qaraḍāwī, 1980).

3) *Fī Sabīlillāh*

The word *fī sabīlillāh* in the Qur'an means the path a person takes to obtain the pleasure of Allah. So, *fī sabīlillāh* can be interpreted as an action pursued to get closer to Allah, both in the form of a religious journey to the world that contains Islamic values, such as jihad fighting in the way of Allah. (Mufraini, 2006).

Yūsuf al-Qaraḍāwī presents two views on the interpretation of the word *fī sabīlillāh*. First, *fī sabīlillāh* is interpreted as a good deed to get closer to Allah, which is implemented in righteous deeds of a societal nature. Second, *fī sabīlillāh* is often alleged to mean that the word is absolute, so its meaning is limited to jihad or war only. So that it can close the possibility of other interpretations of the word (Al-Qaraḍāwī, 1996).

Yūsuf al-Qaraḍāwī concluded that *sabīlillāh* is an activity that will substantially strengthen the position of Muslims. These activities are not only in the form of physical warfare, but also include all efforts in education, thought, politics, economy, society, culture, etc. These activities can be carried out in various forms, such as publishing, education, training, mass media, libraries, laboratories, and others. (Abubakar, 2014).

4) *Ibn Sabīl*

In *fiqh* literature, *ibn sabīl* is synonymous with travellers who travel to carry out activities that are not contrary to religion and have run out of provisions on their journey. (Arief, 2016). Traveling in the present is no longer as rare a foreign problem as in the past. Because of this, scholars need to adapt the meaning of *ibn sabīl* to the current situation, such as people who are forced to flee their country for political and security reasons and people who travel to fulfil religious or public interests. (Al-Qaraḍāwī, 1980), homeless people who must live on the move because of their poverty, and so on. Concrete examples include youth, students, and students who migrate to study. So, *ibn sabīl* can be given as scholarships for students who want to study majors and fields of science that are indispensable to the Muslim community. (Abubakar, 2014).

d. *Maṣlaḥah 'Āmmah (Public Interest)*

Maṣlaḥah 'āmmah, or public interest, is the main element in deciding. Imam Ghazali defines *maslaha* as an effort to withdraw benefits and reject harm or danger. *Maslahah ammah* contains benefits seen in the interests of humans and does not contain elements of harm or danger. Among the *maṣlaḥah 'āmmah*, which concerns the general affairs of religious affairs in life, preventing damage to many people, educating the life of the nation by spreading knowledge and spreading books, and establishing public facilities to support the sustainability of science and religion, Ibn Khaldun stated that the togetherness of human beings is the main thing in fulfilling their life's desires. So *maslahah ammah* is a point that must be considered to fulfill their life wishes. (Jazuli, 2003).

In *fiqh dustūriyah*, moral and legal signs determine *siyāsah*, *dawliyah*, and *māliyah* (which discuss *zakat*). These signs include the Quran and Sunnah as the primary references for studying Islamic law, *maqāṣid sharia*, and transparent legal rules. The rest is left to the scholars in *ijtihad* on a matter of life to regulate and direct the people's lives. The *ijtihad* of the scholars can certainly be used as a benchmark for legal sources, provided that they are still in the corridor of the signs above and are oriented to the benefit of the people.

4. Conclusion

Zakat is a pillar of Islam that has a significant impact on society. In addition to vertical worship between the servant and his Lord, Zakat has a horizontal relationship with fellow humans. Allah has limited the *mustahik* of zakat to eight *asnaf*, but the restriction does not specify the criteria for zakat recipients or their allocation. Yūsuf al-Qaraḍāwī, a contemporary scholar, views the benefit as a principle that the situation and the development of the times must prioritize. It does not mean denying the opinion of most scholars who say that zakat should not be given to anything other than what is mentioned by Allah in Q.S. At-Taubah verse 60, such as the construction of mosque infrastructure, bridges, irrigation facilities, building renovations, preparation of war equipment, and so on, because basically, it does not have the right to receive zakat. Yūsuf al-Qaraḍāwī argues that *asnaf* zakat that covers the public interest is in the groups of *riqāb*, *gārimīn*, *fī sabīlillāh*, and *ibn sabīl*. The four *asnaf* need attention and seriousness to create *maṣlahah ‘āmmah* (public interest) for Muslims. This opinion is based on the interpretation of Q.S. At-Taubah verse 60 concerns *mustahik* zakat, where there are two categories of *mustahik* zakat, namely personal (the first four *asnaf*) and the last four *asnaf* covering the public interest. Yūsuf al-Qaraḍāwī expresses his opinion based on the *istinbāt* of the law, which refers to the primary source of the Qur'an and hadith, *qiyas*, and the rules and principles determined in *ijtihad*.

5. References

- Abubakar, A. Y. (2014). Senif Penerima Zakat: Sebuah Upaya untuk Reinterpretasi. *Media Syari'ah: Wahana Kajian Hukum Islam Dan Pranata Sosial*, 16(1), 577-610. <https://doi.org/10.22373/jms.v16i2.1754>
- Al-'Uqaīl, 'Abdullāh. (2008). *Min A'lām al-Da'wah wa al-Ḥarakah al-Islāmiyyah al-Mu'āṣirah*. Dār al-Basyīr.
- Al-Faifi, S. A. Y. (2013). *Ringkasan Fikih Sunnah Sayyid Sabiq*. Pustaka Al-Kautsar.
- Al-Qaraḍāwī, Y. (1980). *Fiqh al-Zakāh*. Mu'assasah al-Risālah.
- Al-Qaraḍāwī, Y. (1995). *Fatwa-fatwa Kontemporer*. Gema Insani.
- Al-Qaraḍāwī, Y. (1996). *Hukum Zakat*. PT Pustaka Litera Antar Nusa.
- Al-Qaraḍāwī, Y. (2006). *Ibn al-Qaryah wa al-Kuttāb*. Dār al-Syurūq.
- Al-Qaraḍāwī, Y. (2010). *Kaidah Utama Fikih Muamalah*. Pustaka Al-Kautsar.
- Al-Zuhaili, W. (1997). *Zakat: Kajian Berbagai Mazhab*. PT Remaja Rosdakarya.
- Arief, A. S. (2016). Zakat, Tanggung Jawab Sosial, dan Pemberdayaan Ekonomi Umat. *Asy-Syir'ah: Jurnal Ilmu Syari'ah Dan Hukum*, 50(2), 341-353. <https://doi.org/10.14421/ajish.v50i2.234>
- Ash-Shiddieqy, T. M. H. (1997). *Pedoman Zakat*. PT Pustaka Rizki Putra.

- Djuanda, G. (2006). *Pelaporan Zakat Pengurang Pajak Penghasilan*. PT RajaGrafindo Persada.
- Firdaningsih, Wahyudi, M. S., & Hakim, R. (2019). Delapan Golongan Penerima Zakat Analisis Teks dan Konteks. *Equilibrium: Jurnal Ekonomi Syariah*, 7(2), 316-342. <https://doi.org/10.21043/equilibrium.v7i2.5843>
- Hakim, R. (2017). Dakwah Bil Hal: Implementasi Nilai Amanah dalam Organisasi Pengelola Zakat untuk Mengurangi Kesenjangan dan Kemiskinan. *Iqtishodia: Jurnal Ekonomi Syariah*, 2(2), 42-63. <https://doi.org/10.35897/iqtishodia.v2i2.100>
- Hasan, M. A. (2006). *Zakat dan Infak: Salah Satu Solusi Mengatasi Problem Sosial di Indonesia*. Kencana Prenada Media Group.
- Jannah, L. M., & Abdillah, A. (2021). Penguatan Ekonomi Gharim dalam Perspektif Ulama Kontemporer melalui Lembaga Amil Zakat. *I-Economics: A Research Journal on Islamic Economics*, 7(2), 124-138. <https://doi.org/10.19109/ieconomics.v7i2.9691>
- Jazuli, A. (2003). *Fiqh Siyasah*. Prenada Media.
- Kau, S. A. P. (2013). *Metode Penelitian Hukum Islam: Penuntun Praktis untuk Penulisan Skripsi dan Tesis*. Mitra Pustaka.
- Makraja, F. (2024). Zakat sebagai Instrumen Ekonomi Islam dalam Upaya Mengentaskan Kemiskinan di Indonesia. *Journal of Sharia and Law*, 3(1), 113-126.
- Malahayatie. (2016). Interpretasi Asnaf Zakat dalam Konteks Fiqh Kontemporer. *Al-Mabhats: Jurnal Penelitian Sosial Agama*, 1(1), 48-72.
- Mufraini, M. A. (2006). *Akuntansi dan Manajemen Zakat*. Kencana Prenada Media Group.
- Muhammad. (2002). *Zakat Profesi: Wacana Pemikiran Zakat dalam Fikih Kontemporer*. Selemba Diniyah.
- Musa, A. (2024). Kontekstualisasi Makna Senif Riqab dalam Perspektif Ulama Kontemporer. *Al-Iqtishadiyah: Jurnal Hukum Ekonomi Syariah*, 5(1), 1-14. <https://doi.org/10.22373/iqtishadiyah.v5i1.4715>
- Rosadi, A. (2015). Kontekstualisasi Pengelolaan Zakat untuk Umat. *Asy-Syari'ah*, 17(1), 1-8. <https://doi.org/10.15575/as.v17i2.644>
- Sari, E. K. (2007). *Pengantar Hukum Zakat dan Wakaf*. PT Grasindo.
- Talīmah, 'Iṣām. (2001). *Yūsuf al-Qaraḍāwī: Faqīh al-Du'āh wa Dā'iyat al-Fuqahā'*. Dar al-Qalam.
- Wahyuni, S. (2024). Konteks Riqab sebagai Mustahiq Zakat (Menurut Wahbah Az-Zuhaili, Yusuf Al-Qardhawi dan Kontekstualisasi Riqab dalam Masa Kini). *Fafahhamna: Jurnal Hukum Keluarga Islam*, 3(1), 21-35.
- Yunus, M. (1989). *Kamus Arab Indonesia*. Hidakarya Agung.
- Zahrah, M. A. (n.d.). *Tārīkh al-Mazāhib al-Islāmiyyah*. Dār al-Fikr al-'Arabiy.
- Zuhdi, M. (1992). *Masail Fiqhiyah: Kapita Selektu Hukum Islam*. CV Haji Mas Agung.
- Zulkifli. (2014). *Panduan Praktis Pintar Memahami Zakat*. Suska Press.
- Zulkifli, H. (2013). Yusuf al-Qaradawi dan Sumbangan Pemikirannya. *Global Journal Al Thaqafah*, 3(1), 49-64. <https://doi.org/10.7187/GJAT332013.03.01>