

## RINGKASAN

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**TINJAUAN TERHADAP PENDISTRIBUSIAN ZAKAT FITRAH OLEH PANITIA ZAKAT KEPADA SANTRI DI KAMPUNG JELOBOK BERDASARKAN HUKUM FIQH DAN UNDANG-UNDANG NOMOR 23 TAHUN 2011 TENTANG PENGELOLAAN ZAKAT (Studi Penelitian Di Kampung Jelobok Kecamatan Permata Kabupaten Bener Meriah)**

Fauzah Nur Aksa, S.Ag., M.H. dan Hasan Basri, S.H., M.H.

Menunaikan Zakat hukumnya adalah wajib, Zakat terbagi kepada Zakat Mal dan Zakat fitrah maka dalam menunaikannya kita harus melihat prosedur yang telah disyariatkan, dalam artian kata syariat bahwa adanya perintah Allah yang difirmankan dalam al-qur`an, untuk memahami firman Allah tersebut maka perlu merujuk kepada pendapat para ulama terutama ijmak ulama fuqaha` dalam ilmu fiqh, disebabkan kita merupakan warga Negara Indonesia maka kita harus merujuk juga kepada Undang-Undang Nomor 23 Tahun 2011 Tentang Pengelolaan Zakat.

Penelitian ini bertujuan untuk menelaah penyebab pendistribusian Zakat fitrah kepada santri berdasarkan praktiknya. Selanjutnya penelitian ini bertujuan untuk memaparkan pandangan hukum fiqh dan Undang-Undang Nomor 23 Tahun 2011 Tentang Pengelolaan Zakat terhadap kesalahan dalam pendistribusian Zakat fitrah yang didistribusikan kepada santri di kampung Jelobok.

Penelitian ini dilakukan dengan menggunakan metode yuridis sosiologis, data dalam penelitian ini diperoleh dengan cara melakukan penelitian lapangan (*field research*) sebagai data primer sebagai data utama, kemudian sebagai data sekunder sebagai data pendukung penelitian ini dilakukan dengan cara kajian kepustakaan (*library research*).

Berdasarkan hasil penelitian diketahui bahwa penyebab Zakat fitrah didistribusikan kepada santri di kampung Jelobok dikarenakan santri digolongkan kepada golongan *mustahiq* fi-sabilillah dengan praktik pendistribusian Zakat fitrah didistribusikan didalam masing-masing dusun di kampung Jelobok beras yang menjadi Zakat fitrah diserahkan oleh para *muzakki* (wajib Zakat) kepada panitia kemudian panitia membagikan kepada para *mustahiq* termasuk santri. Pandangan hukum Islam terhadap pendistribusian Zakat fitrah di kampung Jelobok berdasarkan hukum fiqh pendistribusian kepada santri adalah salah karena tidak sesuai dengan pendapat para ulama fuqaha`. Pandangan Undang-Undang Nomor 23 Tahun 2011 Tentang Pengelolaan Zakat, pendistribusian Zakat fitrah di kampung Jelobok pendistribusian kepada santri adalah salah karena tidak sesuai syari`at Islam. Kesalahan dalam mendistribusikan Zakat fitrah terdapat pula kesalahan lain, yaitu Zakat fitrah didistribusikan kepada guru ngaji yang digolongkan kepada golongan *mustahiq ibnu-sabil*.

## SUMMARY

**Husnul Azmi**      **A REVIEW OF THE DISTRIBUTION OF ZAKAT FITRAH BY THE ZAKAT COMMITTEE TO STUDENTS IN JELOBOK VILLAGE BASED ON FIQH LAW AND LAW NUMBER 23 OF 2011 CONCERNING ZAKAT MANAGEMENT (Research Study in Jelobok Village, Permata District, Bener Meriah Regency)**  
NIM 190510009      Fauzah Nur Aksa, S.Ag., M.H. dan Hasan Basri, S.H., M.H.

*Paying Zakat is legally obligatory, Zakat is divided into Zakat Mal and Zakat fitrah so in fulfilling it we have to look at the procedures that have been prescribed in the sense of the word sharia that there is a command of Allah which is stated in the Koran, to understand the word of Allah it is necessary to refer to it. to the opinions of the ulama, especially the ijmak ulama fuqaha` in the science of fiqh, because we are Indonesian citizens, we must also refer to Law Number 23 of 2011 concerning Zakat Management.*

*This research aims to examine the causes of distribution of Zakat fitrah to students based on practice. Furthermore, this research aims to explain the legal views of fiqh and Law Number 23 of 2011 concerning Zakat Management regarding errors in the distribution of Zakat fitrah which is distributed to students in Jelobok village.*

*This research was conducted using sociological juridical methods, the fill in this research was obtained by conducting field research as primary data, then as secondary data as supporting fill. This research was carried out by means of library research. . This research was conducted using sociological juridical methods, the fill in this research was obtained by conducting field research as primary fill, then as secondary data as supporting fill. This research was carried out by means of library research.*

*Based on the research results, it is known that the reason why Zakat fitrah is distributed to students in Jelobok village is because students are classified into the mustahiq fi-sabilillah group with the practice of distributing Zakat fitrah in each hamlet in Jelobok village. The rice that becomes Zakat fitrah is handed over by muzakki (Zakat obligatory) to the committee then the committee distributed it to the mustahiq including students. The view of Islamic law regarding the distribution of Zakat fitrah in Jelobok village based on the fiqh law of distribution to students is wrong because it is not in accordance with the opinion of the fuqaha scholars. The view of Law Number 23 of 2011 concerning Zakat Management, the distribution of Zakat fitrah in Jelobok villages to students is wrong because it is not in accordance with Islamic law. There is also another error in distributing Zakat fitrah, namely that Zakat fitrah is distributed to Koran teachers who are classified as mustahiq ibnu-sabil groups.*