

FIKIH ZAKAT PERSPECTIVE AL-AZHÁR AND AL-MISBÁH INTERPRETATION

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ABSTRACT

Human beings have not been able to implement the strengthening of their economy among themselves perfectly. Economic ability is limited to al-isti'anatu or al-'ibádát. This research uses the literature approach or literature study. The object of this study is to describe the practical governance and effects of al-muzakki almsgiving to al-mustahiq (eligible recipients of zakat) in the viewpoint (both implicitly and explicitly) of fiqh (maqásid syariah) in al-Azhár's interpretation and al-Misbáh's interpretation. The conclusion of this research journal is that the management of zakat in fiqh (maqásid syariah) is carried out through the distribution of brochures and magazines. The substance of strengthening in fiqh is al-hifzu al-mál and in al-Azhar's interpretation states that the need and need of zakat is a form of foundation for public revival called al-mu'amalah li quwwati al-ummah. A system that is required to norm the sociality and istiqomah ethics. The effect of the zakat distribution method can be implementation sustainable. The current economy of the Muslim community according to the perspective of the interpretation of al-Misbah M. Quraish Shihab among them is through productive zakat, Consumptive Zakat. In the interpretation of al-Misbah it is described that zakat is a strengthening of the ummah in the economy and also as proof that humans must have an attitude of compassion for others because God glorifies His people through compassion sharing the love (helping others).

KEYWORDS: Fikih , Zakat, Social Responsibility

I. INTRODUCTION

Nowadays, Islamic economy is delivered to the factualization of communal empowerment of zakat. The current stagnation of the Islamic economy is also motivated by pragmatic conditionals, among which are egocentric and practical emotional attitudes, this is also due (not to be closed) by hedonism to the assets of individuality alone, of course regarding togetherness in awakening the Islamic economy. One of these factors led to the deterioration of the Islamic economy.

Therefore the power of Islam was initiated by the general economy among the potential for strengthening the brotherhood (*ukhuwah*) of the people's economy is zakat. Zakat is one of the pillars of Islam which is a religious obligation and is charged to one's wealth according to certain rules. In the Qur'an, the word zakat is mentioned 82 times and is always coupled with prayer, where it is the second pillar of Islam (daud Ali 1988). Shihab (2013) stated that zakat is worship related to property, someone who has the property that has fulfilled the conditions, is appointed to fulfill it. Zakat can function as a source of socio-economic funding for Muslims. Utilization of zakat which is managed by the Official Zakat Collecting Institution is not only limited to certain activities based on conventional orientation but can also be used for economic activities of the people, such as in poverty and unemployment alleviation programs by giving zakat productive to those who need it as venture capital. With the zakat funds, the poor will get a steady income.

Zakat is pioneering and protecting against the economic stagnation of the ummah so that pioneering must be superimposed on the lives of contemporary Muslims. Not limited to that, historically the caliphate of Abu Bakr ash-Siddiq ra. people who are reluctant to tithe are fought until they want to tithe That is because the obligation to tithe is the same as the obligation to establish prayer. This is as in Surah al-Baqarah verse 43 with the meaning:

"And establish prayer, pay alms and ruku'lah with those who bow"

As mentioned in Suah at-Taubah verse 103:

"Take alms from some of their assets, with that alms you cleanse and purify them and pray for them. Verily, your prayers (become) peace of mind for them. and Allah is heard again, All-Knowing.

In principle, the above verse indicates that those who confess their sins should be cleansed of blemishes, so this verse provides guidance on how to cleanse themselves (not only in *tadribu an-nafs* but also in *tazkiyatu an-nafs*) and for that Allah Almighty ordered the Prophet to take their property to be offered to those who are entitled (the assumption is that justice and social responsibility are put in place for the revival of the people). According to Shihab, the above verse (at-Taubah verse 103 and al-Baqarah verse 43) is a discussion about a group of people whose faith is still weak, by uniting good and bad deeds in each of its activities. They are expected to be forgiven by Allah. One of his forgiveness is through *sadaqah* and payment of *zakat*. Therefore, the Prophet Muhammad order: *take in the name of Allah Almighty by giving alms in the form zakat, sadaqah, infaq* as well as with charity which they should surrender with full sincerity and sincerity, from some of their assets, not all, not most, and not the best with it namely with the property that is you take it. You cleanse their property and soul and purify their souls, develop their property, and pray for them to show your blessing towards them and ask for their safety and prosperity. Indeed, your prayer is something that can be a peace of mind for those who have been restless and afraid due to the sins they have committed.

Al-Azhar's interpretation by Buya Hamka describes that surah al-Baqarah verse 43 that strengthening *zakat* is strengthening the *ruhāniyah* economy and human *jismiyyah*. Through strengthening *zakat* can deliver the strength of the human soul to his God. The point is that if the prayers are correct, then it is true that he will give alms, because unity in solitude is the unity of carrying out Shari'a commands including tithes. This is also reinforced by the interpretation of Zainal Arifin Zakaria's inspirational work that prayer and *rukuk* (part of the human *ta'abbud* movement to his God) signify that the importance of prayer and *zakat* in achieving happiness in the world and the hereafter.

From the perspective of Imam Shafi'i, Allah Almighty has made it compulsory for people who have a property to pay tithes, to pay *zakat* to those who are entitled to receive it. Allah Almighty also obliges those who represent *zakat* to pay to *zakat* collector. If *zakat* has been paid, then *zakat* collector, may not withdraw the *zakat* again, because what is obligatory is one-time *zakat*, not two times *zakat* (al-Farran 2008). The above verse becomes the case that the owner of the property must not reject what has been determined by God Almighty and people who are represented must not neglect their duties for their profit or loss. The manifestation of *zakat* is destined to strengthen the *ummah* in the economy. When the economy is strong, the substance of the re-generation development of *ruhāniyah* and *jasmāniyah* (the foundation of the people) becomes strong (al-Muqāwamatu al-aimmah)

The theoretical relevance above, in line with research conducted by Abdul Haris Romdhoni with the title 'Zakat in Promoting Economic Growth and Poverty Alleviation' concluded that there was a positive influence between the utilization of LAZ an-Nāfi Boyolali's productive *zakat* program on al-Mustahiq's income. That al-Mustahiq's income is influenced by the utilization of productive *zakat* with a contribution of 30.5%.

In a subsequent study by Ataina Hidayati and Ahmad Tohirin with the title "*A Maqāsīd and Shariah Enterprises Theory-Based Performance Measurement for Zakat Institution*" concluded that: *zakat* in the form of assistance and managed directly by the *zakat* collector institution and the Official *zakat* collector further intensify the learning capacity program in the context of mobile banking in the application to better maintain the effectiveness of *al-hifzu al-Māl* in permanent sharia, *zakat* in material form can dynamically empower al-mustahiq, consumptive *zakat* and productive *zakat* are more intensified because they get more feed back capital and can be empowered in prosperity.

Imam Pratomo (2014) in "Management of Zakat Mal in Dompot Dhuafa Waspada North Sumatra in the Perspective of Islamic Law and Zakat Law No.23 of 2011", concluded that the role of North Sumatra's wary dhuafa wallet as a manager in the empowerment of productive *zakat* according to law number 23 of 2011 is to assist in the collection, distribution and utilization of *zakat*. In managing productive *zakat*, there are several obstacles faced by North Sumatra's wary dhuafa wallet. The obstacle is the lack of public trust in North Sumatra's wary dhuafa wallet. d. In overcoming these obstacles efforts were made including; socializing *zakat* law number 23 of 2011, counseling the public, coordinating with mosque administrators, and conducting an open reporting system.

From the above researches can be seen that *zakat* is the product of the people's awakening in maintaining all components of prosperity. The product of the economic awakening is a form of justice and responsibility of al-muzakki to al-mustahiq in al-Muqawwatu al-aimmah.

As the previous research findings above, this study describes the strengthening of the ummah economy in terms of the tithes. In terms of internality and externalities, especially in the concept of sustainable public buildings in eco-systematic and eco-dynamic. Thus also describing analytical justice and sociality responsibility which is strengthened by *dalálah* verses of zakat. Therefore this research was also obtained through a literature study method of a social-based hermeneutic approach. This study aims to understand that al-muzakki's forms of justice and responsibility to al-mustahiq in al-Muqáwamatu al-aimmah are understood by the perspective of al-Misbah's interpretation and al-Azhar's interpretation as strengthening the systematization of the universal economy.

In this study, it will be determined how the management of zakat through strengthening justice and social responsibility among al-muzakki to al-mustahiq in the al-Azhar Buya Hamka interpretation style and how the influence of the zakat distribution method can be an implementation sustainable economy of Muslims today in the perspective of interpretation al-misbah M. Quraish Shihab.

II. Methods

The research method used is a qualitative study of literature with a hermeneutic method, namely the study of natural phenomena based on social (historical). The first step undertaken is to carry out a variety of sources, the series of which is the analysis of studies based on literature (literature study). The first source of fiqh studies. While secondary sources are obtained from al-Misbah's interpretation and al-Azhar's interpretation. Then the authors make a critical internality and externality to the sources collected (collected), especially the connection is related to authenticity and credibility. Furthermore, collecting data (both in the form of interview data, documentation and observation) obtained objectively and can be accounted for as a result of the criticality process. Furthermore, the process of interpreting the data by combining the data obtained with literature references or logic that is continuous with existing data. Finally, the authors write the analysis through the study of fiqh for finality steps carried out as a means of information to the totality community audience.

III. Result and Discussion

a. Zakat management through strengthening justice and social responsibility among the community of al-muzakki to al-mustahiq in the style of al-Azhar Buya Hamka's interpretation

The management of zakat through strengthening justice and social responsibility in the community of al-muzakki to al-mustahiq is carried out through the distribution as follows:

a. The collection of zakat from muzakki by Baitu al-Mál, zakat collector institutions, the association of zakat collection of zakat collector bodies and the zakat care community is carried out through the distribution of brochures and magazines about the importance of zakat (what is meant in this case is the socialization in the form of information dissemination and socialization in the form of zakat the form of workshops: through the collection of zakat in the form of socialization made al-muzakki aware of distributing their alms to State representative institutions, both independent and dependent, collecting them by conducting approaches and collecting data on mustahiq.

b. The collection and distribution of zakat from muzakki by Baitu al-Mal, zakat collector institutions, the association of zakat collection of zakat collector bodies and the zakat care community is carried out through completing eight asnaf. Among them are the poor, victims of natural disasters, free medical treatment, distribution of bags in schools and madrassas as well as Islamic boarding schools, scholarship assistance for students who cannot afford, providing cart assistance for someone who wants to trade but do not have the capital and so forth.

In the fiqh law according to Yusuf al-Qardhawi assessing zakat is included in the type of al-mál mustafad, that is, which does not grow from the compulsory property of zakat owned. Sheikh Yusuf al-Qardhawi explained that al-Mál al-Mustáfad is translated as income assets, or zakat that is imposed on each job or certain professional skills either done alone or done together with other people/institutions that make money, salaries, honorariums, monthly wages that meet Nisab. Whereas in the book *Masáil fihiyyáh* in Masifuk Zuhdi provides information on professional zakat, namely zakat obtained from all types of halal income obtained by each Muslim individual, if it reaches the minimum threshold of zakat (nisbah), and has matured.

Whereas in general jurisprudence translates *المَالُ الْمُسْتَفَادُ* there are three types, namely :

a. Property that grows from the obligatory property of zakat owned by someone. Examples are profits from merchandise, livestock that were born before the passage of haul, and others.

b. Assets that are similar to the obligatory property of zakat that a person has, but do not grow from it. For example, assets obtained from purchases, gifts, and inheritance.

c. Assets that are of different types from the obligatory property of zakat that belongs to someone. For example, a number of camels are just bought/given/inherited by someone, and he has merchandise that has reached Nisab.

Looking at the types above, it can be understood that zakat is al-mál al-Mustáfad in which zakat is issued from halal business results which can bring relatively large amounts of money (money) in an easy way, through certain expertise and has reached its Nisab. Thus what is meant by al-Mál al-mustafad is 'professional alms' or work charity from workers engaged in services such as civil servants / State civil servants, company employees, doctors, lawyers, and so on. Therefore, he must withdraw his zakat as soon as it reaches 2.5%.

Muta'akhirin scholars such as Abdurrahman Hasan, Muhammad Abu Zahra, Abd al-Wahhab Khallaf, Yusuf al-Qardhawi, Wahbah al-Zuhaili, the results of majma "fiqh studies and MUI fatwa number 3 of 2003 confirmed that zakat on income is a legal requirement. Didin Hafifuddin and Ahmad Juwaini concluded that professional zakat is one of the zakat that appears behind the day to answer the problems of the people's economy. This is because zakat is the main instrument of the Muslim economy which can narrow the gap in income and wealth between people. Zakat is also able to reduce poverty, which later will be very beneficial for the welfare of society. And professional alms, most scholars in the world have agreed that professional zakat is not in conflict with the provisions of sharia.

Zakat is a very important and strategic religion in Islam because zakat is the third pillar of Islam after the creed and prayer. Distribution of zakat is an activity to distribute zakat from muzakki to mustahiq, distribution which is distributed to al-mustahiq in the form of money, and objects are responsiveness in ukhuwwah value and sustainable economic placement of the people not to fall into the stagnation of the faith, hence the distribution distributed to ashábul ashnaf is an achievement. standards or indicators of needs and limitations that are based on sharia maqasid (needs and limitations in accommodating the most basic needs in every Muslim, namely aspects of a) religious aspects, b) personal or individual aspects, c) aspects of intellect, d) aspects of heredity or family and, e) aspects of a property or commonly referred to in the fiqh of Sunnah Sayyid Sabiq as:

حَفْظُ الْمَالِ, حَفْظُ الْعَقْلِ, حَفْظُ النَّسْلِ, حَفْظُ النَّفْسِ وَ حَفْظُ الدِّينِ.

Based on the five things above (maqasyid sharia) it can be understood that the distribution of the collection of muzakki is to maintain the sharia maqasyid in the Muslim person.

Moreover, the governance of zakat collection and distribution in connection with the zakat law number 23 of 2011 which emphasizes more on the aspects of zakat management, then al-mál, zakat collector institutions, zakat collection associations of zakat collector bodies and the zakat care community has activities including; planning, where related parties carry out planning for budgeting (funding) programs and collecting data on muzakki and mustahik. Organizing, including choosing the organizational structure, placing the right zakat collector and choosing a service system that makes it easy to be supported. Implementation, with concrete actions to conduct socialization and good guidance to muzakki and mustahiq. And supervision of the sharia side, management, and financial operations of zakat management. From theory to this it becomes a special requirement, namely al-mál, zakat collector institutions, zakat collector collection associations and professional charity care communities in terms of zakat collection and distribution, furthermore how to increase public awareness and trust in zakat, can be realized through the performance of Baitu al-Mal, the zakat collector institution, the zakat collector association and the accountable, transparent and professional zakat care community. Also the intervention of stakeholders, especially the regency and municipal governments in the work unit of the government decentralization apparatus in making policies to improve the optimization of zakat. Based on the above practical explanation in the management of zakat from al-muzakki to al-mustahiq as in the narrative the formulation of the study problem is adapted in the interpretation style of al-Azhar (Buya Hamka) based on al-Baqarah verse 43 and at-Taubah verse 103.

b. The influence of the method of distribution of zakat can be a sustainable implementation of the Islamic economy of nowadays, the perspective of the interpretation of al-misbah M.Quraish Shihab

The influence of the zakat distribution method as the author described earlier, especially on its governance, the effect has implications for strengthening the sustainable economic community among these influences (sustainable economic welfare), namely:

a.Sustainable economic community through productive zakat

This program or effort is carried out that productive zakat is distributed to mustahiq with the source of funds set aside from the poor asnaf to be used as revolving business capital, which is specifically given to certain business groups that have run their businesses but suffer from lack of capital. Provision of capital was carried out by amil officers. Productive Zakat Management Unit (UPZP) specifically formed for this purpose, where the distribution administration is separated / not mixed with the financial administration, namely al-mál, zakat collector institutions, zakat collection associations, zakat collector bodies and the zakat care community. The requirements are very easy, starting from no need to make a proposal, no collateral, no interest / profit sharing and can be paid in the long term (a maximum of one year or adjusted to the type of business activity). The installments can be made weekly or monthly during monthly meetings through religious counseling and lecture activities. The type of business is; a) cattle fattening, b) goat farming, c) fisheries, d) major vegetable farmers, e) procurement of motorized pedicabs, and f) small traders, including small trade, welding workshops, wood furniture and household crafts.

Then the implications of the distribution of al-muzakki alms to the next al-mustahiq are:

b. Effect of Consumptive Zakat Distribution in the form of Scholarship Aid to Students who Excellent

This effort or this strategy is carried out by parties such as al-Mál, zakat collector institutions, zakat collector association and zakat care communities with sources of funds from asnaf ibn sabil and asnaf muallaf. At the beginning of this effort through a long-term program carried out, assistance is given once a year, especially at the beginning of the new school year or for students who are in the process of finishing the final course of study. In the following years, the scholarship program increased in variance to become a one-time student, ongoing scholarship and full scholarship. General criteria for scholarship recipients are students from junior high school level up to tertiary institutions including students studying in Islamic boarding schools who come from poor / orphaned families.

c. Effect of Consumptive and Productive Zakat Distribution in the form of Coaching Assistance to Prone Areas of the Islamic faith

This strategic effort is carried out with implications as a forum to form a program to foster areas of faith-prone areas taken from asnaf converts and fisabilillah whose activities are carried out in remote villages. The types of activities in this program are the provision of assistance in the form of construction and renovation of mosques, development assistance, Islamic boarding schools, and mentoring activities for converts and supplemented housing renovations where this is done as justice and sustainable economies that are prone to the issue of faith.

d. The influence of the distribution of Consumptive Zakat in the form of Help for the Poor

One of the programs (this is part of the effort) is al-mál, zakat collector institutions, zakat collector association associations and zakat care communities namely the housing construction program for the poor and this distribution is really for poor people who live eating no food, even dwellings that aren't worth living.

Based on the four effects of the distribution of alms from al-muzakki to al-mustahiq from various implications (definitively) is novelty, namely the novelty that delivers the Ummah into a strong Ummah (تمواق حلا) la fo noitaterpretni eht ni taht htiw enil nI al-Misbah (this also refers to the interpretation of surah al-Baqarah verse 43 and surah at-Taubah verse 103) that M. Quraish Shihab considers the need to strengthen zakat must be done with efforts of al-muzakki's awareness to al-Mustahiq by involving Baitu al-Mal, zakat collector institutions, zakat collector collection associations and zakat care communities as independent and dependent communities of the ummah. Substantially, not only refers to the sustainable economy of the Ummah pragmatically, but also to the dimensions of moral development in a continuous and communal manner. In the interpretation of al-Misbah it is described that zakat as a strengthening of the ummah in the economy is also evidence that humans must have an attitude of compassion for others, because God glorifies His people through compassion sharing love (sharing love here is to help his brother).

In such a series in the interpretation of al-Misbah it is also said that the love of human faith cannot be proven by the love of having shared property as in Surah al-Baqarah which means "You will not get good until you know what you have". From this interpretation it can be concluded that what has not been given to al-mustahiq then we will not get good. So it is considered by Allah Almighty that humans suffer losses because they do not get happiness, because happiness is happy sharing together as in the above interpretation.

IV. Conclusion

Based on the background of the problem and the results of the discussion (study analysis) above, this conclusion concludes the analysis of the findings and discussion of the problem statement, namely:

1. Management of zakat through strengthening justice and social responsibility among the al-muzakki community to al-mustahiq in the al-Azhar Buya Hamka interpretation style that is thus divided into two parts, namely the collection of zakat from muzakki is carried out through the distribution of brochures and magazines about the importance of zakat (what is meant in this case is socialization in the form of information dissemination and socialization in the form of workshops, then collecting and distributing zakat from muzakki by completing eight asnaf. Both forms of collecting and distributing zakat are as in the interpretation of al-Azhar that in the management of zakat zakat is destined to strengthen the people's economy not only in carrying out the command of tithe, but also the order to safeguard the Ummah, then strengthening the management of zakat must be intensified and the contemplation is the need and need, where the need and need of zakat as a form of pat the public revival, needed a system that normed the social ethics and istiqomah ethics.

2. The influence of the method of distribution of zakat can be an implementative sustainable economy of Muslims nowadays, the perspective of the interpretation of al-Misbah M. Quraish Shihab among others is Sustainable economic community through productive zakat. Effect of Consumptive Zakat Distribution in the form of Scholarship Aid to Students who excel. Effect of Consumptive and Productive Zakat Distribution in the form of Guidance for Counseling to Prone Areas and the Effects of Consumptive Zakat Distribution in the form of Help for the Poor. The fourth thing is in the interpretation of al-Misbah that thus the substance does not only refer to the sustainable text of the ummah economically pragmatically but also to the dimensions of moral development in a continuous and communal manner. In the interpretation of al-Misbah it is described that zakat as strengthening the ummah in the economy is also evidence that humans must have an attitude of compassion for others, because God glorifies His people through the love of sharing love (sharing love here is to help his brother). From this interpretation it can be concluded that what has not been given to al-mustahiq then we will not get good. So it is seen by Allah Almighty that humans are losers because they do not get happiness, because happiness is happy sharing together.

The limitations of the authors in this study (literature study) explain that this research method uses qualitative research type of literature study (especially in the interpretation of al-misbah and the interpretation of al-Azhar) in which the writer delves into the meanings of the meaning contained explicitly and implicitly between the interpretations of al Al-Azhar's interpretation and interpretation are limited, this is due to the lack of optimal time, energy and power of mind and financial in strengthening this local literature study. The contribution of the theoretical revival of the analytical findings of this study is able and expected to contribute and contribute to subsequent researchers on strengthening the sustainable economy of the ummah by combining the style of understanding of al-Azhar's interpretation and al-Misbah's interpretation.

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