Strengthening Family Resilience Through the Tradition of Agricultural Zakat Payment in Nagari Lima Kaum in Tanah Datar District of West Sumatera

Ellimartati
Institut Agama Islam Negeri Batu Sangkar, Sumatera Barat

Rizal Fahlefi
Institut Agama Islam Negeri Batu Sangkar, Sumatera Barat

Liza Erniyanti
Institut Agama Islam Negeri Batu Sangkar, Sumatera Barat

Email: elimartati@iainbatusangkar.ac.id

Abstract: Family resilience is a crucial factor to support community resilience, which later leads to the resilience of the nation and state. This study describes and analyzes family resilience through the use of agricultural zakat in Nagari Lima Kaum, Tanah Datar in West Sumatra. This study is empirical or sociological legal research that perceives law as a social phenomenon. Data collection techniques include interview and document study. This study concludes that the unique tradition of paying zakat carried out by the local community in Nagari Lima Kaum known as basokek can strengthen family resilience. As seen from the accounting of zakat, while most of the muzakki belong to underprivileged community, they always issue zakat rice because this has been a religious tradition for generations believing that they must pay zakat. This tradition, however, tends to be abandoned, yet the essence of the practice is still carried out today. The zakat practice includes distributing payment of zakat rice to the poor, the needy, old widows, mosques, and even people who are studying. In overview, zakat is an activity aimed to increase piety to Allah s.w.t for the muzakki and fulfill basic needs for the mustahiq in realizing family resilience in the social and economic fields.

Keywords: Family resilience, tradition, zakat rice, agricultural zakat, nagari lima

Abstrak: Ketahanan keluarga merupakan faktor yang sangat penting untuk mendukung ketahanan masyarakat, selanjutnya akan berdampak pada ketahanan bangsa dan Negara. Penelitian mendeskripsikan dan menganalisis ketahanan keluarga melalui tradisi pembayaran zakat pertanian di Nagari Lima Kaum, Tanah Datar Sumatera Barat. Kajian ini merupakan penelitian hukum empiris atau hukum sosiologis yang memandang hukum sebagai fenomena sosial. Teknik pengumpulan data adalah wawancara dan studi dokumen. Penelitian ini
menyimpulkan tradisi pembayaran zakat di Nagari Lima Kaum yang dikenal dengan istilah basokek yang dapat memperkuat ketahanan keluarga. Tradisi yang unik ini dilakukan masyarakat dilihat dari akutansi zakat, sebahagian besar muzakki sebenarnya termasuk keluarga yang kurang mampu tetapi mereka selalu mengeluarkan zakat padi, karena ini sudah merupakan tradisi keagamaan secara turun temurun dengan keyakinan wajib mengeluarkan zakat. Tradisi ini cenderung sudah mulai ditinggalkan namun esensi praktiknya masih dilaksanakan. Yaitu pembayaran zakat padi kepada masyarakat fakir, miskin, janda tua, masjid dan mushallah bahkan orang yang sedang menuntut ilmu yang langsung diberikan kepada penerima. Hal ini dapat dikatakan suatu kegiatan untuk meningkatkan ketakwaan kepada Allah SWT bagi muzakki dan pemenuhan kebutuhan dasar dan pokok bagi mustahik dalam mewujudkan ketahanan keluarga di bidang sosial dan ekonomi.

Kata Kunci: Ketahanan keluarga, tradisi, zakat padi, zakat pertanian, dan Nagari Lima

Introduction

Family resilience is a highly important factor to support community resilience, which in turn will have an impact on the resilience of the nation and state. Family resilience is usually defined as a situation where a family has the physical and psychological abilities to live independently by developing the potentials of each individual in the family and to achieve a prosperous and happy life both in this world and in the hereafter.1

The government through the Ministry of Women Empowerment and Child Protection has issued a regulation on family resilience. This regulation aims to encourage the application of the concept of family resilience and welfare in all development activities targeted toward families and to improve the implementation of family policies for ministries, institutions and local governments. This means that family resilience serves as a tool to measure whether a family has carried out its roles, functions, duties, and responsibilities in realizing the welfare of its members.2

Family resilience can be supported by encouraging the creative economy sector, such as crafts for women, or by participating in socio-religious activities, such as religious observance of family members and charity activities on a regular

1Feni Arifiani, “Ketahanan Keluarga Perspektif maslahah Mursalah dan Hukum Perkawinan di Indonesia,” Salam: Jurnal Sosial dan Budaya Syari’ah, No. 2 (2021), p. 538. Marty Mawarpury and Mirza, “Resilensi dalam Keluarga: Pespektif Psikologi,” Jurnal Psikoislaemia, 2, No. 1 (2017), p. 96.
2Regulation of the Minister of Women Empowerment and Child Protection Number 6 of 2013 on the Implementation of Family Development.

http://jurnal.arraniry.ac.id/index.php/samarah
basis. One example of family resilience activities derived from the practice of religious teachings is the payment of zakat, one of the pillars of Islam. The practice of issuing zakat has long been carried out by the Indonesian people, including zakat maal (wealth), zakat al-fitr, as well as agricultural zakat. Distributing zakat will have an impact on the resilience of the beneficiaries’ (mustahiq) family and bring economic and social benefits.

Zakat is a unique concept owned by Islam; it functions as an instrument for income distribution. Zakat is also a solution to elevate the nation from adversity. Zakat is one of the worships that mustahiq can use to meet the economic needs of their families. The economic function of zakat is to guarantee the fulfillment of physical needs: clothing, food, and shelter. As for muzakki (zakat payers), zakat is the realization of their obedience to Allah’s commands and the manifestation of their family resilience in the socio-cultural terms as Muslim people. To maximize the management and equitable distribution of zakat, Indonesian government founded an institution authorized by law to collect and distribute zakat funds, known as Badan Amil Zakat Nasional (National Amil Zakat Agency/BAZNAS). Apart from BAZNAS, the Zakat Act also recognizes the existence of a zakat institution established by the community called the Lembaga Amil Zakat (Amil Zakat Institution/LAZ). BAZNAS and LAZ are generally referred to as Organisasi Pengelola Zakat (Zakat Management Organizations/OPZ) which are situated throughout Indonesia.

Zakat serves a different primary goal for every muzakki and mustahiq. For muzakki, zakat aims to elevate the value of humans above wealth, so that humans are the masters of wealth. This is clear evidence of the manifestation of religious obedience and it shows the family resilience in regard to religious experience. For mustahiq, zakat can free them from things that demean human dignity and it is an activity to help out one another in dealing with the problems of life and the development of the times.

Zakat is a support for building means related to the economy (Qur’an Surah: 110). Zakat for a Muslim is an obligation to carry out economic, social and moral responsibilities. In terms of economy, zakat prevents the accumulation of wealth among the rich. Socially, zakat is the implementation of the responsibility

---

3Fahmi Rafika Perdana, “Ketahanan Keluarga Berbasis Kearifan Lokal Penunjang Industri Kreatif Pariwisata,” Jurnal Sosiohumaniora 5, No. 2 (2019), p. 1.
4Anton Afrizal Candra, Implementasi Pengelo Zakat Di Provinsi Riau Untuk Meningkatkan Ketahanan Keluarga Mustahik Dalam Perspektif Siyasah Syar’iyah, UIN Riau: Disertasi Pascasarjana UIN Sultan Syarif Kasim Riau, 2020.
5Hafidhuddin, Zakat Dalam Perekonomian Modern, Jakarta: Gema Insani Press, 2007.
6Mustafa Edwin Nasution, dkk., Pengenalan Eksklusif Ekonomi Islam, Jakarta: Kencana, 2010.
7Act No. 23 of 2011 on Zakat Management.
8Elimartati, Hukum Perdata Islam Di Indonesia, Batu Sangkar: STAIN Batusangkar Press, 2010.

http://jurnal.arraniry.ac.id/index.php/samarah
of the rich to reduce poverty. Morally, zakat purifies the wealth of the rich so that it is blessed by Allah, cleanses one’s soul from miserliness, and also purifies society from revenge and envy (Qur’an Surah 9:103) as zakat cleanses all dirt and sin and trains the person who pays zakat to be generous and to avoid being miserly.\textsuperscript{9} Allah s.w.t (Most Glorified, Most High) gives His favors to the rich and grants them abundant wealth that exceeds their basic needs so that they can feel the blessings of wealth and the enjoyment in life.\textsuperscript{10}

Zakat does not target only material or only spiritual matters, but rather it includes both material and spiritual. Zakat contains wisdom that can be viewed from several aspects: the payers and recipients of zakat, and the wealth and its impact on society as a whole. There are a variety of zakat commodities that come from the results of the people’s efforts and what Allah s.w.t has produced from the earth (Qur’an Surah 2:267). Agricultural zakat is a type of zakat maal whose objects consist of all agricultural and plantation products grown using seeds and whose harvests can be consumed by humans and animals, such as rice, corn, and fruits, among others. In this case, agricultural zakat is one of the livelihoods of the people in Nagari Lima Kaum, Lima Kaum Subdistrict in Tanah Datar District. Rice, aside from other crops, is the main agricultural products in Nagari Lima Kaum. Therefore, agricultural zakat is one of the positive acts that must be preserved and continued. While some acts have not been optimized, they should be improved or, if necessary, be abandoned. All elements of society and government are expected to give attention and actively participate in the implementation and management of agricultural zakat. Nowadays the government has been prioritizing zakat on the profession of civil servants as seen from the zakat financial statements of BAZNAS Tanah Datar District in which 98% of zakat revenue came from the zakat of civil servants. However, zakat is still used consumptively and yet to be used productively even though zakat is expected to change the life of a mustahiq to eventually become a muzakki. Therefore, according to the government regulations, BAZNAS/LAZ are authorized to collect and manage zakat funds in order to create justice and equity.\textsuperscript{11}

In light of the information above, a question arises on how zakat data can be used to explain the realization of the practice of Islamic teachings by muzakki and the use of zakat by mustahiq in meeting their economic needs as zakat is one of the economic resources of the people to meet their family needs. Here, this study attempted to describe the agricultural zakat tradition as a source of spiritual and economic family resilience.

\textsuperscript{9}Ahmad al-Jarjawi, \textit{Hikmah Al- Tasyri’ Wa Falsafatuhu}, Dar Al-Fikr, n.d., p. 111.
\textsuperscript{10}Yusuf al-Qardawi, \textit{Hukum Zakat (terjemahan)}, Bogor: Pustaka Litera Antarnusa, 1996, p. 863-864.
\textsuperscript{11} Act Number 23 of 2011 and Regulation of Minister of Religious Affairs Number 52 of 2014

http://jurnal.arraniry.ac.id/index.php/samarah
This study is empirical or sociological legal research that views law as a social phenomenon. The study was conducted in Lima Kaum Subdistrict, Tanah Datar District. Data collection techniques included observation, interview, and documentation. The practice of paying agricultural zakat is a social phenomenon highly related to family resilience in Islamic law.

**Calculation of Agricultural Zakat on Rice in Islamic Law**

In terms of the calculation of agricultural zakat, Mursyidi describes it is a process of recognition of ownership and measurement of the value of wealth owned by muzakki for determining the nisab (minimum threshold) of zakat. Husayn Syahatah states that the zakat accounting framework of thought and activity covers the basic accounting and operational processes related to the determination, calculation, and valuation of assets that must be paid for zakat, and determines the level of zakat, as well as distributes the results to mustahiq based on Islamic sharia principles. Zakat accounting follows two main principles: the law and the basics of zakat wealth (fiqh zakat) and the accounting principles for calculating zakat. In 2010, IAI issued Statement of Financial Accounting Standards (PSAK) No. 109. This PSAK aims to regulate the accounting for zakat and infaq/sadaqa, including regulating the recognition, measurement, presentation and disclosure of zakat and infaq/sadaqa transactions applied to OPZ who are obliged to collect and distribute zakat and infaq/sadaqa as described in the Act Number 13 of 2011.

To date, there has been no official fatwa (religious edict) and binding law regarding the calculation (accounting) of agricultural zakat. Therefore, the community is more likely to refer to traditions that have been carried out for generations and directions from local religious leaders. As an official zakat institution, BAZNAS focuses more on the management of zakat collection results while the management of zakat sources tends to be neglected, and this is a homework that requires considerable attention for the zakat collection unit of BAZNAS.

Djuanda says that the OPZ is a non-profit organizations or organization established not to take advantage of the existence of the institution, but rather for

---

12 Amiruddin dan Zainal Asikin, *Pengantar Metode Penelitian Hukum*. Jakarta: Raja Grafindo Persada, 2012.
13 Mursyidi, *Akuntansi Zakat Kontemporar*, Bandung: Remaja Rosdakarya, 2006.
14 Husayn Syahatah, *Akuntasi Zakat: Panduan Praktis Perhitungan Zakat Kontemporar*, Jakarta: Pustaka Progresif, 2004.
15 Lince Bulutoding and Wiwi Anggeriani, *Akuntansi Zakat: Kajian PSAK 109 (Studi Kasus Pada BAZNAS Kota Makassar)*, *Akuntabilitas: Jurnal Ilmiah Ilmu-Ilmu Ekonomi 11*, No. 1 (2018), p. 23-37.
16 Interview with Asrida, Community Figure, August 6, 2020.

http://jurnal.arraniry.ac.id/index.php/samarah
the benefits of the people. OPZ has the same organizational characteristics as other non-profit organizations. The goal of the OPZ is to increase the effectiveness and efficiency of zakat management services and raise the benefits of zakat for community welfare and poverty alleviation. Thus, all zakat commodities should be distributed to BAZNAS and managed by BAZNAS, including to meet the needs of poor families so that they can improve family resilience. In this case, BAZNAS is required to distribute zakat to the mustahiq in accordance with Islamic law. Az-Zuhaily remarks that the first wisdom of zakat is to protect and fortify property from the sight and reach of the hands of sinners and criminals, and the second is to help people in need.

The calculation (accounting) of agricultural zakat applied by the Nagari Lima Kaum community is described in the following along with the similarities and differences in the calculation of zakat with the opinion of the scholars.

Table 1: Comparison of Calculation (Accounting) of Agricultural Zakat

| Calculation  | Agreement of Scholars | Calculation in Nagari Lima Kaum | Explanation |
|--------------|-----------------------|---------------------------------|-------------|
| Nisab        | 5 wasqs, converted to 647 kg of rice or its equivalent (Yusuf Al-Qaradawi) | 5 wasqs, converted to 1,300-1,400 kg of rice | This difference occurs because of the measuring device used and the water content in rice |
| Zakat Rate   | Depending on the method of irrigation: 5%, 7.5% and 10% (majority of scholars) | Only use 10% | The irrigation system uses rainwater and river water for free irrigation |
| Haul (certain period of time) | Zakat is paid immediately after harvest, no haul (majority of scholars) | Zakat is paid immediately after harvest | Whether the harvest time comes or not, nisab zakat is still issued every time it is harvested |

17 Gustian Djuanda, *Pelaporan Zakat Pengurang Pajak Penghasilan*. Jakarta: Raja Grafindo Persada, 2006.
18 Act No. 23 of 2011 on Zakat Management
19 Wahbah Al-Zuhaily, *Fiqih Islam Wa Adillatuhu*, Jilid 3, Jakarta: Gema Insani, 2011.
Calculation  | Agreement of Scholars | Calculation in Nagari Lima Kaum | Explanation |
--- | --- | --- | --- |
Expenses | Deducted before calculating the *nisab*, provided that it does not exceed 1/3 of the harvest and there is no other income to cover these costs (International Sharia Agency for Zakat) | No deduction | This is in accordance with the hadith that whatever comes out of the earth, a part of its yields is taken out (*zakat*). There is no mention of costs or expenses. |

Source: Processed from various sources.

Based on the table above, the study highlighted several points: first, there is no problem in the calculation of zakat rate applied in Nagari Lima Kaum. Second, the *nisab* calculation in Nagari Lima Kaum still follows the opinion of the majority of the Islamic scholars, such as 5 *wasq*, but there is a difference when converting it to the current unit. Third, there is no difference in the haul calculation. Fourth, there is a difference in the reduction of charges and costs wherein Nagari Lima Kaum do not reduce the charges and costs in calculating their zakat before the *nisab*. The local people do not calculate wages nor fertilizer costs. This means that the locals pay zakat without deducting the expenses in farming. The locals said that the hadith clearly states that the *nisab* of rice crop is 1000 bushels, then the zakat paid is 100 bushels (1 bushel is equal to 2.5 kg). However, if it is calculated modestly, zakat will not be issued. The obligation of zakat has been regulated in the Qur’an and hadith when it comes to *nisab*.

According to the hadith of the Prophet Muhammad s.a.w (peace be upon him), the zakat rate on agriculture is 10% if it is rainfed agriculture or with irrigation without incurring costs, and 5% if the irrigation requires costs. If agricultural irrigation uses both systems, the rate is 7.5%; however, if there is a doubt about the irrigation system, the largest is used, which is 10%.

The difference in the 5-*wasq* *nisab* conversion in the description of the hadith compared to the current unit is a difference that often occurs and is difficult

---

20 Interview with Guslim, Community or Farmer, June 23, 2020.
21 Ainiah, *Model Perhitungan Zakat Pertanian (Studi Di Kecamatan Kuta Makmur Aceh Utara)*, UINSU: Thesis Program Pascasarjana Universitas Islam Negeri Sumatera Utara Medan, 2017.

http://jurnal.arraniry.ac.id/index.php/samarah
to avoid. In Indonesia, the calculation of several institutions related to zakat also does not have the same corresponding units, such as the calculation of BAZNAS, KHES, and the Ministry of Religious Affairs of the Republic of Indonesia. After careful scrutiny, the conversion of 5 wasqs from the opinions of scholars and institutions in Indonesia ranges from 610-815 kg of rice and between 1,200-1,481 kg of rice. On the other hand, the 5-wasq conversion applied in Nagari Lima Kaum is in the range of 1,300-1400 kg of rice. In this case, although there are differences with other calculations, it is not very significant or still within reasonable limits.

The next issue is the reduction of charges and costs. The calculation of zakat in this respect applied in Nagari Lima Kaum does not conflict with sharia or the opinion of the majority of scholars. However, a change in the perspective of the scholars occurs because of the circumstances and conditions of the times which require a review on this matter. Thus, many contemporary scholars are in favor of reducing the charges and costs before calculating the nisab and this has been decided by the International Sharia Board for Zakat. This action is to support the welfare of farmers and accelerate the realization of the purpose of zakat. As agriculture is the livelihood of most lower-middle class population, farmers may not yet be categorized as muzakki, but have the right as mustahiq because to meet the needs of their daily life, they cannot solely depend on their harvest yields. Aspects of wealth and property for zakat cannot only be seen from the plant produces that meet the nisab, but also from the adequacy in financing the needs of production and necessities of life.

If zakat is delegated to an official institution (i.e., BAZNAS), then the collected zakat will be distributed in sufficient quantities and can be used as business capital to help turn a mustahiq into a muzakki afterwards. To maximize the function of zakat as charitable and social funds, it is necessary to increase the utilization of zakat from being consumptive to being productive as stipulated in the Act Number 23 of 2011 concerning Zakat Management Article 27, the provisions of which are (1) Zakat can be utilized for productive businesses in the framework of handling the poor and improving the quality of the people, (2) The utilization of zakat for productive businesses as referred to in paragraph (1) is carried out if the basic needs of mustahiq have been met, and 3) Further provisions regarding the utilization of zakat for productive businesses as referred to in paragraph (1) shall be regulated by a Ministerial Regulation.

---

22 Yusuf al-Qardawi, Hukum Zakat..., p. 867.
23 Hanapi and Zahri Hamat, “Kos Penanaman (KP) dan Kos Sara Hidup (KSH) dalam Perakaunan Zakat Padi di Malaysia,” Journal of Techno Social 7, No. 1 (2015).

http://jurnal.arraniry.ac.id/index.php/samarah
Payment of Zakat in Tanah Datar, West Sumatra

The problem of the management of zakat funds by BAZNAS does not only occur at the national level, but this also occurs at the provincial level in Tanah Datar District in West Sumatra Province. According to Fahlefi, zakat funds in Tanah Datar can potentially reach 60 billion rupiah per year. However, this is not fully achieved yet as reported in the zakat fund collection from 2015 to 2018 depicted in the table below:

Table 2: Zakat Collection of BAZNAS of Tanah Datar District in 2015 - 2018

| No | Year of Zakat Revenue | Amount (Rp) | % compared to zakat potential |
|----|-----------------------|-------------|-----------------------------|
| 1  | 2015                  | 9,179,036,735 | 15                          |
| 2  | 2016                  | 11,148,298,358 | 19                          |
| 3  | 2017                  | 10,741,699,955 | 18                          |
| 4  | 2018                  | 10,193,289,944 | 17                          |

Source: Financial Report of BAZNAS of Tanah Datar District in 2015-2018

The zakat funds collected could only reach about 15%-19% of the total zakat potential, which is still far from the targeted funds. The zakat revenue of BAZNAS Tanah Datar refers to total funds of zakat collection of all types of zakat (zakat al-fitr and zakat maal) including zakat from civil servants and individual (trade, agriculture, animal husbandry, and others) as described in the following table.

Table 3: Zakat Collection in 2015-2018 According to the Types of Muzakki

| No | Year | Civil Servant (Rp) | % | Individual (Rp) | % | Amount (Rp) |
|----|------|-------------------|---|----------------|---|-------------|
| 1  | 2015 | 9,028,265,872     | 98| 150,770,863     | 2 | 9,179,036,735|
| 2  | 2016 | 11,015,982,045    | 99| 132,316,313     | 1 | 11,148,298,358|
| 3  | 2017 | 10,531,188,555    | 98| 210,511,400     | 2 | 10,741,699,955|
| 4  | 2018 | 9,987,943,086     | 98| 205,346,858     | 2 | 10,193,289,944|

Source: Report of BAZNAS of Tanah Datar District in 2015-2018

BAZNAS Tanah Datar as one of the zakat management bodies in Tanah Datar District faces a challenge in managing zakat funds. There are still few people using BAZNAS to pay zakat, and by far most of them are civil servant.

Rizal Fahlefi, Membangun Keberdayaan Ekonomi Umat Dalam Konstelasi Syariah: Suatu Tinjauan Terhadap Peran Zakat Pada Level Mikro Dan Makro. Batusangkar International Conference II, Batusangkar, 2017.

http://jurnal.arraniry.ac.id/index.php/samarah
Fahlefi has mentioned that individual zakat contributes only a small proportion (about 1%-2% of the total zakat collected), when ideally individuals consisting of traders, farmers, breeders, and other occupations should have enormous potential to enhance zakat collection. The people of Tanah Datar directly distribute their agricultural zakat without going through an authorized institution and this has become a tradition in their society. As a result, agricultural zakat becomes difficult to record in terms of its potential, utilization and management. The Regulation of the Minister of Religious Affairs of the Republic of Indonesia Number 52 of 2014 has stated that agricultural zakat is paid through the official amil zakat appointed by the government. The following table illustrates the calculation of potential zakat on rice farming.

**Table 4: Illustration of Calculation of Potential Zakat on Rice Farming**

| Region                | Harvested Area (ha) | Production (tons) | Calculation                            |
|-----------------------|---------------------|-------------------|----------------------------------------|
| West Sumatera Province| 318,579             | 1,511,538         | 1,511,538 tons x 4,900/kg x 10% x 50% = 185,163,405,000 |
| Tanah Datar District  | 34,739              | 183,372           | 183,372 tons x 4,900/kg x 10% x 50% = 22,463,020,000 |
| Lima Kaum Subdistrict | 4,207               | 22,196            | 22,196 tons x 4,900/kg x 10% x 50% = 2,719,010,000 |

Source: Central Bureau of Statistics (BPS), 2018

Based on the results of observations and interviews with the people of Lima Kaum Subdistrict, Tanah Datar District, the study found that zakat was given personally by muzakki to the zakat recipients. The practice of direct giving has been carried out for generations. The people usually issue zakat straight after the harvest of agricultural products and the distribution of zakat is carried out at the houses of the recipients. Zakat is commonly distributed in the form of money from the net profit of one harvest (100 bushels are issued for every 1000 bushels) and directly received by the recipients; close relatives of the zakat payers are oftentimes prioritized to be the recipients of zakat.
The Tradition of Paying Agricultural Zakat in Nagari Lima Kaum and Family Resilience

Agriculture is one of the livelihoods of the people in Nagari Lima Kaum, Lima Kaum Subdistrict in Tanah Datar District. The agricultural products consist of rice, corns, chilies, sweet potatoes, and many others. Here, this study only concerns zakat on rice because rice is the primary agricultural product and also rice is the staple food of the family.

The Nagari Lima Kaum people have long known about agricultural zakat, however, in practice they still follow the traditions passed from the elders (parents). The Nagari Lima Kaum community has a tradition of paying agricultural zakat on rice, known as basokek (to pay zakat). The basokek tradition has been carried out by the ninia mamak (customary leaders) of the Lima Kaum people within Minangkabau society since old times. Basokek is carried out after the people harvest rice. Every time they harvest rice, if it reaches 1000 bushels, then 100 bushels are paid for zakat. Basokek can be observed in a mandoa (celebration) event or distributed directly to people who are entitled to receive sokek (zakat).

Basokek was previously performed in the form of a harvest thanksgiving event to pay zakat on paddy agricultural products by inviting an Islamic scholar (ustaz or ulama), angku ampek, close relatives, and neighbors to come to pray (mandoa) at a host’s residence. The basokek event would then began with reciting prayers led by the invited scholar following the magrib prayer, after which it proceeded with having dinner together. Afterward, the rice that had been separated and counted as zakat was placed in the middle of the crowd who came to pray and sold to anyone who wanted to purchase it. Then, the money from the sale would be distributed to everyone who attended the mandoa event. Everyone who came could get the money regardless of whether they were rich or poor, adults or children. However, adults received more money than children because the needs of adults were greater than those of children.

As time goes by and people’s understanding of zakat increases, the tradition of mandoa for basokek has begun to be abandoned by the community because it is not in accordance with the provisions of zakat. In addition, people prefer to distribute their zakat straight to those who they think are entitled to receive zakat.

Similarly, Guslim also explained that in the past their tradition for every rice harvest was to perform mandoa in the house of the person who harvested crops. Rice for zakat was usually sold to people who came to pray, and then, the

---

26 Interview with Fakhri, Community Figure, June 20, 2020.
27 Wirdanengsih, Makna dan Tradisi-Tradisi dalam Rangkaian Tradisi Khatam Quran Anak-Anak Di Nagari Balai Gurah Sumatera Barat, *Gender Equality: International Journal of Child and Gender Studies* 5, No. 1 (2019), p. 9.
28 Interview with Nuraini, Farmer who pays zakat, June 27, 2020.
money from the rice sale would be distributed to people who attended. To hold this prayer event, the host would prepare all kinds of dishes to serve those who presented. The costs of organizing this event and the rice sold would exceed the amount of zakat paid. Moreover, the implementation of basokek seen from the zakat procedure based on the provisions of Islamic law, in fact, does not reach the targets of zakat because those who receive zakat may include rich people and also children. This is because everyone, who is there, receives zakat. However, nowadays the tradition of zakat by holding mandoa is no longer carried out because this does not conform to Islamic law. There are Islamic scholars who have already explained that paying zakat through mandoa is not correct because those who receive zakat in the mandoa are not even included in the eight types of zakat recipients ( asnaf ) as stipulated in the Quran Surah at-Taubah verse 60. Guslim also admitted that he does not belong to the asnaf of zakat, but because he was once invited to mandoa, he also received zakat. Today the rice zakat is sold, and then delivered by the muzakki to the houses of the zakat asnaf. As such, this practice has brought peace of mind for zakat payers because it is in accordance with its provisions.29

In Nagari Lima Kaum, the zakat expenditure is taken from the gross profit of the harvest without taking into account the incurred costs for fertilizers, wages, and many others. Guslim described that zakat calculation is based on gross harvest without first deducting the costs of seedlings, wages, fertilizers, and so forth. He assumed that if these are to be deducted, zakat will not be paid. However, the Qur’an and hadith have emphasized that zakat must be paid when it reaches the nisab. The nisab of 1000 bushels is 100 bushels.30 The following are the data on muzakki and the amount of zakat on rice farming paid.

| No | Name       | Rice Field Area | Yield (bushel) | Nisab of Zakat (bushel) | Zakat Rate | Zakat Issued |
|----|------------|-----------------|----------------|-------------------------|------------|--------------|
| 1  | Guslim     | 13 plots (± 0.25 Ha) | 1,500          | 1,000                   | 10%        | 150 bushels  |
| 2  | Leni Yenti | 15 plots        | 1,400          | 1,000                   | 10%        | 140 bushels  |
| 3  | Defiandri  | ± 0.5 Ha        | 2,500          | 1,000                   | 10%        | 250 bushels  |

29 Interview with Guslim, Farmer who pays zakat, June 23, 2020.
30 Interview with Guslim, Farmer who pays zakat, June 23, 2020.
Based on the data above, in practice there are four interviewees who calculate their zakat according to the nisab (1,000 bushels) and the zakat rate (10%), one person calculates his zakat based on the zakat rate (10%) but does not take into account the nisab (1,000 bushels), whereas two interviewees calculate their zakat without taking into account the nisab and the zakat rate. From their explanations, they generally issue zakat rice regardless of whether or not the rice yields reach the nisab of 1,000 bushels.

| No | Name         | Distribution Time                                    | Form of Zakat | Distribution Method      | Mustahiq                                   |
|----|--------------|------------------------------------------------------|---------------|--------------------------|--------------------------------------------|
| 1  | Guslim       | Once the harvest is fully known                      | Money         | Directly to mustahiq     | The poor and the needy                      |
| 2  | Leni Yenti   | When the harvest has arrived at home and the results are known | Money         | Directly to mustahiq     | The poor and the needy                      |
| 3  | Defiandri    | When the harvest has arrived at home and the results are known | Money         | Directly to mustahiq     | People around who are entitled and the musala/mos ques |
| 4  | Rosdiarti    | When the rice is clearly counted and arrived home    | Money         | Directly to mustahiq     | The poor, the needy, students who live in shared houses, and |

Source: Processed from Interview Results, 2020.
|   | Name         | Details                                                                 | Zakat Type          | Beneficiaries                                      |
|---|-------------|------------------------------------------------------------------------|---------------------|---------------------------------------------------|
| 5 | Zufrinaldi  | When the harvest reaches the dealer and is sold                        | Money               | People who he thinks are entitled                 |
| 6 | Fitri Yeni  | When the harvest reaches the dealer                                     | Money               | The orphan, old widows, and relatives             |
| 7 | Cupmawati   | When the rice arrives home and the yield is clearly counted             | Money               | Low-income people and sometimes mosques           |

*Source: Processed from Interview Results, 2020.*

As seen from these data, in general, zakat rice is issued immediately after the calculation of rice yields is known and the yields arrive at home. There are also those who issue their zakat when the rice arrives at the dealer because the rice is not brought home. The zakat distribution is done directly to people who they think are entitled to receive and is issued in the form of money. Generally, they give zakat to the needy, the poor, musala/mosques, and also to orphans, old widows, relatives, and boarding students.

Traditionally, paying agricultural zakat, especially rice, in Lima Kaum Subdistrict can be explained as follows: first, the implementation of zakat in Lima Kaum still adheres to the traditional system and the *muzakki* will personally give their zakat to the recipients. This practice which includes the determination of *nisab* and zakat rates and distribution of zakat has been passed down from one generation to another.

Second, due to the implementation of independent and traditional zakat, *ukhuwah* (brotherhood) can occur among the community as zakat is given by the people and for the people. Zakat given to the *mustahiq* who are underprivileged neighbors around the *muzakki’s* places of residence can help ease the burden of the *mustahiq’s* lives as well as establish harmony in neighborly life and avoid social jealousy.

Third, the implementation of zakat reflects public awareness and willingness. This can be seen from the people’s habit to always set aside a portion of their harvest for zakat although sometimes the harvest does not reach the *nisab* and so, only a modest amount is issued.
These farmers have emphasized that when issuing zakat, they do not take into account the costs incurred to grow rice, such as expenses on fertilizers. They calculate *nisab* based on the rice crops obtained. For every 1000 bushels of rice, they will issue zakat of 100 bushels, meaning that zakat is issued at 10% of the total rice harvested, excluding the wages for plowing the fields and all expenses. However, if all costs are calculated and excluded from the crop income, then these farmers will not pay zakat as it will not reach one *nisab*. The farmers only understand that the Qur’an and the hadith of the Prophet regulate paying for zakat when it reaches one *nisab*, and there is no information from the hadith that one must pay wages/farming costs from the crop income; hence, each harvest of 1,000 bushels is issued zakat of 100 bushels.\(^{31}\)

The aforementioned three findings are positive points in the implementation of zakat in Nagari Lima Kaum. Apart from these, however, the study also found several aspects that were not yet optimally carried out as follows:

First, the distribution of zakat directly to the *mustahiq* has not yet fulfilled the basic purpose of zakat. The long-term goal of zakat is to be able to turn a *mustahiq* into a *muzakki*. Direct distribution of zakat makes zakat a consumptive item which will soon run out. In addition, *mustahiq* has not utilized zakat funds as business capital and made it a productive zakat because zakat is usually given in limited and mediocre amounts. The tradition of direct distribution of zakat also occurs in the Batuhampar region.\(^{32}\)

Second, there is an overlap between the funds from the government assistance and zakat because the *mustahiq* data are not properly recorded and known by the government. This situation occurs because the people of Nagari Lima Kaum prefer to directly distribute their zakat without the involvement of any amil zakat institution, and thus, the selected *mustahiq* of zakat cannot be documented by amil zakat institutions nor by the government.

Third, there is lack of public knowledge and trust about amil zakat institutions, in this case the BAZNAS of Tanah Datar District. The local people worry that the zakat they entrust for distribution to BAZNAS will not be redistributed to their area, as they believe there are still many people in their area who are in need.\(^{33}\) There are even people who do not know about BAZNAS, and they think that the funds managed by BAZNAS come from the government assistance, not from zakat, infaq and sadaqa funds.\(^{34}\) In line with this, Anton Afrizal Candra also remarks that the knowledge of the Muslim community, especially in terms of the zakat law, is still low.\(^{35}\)

\(^{31}\) Interview with Guslim, Farmer who pays zakat, June 23, 2020.

\(^{32}\) Rahmat Fauzi, “Tinjauan Hukum Islam Terhadap Tradisi Penyaluran Zakat Padi,” *Jurnal Cendekia Hukum* 3, No 1, (2017), p. 64.

\(^{33}\) Interview with Guslim and Defiandri, Farmer who pays zakat, June 23, 2020.

\(^{34}\) Interview with Rosdiarti and Zufrinaldi, Farmer who pays zakat, June 24, 2020.

\(^{35}\) Anton Afrizal Candra, *Implementasi Pengeloan Zakat...*, p. 266.
The correlation between agricultural zakat, especially on rice, and family resilience is very close since rice is part of people’s basic needs. People below the poverty line or pre-prosperous families are highly in need of zakat. When they receive zakat, their household needs such as rice will be fulfilled. Thus, family resilience will be established for those who receive zakat.

A family with resilience, according to Euis, possesses tenacity and toughness as well as physical, material, psychological, and spiritual abilities in order to live independently and to improve its physical and spiritual well-being. As such, when resilience is obtained, the family can live in peace and in happiness and fulfill its needs. To this end, family members can meet their necessities through their income, in forms of money and goods which can be sourced from zakat funds. Here, zakat plays a significant role in helping to maintain a healthy and dynamic economic stability within the community.

In principle, zakat connects the bridge between the rich and the poor. Zakat can be very instrumental in the improvement of the welfare of mustahiq despite being not optimally conducted. The current practice in which the calculated zakat is distributed straight to the recipients allows zakat funds to fulfill the people’s needs on a consumptive basis. Nevertheless, zakat can help the people in need to meet their basic needs, and in the future, it is hoped that zakat funds can be allocated for productive activities.

Conclusion

The people of Lima Kaum Subdistrict, Tanah Datar District have a tradition of paying agricultural zakat, particularly on rice, known as basokek. This unique tradition has long been carried out by the community. However, based on the accounting of zakat, most of the muzakki are underprivileged families but they always issue zakat on rice as this has been a religious tradition from one generation to another with the belief that agricultural zakat is obligatory. These people do not consider whether they are included in the criteria of muzakki or mustahiq. Recently basokek tends to be slowly abandoned, but the essence of the practice is still carried out, especially on the payment of zakat rice to the poor, the needy, old widows, mosques/mushallas, and even people who are studying, in

---

36 Sumarti Euis, *Mengasuh Dengan Hati Tantangan Yang Menyenangkan*, Jakarta: Alex Media Komputindo, 2003, p. 13.
37 Alfiah, Mustakim, Naskah, Nuryanti Nuryanti, Salmiah Salmiah, “Kontribusi Perempuan Terhadap Ketahanan Keluarga Pada Masyarakat Nelayan Pesisir Pantai Bengkalis”, *Marwah: Jurnal Perempuan, Agama Dan Jender* 19, No. 1, (2020), p. 97.
38 Lili Marlinah, “Meningkatkan Ketahanan Ekonomi Nasional Melalui Pengembangan Ekonomi Kreatif,” *Jurnal Cakrawala XVII*, (2017, p. 262.
39 Uswatun Hasanah, “Efektivitas Distribusi Zakat Baznas Sumsel Dalam Meningkatkan Kesejateraan Mustahik Di Pasar Kuto Periode 2011-2013,” *Jurnal Al-Iqtishad: Jurnal Ekonomi Syariah* 1, No. 2 (2020), p. 67.
which zakat funds are personally given to the recipients. This zakat practice can be said as an activity to increase piety to Allah s.w.t of the muzakki and to help fulfill the economic needs of the mustahiq in realizing family resilience in the social and economic fields. Further, in the context of the tradition of paying zakat, it does not only contain the religious dimension, but also the social and cultural dimensions. Socially, zakat can strengthen the bond and social solidarity between the payers and recipients of zakat while culturally, zakat helps preserve the local traditions that enrich the nation’s culture.

References
Books, Journals, and Regulations
Act Number 23 of 2011 on Zakat Management.

Aininah, Model Perhitungan Zakat Pertanian (Studi Di Kecamatan Kuta Makmur Aceh Utara), UINSU: Thesis Program Pascasarjana Universitas Islam Negeri Sumatera Utara Medan, 2017.

Al-Jarjawi, Ahmad, Hikmah Al-Tasyri’ Wa Falsafratuhi, Dar Al-Fikr, n.d.

Al-Qardawi, Yusuf, Hukum Zakat (terjemahan), Bogor: Pustaka Literta Antarnasa, 1996.

Al-Zuhaily, Wahbah, Fiqih Islam Wa Adillatuhi, Jilid 3, Jakarta: Gema Insani, 2011.

Alfiah, Mustakim, Naskah, Nuryanti Nuryanti, Salmiah Salmiah, “Kontribusi Perempuan Terhadap Ketahanan Keluarga Pada Masyarakat Nelayan Pesisir Pantai Bengkalis”, Marwah: Jurnal Perempuan, Agama Dan Jender 19, No. 1, (2020).

Amiruddin and Zainal Asikin, Pengantar Metode Penelitian Hukum. Jakarta: Raja Grafindo Persada, 2012.

Arifiani, Feni. “Ketahanan Keluarga Perspektif maslahah Mursalah dan Hukum Perkawinan di Indonesia,” Salam: Jurnal Sosial dan Budaya Syar’i 8, No. 2 (2021).

Candra, Anton Afrizal. Implementasi Pengelolaan Zakat Di Provinsi Riau Untuk Meningkatkan Ketahanan Keluarga Mustahik Dalam Perspektif Siyasaah Syar’iyah, UIN Riau: Disertasi Pascasarjana UIN Sultan Syarif Kasim Riau, 2020.

Djuanda, Gustian, Pelaporan Zakat Pengurang Pajak Penghasilan. Jakarta: Raja Grafindo Persada, 2006.

Elimartati, Hukum Perdata Islam Di Indonesia, Batusangkar: STAIN Batusangkar Press, 2010.

Fahlefi, Rizal. Membangun Keberdayaan Ekonomi Umat Dalam Konstelasi Syariah: Suatu Tinjauan Terhadap Peran Zakat Pada Level Mikro Dan Makro. Batusangkar International Conference II, Batusangkar, 2017.

Fauzi, Rahmat. “Tinjauan Hukum Islam Terhadap Tradisi Penyaluran Zakat Padi,” Jurnal Cendekia Hukum 3, No 1, 2017.

http://jurnal.arraniry.ac.id/index.php/samarah
Financial Report of Baznas, Tanah Datar District, Year 2015 - 2018.

Hafidhuddin, *Zakat Dalam Perekonomian Modern*, Jakarta: Gema Insani Press, 2007.

Hanapi and Zahri Hamat, “Kos Penanaman (KP) Dan Kos Sara Hidup (KSH) Dalam Perakaunan Zakat Padi Di Malaysia,” *Journal of Techno Social 7*, No. 1 (2015).

Hasanah, Uswatun. “Efektivitas Distribusi Zakat Baznas Sumsel Dalam Meningkatkan Kesejateraan Mustahik Di Pasar Kuto Periode 2011-2013,” *Jurnal Al-Iqtishad: Jurnal Ekonomi Syariah 1*, No. 2 (2020).

Lince, Bulutoding and Wiwi Anggeriani, Akuntansi Zakat: Kajian PSAK 109 (Studi Kasus Pada BAZNAS Kota Makassar), *Akuntabilitas: Jurnal Ilmiah Ilmu-IImu Ekonomi 11*, No. 1 (2018).

Marlianah, Lili, “Meningkatkan Ketahanan Ekonomi Nasional Melalui Pengembangan Ekonomi Kreatif,” *Jurnal Cakrawala XVII*, (2017).

Mawarpury, Marty, and Mirza. “Resilien dalam Keluarga: Pespektif Psikologi,” *Jurnal Psikoislmaedia 2*, No. 1 (2017).

Mursyidi, *Akuntansi Zakat Kontemorer*, Bandung: Remaja Rosdakarya, 2006.

Nasution, Mustafa Edwin, et al., *Pengenalan Eksklusif Ekonomi Islam*, Jakarta: Kencana, 2010.

Perdana, Fahmi Rafika. “Ketahanan Keluarga Berbasis Kearifan Lokal Penunjang Industri Kreatif Pariwisata,” *Jurnal Sosiohumaniora 5*, No. 2 (2019).

Regulation of the Minister of Religious Affairs Number 52 of 2014.

Regulation of the Minister of Women Empowerment and Child Protection Number 6 of 2013 on the Implementation of Family Development.

Sumarti, Euis, *Mengasuh Dengan Hati Tantangan Yang Menyenangkan*, Jakarta: Alex Media Komputindo, 2003.

Syahatah, Husayn, *Akuntasi Zakat: Panduan Praktis Perhitungan Zakat Kontemorer*, Jakarta: Pustaka Progresif, 2004.

Wirdanengsih, Makna Dan Tradisi-Tradisi Dalam Rangkaian Tradisi Khatam Quran Anak-Anak Di Nagari Balai Gurah Sumatera Barat, *Gender Equality: International Journal of Child and Gender Studies 5*, No. 1 (2019).

Interviews

Interview with Fakhri, Community Figure, June 20, 2020.

Interview with Guslim, Farmer who pays zakat, June 23, 2020.

Interview with Rosdiarti Farmers who pay zakat, June 25, 2020.

Interview with Zufrinaldi, Farmers who pay zakat, June 24, 2020.

Interview with Nuraini, Farmer who pays zakat, June 27, 2020.

Interview with Asrida, Community Figure, August 6, 2020.