

Phenomenon of the Paying Zakat Fitrah Twice in Madura: an Economic Fiqh Study

Mahiratul Laili*

Universitas Islam Negeri Madura, Indonesia
*Corresponding Authors:: lelimahira28@iain.ac.id

Mohammad Hamim Sultoni

Universitas Islam Negeri Madura, Indonesia
Email: msultoni@iainmadura.ac.id

Fadllan

Universitas Islam Negeri Madura, Indonesia
Email: fadllan@iainmadura.ac.id

Abstract: This study explores the social phenomenon of paying zakat fitrah twice a year, especially among children from divorced families. The study was conducted in Sumenep Regency, Madura. The main issue addressed is the legal validity of double zakat fitrah payments according to the perspectives of Islamic jurists specialising in economic fiqh. The research method employed was a literature review using a descriptive-analytical approach to both classical and contemporary literature. The researcher examined the views of the four main schools of Islamic jurisprudence as well as Yusuf alQaradawi and Wahbah Zuhaili. Data was collected through interviews with residents of Gersik Putih Village to understand the social phenomenon. The research findings indicate that all fiqh schools agree that zakat fitrah is only obligatory to be paid once a year. If zakat is paid more than once on behalf of one individual, the second payment is considered as charity. The phenomenon of double zakat fitrah for children from divorced families is caused by three main reasons: lack of community understanding of zakat law; parents' desire to contribute equally without clear coordination; and lack of socialisation. This study recommends the importance of education on zakat law and strengthening the role of religious leaders in socialising fiqh zakat to the community.

Keyword's: Zakat Fitrah; Economic Fiqh; Madura

Introduction

Zakat is one of the third pillars of Islam. Such is the importance of this worship, it occupies the third position after prayer. The word zakat in its various forms and contexts is mentioned in the Qur'an sixty times 26 times of which Allah mentions the matter of zakat always side by side with the mention of

prayer in the Qur'an.¹ This shows that both have a very important meaning and have a close relationship. Prayer is the most important physical act of worship, while zakat is regarded as the most honorable act of wealth.² On the one hand, there is no doubt that zakat is a pillar of the pillars of religion, a fardhu of the religious fardhu that must be performed. Zakat is an act of worship and a social obligation for the aghniya (wealthy) after wealth meets a minimum nishab and a span of a year (haul).³ The aim is to realize equal distribution of justice in the economy. As one of the assets of Islamic economic institutions, zakat is a strategic potential source of funds for ummah building efforts.⁴ Zakat is an act of worship and a social obligation for the wealthy, namely the obligation to raise the prosperity of the country by giving wealth to mustahiq, and helping the poor with sufficient levels.

Gersik Putih Village is a small village of about 75 hectares located in Gapura sub-district, Sumenep district, East Java. The name of the village comes from its smooth, arid and white soil. Despite its remoteness, the village has become widely known due to the presence of PT GARAM (Persero), which produces export-quality salt such as LOSOSA. The majority of the population used to work as small boat builders, fishermen and seasonal farmers, but later many switched to working in the salt industry. Over time, some residents also became civil servants, and there is a historical story that some of them are descendants of kings from Bali who once attacked Sumenep. In 1922, the Dutch began managing the village's salting grounds and built the Salt Warehouses, which are now a symbol of history. One of the warehouses was bombed during Indonesia's independence. Since the presence of the salt industry, the community's standard of living has improved. Until now, the people of Gersik Putih Village continue to appreciate and preserve the heritage of their ancestors who contributed greatly to building their village.

Seeing from the existing environment in the village of Gersik Putih related to the understanding of the community in the practice of zakat is still

¹ Firman Ardiansyah et al., "Digitalisasi Filantropi Islam Pada Pesantren Di Pulau Madura Digitalization of Islamic Pillantrophy in Islamic Boarding Schools on the Island Of," *Journal Of Islamic Banking And Shariah Economy* 1, no. 2 (2021): 225–55.

² Siah Khosyi'ah et al., "Absolute Competence in the Fields of Alms in the Religious Courts," *International Journal of Islamic Khazanah* 11, no. 2 (2021): 90–102, <https://doi.org/10.15575/ijik.v11i2.12428>.

³ Robiatul Auliyah and Basuki Basuki, "Ethical Values Reflected on Zakat and CSR: Indonesian Sharia Banking Financial Performance," *Journal of Asian Finance, Economics and Business* 8, no. 1 (2021): 225–35, <https://doi.org/10.13106/jafeb.2021.vol8.no1.225>.

⁴ Mazro'atus Sa'adah and Uswatun Hasanah, "The Common Goals of BAZNAS' Zakat and Sustainable Development Goals (SDGs) According to Maqasid Al-Sharia Perspective," *Al-Ihkam: Jurnal Hukum Dan Pranata Sosial* 16, no. 2 (2021): 302–26, <https://doi.org/10.19105/AL-LHKAM.V16I2.4990>.

lacking, for example in the month of fasting where we as Muslims are obliged to issue zakat, in the community of Gersik Putih village there are some people who issue zakat fitrah on the same property twice a year in one person, the reason is like in broken home children where both parents of the child issue property twice so that in practice like this causes problems or questions related to the law of issuing zakat twice while the law of zakat fitrah for broken home children in Islam follows the general provisions. If the child has wealth, the zakat-ul-fitr is taken from their wealth. If not, the zakat-ul-fitr is borne by the father, even if the child is cared for by the mother.

As for interviews from several people in the village of Gersik Putih, namely (Mr. Taludhin) said that he was the head of the family with a divorced family situation where every year he issued zakat for his child, on the other hand his ex-wife (Mrs. Jumisa) also issued zakat every year for her child. Where the child is still being supported by his father. Next interview from (Mr. Buswari) in a divorced family situation with 2 children who do not issue zakat for their children because it is borne by his ex-wife as the mother of his child. On the other hand, an interview with (Mrs. Asrinda) as the ex-wife of Mr. Buswari, where she is the one who bears / provides for her children so that every year she pays zakat for her child. From several sources, researchers can raise this phenomenon to be used as research that sees that the phenomenon of double zakat on broken home children is caused first by a lack of understanding of the law of zakat. The second is the parents' desire to contribute equally without good communication. And the third is the absence of socialization of fiqh zakat by local religious institutions.⁵

From the phenomenon or problem that occurs then how according to the explanation of the scholars as to what the law of issuing zakat twice a year is legal or vice versa, because according to the scholars issuing zakat fitrah more than once the law is allowed and even favored, but it will turn into a sunnah charity. Zakat-ul-Fitr is an obligation that must be fulfilled every year by every Muslim. Meanwhile, the practice of paying zakat fitrah more than once in the community often occurs because of the desire to give more or as a form of additional charity.

The previous research is Shidqi Ahyani 2021 entitled "Zakat and Poverty Reduction Efforts in the Perspective of the Koran". This study found several ways to overcome poverty according to the Qur'an, namely: poverty related to human conditions can be overcome by working physically and given consumptive assistance such as giving fidyah and kafarat;⁶ poverty related to

⁵ Enden Haetami, "Islamic Law Enforcement Through Religious Courts in Indonesia," *ENDLESS: International Journal of Future Studies* 2, no. 2 (2019): 71–81, <https://doi.org/10.54783/endlessjournal.v2i2.105>.

⁶ Leni Nurmala and Yoslan Koni, "DIFFERENCES AND SIMILARITIES IN THE DIVISION OF INHERITANCE LAW ACCORDING TO ISLAMIC LAW AND JAVANESE CUSTOMARY

natural conditions can be overcome by procuring and regulating waters and hijrah and trying outside the area of residence; while poverty related to social conditions can be overcome by equalizing capital. Here else, zakat as an obligation for Muslim communities also plays an active role in poverty alleviation through efforts to give rights to the poor and poor.⁷ In addition, the management of zakat funds must be organized professionally so that zakat is not only used to meet consumptive needs but zakat funds are also managed productively such as used as business capital and education costs for the poor and poor.⁸ The recipient of zakat funds is not only the object of giving zakat but must have the responsibility so that they can use zakat funds as an effort to empower and develop themselves so that they can be independent and can make economic improvements.

Furthermore, namely Nafaidatus Sholihah's previous research in 2020 entitled "The Religious Behavior Of Students In Broken Home Families (Case Study of Students with Broken Home Family Backgrounds at SMKN 1 Lamongan)".⁹ This study discusses the religious behavior of students who come from broken home families. Religious behavior is measured through worship and manners. It was found that students from broken home families tend to have poor worship behavior and manners due to lack of attention and guidance from parents. Students from broken home families show a tendency of poor religious behavior, both in terms of worship and manners. This is due to the lack of parental attention and the loss of family function as the first place of character education for children.

And for the next previous research, Adul Muiz entitled "Analysis of Islamic Law on the Determination of Zakat Fitrah with Cash in the Perspective of Four Fiqh Madhhabs (Review of Kitab Al-Fiqh Al-Islam Wa Adillatuh)".¹⁰ This

LAW IN INDONESIA IN A COMPARATIVE STUDY OF LAW, so That," *International Journal of Educational Review, Law And Social Sciences (IJERLAS)* 2, no. 1 (2022): 129–42, <https://doi.org/10.54443/ijerlas.v2i1.134>.

⁷ Ajeng Sonial Manara, Arif Rachman Eka Permata, and R. Gatot Heru Pranjoto, "Strategy Model for Increasing the Potential of Zakat through the Crowdfunding-Zakat System to Overcome Poverty in Indonesia," *International Journal of Zakat* 3, no. 4 (2018): 17–31, <https://doi.org/10.37706/ijaz.v3i4.104>.

⁸ Wasilatur Rohmaniyah, "Optimalisasi Zakat Digital Melalui Penguatan Ekosistem Zakat Di Indonesia," *Al-Huquq: Journal of Indonesian Islamic Economic Law* 3, no. 2 (2022): 232–46, <https://doi.org/10.19105/alhuquq.v3i2.5743>.

⁹ Aris Puji Purwatiningsih, "Why Do Indonesia Zakat Collection Not as Effective as Malaysia's?," *HIKMATUNA: Journal for Integrative Islamic Studies* 6, no. 1 (2020): 74–90, <https://doi.org/10.28918/hikmatuna.v6i1.2100>.

¹⁰ Qurroh Ayuniyyah, Didin Hafidhuddin, and Hambari Hambari, "The Strategies in Strengthening the Role of Zakat Boards and Institutions in Indonesia," *International Journal of Zakat* 5, no. 3 (2020): 73–87, <https://doi.org/10.37706/ijaz.v5i3.244>.

research discusses the differences in the views of four fiqh madhhabs (Hanafi, Maliki, Shafi'i, and Hanbali) regarding the permissibility of paying zakat fitrah with cash, while the other three madhhabs do not. Indonesian society, the majority of which follows the Shafi'i school of thought, should be consistent with these fiqh provisions.¹¹ The solution to this confusion is better religious education and socialization from scholars and community leaders.

However, related to the explanation of some of the previous studies listed, it can be concluded that it shows the low level of public understanding of the concept of zakat and the importance of education and the active role of zakat institutions and religious leaders in socializing zakat procedures in accordance with sharia, and from these previous studies there is still rarely anything specific related to the law of issuing zakat twice and its understanding of its practice in the community.¹² So this raises questions about the validity of the double zakat law. In Islam, wealth zakat must be paid only once in one haul if the conditions are met. Giving it more than once is only permissible if it is intended as a sunnah charity, not an obligatory zakat.¹³ So the purpose of this research is to be able to answer problems related to the need for public understanding of the law according to the explanation of the ulama to issue zakat twice a year and then how the practice in the community related to this matter.

Method's

This research was conducted using the library study method, in which various relevant literature, scientific journals, and books were reviewed in depth to obtain a comprehensive understanding of the topic discussed.¹⁴ The library study method or library research is an approach to a study with the aim of collecting from many sources such as journals, books, research reports, articles and other documents in written form. This method is used in order to gain a deep understanding of a topic based on a review of existing literature. The books taken in this study are the first Book Source: Al-Kasani, Bada'i as-Sana'i, Juz 2, p. 7, the second Book Source: Al-Dasuqi, Hasyiyah al-Dasuqi, Juz 1, p. 506. And the

¹¹ A A K Karim, A Jumarding, and A Ahmad, "The Role of Zakat in National Economic Transformation through Regional Economic Growth in South Sulawesi Province," *International Journal of ...* 8, no. 2 (2022): 75–98, <https://doi.org/https://ijcf.ticaret.edu.tr/index.php/ijcf/article/view/300>.

¹² Hary Djatmiko, "Re-Formulation Zakat System as Tax Reduction in Indonesia," *Indonesian Journal of Islam and Muslim Societies* 9, no. 1 (2019): 135–62, <https://doi.org/10.18326/ijims.v9i1.135-162>.

¹³ Maulida Dwi Agustiningasih et al., "Discovering the Experience of Financial Technology (FinTech) Users in Paying Zakah, Infaq, and Sadaqah (ZIS) in East Java, Indonesia," *El-Qish: Journal of Islamic Economics* 1, no. 2 (2021): 132–43, <https://doi.org/10.33830/elqish.v1i2.1842.2021>.

¹⁴ Zuchri Abdussamad, *Metode Penelitian Kualitatif* (Bandung: Syakir Media Press, 2021).

book taken is the first Book Source: Al-Nawawi, al-Majmu', Juz 6, p. 111, the second book source: Ibn Qudamah, al-Mughni, Juz 2, p. 358.

Results and Discussion

Concept of Zakat al-Fitr

Zakat al-fitr is zakat that must be given by every Muslim in the month of Ramadan until before the Eid prayer to be given to those who are entitled to receive it, regardless of whether they are mukallaf, children, slaves, or free. This zakat is equivalent to 1 saa', or 3.5 liters or 2.7 kilograms of staple food.¹⁵ Local. In the hadith narrated by Imam Bukhari and Imam Muslim, it is mentioned that the Messenger of Allah (PBUH) imposed zakat al-fitr in the month of Ramadan in the amount of one saa' of dates or wheat on every free Muslim or slave, male or female. A day or two before the feast day, they pay zakat fitrah, according to Bukhari's hadith. Zakat-ul-Fitr is an obligatory act of worship that is paid once as a complement to worship during the month of Ramadan.¹⁶

Zakat is one of the pillars of Islam, and is obligatory for every eligible Muslim. Haram ruling: Refusing to pay zakaah even if the conditions are met is haram and a major sin, according to the evidence: The Qur'an: "Establish prayer and pay zakaah..." (al-Baqarah: 43) and the Hadith: "Islam is built on five things, one of which is paying zakaah." Those who were reluctant to pay zakat were fought against by Caliph Abu Bakr. In the Qur'an, as seen in surah At-Taubah, verses 34-35, punishment is threatened for those who do not pay zakat. Makruh ruling: Delaying the payment of zakaah without a legitimate reason or distributing it to the wrong place may be considered makrooh.¹⁷ For example, keeping zakat for too long even though it has reached the haul and nisap. Zakat on wealth that has not reached the nisab but that one wants to keep clean may be ruled as sunnah Zakat on profession or income (zakat on income), according to some scholars, is also considered sunnah, depending on interpretation.¹⁸ Giving zakat early (ta'jil az-zakah) before the haul is reached is also considered sunnah.

¹⁵ Ulya Utari, Nurma Sari, and Amri Amri, "Utilization of Zakat Funds on The Welfare Dimensions of The Poor In Aceh Besar (Baitul Mal Mustahik Case Study)," *El-Qish: Journal of Islamic Economics* 1, no. 1 (2021): 56–68, <https://doi.org/10.33830/elqish.v1i1.1534.2021>.

¹⁶ Annisa Rizqa Alamri et al., "Management of Productive Zakat Management of Mustahik Welfare in Baznas Gorontalo District," *Prosperity: Journal of Society and Empowerment* 3, no. 1 (2023): 19–29, <https://doi.org/10.21580/prosperity.2023.3.1.14631>.

¹⁷ Amirullah et al., "Functions of the Agency of Amil Zakat, Infaq, Sedakah and Its Management in Gowa District, South Sulawesi Province, Indonesia," *Asian Journal of Applied Sciences* 10, no. 4 (2022): 366–78, <https://doi.org/10.24203/ajas.v10i4.7023>.

¹⁸ Basar Dikuraisyin, Ghosyi Harfiah Ningrum, and Julianinggar Lusiana Isnaini, "Asset Waqf Management Model in the Health Sector LAZNAS Daarut Tauhiid Peduli Surabaya," *AL-FALAH: Journal of Islamic Economics* 7, no. 2 (2022): 227, <https://doi.org/10.29240/alfalah.v7i2.4921>.

Permissible ruling: Zakat can be given to the mustahik directly or through an amil, as long as it is in accordance with the Shariah.¹⁹ For example, one can give zakat directly to the poor or through an official organization.

Conditions for Paying Zakat al-Fitr

One who is a Muslim; one who is not a Muslim is not obliged to pay it. One who was born before sunset on the last day of Ramadan; one who was born after sunset, which is the first of Shawwal, is not obliged to pay it. Similarly, a man who marries after sunset on that day does not have to pay zakat al-fitr to his wife. one who has enough money to provide food for himself and his family members whom he has to support.

Table 1
The hadith and books on the practice of zakat

No	Mazhab	Hadith and Book Source
1.	Hanafi View: Zakat al-fitr is obligatory once. If mmjjj repeated, the second zakat is considered sunnah charity, not zakat anymore. Book Source: Book: Al-Hidayah fi Sharh Bidayat al-Mubtadi (Imam al-Marghinani)	Kitab:Al-Hidayah Fi Sharh Bidayat Al-Mubtadi (Imam Al-Marghinani). "حولا تجب إلا مرة واحدة في السنة، ولا يجوز دفعها مرتين عن نفس واحدة." "Zakat al-fitr is not obligatory except once a year, and it cannot be paid twice on one person." (Al-Hidayah, Volume 1, p. 114) Kitab:Bada'i as-Sana'i (Al-Kasani) "فإن أدى زكاة الفطر عن نفسه مرتين لم يجز إلا واحدة، والثانية تكون تطوعاً." "If a person pays zakat al-fitr on himself twice, only one is valid. The second becomes a voluntary charity." (Bada'i as-Sana'i, Volume 2, p. 74).
2.	Maliki Opinion: Zakat al-fitr is not prescribed twice. The second time is not considered	Book: Al-Mudawwanah al-Kubra (Imam Malik, narrated by Sahnun) "حولا يُعبيدها إن كان قد أخرجها، فإن أعادها ظنّاً أنها

¹⁹ SOLAHUDDIN ABDUL HAMID et al., "Zakat Distribution Management and Poverty Issues: A Study in the State of Kedah," *Russian Law Journal* 11, no. 4s (2023): 372–79, <https://doi.org/10.52783/rj.v11i4s.859>.

	<p>an act of worship, and may even be considered an innovation if it is intended as zakat again</p>	<p>واجبة فليس له في الإعادة أجر." "There is no need to repeat zakat al-fitr if it has already been given. If you repeat it because you think it is obligatory, then there is no reward for repeating it." (Al-Mudawwanah, Volume 1, p. 385).</p>
<p>3.</p>	<p>Shafi'i View: It is obligatory once. Repetition is not valid as zakat. If it is repeated, then it is only considered a voluntary charity.</p>	<p>Book: Al-Umm (Imam Shafi'i) "حولا تجب زكاة الفطر إلا مرة واحدة في السنة، ومن أعادها مرتين فقد تطوع." "Zakat al-fitr is not obligatory except once a year. If a person repeats it twice, then it is voluntary charity." (Al-Umm, Volume 2, p. 78) Book: Mughni al-Muhtaj (Al-Khatib Ash-Sharbini) "ولو كرر إخراجها لا تجزئه إلا مرة، وما زاد يكون تطوعاً." "If a person repeats the payment of zakat al-fitr, it is only valid once. The rest is considered voluntary charity." (Mughni al-Muhtaj, Volume 1, p. 604)</p>
<p>4.</p>	<p>Hanbali Opinion: Zakat al-fitr is obligatory once in Ramadan. The second zakat is only considered tathawwu' (sunnah/infaq).</p>	<p>Book: Al-Mughni (Ibn Qudamah al-Maqdisi) "حولا يجوز إخراجها مرتين عن نفس واحدة، فإن فعل لم تكن الثانية زكاة بل تطوعاً." "It is not valid to give zakaat al-fitr twice for one person. If you do that, then the second one does not count as zakaah, rather it is voluntary charity." (Al-Mughni, Volume 2, p. 678).</p>

Giving zakat fitrah more than once is permissible and even preferable, but it will turn into a sunnah charity.²⁰ Zakat-ul-Fitr is an obligation that must be fulfilled every year by every Muslim. Meanwhile, the practice of paying zakat

²⁰ Afief El Ashfahany, Wulan Galuh Savitri, and Sheila Putri Anggraeni, "Strategy Of Professional Zakat Fundraising In Zakat Management Institutions," *IQTISHADUNA: Jurnal Ilmiah Ekonomi Kita* 12, no. 1 (2023): 35–47, <https://doi.org/10.46367/iqtishaduna.v12i1.1042>.

fitrah more than once in the community often occurs because of the desire to give more or as a form of additional charity. As for the explanation of the Ulama: 1) zakat Fitrah as an Obligation: The majority of scholars agree that zakat al-fitr is an obligation that every Muslim must fulfill. Zakat-ul-Fitr is a charity that must be paid every year before Eid al-Fitr, or precisely before the Eid prayer; 2) zakat Fitrah More than Once: If a person pays zakat-ul-fitr more than once in a year, then the first zakat-ul-fitr remains an obligation, while the subsequent ones become sunnah charity.; 3) additional Sadaqah: Paying zakat-ul-fitr more than once is considered a preferred form of charity because it provides greater benefits to the recipient of the zakat.²¹

The ruling on zakat al-fitr for children from broken homes in Islam follows the general rule. If the children have wealth, their zakat-ul-fitr is taken from their wealth. If not, zakaat al-fitr is borne by the father, even if the child is cared for by the mother.

1. If the child has wealth: If the child has not reached puberty but owns property, then his zakaat al-fitr should be paid from his own property.
2. If the child has no wealth: If the child has not reached puberty and does not own any money, then his zakaat al-fitr is the responsibility of the father, even if the child is being cared for by the mother.
3. Importance of religious education: In broken home families, Islamic religious education is very important as a guide for the child's life.

The ruling on zakaat al-fitr on the child of divorced parents according to the four madhhabs is as follows:

1. According to the Hanafi school, zakaat al-fitr is obligatory on every Muslim who has more than he needs on the night and day of Eid al-Fitr. This obligation covers himself and those who are his dependents. If a child does not have any wealth, then his zakat-ul-fitr must be paid by his father. If the father and mother are divorced, the father is still responsible for the child's maintenance (including zakat al-fitr), unless the obligation of maintenance has passed to the mother for some reason. source: Al-Kasani, *Bada'i as-Sana'i*, Juz 2, p. 71: “الصغار أولاده عن الفطر زكاة الرجل على ويجب”
“عليه نفقتهم لأن لهم مال لا الذين
2. According to the Maliki school of thought, zakaat al-fitr is obligatory on the one who is obliged to provide for the child. If the child has not

²¹ Afief El Ashfahany and Muhammad Iqbal Nur Ishlahudin, “Efficiency Analysis of Zakat Management Institutions in Banyumas Regency: Case Study of LAZISMU, LAZISNU and BAZNAS,” *Iqtisad: Reconstruction of Justice and Welfare for Indonesia* 10, no. 1 (2023): 51, <https://doi.org/10.31942/iq.v10i1.8261>.

reached puberty and does not have any wealth, then the father is liable for the child's zakaat al-fitr. If the father and mother are divorced, then the father is obliged to pay it, so long as he is still the one who is responsible for the child's maintenance. If the child reaches puberty and is able to afford it, then he must pay zakaat al-fitr himself. source: Al-*Dasuqi*, *Hasyiyah al-*Dasuqi**, Juz 1, p. 506: "عليه المنفق كان ولو النفقة، تلزمه من الفطر زكاة تلزم" صغيراً."

3. According to the Shafi'i school of thought, zakaat al-fitr is obligatory on oneself. However, if the child is not yet able to do so and has not reached puberty, then the father is obliged to pay the child's zakaat al-fitr because he is responsible for the child's maintenance. If the parents are divorced, the father is still liable for zakaat al-fitr so long as he is still responsible for the child's maintenance. If the maintenance is transferred to the mother (for example by a court decision), then the mother pays the zakaat al-fitr of the child from the source of the book: Al-*Nawawi*, *al-Majmu'*, Juz 6, p. 111: "فقيرًا كان إذا الصغير ولده عن الفطرة زكاة الأب على ويجب".
4. The Hanbali view is that zakaat al-fitr is obligatory for whoever is the breadwinner. So if the child is not able to afford it, zakaat al-fitr is borne by his father. If the parents are divorced, and the maintenance remains with the father, then he pays it. However, if the maintenance has passed to the mother (for example by court decision or agreement), then the mother is obliged to pay zakaat al-fitr for the source child: Ibn Qudamah, *Al-Mughni*, Juz 2, p. 358: "نفقتهم تلزمه الذين الصغار أولاده عن الفطر زكاة الرجل تلزم".

The researchers' analysis takes a normative objective position: they do not establish a new law, but examine the fiqh views of the four main madhhabs (Hanafi, Maliki, Shafi'i, Hanbali) and relate them to social phenomena in society, especially in Gersik Putih Village, where the practice of zakaat fitrah twice occurs for some children from broken home families. For researchers, there are several things that need to be studied in the research of this article, including: a) disagreeing with the practice of double zakaat fitrah as an obligation, but understanding if it is intended as sunnah alms (*tathawwu'*); b) using a descriptive-analytical approach based on library research; c) supports the opinion of the majority of scholars, that zakaat fitrah is only obligatory once a year, in accordance with the agreed sharia provisions.²²

Next is an analysis of the opinions of the madhhabs, namely:

²² Maghfirah Maghfirah, "Zakat Management and Poverty Alleviation in Indonesia," *Jurisdictie* 11, no. 2 (2021): 286–313, <https://doi.org/10.18860/j.v11i2.9261>.

- a. Hanafi school of thought: Zakat al-fitr is only valid once, if it is paid twice then the second one becomes a sunnah charity. (Kitab: Al-Hidayah and Bada'i as-Sana'i).
- b. Maliki's view: Zakat al-fitr twice is not valid as zakat, and may even be considered heresy if it is intended as zakat. (Kitab: Al-Mudawwanah).
- c. Shafi'i school of thought: Zakat al-fitr is only given once, the rest is Sunnah charity. (Kitab: Al-Umm, Mughni al-Muhtaj).
- d. Hanbali view: Just like the others, only one time is considered zakat. The second is tathawwu'. (Book: Al-Mughni)²³

What the four madhhabs have in common is that it is not permissible to pay zakat al-fitr twice as zakat, and the second time it is only an infaq or voluntary charity.²⁴ Next is the analysis with additional literature and books: Which is in the book (Yusuf al-Qaradawi in *Fiqh az-Zakat*). Explaining and emphasizing that zakat fitrah is a mahdhah worship that must follow the provisions of the Prophet Muhammad. The repetition of zakat fitrah on behalf of the same person is baseless unless it is intended as charity (voluntary). The second book is (Wahbah az-Zuhaili in *Al-Fiqh al-Islami wa Adillatuhu*):²⁵ which states that zakat fitrah is only obligatory once and cannot be replaced or added because it is related to the purification of the soul after Ramadan. The third book is (Muhammad Daud Ali in *Islamic Economic System*): Emphasizes that zakat must be managed and conducted according to the principles of justice. Double zakat fitrah due to ignorance can lead to waste of wealth and inaccurate targeting of mustahik.

Conclusion

The Hanafi school is of the view that zakat al-fitr is obligatory on every Muslim who has more than he needs on the night and day of Eid al-Fitr. The Maliki school is of the view that zakat al-fitr is obligatory on the one who is

²³ Safaah Restuning Hayati and Syah Amelia Manggala Putri, "The Efficiency of Zakat Management Organizations in Indonesia: Data Envelopment Analysis Approach," *Muqtasid: Jurnal Ekonomi Dan Perbankan Syariah* 10, no. 2 (2020): 95–106, <https://doi.org/10.18326/muqtasid.v10i2.95-106>.

²⁴ Mudrifah Mudrifah and Aviani Wisyastuti, "Penguatan Karakteristik SDM Dalam Implementasi Manajemen Berbasis Risiko Di Lazis Muhammadiyah (LazisMu) Kabupaten Malang," *Jurnal Pengabdian Nasional (JPN) Indonesia* 2, no. 1 (2021): 19–27, <https://doi.org/10.35870/jpni.v2i1.26>.

²⁵ Novendi Arkham Mubtadi, Rohmad Abidin, and Qurrota A'yun, "EFEKTIVITAS PENYALURAN ZAKAT DI INDONESIA: PENDEKATAN RASIO KEUANGAN DAN SHARIA ENTERPRISE THEORY Volume 1 Number 2 2021," *JIEF-Journal of Islamic Economics and Finance* 1, no. 2 (2021): 2021, <http://e-journal.iainpekalongan.ac.id/index.php/jief/issue/current>.

obliged to provide for the child, and if the child has not reached puberty and does not have any wealth, then the child's zakat al-fitr is borne by the father. The Shafi'i school of thought is that zakat al-fitr is obligatory on oneself. However, if the child is not yet able and has not reached puberty, then the father is obliged to pay the child's zakat al-fitr because the child's maintenance is borne by him. The Hanbali school of thought, on the other hand, makes zakat al-fitr obligatory on whoever is responsible for the child's maintenance. So if the child is not able to afford it, zakat fitrah is borne by the father. This research contributes to the strengthening of knowledge about the law on issuing zakat twice based on the opinions of the scholars. The limitation of this research is that it has not raised case studies of people who apply zakat twice from each mazhab. Thus, this can be a recommendation for further research.

Bibliography

- Abdussamad, Zuchri. *Metode Penelitian Kualitatif*. Bandung: Syakir Media Press, 2021.
- Alamri, Annisa Rizqa, Jenal Igrisa, Desca Thea Purnama, Mutmainnah Mutmainnah, Marini Marini, Reiki Nauli Harahap, and Nurul Adha. "Management of Productive Zakat Management of Mustahic Welfare in Baznas Gorontalo District." *Prosperity: Journal of Society and Empowerment* 3, no. 1 (2023): 19–29. <https://doi.org/10.21580/prosperity.2023.3.1.14631>.
- Amirullah, Supriadi Hamdat, Muhammad Basir, and Suparman Abdullah. "Functions of the Agency of Amil Zakat, Infaq, Sedakah and Its Management in Gowa District, South Sulawesi Province, Indonesia." *Asian Journal of Applied Sciences* 10, no. 4 (2022): 366–78. <https://doi.org/10.24203/ajas.v10i4.7023>.
- Ardiansyah, Firman, Fitriyana Agustin, Ridan Muhtadi, Jawa Timur, and Jawa Timur. "Digitalisasi Filantropi Islam Pada Pesantren Di Pulau Madura Digitalization of Islamic Pillantrophy in Islamic Boarding Schools on the Island Of." *Journal Of Islamic Banking And Shariah Economy* 1, no. 2 (2021): 225–55.
- Arkham Mubtadi, Novendi, Rohmad Abidin, and Qurrota A'yun. "EFEKTIVITAS PENYALURAN ZAKAT DI INDONESIA: PENDEKATAN RASIO KEUANGAN DAN SHARIA ENTERPRISE THEORY Volume 1 Number 2 2021." *JIEF-Journal of Islamic Economics and Finance* 1, no. 2 (2021): 2021. <http://e-journal.iainpekalongan.ac.id/index.php/jief/issue/current>.
- Ashfahany, Afief El, and Muhammad Iqbal Nur Ishlahudin. "Efficiency Analysis of Zakat Management Institutions in Banyumas Regency: Case Study of LAZISMU, LAZISNU and BAZNAS." *Iqtisad: Reconstruction of Justice and Welfare for Indonesia* 10, no. 1 (2023): 51.

- <https://doi.org/10.31942/iq.v10i1.8261>.
- Ashfahany, Afief El, Wulan Galuh Savitri, and Sheila Putri Anggraeni. "Strategy Of Professional Zakat Fundraising In Zakat Management Institutions." *IQTISHADUNA: Jurnal Ilmiah Ekonomi Kita* 12, no. 1 (2023): 35–47. <https://doi.org/10.46367/iqtishaduna.v12i1.1042>.
- Auliyah, Robiatul, and Basuki Basuki. "Ethical Values Reflected on Zakat and CSR: Indonesian Sharia Banking Financial Performance." *Journal of Asian Finance, Economics and Business* 8, no. 1 (2021): 225–35. <https://doi.org/10.13106/jafeb.2021.vol8.no1.225>.
- Ayuniyyah, Qurroh, Didin Hafidhuddin, and Hambari Hambari. "The Strategies in Strengthening the Role of Zakat Boards and Institutions in Indonesia." *International Journal of Zakat* 5, no. 3 (2020): 73–87. <https://doi.org/10.37706/ijaz.v5i3.244>.
- Dikuraisyin, Basar, Ghosyi Harfiah Ningrum, and Julianinggar Lusiana Isnaini. "Asset Waqf Management Model in the Health Sector LAZNAS Daarut Tauhiid Peduli Surabaya." *AL-FALAH : Journal of Islamic Economics* 7, no. 2 (2022): 227. <https://doi.org/10.29240/alfalah.v7i2.4921>.
- Djatmiko, Hary. "Re-Formulation Zakat System as Tax Reduction in Indonesia." *Indonesian Journal of Islam and Muslim Societies* 9, no. 1 (2019): 135–62. <https://doi.org/10.18326/ijjims.v9i1.135-162>.
- Dwi Agustiningsih, Maulida, Novita Nurul Islami, Tiara Tiara, and Widyo Pramono. "Discovering the Experience of Financial Technology (FinTech) Users in Paying Zakah, Infaq, and Sadaqah (ZIS) in East Java, Indonesia." *El-Qish: Journal of Islamic Economics* 1, no. 2 (2021): 132–43. <https://doi.org/10.33830/elqish.v1i2.1842.2021>.
- Haetami, Enden. "Islamic Law Enforcement Through Religious Courts in Indonesia." *ENDLESS: International Journal of Future Studies* 2, no. 2 (2019): 71–81. <https://doi.org/10.54783/endllessjournal.v2i2.105>.
- Hayati, Safaah Restuning, and Syah Amelia Manggala Putri. "The Efficiency of Zakat Management Organizations in Indonesia: Data Envelopment Analysis Approach." *Muqtasid: Jurnal Ekonomi Dan Perbankan Syariah* 10, no. 2 (2020): 95–106. <https://doi.org/10.18326/muqtasid.v10i2.95-106>.
- Karim, A A K, A Jumarding, and A Ahmad. "The Role of Zakat in National Economic Transformation through Regional Economic Growth in South Sulawesi Province." *International Journal of ...* 8, no. 2 (2022): 75–98. <https://doi.org/https://ijcf.ticaret.edu.tr/index.php/ijcf/article/view/300>.
- Khosyi'ah, Siah, Royhan Aziz Ghifari, Mohamad Sar'an, and Ah Fathonih. "Absolute Competence in the Fields of Alms in the Religious Courts." *International Journal of Islamic Khazanah* 11, no. 2 (2021): 90–102. <https://doi.org/10.15575/ijik.v11i2.12428>.

- Maghfirah, Maghfirah. "Zakat Management and Poverty Alleviation in Indonesia." *Jurisdiction* 11, no. 2 (2021): 286–313. <https://doi.org/10.18860/j.v11i2.9261>.
- Mudrifah, Mudrifah, and Aviani Wisyastuti. "Penguatan Karakteristik SDM Dalam Implementasi Manajemen Berbasis Risiko Di Lazis Muhammadiyah (LazisMu) Kabupaten Malang." *Jurnal Pengabdian Nasional (JPN) Indonesia* 2, no. 1 (2021): 19–27. <https://doi.org/10.35870/jpni.v2i1.26>.
- Nurmala, Leni, and Yoslan Koni. "DIFFERENCES AND SIMILARITIES IN THE DIVISION OF INHERITANCE LAW ACCORDING TO ISLAMIC LAW AND JAVANESE CUSTOMARY LAW IN INDONESIA IN A COMPARATIVE STUDY OF LAW, so That." *International Journal of Educational Review, Law And Social Sciences (IJERLAS)* 2, no. 1 (2022): 129–42. <https://doi.org/10.54443/ijerlas.v2i1.134>.
- Purwatiningsih, Aris Puji. "Why Do Indonesia Zakat Collection Not as Effective as Malaysia's?" *HIKMATUNA: Journal for Integrative Islamic Studies* 6, no. 1 (2020): 74–90. <https://doi.org/10.28918/hikmatuna.v6i1.2100>.
- Rohmaniyah, Wasilatur. "Optimalisasi Zakat Digital Melalui Penguatan Ekosistem Zakat Di Indonesia." *Al-Huquq: Journal of Indonesian Islamic Economic Law* 3, no. 2 (2022): 232–46. <https://doi.org/10.19105/alhuquq.v3i2.5743>.
- Sa'adah, Mazro'atus, and Uswatun Hasanah. "The Common Goals of BAZNAS' Zakat and Sustainable Development Goals (SDGs) According to Maqasid Al-Sharia Perspective." *Al-Ihkam: Jurnal Hukum Dan Pranata Sosial* 16, no. 2 (2021): 302–26. <https://doi.org/10.19105/AL-LHKAM.V16I2.4990>.
- SOLAHUDDIN ABDUL HAMID et al. "Zakat Distribution Management and Poverty Issues: A Study in the State of Kedah." *Russian Law Journal* 11, no. 4s (2023): 372–79. <https://doi.org/10.52783/rlj.v11i4s.859>.
- Sonial Manara, Ajeng, Arif Rachman Eka Permata, and R. Gatot Heru Pranjoto. "Strategy Model for Increasing the Potential of Zakat through the Crowdfunding-Zakat System to Overcome Poverty in Indonesia." *International Journal of Zakat* 3, no. 4 (2018): 17–31. <https://doi.org/10.37706/ijaz.v3i4.104>.
- Utari, Ulya, Nurma Sari, and Amri Amri. "Utilization of Zakat Funds on The Welfare Dimensions of The Poor In Aceh Besar (Baitul Mal Mustahik Case Study)." *El-Qish: Journal of Islamic Economics* 1, no. 1 (2021): 56–68. <https://doi.org/10.33830/elqish.v1i1.1534.2021>.