

A Comparison of Qiyas-Based Zakat al-Fitr Nominals: A Study of BAZNAS Policies across 27 Regencies/Cities in West Java (2021–2025)

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Abstract:

This article analyses the practice of *qiyas* in determining the standard amount of zakat al-fitr in Indonesia, focusing on West Java Province during the period 2021–2025. The study examines the role of the West Java Provincial National Zakat Agency in converting zakat al-fitr obligations from staple foodstuffs, particularly rice, into monetary form, as well as the implications of applying *qiyas* to variations in the nominal value of zakat al-fitr across regencies and cities. This research employs a literature review method using primary sources consisting of printed and electronic literature on *qiyas* in *ushul fiqh*, provisions of zakat al-fitr within *fiqh al-zakat*, and Circular Letters issued by the West Java Provincial BAZNAS regarding zakat al-fitr standards. Secondary sources include books, peer-reviewed journal articles, policy documents, and other relevant references that support the analysis. Data were analysed qualitatively using a comparative approach by examining the application of *qiyas* in determining zakat al-fitr standards in several regions in West Java. This approach enabled the identification of differences in nominal zakat al-fitr amounts while also analysing local economic factors underlying these variations. The findings indicate that the West Java Provincial BAZNAS determines the conversion of zakat al-fitr into monetary form based on local rice prices in each region. This practice reflects the application of *qiyas* through an *'illat* derived from the consumption value of staple foods within local communities. Consequently, the amount of zakat al-fitr is strongly influenced by local economic and fiscal conditions, resulting in diverse zakat al-fitr standards across regions. During the study period, the lowest zakat al-fitr amount was recorded at Rp25,000 in 2021, while the highest reached Rp62,000 in 2023 in Cianjur Regency. The novelty of this study that the application of *qiyas* based on local price considerations produces varied zakat al-fitr standards, while highlighting the adaptability of Islamic law in responding to socio-economic dynamics.



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Introduction

The main sources of Islamic law refer to the Qur'an and Sunnah. All Muslims agree that the rules of Islamic law in various aspects of life are based on the rules contained in the Qur'an and Sunnah. In some cases, the guidance of the Qur'an and Sunnah is general and global in nature, requiring new interpretations that provide guidance in order to establish the law.

The facts show that after the death of the Prophet Muhammad, various events emerged that had never occurred during his lifetime. In addition, Islam spread widely to various regions outside the Arabian Peninsula, which had traditions and environments different from those of the Arab nation to which the Prophet Muhammad was sent. In such circumstances, guidelines were needed to guide the ummah in making decisions so that there would be clear guidelines for answering new issues that might arise in the following decades.

Some events that occurred during the time of the companions that did not occur during the time of the Prophet could be resolved properly because they lived with the Prophet and could witness how he established the law. However, as time passed and social life in society changed, various legal issues continued to arise in various places.

In addressing these new issues, scholars use *ijtihad* to formulate legal solutions so that Islamic teachings can respond to various problems encountered. One method of *ijtihad* is *qiyas*. The majority of scholars agree that *qiyas* is one of the sources of Islamic law (Aprilia, 2025) in addition to the Qur'an, Hadith, and *Ijma'*. (Sapitri et al., 2025) *Qiyas* as a method of determining the law in new matters that are not explicitly mentioned in the text of the Qur'an or the Sunnah of the Prophet (Muhammad Jundy, 2024). In this case, there is *ijtihad al-Qiyas*, which is a form of *ijtihad* using *qiyas*.

Several studies on *qiyas* have been conducted, including Ammar M. Jundi et al. (2024) entitled *The Study of Qiyas as a Legal Argument: Application and Limitations*, which concluded that *qiyas* is established as a source of formal legal reasoning that is theoretically and practically recognised as authoritative. A similar point was made by Faisal Ahmadi et al. (2020) in their study entitled *The Value of Qiyas in Islamic Jurisprudence*. Mujtahid et al. in their study entitled *The Concept and Implementation of Qiyas in the Modern Era* stated that *qiyas* is *Hujjah Syar'iyah* and is included as the fourth source of law. (Mujtahid; Ali Hasan Assidiqi; Dini Sadiyah, 2023) Furthermore, Iqbal Subhan (2025) in his research entitled *The Application of the Qiyas Method in Islamic Legal Reasoning: A Review of Fatwas by the Indonesian Ulama Council (MUI)* states that *qiyas* is an important tool for the MUI in responding to modern issues by referring to analogies from classical Islamic texts (Subhan, 2025). From the studies that have been conducted, the author's research is related to *qiyas* in

zakat fitrah in West Java Province in 2021-2025. In this case, there are similarities in terms of the theory of *qiyas*, but the difference lies in the object of study, namely the implementation of *qiyas* in zakat fitrah in West Java Province. Thus, the novelty of this study lies in the description of the implementation of *qiyas* in *zakat fitrah* in West Java Province from 2021 to 2025.

One of the acts of worship that uses the *qiyas* method is zakat fitrah. *Zakat al-fitr* is a financial act of worship that must be performed during the month of Ramadan by every Muslim who meets the requirements of ability (*ahliyyah*) based on the hadith of the Prophet Muhammad. The amount of zakat al-fitr is determined based on the types of staple foods commonly consumed, such as wheat, dates, and rice. This refers to the words of the Prophet Muhammad which read:

عَنْ ابْنِ عُمَرَ رَضِيَ اللَّهُ عَنْهُمَا قَالَ: (فَرَضَ رَسُولُ اللَّهِ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ زَكَاةَ الْفِطْرِ، صَاعًا مِنْ تَمْرٍ، أَوْ صَاعًا مِنْ شَعِيرٍ: عَلَى الْعَبْدِ وَالْحُرِّ، وَالذَّكَرِ، وَالْأُنْثَى، وَالصَّغِيرِ، وَالْكَبِيرِ، مِنَ الْمُسْلِمِينَ، وَأَمَرَ بِهَا أَنْ تُؤَدَّى قَبْلَ خُرُوجِ النَّاسِ إِلَى الصَّلَاةِ) رواه البخاري

From Ibn Umar, may Allah be pleased with him, that the Messenger of Allah, made it obligatory to pay zakat al-fitr in the amount of one sa' of dates or one sa' of barley for each slave, free person, male and female, young and old, among the Muslims; and he commanded that it be paid before people go out to perform the prayer. (Idris et al., 2025)

Regarding the amount of *zakat fitrah* above, the Indonesian Ulema Council, through its fatwa Number: 65 of 2022 concerning the Law on Issues Related to Zakat Fitrah, stipulates that zakat fitrah is obligatory for every Muslim to pay for himself and those under his care before Eid *al-Fitr*, provided that he is still alive on the night of Eid and has more than his basic daily needs. Zakat al-Fitr is paid in the form of staple food. The amount of zakat al-Fitr is 1 sha', which when converted to rice is 2.7 kg or 3.5 litres. *Zakat al-Fitr* can be paid in cash, which is entrusted to the committee to be used to purchase staple food. The value of zakat al-fitr in the form of rice, when converted to cash, refers to: a. The price of the type of rice consumed by the muzakki. b. The local market price. Specifically for Muslims whose staple food is not rice, zakat al-fitr is paid according to the local staple food (Alim, 2022)

The determination of zakat fitrah law proposed by the MUI regarding the measurement and conversion of staple foods into money uses the *qiyas* method. As is well known, *qiyas* is an important tool for the MUI in responding to modern issues (Subhan, 2025). One example of the *qiyas* method is the determination of the measurement of zakat fitrah. The MUI issued a fatwa on the mandatory measurement of zakat fitrah in the form of rice for the Muslim community in Indonesia because rice

is the staple food consumed locally by the Indonesian people. The rice consumed represents the practical value of zakat fitrah in the local economic context. The MUI also provides guidance for Muslims whose staple food is not rice to pay zakat fitrah with their local staple food.

The existence of *qiyas* in the conversion of zakat in Indonesia from one sho' of dates or one sho' of barley to rice. Furthermore, *qiyas* with the conversion of rice to money, which is stipulated by the national zakat collection agency. To that end, this paper will examine the amount of zakat fitrah in Indonesia. The focus of the study is on the amount of *zakat fitrah* in West Java province, which consists of 27 districts/cities, over the last five years, namely 2021-2025.

Although a number of studies have touched upon the influence of fluctuations in local rice prices on the determination of the amount of zakat al-fitr, these studies are generally still normative and partial in nature, and have not specifically examined the practice of *qiyas* within the context of institutional zakat policy at the regional level. To date, there have been few studies that systematically analyse how *zakat* authorities at the provincial level apply *qiyas* based on local prices as the basis for setting the fitrah zakat standard, particularly over a timeframe that reflects current economic dynamics. Therefore, focusing on West Java Province for the 2021–2025 period is crucial, given that West Java is the province with the largest population in Indonesia, high levels of economic heterogeneity across regions, and significant variations in rice prices between districts and cities. (Mu'adzah & Rachmad, 2024) Furthermore, the 2021–2025 period reflects the phase of economic recovery and adjustment following the Covid-19 pandemic, which has also influenced food price stability and public purchasing power. Thus, this study fills a research gap by providing an empirical-conceptual analysis of the application of *qiyas* by the West Java Provincial BAZNAS in responding to local economic dynamics, whilst explaining its implications for the diversity of fitrah zakat rates within a single administrative region.

This study offers both theoretical and practical benefits. Theoretically, this research enriches the academic development of ushul fiqh, particularly in understanding the contextual application of *qiyas* in contemporary zakat policy, and demonstrates the flexibility of Islamic law in responding to local social and economic dynamics. In practical terms, this research serves as a reference for zakat institutions, particularly BAZNAS, in formulating standards for zakat al-fitr that are more transparent, fair, and sensitive to regional economic conditions. For the public, this research helps to improve understanding that differences in the nominal value of zakat al-fitr between regions are a consequence of the application of *qiyas* based on

local prices, thereby strengthening public trust and increasing compliance in the payment of zakat al-fitr.

Methodology

This research is a literature study because the primary sources come from published data in books, journals, and reports. The research focuses on BAZNAS in West Java Province. West Java is the province with the highest number of regencies and cities, namely 18 regencies and 9 cities. The primary sources are references or books on *qiyas* law, zakat fitrah, and the Decree of the West Java Provincial National Zakat Agency on the determination of the amount of zakat fitrah for 2021 to 2025. The collected data was analysed using the analysis procedure according to Milles and Huberman, which consists of: Data Reduction, Data Presentation and Drawing Conclusion (Sugiyono, 2006). Data analysis was carried out using qualitative methods with a comparative approach. The comparison was made between the *qiyas* method in determining the standard zakat fitrah by BAZNAS West Java Province and the amount of zakat fitrah with the prevailing price of rice as a measure of economic indicators. The research methodology used is illustrated in the following flow chart.

Results and Discussion

Etymologically, *qiyas* is *قدر*, meaning to measure, to compare something with its equivalent. For example, *قست الثوب بالذراع* (I measured the clothes with my arm). In legal terminology, *qiyas* is as follows: (Ryan Bianda et al., 2025)

حمل معلوم على معلوم في إثبات حكم لهما أو نفيه عنهما بأمر جامع بينهما من اثبات حكم أو صفة أو نفيهما عنهما

‘Attributing something known to something known in terms of establishing the law on both or abolishing the law and both are caused by something similar between the two, in establishing the law or abolishing the law.’

al-Syaukani defines *qiyas* as follows

حمل معلوم على معلوم في إثبات حكم لهما أو نفيه عنهما بأمر جامع بينهما من حكم أو صفة

Attributing something known to something known in terms of establishing a ruling on both or negating the ruling on both because there is something similar between them in terms of ruling or nature) (Al-Syaukani, 1999)

Qadhi Abu Bakar al-Baqilani provided a definition of *qiyas* quoted by al-Amidi as follows:

حمل معلوم على معلوم في إثبات حكم لهما أو نفيه عنهما بأمر جامع بينهما

Attributing something known to something known in terms of establishing a law on both or negating the law on both because there is something similar between them.(Ummah & Aziz, 2025)

Based on the above definition, it can be understood that *Qiyas* is a method of *ijtihad* in Islamic law by analogising new issues for which there are no legal provisions based on similarities in 'illat (legal causes). Thus, the *qiyas* method is used when there are two cases with the same 'illat, where one of the two cases with the same 'illat already has a legal ruling based on *nash*, while the other case does not yet have a known ruling. Based on the same 'illat, the new case for which there is no *nash* can be ruled in the same way as the case that has been ruled based on *nash*.(Nuraeni & Abdullah, 2024)

In *qiyas*, there are several pillars, namely: *al-ashl*, *al-far'u*, *sharia law on ashal* and 'illat: a. *al-Ashl* or *maqis 'alaih* or *musyabbah bih*, which is the case that becomes the source, basis, or foundation of *qiyas*. The law that forms the basis of *qiyas* must be *Sharia law* with evidence from the *Qur'an*, *Sunnah*, and *ijma'* of the companions. b. *al-Far'u* or *al-maqis* or *musyabbah*, which is the case that is analogised or based on *ashl* (*al-muqayyas*). The law of *furu'* (derivative) is not stated in the law of *ashl*, and the "illat it possesses is the same as the 'illat in the law of *ashl*. c. *Sharia law in ashal* is the law mentioned by the lawmaker (*shari'*) in the law of *ashl* (*al-muqayyas 'alaih*). For example, obligatory, forbidden, and so on. d. 'Illat is a binding characteristic (*mundhabithah*) that unites the original case used as the basis for analogy (*al-muqayyas 'alaih*) with the derivative (*al-muqayyas*). (Yogie & Azren Qadraini, 2025)

The validity of *qiyas* is based on the *Qur'an*, *Sunnah*, and *Ijma'* of the companions. The verse of the *Qur'an* that serves as a guide for the use of *qiyas* is *Surah al-Nisa* 4 verse 59. As for the *Sunnah* of the Prophet regarding *qiyas*, it is the *hadith* narrated by *Mu'adz bin Jabal* when he was sent to *Yemen* that the Prophet said:

«كَيْفَ تَقْضِي إِذَا عَرَضَ لَكَ قَضَاءٌ؟»، قَالَ: أَقْضِي بِكِتَابِ اللَّهِ، قَالَ: «فَإِنْ لَمْ تَجِدْ فِي كِتَابِ اللَّهِ؟»، قَالَ: فَبِسُنَّةِ رَسُولِ اللَّهِ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ، قَالَ: «فَإِنْ لَمْ تَجِدْ فِي سُنَّةِ رَسُولِ اللَّهِ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ، وَلَا فِي كِتَابِ اللَّهِ؟»، قَالَ: أَجْتَهُدُ رَأْيِي، وَلَا أَلُو فَضْرَبَ رَسُولُ اللَّهِ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ صَدْرَهُ، وَقَالَ: «الْحَمْدُ لِلَّهِ الَّذِي وَفَّقَ رَسُولَ اللَّهِ لِمَا يُرْضِي رَسُولَ اللَّهِ»

The Prophet asked, 'How would you determine the law if a case were brought before you?' *Mu'adh* replied, 'I would determine the law based on the Book of Allah.' The Prophet asked again, 'What if you did not find it in the Book of Allah?' *Mu'adh* replied, 'I would rule based on the *Sunnah* of the Messenger of Allah.' The Prophet asked again, 'And if you do not find it in the *Sunnah* either?' *Mu'adh* replied, 'I would

use my own reasoning (ijtihad).’ The Prophet said, ‘All praise be to Allah who has guided the Messenger of Allah with what is pleasing to Allah.’ (Rifaldy, 2025)

With *qiyas* as a method of ijtihad, various new legal issues that have not yet been legally determined can be legally determined. This shows that Islamic law can answer various new issues without deviating from the text of the Qur'an and Sunnah. For example, the determination of the amount of zakat al-fitr has been mentioned in the Sunnah of the Prophet Muhammad. Meanwhile, Muslims outside the Arabian Peninsula consume staple foods that differ from those of Saudi Arabia, where the Prophet's hadith stipulates the use of dates and grapes as the basis for calculating zakat. Therefore, through the *qiyas* method, a standard threshold for the obligation to pay zakat al-fitr can be determined.

Zakat fitrah is a combination of the words zakat and fitrah. Etymologically, zakat has several meanings, namely: al-numuw (to grow), al-ziyādah (to increase), and al-thuhr (clean/pure).(Al-Sarakhsiy, 1993) The word zakat is paired with the word fitrah (zakat al-fithr) because zakat al-fitr is obligatory at the end of Ramadan fasting. There are several other terms for zakat fitrah, namely: zakat Ramadan, Zakat al-ṣawm, ṣadaqat al-Fithr, ṣadaqah Ramadan, zakat al-Abdān or ṣadaqat al-Ru'us. (Ḥasan Sulayman al-Nūri dan Alawi 'Abbās al-Māliki,1992.) (Mahzan, 2023) The naming of zakat fitrah is closely related to the reason and time of its payment.

Historically, the obligation of zakat al-fitr was first legislated in the month of Sha'ban in the second year of the Hijri calendar, concurrently with the legislation of the Ramadan fast.(Mahzan, 2023) Thus, zakat al-fitr became obligatory after the Prophet Muhammad settled in Medina.

The obligation of zakat al-fitr based on the guidance contained in the Sunnah of the Prophet Muhammad includes the following

عَنْ ابْنِ عُمَرَ رَضِيَ اللَّهُ عَنْهُمَا قَالَ: (فَرَضَ رَسُولُ اللَّهِ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ زَكَاةَ الْفِطْرِ، صَاعًا مِنْ تَمْرٍ، أَوْ صَاعًا مِنْ شَعِيرٍ: عَلَى الْعَبْدِ وَالْحُرِّ، وَالذَّكَرِ، وَالْأُنْثَى، وَالصَّغِيرِ، وَالْكَبِيرِ، مِنَ الْمُسْلِمِينَ، وَأَمَرَ بِهَا أَنْ تُؤَدَّى قَبْلَ خُرُوجِ النَّاسِ إِلَى الصَّلَاةِ) مُتَّفَقٌ عَلَيْهِ.

It is narrated from Ibn Umar, may Allah be pleased with him, that he said: "The Messenger of Allah, made zakat al-fitr obligatory upon every Muslim, whether slave or free, male or female, child or adult, in the amount of one sa' of dates or one sa' of nuts. He commanded that it be paid before people leave after performing the Eid al-Fitr prayer.

The guidance of the hadith is evident in the word faradha, which means that it is obligatory for every Muslim man and woman. The zakat of non-Muslims is not

valid. The form of the command to pay zakat al-fitr is also mentioned in the hadith of the Prophet, which reads as follows:(Hanbal, 1999)

قَالَ عَبْدُ اللَّهِ بْنُ ثَعْلَبَةَ بْنِ صَعِيرٍ الْعُدْرِيُّ حَطَبَ رَسُولُ اللَّهِ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ النَّاسَ قَبْلَ الْفِطْرِ بِيَوْمَيْنِ فَقَالَ
أَدُّوا صَاعًا مِنْ بُرٍّ أَوْ قَمْحٍ بَيْنَ اثْنَيْنِ أَوْ صَاعًا مِنْ تَمْرٍ أَوْ صَاعًا مِنْ شَعِيرٍ عَلَى كُلِّ حُرٍّ وَعَبْدٍ وَصَغِيرٍ وَكَبِيرٍ
Abdullah bin Tsa'labah bin Şu'ayr al-'Udzriy said, "The Messenger of Allah, delivered a sermon to his companions about two days before Eid al-Fitr. He said: "Pay the fitrah zakat in the form of one sha of wheat or grapes, or one sha of dates or nuts, for every free person, slave, child, or adult."

In the above hadith, the Prophet instructed his companions to pay zakat al-fitr, as indicated by the word *أدُّوا* (pay by you) in the form of an imperative sentence (amr). According to the principles of *usul*, the imperative form indicates obligation. Therefore, zakat is one of the proofs of a person's faith in Allah, so it is called *shadaqah*, which has a synonym with the meaning of faith in language, namely *al-şidq* (truth), which contains the meaning of consistency between deeds and words and beliefs. (Al-Qaradhawy, 2011) This shows that zakat is one of the dimensions of a person's Islam and faith.

The obligatory zakat al-fitr is one sha' (1 sha' = 4 mud, 1 mud = 675 grams). This is based on the following hadith of the Prophet:

وَعَنْ أَبِي سَعِيدٍ الْخُدْرِيِّ رَضِيَ اللَّهُ عَنْهُ قَالَ: (كُنَّا نُعْطِيهَا فِي زَمَانِ النَّبِيِّ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ صَاعًا
مِنْ طَعَامٍ, أَوْ صَاعًا مِنْ تَمْرٍ, أَوْ صَاعًا مِنْ شَعِيرٍ, أَوْ صَاعًا مِنْ زَبِيبٍ.) مُتَّفَقٌ عَلَيْهِ وَقَالَ أَبُو سَعِيدٍ
وَكَانَ طَعَامَنَا الشَّعِيرُ وَالزَّبِيبُ وَالْأَقِطُ وَالتَّمْرُ (خ)

Meaning: It is narrated from Abu Sa'id al-Khudri, may Allah be pleased with him, that he said: "We used to pay the fitrah zakat during the time of the Prophet, in the form of one sha of dates or wheat or one sha of raisins. (Bukhari Muslim). In the narration of Bukhari, it is mentioned that Abu Sa'id said, "Our food at that time was wheat, raisins, dried milk, and dates."(Ibnu Hajar al-'Asqalāni, 1994)

The size of 1 sha is approximately equivalent to 3.5 litres or 2.5 kg of staple foods (flour, dates, wheat, aqith) or what is commonly consumed by Muslims wherever they live. Al-Zuhaili argues that 1 sha is equivalent to 2 1/4 kg.(Tambunan & Muhardinata, 2023) During Muawiyah's reign as caliph, he set the amount of zakat al-fitr at two mud (Sabiq, n.d.) The determination of zakat al-fitr by the Caliph at that time was adjusted to the prevailing conditions. The determination of zakat al-fitr by the Caliph at that time was adjusted to the existing conditions.

Zakat al-fitr is paid in the form of staple foods and money equivalent to the value of those foods. The payment of zakat al-fitr in the form of cash equivalent to the price of staple foods refers to the Hanafi school of thought (Muiz & Hidarya, 2022a). Meanwhile, other scholars such as Imam Malik argue that zakat fitrah should be given in the form of staple foods such as wheat, dates, rice, raisins, and dried milk. The criteria for staple foods that are subject to zakat fitrah are staple foods that are commonly consumed by the Muslim community and are filling. (Muiz & Hidarya, 2022b)

Scholars agree that zakat al-fitr should be paid promptly. According to al-Shafi'i, it is permissible to pay zakat al-fitr at the beginning of Ramadan. Abu Hanifah permits the payment of zakat al-fitr during Ramadan. Meanwhile, Malik and Ahmad are of the opinion that it is permissible to pay zakat al-fitr one or two days before Eid al-Fitr. (Matien, 2021) The explanation of the time for paying zakat al-fitr is mentioned in the hadith of the Prophet, which was narrated by Bukhari Muslim from his companion Ibn Umar. In this account, there is an expression / sentence that reads: وَأَمَرَ بِهَا أَنْ تُؤَدَّى قَبْلَ خُرُوجِ النَّاسِ إِلَى الصَّلَاةِ as an indication that zakat al-fitr is paid before performing the Eid al-Fitr prayer.

Zakat al-Fitr is obligatory upon every Muslim man and woman, male and female, child and adult, free and slave. Zakat al-Fitr is obligatory upon every person who has the means for himself and for those under his care. A husband who is able must pay Zakat al-Fitr for himself, his wife, his children, and the servants who take care of his household needs. Hanafiyah states that those subject to zakat al-fitr are people who have more than their basic needs, such as a house, clothing, household necessities, vehicles, domestic helpers, and are free from debt (Nafiq et al., 2026). Therefore, those who are obliged to pay zakat al-fitr must be Muslim, free, and have more than their basic needs. Everyone who has more than their basic needs is obliged to pay zakat al-fitr for themselves and those under their care.

Zakat al-Fitr is an obligation for every Muslim man and woman who is able, that is, who has sufficient food for the Eid al-Fitr holiday. Those who are entitled to receive zakat al-Fitr are the poor. This is based on a hadith of the Prophet Muhammad, which reads:

وَعَنْ ابْنِ عَبَّاسٍ رَضِيَ اللَّهُ عَنْهُمَا قَالَ: (فَرَضَ رَسُولُ اللَّهِ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ زَكَاةَ الْفِطْرِ; طَهْرَةً لِلصَّائِمِ مِنَ اللَّغْوِ وَالرَّفَثِ، وَطُعْمَةً لِلْمَسَاكِينِ.... رَوَاهُ أَبُو دَاوُدَ، وَابْنُ مَاجَهَ، وَصَحَّحَهُ الْحَاكِمُ

From Ibn Abbas, may Allah be pleased with him, that the Messenger of Allah, made zakat al-fitr obligatory as a purification for those who fast from useless and foul

speech, and as food for the poor. Narrated by Abu Dawud and Ibn Majah. A sahih hadith according to Hakim. (Al-Kahlānī, n.d.)

The phrase *thu'matan lilmasakin* (for feeding the poor) indicates that zakat al-fitr is not given to other mustahik (recipients of zakat). (Al-Zuhaili, 1989) This is closely related to the main purpose of zakat fitrah, which is to provide for the poor so that they can rejoice on Eid al-Fitr.

Zakat al-Fitr is paid in conjunction with the obligation of fasting during Ramadan. There are two categories of wisdom behind the enactment of zakat al-Fitr: First, wisdom that returns to the muzakki (the person who pays zakat), and second, wisdom that returns to the recipient. (Al-Qaradhawy, 2011)

The wisdom of zakat al-fitr for those who pay it is to cover any shortcomings or defects in their fasting. Defects in fasting include reprehensible acts that are of no benefit (*al-laghw* and *al-rafats*), as mentioned in the hadith of the Prophet narrated by Ibn Abbas. It is hoped that zakat al-fitr will cover the defects of fasting so that the fast is accepted by Allah SWT. This is similar to the sunnah rawatib prayer to cover the defects of the obligatory prayer. According to Waki' bin al-Jarah, the relationship between zakat al-fitr and Ramadan fasting is like the tilawah prostration covering the shortcomings in the obligatory prayer.

The existence of zakat al-fitr can foster a sense of love for the poor and those in need. By giving zakat al-fitr, the poor find it easier to meet their needs on Eid. (Alhashmi, 2024) They feel the same happiness as others, where they do not need to go around begging on Eid. This is mentioned in the hadith of Ibn Umar as narrated by Malik bin Anas at al-Muwaththa Section II follows:

.....أغْنوهم عن الطواف في هذا اليوم

Give them enough so that they do not wander around begging today.

The fulfilment of the needs of the poor on Eid al-Fitr is a form of fulfilling the objectives of Sharia law. Based on this explanation, zakat al-fitr has multiple functions, namely *ta'abbudi*, social (*ijtima'i*), and economic functions. The *ta'abbudi* function serves to perfect any shortcomings that may have occurred during the fasting month of Ramadan. The social function involves fostering love and compassion among fellow human beings and creating a pleasant atmosphere during Eid al-Fitr. Indirectly, zakat al-fitr has an economic function as it aims to meet the basic needs of the poor. All these basic needs must be met so that they feel comfortable and can share in the joy of Eid.

The Application of *Qiyas* in Zakat Fitrah in West Java

In applying *qiyas* to zakat al-fitr, the following steps are taken: understanding the legal issues surrounding zakat al-fitr, finding legal propositions that explain the issue of fitrah, finding similar cases, then looking for similarities and differences, and finally determining the law. (Mujtahid; Ali Hasan Assidiqi; Dini Sadiyah, 2023) In determining the qadar of zakat fitrah, which is the original law, it is the sunnah of the Prophet regarding the measure of one sha of dates or wheat or one sha of raisins. As for the al-Far'u or al-maqis or musyabbah, it is the measurement of rice that is subject to zakat fitrah. The factor that serves as the 'illat between dates, wheat, and rice is that they are staple foods. The Sharia law in this case is the obligation to pay zakat fitrah as mentioned in the Sunnah of the Prophet Muhammad. These are the steps taken by policymakers in determining the law of *zakat fitrah*.

Based on Circular Letter (SE) Number: 288/BAZNAS -Jabar/IV/2021 concerning the Amount of Zakat Fitrah in Cities and Regencies throughout West Java in the Year 1442 H/2021 AD, which was determined on 6 Ramadhan 1442 H on 18 April 2021, the amount of zakat fitrah in the form of staple food is 2.5 kg of rice -which is consumed daily- or 3.5 litres/person. Furthermore, in 2022, the National Zakat Agency (BAZNAS) of West Java Province determined the amount of zakat fitrah for the year 1443 H/2022 AD in cities/regencies throughout West Java, as stated in the West Java Province BAZNAS circular letter Number: 236/BAZNAS-JABAR/IV/2022. In 1444 AH/2023 AD, the amount of zakat was determined by the National Zakat Agency (BAZNAS) of West Java Province based on BAZNAS West Java Province Circular Letter Number: 163/BAZNAS-JABAR/III/2023. In 2024/1445 AH, the National Zakat Agency (BAZNAS) of West Java Province determined the amount of zakat fitrah as stated in the West Java Province BAZNAS Circular Letter Number: 117/BAZNAS-JABAR/III/2024. The amount of zakat fitrah for the year 2025/1446 H is determined based on the West Java Provincial BAZNAS Circular Letter No. 092/BAZNAS-JABAR/II/2025. The amount of zakat fitrah in the form of staple food (rice) is 2.5 kg of rice (consumed daily) or 3.5 litres per person. Meanwhile, the amount in the form of money is adjusted to the market price of rice in the local city/regency. (BAZNAS JABAR, 2023)

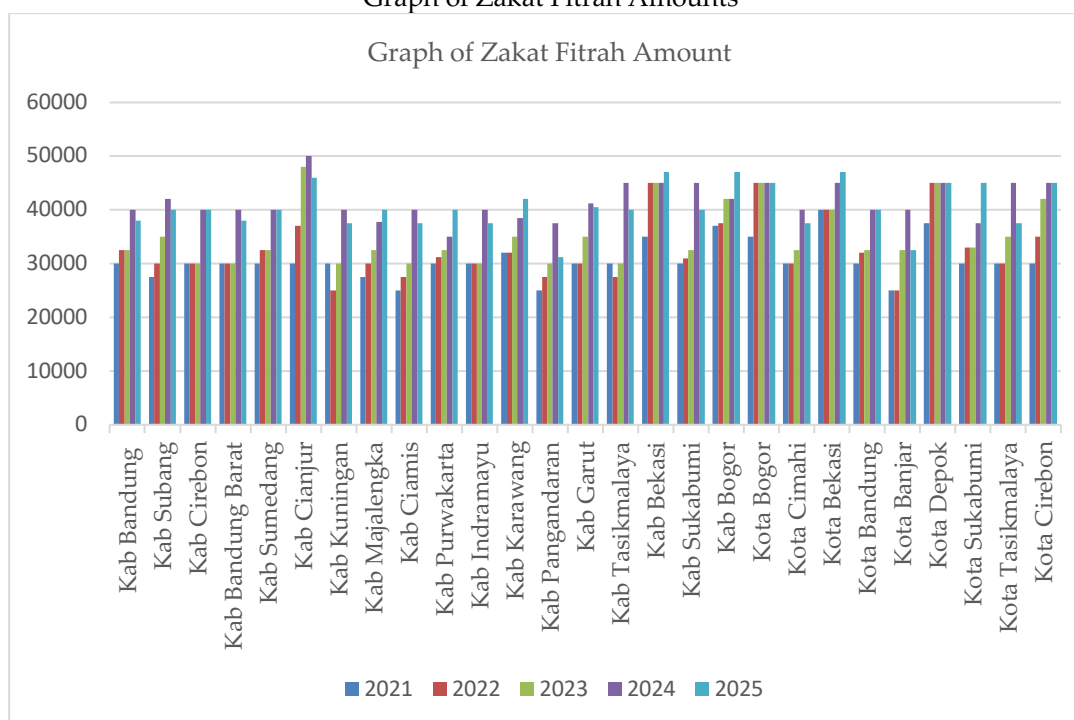
The list of zakat fitrah amounts for West Java Province over the last five years (2021-2025) can be seen in the following table

Table 1
West Java Province Zakat Fitrah Table
2021-2025

No	District / City	2021	2022	2023	2024	2025
		Nisab	Nisab	Nisab	Nisab	Nisab
1	Bandung District	30000	32500	32500	40000	38000
2	Subang District	27500	30000	35000	42000	40000
3	Cirebon District	30000	30000	30000	40000	40000
4	District of West Bandung	30000	30000	30000	40000	38000
5	Sumedang District	30000	32500	32500	40000	40000
6	Cianjur District	30000	31000, 37000, 57500	34000 62000	40000 55000	38000 46000
7	Kuningan District	30000	25000	30000	40000	37500
8	Majalengka District	27500	30000	32500	37800	40000
9	Ciamis District	25000	27500	30000	40000	37500
10	Purwakarta District	30000	31250	32500	35000	40000
11	Indramayu District	30000	30000	30000	40000	37500
12	Karawang District	32000	32000	35000	38500	42000
13	Pangandaran District	25000	27500	30000	37500	31250
14	Garut District	30000	30000	35000	41250	40500
15	Tasikmalaya District	30000	27500	30000	45000	37000 (2.5 kg) 40000 (2.7 kg)
16	Bekasi District	35000	45000	45000	45000	47000
17	Sukabumi District	30000	31000	32500	45000	40000
18	Bogor District	37000	37500	42000	42000	47000
19	Bogor City	35000	45000	45000	45000	45000
20	Cimahi City	30000	30000	32500	40000	37500
21	Bekasi City	40000	40000	40000	45000	47000
22	Bandung City	30000	32000	32500	40000	40000
23	Banjar City	25000	25000	32500	40000	32500
24	Depok City	37500	45000	45000	45000	45000
25	Sukabumi City	30000	33000	33000	37500	45000
26	Cirebon City	30000	35000	42000	45000	45000
27	Tasikmalaya City	30000	30000	35000	45000	37500

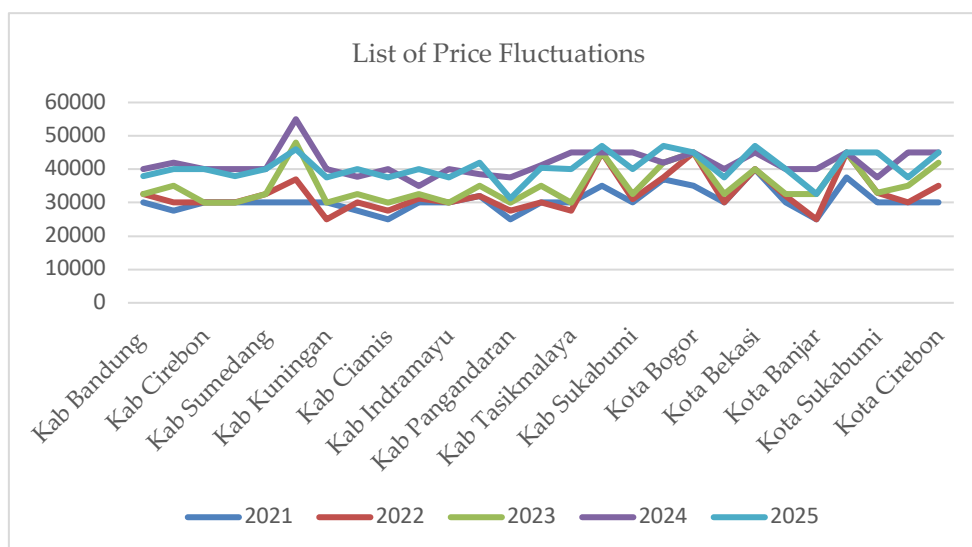
The data above shows the varying amounts of zakat fitrah between districts and cities in West Java. There have been differences in the amount of zakat fitrah over the last five years, with some remaining stable and others increasing or decreasing in different years. The levels can be seen in the following image:

Figure 2
Graph of Zakat Fitrah Amounts



Based on the above data, there are differences in the amount of zakat fitrah in several districts and cities in West Java Province. In accordance with the circular from BAZNAS West Java Province, the conversion rate of zakat fitrah from rice to money is adjusted to the market price of rice in the local city/district. In this case, there are differences in rice prices in each district and city in West Java. The data above shows that the lowest amount of zakat fitrah is Rp 25,000 in 2021 in Ciamis, Banjar, and Pangandaran districts. Meanwhile, the highest zakat is in Cianjur City, amounting to Rp 62,000 in 2023. This occurs because the amount of zakat fitrah is influenced by changes in the local rice price or according to the market price.

Therefore, the amount of zakat fitrah depends on fluctuations in the price of rice. If the price of rice rises, the amount of zakat fitrah also rises. Similarly, if the price of rice falls, the amount of zakat fitrah will also fall. From this data, the highest zakat amount occurred in 2023 in Cianjur, and the following year it decreased to Rp 55,000 in 2024 and Rp 46,000 in 2025. Changes in rice prices, which are sometimes volatile in one region, will determine changes in the value of money in districts and cities in West Java over the last five years. Based on the data table, the changes in rice prices in several districts and cities in West Java from 2021 to 2025 are as follows:



The graph above illustrates that rice prices have fluctuated over the past five years, resulting in similar fluctuations in the amount of zakat al-fitr. Each region has different rice prices, so the amount of zakat also varies. The diversity in the amount of zakat fitrah in several regions is due to the consideration that the Zakat Management Board determines the amount of zakat by analogy to the standard rice prices prevailing in the local area. Therefore, the determination of zakat fitrah costs is localised based on the local economic situation.

The determination of zakat amounts in various regions is influenced by inflation and economic changes. Therefore, maintaining price stability will affect whether the value of zakat al-fitr remains the same or not. The amount of zakat al-fitr is determined macroeconomically for each region based on food prices. However, if the payment of zakat al-fitr is based on a person's staple food, then the amount of zakat al-fitr is based on the individual's ability according to the type of rice consumed. This is in accordance with the legal principle that legal obligations are commensurate with one's ability. Therefore, if the National Zakat Agency determines the amount of zakat fitrah based on the price of rice consumed by each individual, this will result in varying amounts of zakat when converted to currency value. For this reason, the conversion of rice to monetary value can be set at a minimum and maximum figure in accordance with the price of rice circulating in the market.

Based on these findings, there are several steps that the National Zakat Agency must take regarding the determination of the amount of zakat al-fitr, namely: First, Establish a Zakat al-Fitr Standard within a Nominal Range. Provincial BAZNAS offices should not set a single figure, but rather a nominal range for Zakat al-Fitr (minimum–maximum limits). An example of implementation would be setting the cash Zakat al-Fitr at Rp X–Rp Y, adjusted to the price of the main staple rice in each respective region. Second, Using the Price of Standard (Medium–Premium) Rice as a

Reference. BAZNAS is advised not to use the lowest rice price, but rather the price of rice commonly consumed by the majority of the population, or the average price of local medium–premium quality rice. Third, Maintaining Consistency in the Fiqh Measurement (Sha') for Monetary Conversions Recommendation that BAZNAS explicitly state the conversion of the sha' (± 2.5 – 2.7 kg of rice) in every decision. Explain the conversion formula: (Weight of rice \times local price). Fourth, Integrating Official Regional Economic Data. To ensure more objective and accountable determinations, it is recommended that BAZNAS utilise rice price data from the Department of Trade, the regional BPS, and regional wholesale markets. Fifth, Providing a Choice Between Rice and Money Without Stigmatisation. BAZNAS should emphasise that payment of zakat al-fitr in the form of either rice or cash is equally valid. Sixth, Harmonisation between Regencies/Cities through Provincial Guidelines. Seventh, Emphasising the Orientation of Maqāṣid al-Sharī'ah. The determination of the ideal fitrah zakat should always be linked to the protection of basic needs (*ḥifẓ al-nafs*), social justice, and the resilience of the mustahik in the run-up to Eid al-Fitr.

Conclusion

Based on the findings and discussion, it is concluded that the *qiyas* method is a method of determining zakat fitrah based on local economic conditions. Specifically in Indonesia, rice is used because rice is the staple food of the Muslim community in Indonesia. Furthermore, the analogy of rice prices with currency is based on food prices in each region. Specifically in West Java, there are differences in food prices in several districts and cities, resulting in differences in the amount of zakat fitrah for each district and city due to differences in regional economic conditions. Converting rice prices to monetary values based on local rice prices is considered effective in ensuring that the value of zakat fitrah remains in line with local economic needs. Thus, analogy (*qiyas*) allows for adjustments based on local conditions and price changes.

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