

Company Zakat According To Yusuf Al-Qaradawi And Wahbah Zuhaili Under The Law Invitation Of The Ri. Number 23 Of 2011

Imam Fawaid

Fakultas Syari'ah & Ekonomi Islam, Universitas Ibrahimy, Situbondo, Indonesia

fawaidmyel@gmail.com

ABSTRACT

So far, zakat has only been imposed on individual Muslims, not on behalf of groups or companies. one of which is LAZIS which manages company zakat, companies as the subject of zakat are still a matter of debate among ulama because they are afraid that there will be double zakat if the company is included in the subject of zakat. Apart from that, a more in-depth study is needed to find out the basis and method for determining the law on corporate zakat. The type of research used is the library research method using a normative research type, namely the method of analysis of the laws written in the Koran and Hadith as well as the Republic of Indonesia Law. which is then interpreted to gain relevance to the problem that is the object of research. The determination of zakat on companies as muzakki and as one of the sources of zakat uses general arguments that order zakat to be paid, apart from that it also uses the qiyas method as the legal basis for making it. Qiyas here relies on zakat for the sharing of livestock because it has „Illat“, an economic enterprise carried out jointly. Apart from zakat on livestock sharing, company zakat can also be analogous to trade zakat because illat is "an effort to make a profit from the sale and purchase of goods or services".

KEYWORDS

zakat,
company,
Republic of Indonesia Law. Number 23 of 2011

DOI : <https://doi.org/10.35316/ris.v3i1.544>
Corresponding author : fawaidmyel@gmail.com

Introduction

Zakat is the third pillar that is required of Muslims as support for the upholding of Islam which is related to economics, finance, and society (maliyah ijtimaiyah) (Hafiduddin, 2012). Therefore, zakat is always aligned with the obligation to pray. As in the Qur'an, Surah Al-Baqoroh verse 43:

وَأَقِيمُوا الصَّلَاةَ وَآتُوا الزَّكَاةَ وَارْكَعُوا مَعَ الرَّاكِعِينَ

Meaning: "Establish prayer and pay zakat and bow to those who bow."

Likewise in the Qur'an Surat Al-Hajj ayat 78:

وَجَاهِدُوا فِي اللَّهِ حَقَّ جِهَادِهِ هُوَ اجْتَبَاكُمْ وَمَا جَعَلَ عَلَيْكُمْ فِي الدِّينِ مِنْ حَرَجٍ مِلَّةَ أَبِيكُمْ إِبْرَاهِيمَ هُوَ سَمَّاكُمُ الْمُسْلِمِينَ مِنْ قَبْلُ وَفِي هَذَا لِيَكُونَ الرَّسُولُ شَهِيدًا عَلَيْكُمْ وَتَكُونُوا شُهَدَاءَ عَلَى النَّاسِ فَأَقِيمُوا الصَّلَاةَ وَآتُوا الزَّكَاةَ وَاعْتَصِمُوا بِاللَّهِ هُوَ مَوْلَاكُمْ فَنِعْمَ الْمَوْلَى وَنِعْمَ النَّصِيرُ

Meaning: "So pray, pay zakat, and hold on to the rope of Allah. He is your protector, so he is the best protector and the best helper." (QS. Hajj: 78) (Alquran dan terjemahannya, 2010).

Zakat is a form of worship with a social dimension that requires an understanding of monotheism, awareness, and high tolerance towards fellow humans in its implementation.

According to M.A Mannan (Mannan, 1970). Zakat has six principles, namely:

1. The principle of religious belief is that people who pay zakat are a manifestation of their religious beliefs.
2. Principles of equality and justice; The social purpose of zakat is to distribute the wealth given by Allah more evenly and fairly to humans.
3. Productivity principle; emphasizes that zakat must be paid because certain property has produced certain products after a certain period.
4. Principle of reason; It is very rational that zakat on the assets that produce it must be issued.
5. Principle of freedom; Zakat is only paid by free people.
6. Principles of ethics and fairness; that is, zakat is not collected arbitrarily

In discussions from a classical jurisprudence perspective, the obligation of zakat has never been a matter of debate among ulama. This is because the basic obligations of this worship are very clear, both based on the Koran and the hadith of the Prophet.

As time progresses, of course, many problems will arise in the Shari'a that may not have been found in ancient times. Therefore, new problems arise that have not been regulated in classical jurisprudence literature, one of which is corporate zakat.

From here, the understanding of Islamic figures in understanding the meaning of the object of zakat developed due to the absence of texts indicating restrictions on the sources of zakat. Everything is displayed in lafadh ain which covers all individuals. Based on the generality of zakat, all business results or agricultural products are subject to zakat obligations, including company zakat.

This is what made Islamic thinkers of this century, Yusuf al-Qardhawi and Wahbah az-Zuhaili, then explore new rules by relying on general postulates. This is also the reason why Yusuf al-Qardhawi's thoughts were raised he is currently a very popular ulama and an expert on zakat issues. Through his book entitled Fiqh az-Zakah. Likewise, Wahbah az-Zuhaili, whose fame is already known to the Islamic community today, through his book al-Fikh al-Islami Wa Adillatuhu.

The initial discussion regarding zakat (muktamar zakat) based on appropriate sources began in 1984 and was held in Kuwait. Some of the assets that were later agreed to be obligatory for zakat were companies, shares, and bonds as well as al-mustaghallat assets (property that was cultivated) (Hafiduddin, 2012).

However, there are still some who believe that company zakat is not mandatory because there is no text that requires it. For this reason, the first generation of fiqh scholars did not require zakat they stated that zakat was not obligatory on houses, work tools, transportation animals, household furniture, and so on.

The legal basis for those who say that corporate zakat is obligatory is adhering to general texts, as stated in surah al-Baqarah verse 267:

يَا أَيُّهَا الَّذِينَ آمَنُوا أَنْفِقُوا مِنْ طَيِّبَاتِ مَا كَسَبْتُمْ وَمِمَّا أَخْرَجْنَا لَكُمْ مِنَ الْأَرْضِ ۖ وَلَا تَيَمَّمُوا
الْحَبِيطَ مِنْهُ تُنْفِقُونَ وَلَسْتُمْ بِأَخِيذِهِ إِلَّا أَنْ تُعْمِضُوا فِيهِ ۗ وَاعْلَمُوا أَنَّ اللَّهَ عَنِّي حَمِيدٌ

Meaning: "O you who believe, spend (in the way of Allah) some of the results of your good efforts and some of what We have brought out from the earth for you. and don't choose the bad things and then spend on them, even though you don't want to take them but by narrowing your eyes towards them. and know that Allah is Most Rich, Most Praiseworthy." (QS. Al-Baqarah: 267) (Alquran dan terjemahannya, 2010).

Allah also says in surah at-Taubah verse 103:

خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ سَمِيعٌ عَلِيمٌ

Meaning: "Take zakat from some of their wealth, with that zakat you cleanse and purify them and pray for them. Indeed, your prayer is (becomes) peace of mind for them. and Allah is All-Hearing, All-Knowing." (QS. At-Taubah: 103) (Alquran dan terjemahannya, 2010).

According to Mustafa Ahmad Zarqa, according to the results of the conference, the company is included in the yaksha i'tibaran (legal entity that is considered a person) or syakshiyah hukmiyyah. Therefore, transactions arise between individuals, borrowing, selling, dealing with outside parties, and also establishing cooperation. All obligations and the final results are enjoyed together, including obligations to Allah SWT in the form of zakat.

In the Book of Zakat Fiqh, Yusuf al-Qardhawi states that there has been an agreement among the ulama regarding the obligation of zakat which was not mentioned directly by the Prophet Muhammad textually, but the ulama determined it using qiyas. Like zakat on gold, according to Imam Syafi'i, it is qiyas on silver.

Zakat on business assets is paid with money. Horse zakat according to the Hanafi madzhab is equated with zakat on other animals which have been mentioned textually. Honey zakat according to the Hanbali madzhab is related to agriculture. According to them, zakat on mining goods is paid with gold, silver, and so on as stated in fiqh books. This is also the reason why Yusuf al-Qardhawi requires company zakat.

Wahbah az-Zuhaili in his book Islamic Jurisprudence wa adillatuhu said that even though the jumhur fuqaha did not state that corporate zakat was obligatory, he still held the view that corporate zakat was obligatory. The reason, because that illat (cause) zakat is required for companies, namely an-namaa' (increase).

Religious law always applies along with its illat, whether it exists or not. Likewise, because of the wisdom in which zakat is prescribed, it is cleansing for people who own the property itself. Likewise, making people happy in need and participating in eradicating poverty is being promoted by organizations in the world today (al-Zuhayli & Al-Kattani, 2011).

Referring to the Zakat Seminar I in Kuwait, to avoid double zakat, if a company pays zakat on its wealth, then share owners are no longer required to pay zakat on their shares, and vice versa if the company does not pay zakat on its assets then capital owners are required to pay zakat on their respective shares. -each. This statement clearly states that corporate zakat is zakat that is required for shareholders' property ownership in the company concerned.

The assessment and calculation of contemporary zakat cannot be separated from two main foundations, namely the law and basics of zakat on assets and the basics of accounting for the treatment, assessment, and calculation of zakat. Whatever the method of assessing and calculating zakat, the general provisions and basics of zakat fiqh are the main basis for its development, including uniform understanding that.

Islam only uses Muslim individuals as subjects of zakat so that the understanding of corporate zakat is not the company as a subject of zakat like a tax subject, but rather zakat on the wealth of the company's capital owners which is calculated based on the assets of the company and the amount of shareholder zakat is based on the proportion of their ownership of the company's assets taking into account the principles-principles for calculating zakat which are subject to the law and the basics of zakat fiqh.

In general, the opinions of Yusuf al-Qardhawi and Wahbah az-Zuhaili are almost the same. Both in the definition of a company, the object of company zakat, and the method of calculating company zakat.

They differ in several circumstances, among them, Yusuf al-Qardhawi divides companies into two, namely companies engaged in investment (rental) 10% or 5% and companies engaged in trading 2.5%. Meanwhile, Wahbah az-Zuhaili only charges zakat on companies engaged in trade, namely 2.5%.

Sometimes some people are unable to carry out their rights and obligations as a married couple, one of the problems that is still often the reason why wives sue their husbands for divorce is because the husband neglects his obligations, by not providing support to his wife. Many factors trigger divorce, but in the field, the most cases in the Kraksaan Religious Court are marriage dispensation and divorce which are proposed by wives to husbands because the husband does not carry out his obligations to the wife in providing support. From the problem above, the author is interested in analyzing the judge's decision in several contested divorce decisions regarding husbands who do not provide a living in the Kraksaan Religious Court with the title "Decisions of Religious Judges in the case of contested divorces regarding husbands who do not provide a living. Perspective of Positive Law and Islamic Law in the Kraksaan Religious Court".

Methodology

The author uses comparative descriptive analysis, namely describing corporate zakat problems in general, then analyzing the opinions of Yusuf al-Qardhawi and Wahbah az-Zuhaili to conclude so that clarity on corporate zakat law is found (Sugiono, 2011).

This research takes the form of library research, by collecting data, in the form of books, articles, and other written data contained in libraries related to corporate zakat. The research technique carried out by the author is to examine data sources from various existing references. By tracing sources and data regarding company zakat (Moh. Nazir, 2014).

Results and Discussion

Company Zakat

One important aspect of zakat is muzaki (the subject of zakat, the person subject to the obligation of zakat, is obliged to pay zakat). A study of this can be found in the chapter regarding "obligatory conditions for zakat." In essence, the conditions for mandatory zakat are related to two things. First, the requirements for the individual muzaki themselves. Second, the conditions on assets for which zakat must be issued.

According to Taqiyal-Din „Ali Bakr, there are two obligatory conditions of zakat related to the muzaki, namely Islam and freedom (not a sahaya slave) (Al-Husyani, n.d.). These two conditions are added by Wahbah al-Zuhayli with two other conditions, ie: mature and sensible. Meanwhile, there are six mandatory conditions of zakat related to property, namely: full ownership; growing, sufficient, more than normal needs, free of debt, and valid for a year (haul) (Al-Zuhaili, 1997).

However, the conditions imposed on the muzaki do not automatically make him obliged to pay zakat. Obligations only arise if the conditions contained in the assets are fulfilled. This means that to determine the obligation to pay zakat, two conditions must be taken into account: the condition of the muzaki and the condition of the assets he owns.

Meanwhile, Wahbah al-Zuhayli, made six requirements for muzaki to be subject to zakat, namely: 1) Islam; 2) mature; sensible; 3) free or independent; 4) have assets up to nisab and haul; 5) full ownership (al-milkiyah al-tammalli); and 6) the muzakki can fulfill his basic needs before he pays zakat (Yusuf Qardawi, 1993).

The problems that arise then, firstly, if muzaki are required to be Muslim, rational, and free, then what about the infidels who live in Muslim countries, small children and crazy people, as well as slaves, even though they have property that meets the requirements? - the mandatory requirements have been fulfilled for the obligation to pay zakat. Second, in ancient times, property ownership was more individual, while in modern times much property ownership is collective, such as in the form of companies, foundations, cooperatives, etc. Are all forms of collective ownership subject to zakat? Regarding the requirements for muzaki to be Muslim, the ijma ulama stipulates the obligation of zakat for Muslims only (az-Zuhaili, 2006a).

The second issue, whether companies are obliged to pay zakat or not, was answered by the First International Congress on zakat in Kuwait, that companies were obliged to pay zakat, because the company's existence as a business vehicle became a legal entity (right person) (Hafiduddin, 2012). Companies, according to the results of the congress, are included in the Syakhsh i'tibar (legal entity considered a person) or Syakhshiyah hukmiyyah (Mustafa Ahmad al-Zarqa, 1948).

The thoughts of Yusuf Al-Qardawi and Wahbah Al-Zuhaili about Enterprise Zakat

According to Yusuf al-Qardhawi, two types of wealth must be given zakat, but these are still disputed by ulama. First, the wealth on which zakat is collected is from its base and growth, namely from capital and investment profits after a year. This is the same as what applies to zakat on livestock and trade goods. The relationship between capital and profits and investment returns is very clear. The amount of zakat is 2.5%. Second, is wealth for which zakat is collected from investment returns and profits only when the profits are obtained without waiting a year. Both capital is fixed like agricultural land or not fixed like honey bees. The amount of zakat is 10% or 15% (Mustafa Ahmad al-Zarqa, 1948).

The first opinion is that zakat is generally assessed and equated with trade zakat. According to this opinion, owners of invested buildings, airplanes merchant ships, and the like are treated like owners of trading goods. Based on this, the price of the building must be appraised every year and then added to the existing profits, then a zakat of 2.5% is issued. Like zakat on trade goods. Among the scholars who hold opinions like this are the opinion of Ibnu Akil from the Hanbali school of thought and the opinion of Hadawiyah from the Shia school of thought (Yusuf Qardawi, 1993).

The second opinion is that zakat is issued from investment returns that have been received, as cash zakat. According to Yusuf al-Qardhawi, this opinion is found in the books of fiqh. This is different from the first opinion, namely that it is collected from the total price every year. The more appropriate opinion is that it is collected from profits and investment returns. Among the ulama who hold opinions like this are the opinion of Imam Ahmad, the opinion of some Maliki ulama, the opinion of a group of friends and tabi'in, and several ulama after that. From the two opinions of the scholars above, Yusuf al-Qardhawi strengthened and took the second opinion because it was based on the correct foundation of the Shari'a, namely qiyas.

M. Ali Hasan combines the opinions of both. According to him, investments from which the proceeds are collected every month can be analogous to agricultural zakat, such as houses or shops that are rented out monthly. However, if the shop is rented annually then it is analogous to trading where the calculation is every year. As for businesses in the factory industry and public transportation sectors, which usually carry out calculations every year, it is analogous to trade, namely 2.5% (Hasan, 2003).

The next discussion, according to Yusuf al-Qardhawi, is that company zakat is issued based on the nishab of money, namely 85 grams of gold. This opinion is also followed by Didin Hafiduddin in his book entitled zakat in the Modern Economy (Wahyuni & Kistyanto, 2013). As for how to pay company zakat, Yusuf al-Qardhawi thinks that company zakat is issued every year if the nishab is sufficient. This is to provide an opportunity for every small company to have the opportunity to pay zakat, because it is very likely that the nishab will be sufficient. Apart from that, it opens up opportunities for the needy and poor to get zakat.

Likewise, zakat is only collected from net income. Zakat is paid after costs and expenses such as salaries, taxes, maintenance costs, and others are paid. Apart from that, debts that are certain to be true are issued first. This expense is in Atho's opinion regarding agricultural products and fruit. Atho" said, "Pay out what you usually spend first, then give the remaining zakat." This opinion is supported and viewed by Ibn Arabi in the syarah at-Tirmidhi (Yusuf Qardawi, 1993). Didin Hafiduddin goes into further detail, namely reducing liabilities for current assets. In other words, all assets excluding facilities and infrastructure plus profits minus debt payments and other obligations (Sasono & Didin Hafidhuddin, 1999).

Yusuf al-Qardhawi mentioned two opinions related to the obligation of zakat on shares (Antonio, 1999). First, if the company is a pure industrial company that does not carry out trading, then its shares are not subject to zakat. For example, hotel companies, travel agencies, and land, sea, and air transportation. The reason is that these shares lie in tools, equipment, facilities, and infrastructure. Second, if the company is a pure trader that buys and sells goods, without carrying out management activities, such as companies that sell industrial products, international companies, and import-export companies, then the company is obliged to pay zakat (Wahyuni & Kistyanto, 2013).

According to Wahbah az-Zuhaili, the size of the company's zakat is 2.5% at the end of the year. That is, 2.5% of net profit at the end of the year, such as zakat on business and money. Even though the company does not see the accumulated profits of the company, what is seen is only something that makes each company unique.

This decision is the opinion narrated by Imam Ahmad who is of the view that goods that produce material benefits must be given zakat. Likewise, this decision is in the opinion of some Malikiyah ulama who are of the view that goods that generate profits must be subject to zakat. Ibn Aqil al-Hambali and Hadaweh az-Zaidi believe that zakat is required for goods that can generate profit (income). This includes immovable property that is rented out. Also, any items provided that are rented. Thus, zakat must be paid to capital every year, such as business zakat (az-Zuhaili, 2010).

As for stocks and bonds, Wahbah az-Zuhaili thinks that the zakat must follow the proper value in buying and selling, such as zakat on merchandise. That is, zakat is given for the capital and profit at the end of the year with a percentage of 2.5% if the principal and profit are one nishab or completed with the owner's property to become one nishab.

The minimum life limit is taken into account if the share owner does not have other sources of sustenance, such as widows, orphans, and so on. This is a trading company. As for production companies such as sugar, oil companies, and so on, such as printing houses and factories, the value of the shares is estimated by deducting the value of buildings, tools, and production equipment.

According to the writer Wahbah az-Zuhaili's opinion zakat on shares and obligations is legally obligatory at a rate of 2.5% of their value, followed by the profit at the end of the year for those who have completed one year (haul) after he owns them. Wahbah az-Zuhaili objected to the opinion that makes the percentage of zakat investment shares 10%. He said that this is not by the school of jurisprudence. There is no reason to differentiate between trading stocks and investment stocks. Wahbah az-Zuhaili in his book Islamic Jurisprudence wa adillatuhu quotes the opinion of his teacher Muhammad

Abu Zahrah, in the second meeting of the Majma'ul Buhuts al-Islamiyyah in 1965 A.D. opined that if the shares are used as an investment then the payment of zakat from the company is considered sufficient, there is no need to pay shareholder.

Shares are subject to zakat-like merchandise with a percentage of 2.5%, if the company is of a trading type. If the company is purely industrial, does not trade, and does not produce merchandise, then shares are not subject to zakat. Meanwhile, if the company produces merchandise, such as a refrigerator production company, then its shares are given zakat after deducting an amount proportional to the value of industrial equipment and buildings.

Differences and Similarities of Company Zakat

Yusuf al-Qaradawi and Wahbah az-Zuhaili agree on the obligation of corporate zakat. They refute people who disagree by providing strong arguments. Not just a discourse, but they have conceptualized corporate zakat whose benefits have been felt by Muslims in all parts of the world. Wahbah az-Zuhaili said that religious law always applies along with its illat, whether it exists or not (Al-Zuhaili, 2008). Likewise, it is because of the wisdom that zakat is prescribed, namely cleaning and purifying those who own property, making people who need it happy. In essence, it provides great benefits both for muzakki, mustahik, the assets spent, and for society as a whole (Qodir, 1998).

Yusuf al-Qaradawi and Wahbah az-Zuhaili agree that zakat is not required in the form of rented buildings, factories, aircraft, and the like, but zakat must be excluded from net profits. Zakat is paid after costs and expenses such as salaries, taxes, maintenance costs, and others are paid. Even Yusuf al-Qardhawi added that the debts must be paid off first (Yusuf Qardawi, 1993).

However, they have different opinions in determining the amount of company zakat. Yusuf al-Qardhawi divides two types of companies. Some companies do not move, such as renting out buildings, cars, and so on. The amount of zakat is 10% or 5% by paying zakat to agriculture (crop and fruit products). As for companies that are engaged in producing goods such as factories and then selling them to the market, the amount of zakat is 2.5% by paying zakat to trade (Yusuf Qardawi, 1993).

The reason Yusuf al-Qardhawi divided companies into two types was based on the Prophet's actions regarding zakat which differed between wealth that moved around and that was fixed. Therefore, according to him, nowadays we must distinguish between wealth that provides a permanent income and that which is not fixed. Wealth that moves is subject to 2.5%, while wealth that remains is subject to 10% or 5%. Zakat is imposed on net proceeds of 10%. This is because the Prophet Muhammad imposed 10% zakat on plants that receive rainwater and water sources. However, if it is impossible to know the net proceeds, as is the case with most buildings, the zakat charged is 5%. Meanwhile, Wahbah az-Zuhaili does not differentiate between moving or immovable companies. He believes that the company's zakat amount is 2.5%. This is because he only dedicates zakat to good trades engaged in trade. As for companies operating in the pure investment sector, they do not pay zakat (az-Zuhaili, 2010).

Discussion regarding zakat on shares and bonds. Yusuf al-Qardhawi and Wahbah az-Zuhaili agree on the permissibility of stock transactions and the haraam of bonds. Even though bond transactions are haram, both of them still believe that it is obligatory to pay zakat because the haram bonds that accompany part of the assets do not prevent the zakat from being haram. On the contrary, there is no way to get rid of haram assets except by giving alms. Yusuf al-Qardhawi and Wahbah az-Zuhaili agree in determining the zakat on shares and bonds. If the company is a pure industrial company that does not carry out trading then its shares are not subject to zakat. For example, hotel companies, travel agencies, and land, sea, and air transportation. The reason is that these shares lie in tools, equipment, facilities, and infrastructure. Second, if the company is a pure trader that buys and sells goods, without carrying out management

activities, such as companies that sell industrial products, international companies, and import-export companies, then the company is obliged to pay zakat (Wahyuni & Kistyanto, 2013). They differ in determining the amount of zakat.

According to Yusuf al-Qadhawi, the industrial company in question is a company whose capital lies in equipment, equipment, buildings, etc. Zakat is not collected from the shares, but 10% is collected from the net profit. As for trading companies, a fee is levied on their shares plus their profits, the amount is 2.5%. Meanwhile, Wahbah az-Zuhaili only categorizes it as trade zakat. The profits from pure investment companies are included in the zakat on assets.

According to the author, Yusuf al-Qardhawi and Wahbah az-Zuhaili agree on the obligation of corporate zakat. They refute people who disagree by providing strong arguments. Not just a discourse, but they have conceptualized corporate zakat whose benefits have been felt by Muslims in all parts of the world. Wahbah az-Zuhaili said that religious law always applies along with its illat, whether it exists or not.

Likewise, it is because of the wisdom that zakat is prescribed, namely cleaning and purifying those who own property, making people who need it happy. In essence, it provides great benefits both for muzakki, mustahik, the assets spent, and for society as a whole. Differences The reason Yusuf al-Qardhawi divided companies into two types was based on the Prophet's actions regarding zakat which differed between wealth that moved and remained.

Therefore, according to him, nowadays we must distinguish between wealth that provides a permanent income and that which is not fixed. Wealth that moves is subject to 2.5%, while wealth that remains is subject to 10% or 5%. Zakat is imposed on net proceeds of 10%. This is because the Prophet Muhammad imposed 10% zakat on plants that receive rainwater and water sources. However, if it is impossible to know the net proceeds, as is the case with most buildings, the zakat charged is 5%. Meanwhile, Wahbah az-Zuhaili does not differentiate between moving or immovable companies. He believes that the company's zakat amount is 2.5%. This is because he only dedicates zakat to good trades engaged in trade. As for companies operating in the pure investment sector, they do not pay zakat (az-Zuhaili, 2006b).

According to Yusuf al-Qardawi and Wahbah az-Zuhaili, the law of issuing zakat to companies is obligatory. Both objected to the opinion of those who did not make zakat obligatory on the company. Yusuf al-Qardawi looks more at the current context and the welfare of Muslims. As for Wahbah az-Zuhaili, he sees more because of the evil that makes the law change. In general, the opinions of Yusuf al-Qardawi and Wahbah az-Zuhaili are almost the same. Both in the definition of the company, the object of company zakat, and the method of calculation of company zakat. They only differ in some circumstances, among them: Yusuf al-Qardawi divides the company into two, namely companies engaged in investment (rental) 10% or 5% and companies engaged in trade 2.5%. As for Wahbah az-Zuhaili only imposes zakat on companies engaged in trade, which is 2.5%. This is because Wahbah az-Zuhaili categorized companies into pure industrial and commercial companies. As for pure industrial companies, they are not required to pay zakat.

According to Yusuf al-Qardawi and Wahbah az-Zuhaili, the law of issuing zakat to companies is obligatory. Both objected to the opinion of those who did not make zakat obligatory on the company. Yusuf al-Qardawi looks more at the current context and the welfare of Muslims. As for Wahbah az-Zuhaili, he sees more because of the evil that makes the law change. In general, the opinions of Yusuf al-Qardawi and Wahbah az-Zuhaili are almost the same. Both in the definition of the company, the object of company zakat, and the method of calculation of company zakat. They only differ in some circumstances, among them: Yusuf al-Qardawi divides the company into two, namely companies engaged in investment (rental) 10% or 5% and companies engaged

in trade 2.5%. As for Wahbah az-Zuhaili only imposes zakat on companies engaged in trade, which is 2.5%. This is because Wahbah az-Zuhaili categorized companies into pure industrial and commercial companies. As for pure industrial companies, they are not required to pay zakat.

Conclusions

Zakat is the third pillar that is required by the law to issue company zakat according to Yusuf al-Qardhawi and Wahbah az-Zuhaili. Both of them refute the opinion of people who do not require company zakat. Yusuf al-Qardhawi looks more at the contemporary context and the benefit of Muslims. Meanwhile, Wahbah az-Zuhaili saw more because of the illat which made the law change. In general, the opinions of Yusuf al-Qardhawi and Wahbah az-Zuhaili are almost the same. Both in the definition of a company, the object of company zakat, and the method of calculating company zakat. They only differ in several circumstances, including Yusuf al-Qardhawi divides companies into two, namely companies engaged in investment (rental) 10% or 5% and companies engaged in trading 2.5%. Meanwhile, Wahbah az-Zuhaili only charges zakat on companies engaged in trade, namely 2.5%. This is because Wahbah az-Zuhaili categorizes companies into pure industrial and trading companies. As for pure industrial companies, they are not required to pay Muslim zakat. Therefore, zakat is always aligned with the obligation to pray.

References

- Al-Husyani, T. al-D. A. B. ibn M. (n.d.). *Kifayah al-Ahyar*. al-Maarif.
- Al-Zuhaili, W. (1997). *Zakat Kajian Berbagai Mazhab, Diterjemahkan oleh Agus Efendi*. PT Remaja Rosdakarya.
- Al-Zuhaili, W. (2008). *al-Fiqh al-Islami wa Adillatuhu*. Dar al-Fikr.
- al-Zuhayli, W., & Al-Kattani, A. H. (2011). *Fiqh Islam wa adillatuhu Jilid 9 / Wahbah Az-Zuhaili*. Gema Insani.
- Alquran dan terjemahannya. (2010). *Al-Quran Dan Terjemahannya*. Hilal.
- Antonio, M. S. (1999). *Bank Syariah Wacana Ulama dan Cendekiawan*. Tazkia dan Bank Indonesia.
- az-Zuhaili, W. (2006a). *Alfiqhu al-Islami wa Adillatuhu*. Dār al-Fikr.
- az-Zuhaili, W. (2006b). *Alfiqhu al-Islami wa Adillatuhu*. In *Damascus: Dar Al-Fikr* (Vol. 1, p. 384).
- az-Zuhaili, W. (2010). *Fiqh islam wa adillatuhu jil. 3*. Gema Insani.
- Hafiduddin, D. (2012). *Zakat dalam Perekonomian Modern*. Gema Insani Press.
- Hasan, M. A. (2003). *Masail Fiqhiyyah*. Rajawali Pers.
- Mannan, M. A. (1970). *Islamic Economics. Theory and Practice*.
- Moh. Nazir. (2014). *METODE PENELITIAN*. Ghalia Indonesia. http://union-catalog.polinema.ac.id//index.php?p=show_detail&id=13279%0A
- Mustafa Ahmad al-Zarqa. (1948). *al-Fiqh al-Islami fi Tsawbih al-Jadid*.
- Qodir, A. (1998). *Zakat dalam Dimensi Mahdhah dan Sosial*. PT. Raja Grafindo Persada.
- Sasono, A., & Didin Hafidhuddin, A. . S. (1999). *Solusi Islam Atas Problematika Umat (Ekonomi, Pendidikan dan Dakwah)*. Gema Insani Press.
- Sugiono, S. (2011). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Alfabeta, CV.
- Wahyuni, R. R. T., & Kistyanto, A. (2013). Pengaruh Berbagai Pengetahuan Terhadap Kinerja Departemen Melalui Inovasi Jasa/Pelayanan. *Jurnal Ilmu Manajemen*. <https://ejournal.unesa.ac.id/index.php/jim/article/view/6265>
- Yusuf Qardawi. (1993). *Hukum Zakat*. Litera AntarNusa.