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EXPLORING ZAKAT ON PROFESSIONS FOR CHILDREN: A COMPARATIVE ANALYSIS OF THE RULINGS OF ABU HANIFAH AND AL-SHAFI'I

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Abstract In this modern era, not only adults who have income from work, but a child can get income from their work so that it raises a polemic on the status of the obligation of a child to pay professional zakat or not. This article aims to analyze the opinion on the legal status of professional zakat by comparing the opinions of Imam Hanafi and Imam al-Shafi'i. This research uses a qualitative method with a descriptive analysis approach, to describe the legal status regarding the obligation of professional zakat for minor children who have a fixed income, based on the views of Imam Hanafi and Imam al-Shafi'i. The main source used is the Kitab al-Mabsab book. The main sources used are Kitab al-Mabsuth by Imam Hanafi and Kitab al-Umm by Imam al-Syafi'i, as well as books and articles accessed through the Open Journal System (OJS). Data is processed through literature study, the analysis techniques used include data reduction, data presentation, and verification. Reduction is done to select relevant information, while data presentation aims to display important patterns or relationships. The final stage, verification, ensures the accuracy of the analysis according to the research objectives. The results of this study found: 1) Imam Hanafi and Imam al-Shafi'i have different views in determining its legal status, Imam Hanafi does not oblige and Imam al-Shafi'i obliges. 2) The evidence used by Imam Hanafi is the Qur'an letter al-Baqarah: 267 and the hadith narrated by Ahmad, Addarimi and Ibn Khuzaimah. As for Imam al-Shafi'i using the argument of the Qur'an Surah al-Ma'arij: 24-25 and the hadith narrated by Imam Malik and Tirmidhi. 3) After being analyzed by looking at the opinions, arguments, and methods of istinbath used, Imam al-Shafi'i's opinion is stronger and brings benefits.

Keywords: *Abu Hanifah, al-Shafi'i, Zakat Mal*

INTRODUCTION

Among the many issues that arise in the study of Islamic jurisprudence, the obligation of zakat for young children who earn income is one that attracts enough attention and raises different views (Huda & Ghofur, 2016). This issue involves deep principles relating to the understanding of social obligations and individual

responsibility at different ages (Suherli et al., 2022). Two major scholars, Imam Abu Hanifah and Imam al-Shafi'i, present different arguments and rich theological and legal perspectives on this issue.

Imam Abu Hanifah, one of the four major schools of thought in Islam, took the view that the obligation of zakat is not a

requirement directly related to the age of the owner of the wealth, but rather to the nature of the wealth itself. In his view, any asset that reaches the nisab, the minimum threshold for zakat obligation, should be subject to zakat obligation regardless of who owns it—whether a child or an adult. This argument is based on the understanding that zakat is an obligation that is 'attached to wealth' as a form of purification and provision of benefits to the wider community, not an obligation imposed on individual owners based on age. With this approach, zakat is seen as a social instrument that is able to balance the distribution of wealth and provide blessings to the owner and the surrounding community, so that anyone who owns property - including young children who get income or inheritance - plays a role in this social welfare mechanism (Hizbullah et al., 2023).

In contrast, Imam al-Shafi'i, a great scholar who is highly respected in the Islamic world, has a different view. He argues that the obligation of zakat only applies to those who have reached the age of baligh, i.e. adulthood by Islamic standards (Al-Syafi'i, 1987). In his view, the responsibility in giving zakat is not only related to the ownership of the developed assets but also requires the presence of mind and full awareness of the owner of the assets. In other words, zakat is not just an economic transaction or a social obligation, but also a form of worship that requires intention and awareness from the doer. Therefore, a small child who does not yet have full awareness of his religious responsibilities is not obliged to pay zakat, even though he has a growing asset. This opinion reflects the concept of moral responsibility in Islam, which prioritizes individual awareness in carrying out worship and religious obligations (Huda & Ghofur, 2016).

This difference of opinion between Imam Abu Hanifah and Imam al-Shafi'i reflects two very influential approaches in the treasury of Islamic thought. On the one hand, there is a more objective and socio-economic approach, where wealth is seen as the main subject in determining the obligation of zakat. On the other hand, there is a more subjective and individualized view, in which age and maturity are the main

factors. These two views open up space for in-depth discussions on other aspects of Islamic law, such as the rights, responsibilities and social roles that every Muslim should assume.

Furthermore, this difference also touches on the broader topic of the concept of ownership in Islam (Nurhana, 2024). For Imam Abu Hanifah, property is a trust that contains social responsibility, regardless of who owns it. Whereas for Imam al-Shafi'i, the obligations attached to property must be balanced with the capacity of individuals to understand and fulfill these obligations. Thus, for the followers of Imam Abu Hanifah, small children who own property are required to pay zakat because their property is included in the growing category. Meanwhile, for the followers of Imam al-Shafi'i, the obligation only applies when the owner is an adult, able to understand, and consciously carry out the obligation (Arief, 2008).

Through these two approaches, we can see how Islamic fiqh provides flexibility in dealing with various social conditions and differences among the ummah. On a broader scale, these differences provide a basis for Muslims to understand that Islamic law has a variety of approaches that still have the same goal: maintaining social balance and blessings and upholding the value of responsibility. These views provide important insights into how fiqh issues are not only technical but also philosophical, ultimately aiming to create social and spiritual justice for all Muslims. This difference of opinion is not just a legal technicality, but a deep reflection on the relationship between the individual, wealth and responsibility in the rich perspective of Islam.

Several previous studies have examined professional zakat, including: First, fundraising, processing and development strategies: (Rofiqoh et al., 2018), (Rofi et al., 2024); (Marsaoly et al., 2024); (Listihana et al., 2024); (Nurhana, 2024); (Miftahudin et al., 2023). *Second, the implementation of zakat mal for all workers:* (Al-Fananie & Permata, 2024); (Handari et al., 2024); (Suherli et al., 2022). Third, the concept and literacy of the community about zakat ma: (Putra et al., 2024); (Nurdiansyah et al.,

2023). This article expands the dimension of the study of zakat mal by focusing on an interesting and relevant issue, namely the legal status of zakat for young children who already have a permanent job and earn according to the criteria of nisab and haul. In its discussion, this article compares two important views in fiqh, namely the opinions of Imam Hanafi and Imam al-Shafi'i, which offer different approaches regarding the zakat law for young children in the context of profession and income.

This approach makes a significant contribution to the zakat literature, especially in addressing issues that arise in modern societies, where it is not uncommon for young children to be engaged in professional work or have a regular source of income. This study deserves academic attention because it offers an in-depth analysis of how the Shari'ah views the obligation of zakat in this situation, while explaining how the views of classical scholars can be applied in the contemporary context.

The main objective of this article is to explain the legal status of zakat-eligible children in terms of their profession and income. By comparing the view of Imam Hanafi who tends to exempt young children from the obligation of zakat with the view of Imam al-Shafi'i who sees the possibility of zakat being obligatory on the assets of young children, this article provides a comprehensive and critical overview. It is expected to be a useful reference for zakat practitioners, academics, and the wider community in understanding the issue of zakat in the modern era.

METHODS

The research method used is qualitative research with a descriptive analysis approach, namely describing how the legal status for young children who have a fixed income in paying professional zakat based on the analysis of the views of Imam Hanafi and Imam al-Shafi'i. The data sources used are secondary data sources, namely Kitab al-Mabsuth by Imam Hanafi and Kitab al-Umm by Imam al-Shafi'i as well as books and articles based on OJS (Open Journal System). Data processing techniques are carried out by processing library materials

(library research). Techniques in analyzing data analyzed by exploratory descriptive analysis using reduction, display, and verification techniques.

DISCUSSION

The Views of Imam Hanafi and Imam al-Shafi'i on the Legal Status of Minors Paying Zakat on Professions

All fuqaha agree that the obligation of zakat applies to every Muslim who meets certain conditions, namely being Muslim, having independent status, having reached puberty, having reason, and having property with full ownership (Safpuriyadi & Tanjung, 2024). However, scholars differ on whether zakat is also obligatory for certain groups, such as orphans, people with mental disorders, slaves, and those who have assets that are not fully owned, such as people in debt or assets that are blocked from being used (Azizym 2004, hlm. 139).

Zakat itself is one of the obligations for every Muslim and is included in the category of maliyah worship, which is worship related to property (Orgianus et al., 2024). In many Qur'anic verses, the command to pray is often accompanied by the command to pay zakat, emphasizing the importance of zakat as part of a complete act of worship. Islam also encourages its followers to give alms and perform other good deeds. In fact, there are stern warnings for people who are reluctant to help those in need, suggesting that zakat is not just an obligation, but also an effort to improve the economic conditions of Muslims (Hasballah et al., 2023).

The views of scholars on the obligation of zakat for young children also differ. Some scholars, including Ali ibn Abi Talib, Ibn Umar, Jabir ibn Abdullah, Imam Malik, ash-Shafi'i, ats-Tsauri, Ahmad ibn Hanbal, Ishaq ibn Rahawaih, and some Egyptian scholars, are of the view that young children are obliged to pay zakaah on their wealth if it reaches the nisab and haul. However, some other scholars, such as an-Nakha'i, al-Hasan al-Basri, and Said bin Jubair, are of the view that young children are not obliged to pay zakaah on their wealth (Az-Zuhaily, 2014). This difference arises because of a different understanding of the requirement of baligh in the obligation of

zakat for owners of assets that have reached the nisab (Toni, 2020).

This difference also arises from variations in understanding and interpreting verses of the Qur'an and hadith, for example in the interpretation of verse 60 of Surah at-Taubah. Abu Hanifah interpreted that the word shadaqah in the verse does not mean zakat, but rather a form of property management that is distributed, so according to him zakat is the right of Allah, not the right of poor individuals. Meanwhile, Imam Syafi'i interpreted the word shadaqah as zakat that must be given to the poor. Thus, according to Imam Syafi'i, one of the obligations of a Muslim related to wealth is to pay zakat according to the provisions that Allah has set (Sudrajat, 2023).

Abu Hanifah and his followers were of the opinion that if it is similar to crops, small children are obliged to pay zakaah, while if it is other than crops, such as livestock, currency and so on, zakaah is not required. from Allah SWT (Al-Sarkhasi, 1995).

قال أبوحنيفة في امال الصحابي و المجنون لا زكاة في ماله إلا عشر المعشرات و استدلاله بقوله تعال (خد من أموالهم صدقة تطهرهم و تزكهم بها) و الصبي و المجنون ليسا من أهل تطهير إذا لا ذنب لهما

Translation:

Abu Hanifah said about the property of children and the insane that there is no zakaah on their property except for a tenth of crops and fruits, and the evidence is that Allah says: "Take from their property as charity to cleanse and purify them." Children and the insane are not considered worthy of being cleansed because there is no sin on them

لا تجب الزكاة في أموالهما و يجب العشر في زروعهما و ثمرتهما و تجب صدقة الفطر عليهما واحتج في نفي الزكاة بقوله عليه السلام : رفع القلم عن ثلاثة عن النائم حتى يستيقظ و عن الصبي حتى يبلغ و عن المجنون حتى يفيق و بأنها عبادة مخضة فلا تجب عليهما كالصلاة و الحج

Translation:

Zakaah is not due on the child and the insane person, but a tenth of the crops and fruits of their youth is due, and zakat al-fitr is due on both of them. This is in accordance with the Prophet's statement: The pen is lifted from three things: a child until he grows up, a madman until he wakes up, and a sleeping person until he wakes up. Since zakaah is a

mahdloh act of worship, it is not obligatory on them, like prayer and Hajj

According to Abu Hanifah's view, the conditions for zakat obligation include maturity (baligh) and the ability to reason. Therefore, young children who have not reached the age of puberty, as well as insane people who do not have the ability to reason, are not subject to zakat obligations. Young children do not meet the requirements of maturity, and the insane are considered to lack reason, which is the basic requirement in Islam for the obligation of zakat (Farida Prihatini 2005, 55)

Imam al-Shafi'i, on the other hand, is of the opinion that puberty and intelligence are not conditions. So zakat must be issued from the property of children and the insane (al-Syafi 1999, 44).

و تجب الصدقة على كل مالك تام الملك من الأحرار و إن كان صغيرا أو معتوها أو امرأة لا فرق بينهم في ذلك كما تجب في مال كل واحد منهم ما لزم ماله بوجه من الوجوه جنابية أو ميراث أو نفقة على والد أو ولد زمن مختاج و سواء ذلك في الماشية و الزروع و زكاة الفطر

Translation:

Zakat is obligatory on free people who own property with perfect ownership, including children, insane people, and women. All of them have the same obligation to pay zakat. This is just as they are obliged to receive the usual wealth, such as jinayah, inheritance, or maintenance for sick parents or children, whether the wealth is in the form of livestock, crops, or zakat al-fitr.

Causes of differences in views

The legal basis for Imam Hanafi is found in Surah at-Taubah verse 60:

إِنَّمَا الصَّدَقَتُ لِلْفُقَرَاءِ وَ الْمَسْكِينِ وَ الْعَمَلِينَ عَلَيْهَا وَ الْمُؤَلَّفَةِ قُلُوبُهُمْ وَ فِي الرِّقَابِ وَ الْغُرَمِينَ وَ فِي سَبِيلِ اللَّهِ وَ آيِنَ السَّبِيلِ تُقْرِبُصَةً مِّنَ اللَّهِ ۗ وَ اللَّهُ عَلِيمٌ حَكِيمٌ

Translation:

The zakat is for the poor, the administrators of the zakat, the persuaded mu'allaf, the slaves, the debtors, the way of Allah, and those on a journey, as a decree of Allah, and Allah is All-Knowing and All-Wise

Zakat on the wealth of minors and the insane is not obligatory. Neither are their guardians required to pay zakaah on their wealth. This is because zakaah is a mahdhah act of worship, and children and the insane are not obligated to worship. What is obligatory on their wealth is

gharimah (spoils) and nafaqah (maintenance), because these are the rights of slaves. One tenth of the zakaah on crops and fruits and zakat al-fitr are obligatory on their wealth. They are included in the meaning of muknah (the cost of living), which is equal to the rights of slaves. If an idiot is like a child, zakaah is not obligatory for him (Al-Jaziri, 1996)

If a person who is obliged to pay zakaah gives the entire nishab of his zakaah to the poor and does not include the intention of spending it, then his zakaah is not valid. This is because acts of worship cannot be performed without the intention. Therefore, in acts of worship, coercion and representation do not apply to the one who performs them; coercion and representation apply to the rights of servants. Zakat al-fitr is obligatory because of the nature of financing, not because of worship. Since zakat is a mahdhah (pure) act of worship, it is not obligatory for young children (not yet reached puberty) and the insane (not of sound mind), like other mahdhah acts of worship (Al-Haddad et al., 2024).

Then Imam Abu Hanifah relied on the argument of the Qur'an surat al-Baqarah: 267:

يَا أَيُّهَا الَّذِينَ ءَامَنُوا أَنفِقُوا مِن طَيِّبَاتِ مَا كَسَبْتُمْ وَمِمَّا أَخْرَجْنَا لَكُم مِّنَ الْأَرْضِ وَلَا تَيَمَّمُوا الْخَبِيثَ مِنْهُ تُنْفِقُونَ وَلَسْتُمْ بِآخِذِيهِ إِلَّا أَن تُغْمِضُوا فِيهِ وَاعْلَمُوا أَنَّ اللَّهَ غَنِيٌّ حَمِيدٌ

Translation:

You who believe, spend (in the way of Allah) some of what you have earned and some of what We bring forth from the earth for you. And choose not that which is bad, and spend of it which you do not want to spend except by straining your eyes against it. And know that Allah is All-Rich, All-Praised.

Imam Abu Haneefah confirmed that it is obligatory to pay zakaah on all income earned, but a child who has not reached puberty is not obliged to pay zakaah on the income earned because he is not yet a mukallif who is subject to taklifi rulings. But if he spends his wealth with the intention of giving charity, then that is better (Al-Sarkhasi, 1995)

Abu Hanifah was very selective in the use of hadith as a basis for ijtihaad, because at that time in Kuffah and Baghdad false traditions were developing, so he used a lot of ra'yu and rationality of the text. The

hadith used by Imam Abu Hanifah is from Aisha ra:

عَنْ عَائِشَةَ عَنِ النَّبِيِّ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ قَالَ : رُفِعَ الْقَلَمُ عَنْ ثَلَاثَةٍ : عَنِ النَّائِمِ حَتَّى يَسْتَيْقِظَ ، وَعَنِ الصَّغِيرِ حَتَّى يَحْتَلِمَ ، وَعَنِ الْمَجْنُونِ حَتَّى يَعْقِلَ

Translation:

Aisha reported that the Prophet (peace and blessings of Allah be upon him) said: The pen is lifted (from sin) for three groups: A sleeper until he wakes up, a child until he has a wet dream, and a lunatic until he comes to his senses (HR Ahmad, Addarimi and Ibnu Khuzaimah)

Various understandings of the meaning of the raised pen is كِنَايَةٌ عَنِ عَدَمِ التَّكْلِيفِ which means a figure of speech indicating someone who is not charged with an obligation that has been mentioned in the text. This confirms Abu Hanifah's assertion that even if a child has wealth from his work that has reached the nisab and haul, he is still not obliged to pay zakat on his profession or work.

The obligation of zakaah is an obligation of action, so one who is unable to do so cannot be subject to it. There is no obligation on the guardian to pay zakaah from the wealth of a minor, because the guardian's authority over a minor is not established by choice in sharee'ah. This is an example of guardianship over a child who is unable to perform acts of worship, unlike guardianship over him to perform them after he reaches puberty, which comes under the heading of substitution by choice, and the intention has been established. This is also why zakat al-fitr is different from other acts of worship, because it is obligatory. Zakat al-fitr is obligatory on one person because of another, including the obligation of a father (Santoso et al., 2024)

Apart from using hadith, Abu Hanifah also applied qiyas in his opinion. This is the case in his opinion, which analogizes the obligation on young children to pay zakat as a mahdhah (pure) act of worship, which must be carried out by people who are mature and intelligent. Therefore, a child who is not yet an adult and an insane person who is not of sound mind are not obliged to pay zakat, which falls under the category of mahdhah worship, just as they are not obliged to pray and fast. In this case, he used qiyas and istihsan as the basis of his ijtihaad,

in addition to these reasons, the conditions of Iraqi society were very dynamic and heterogeneous and many new legal events arose that could not be found in the text. So an answer is needed by using the reasoning of the text.

Al-Shafi'i was of a different opinion. According to him, the Prophet's hadeeth is about all wealth, including nafaqah, and nafaqah is a gift of all wealth, not zakat. While zakat is a mahdhah (pure) act of worship, so zakat for young children is not obligatory.

According to Imam al-Shafi'i, the zakat must be paid by the guardian. Imam al-Shafi'i's foundation in strengthening his opinion is based on the Qur'an letter at-Taubah: 60

إِنَّمَا الصَّدَقَتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَمَلِينَ عَلَيْهَا
وَالْمَوْلَىٰ قُلُوبُهُمْ وَفِي الرِّقَابِ وَالْغُرَمِينَ وَفِي سَبِيلِ اللَّهِ وَأَبْنِ
السَّبِيلِ فَرِيضَةً مِّنَ اللَّهِ وَاللَّهُ عَلِيمٌ حَكِيمٌ

Translation:

Verily, the zakat is for the poor, the administrators of the zakat, the persuaded mu'allaf, the freed slaves, the debtors, for the cause of Allah, and for those who are on a journey, as a decree of Allah, and Allah is All-Knowing and All-Wise.

According to Imam Shafi'i, the obligations of a slave and a minor are included in those of a person who is worthy (expert) to fulfill the rights of a slave such as the obligation to replace damaged goods, pay fines for crimes (criminal), provide for relatives and wives, pay taxes, zakat 1/10 and zakat fitrah. A guardian is a substitute for a minor in the case of zakaah, and he takes the place of a minor in enforcing the obligation of zakaah, unlike in the case of bodily acts of worship for which substitution does not apply.

Then in the Qur'an Surah al-Ma'arij: 24-25 :

وَالَّذِينَ فِي أَمْوَالِهِمْ حَقٌّ مَّعْلُومٌ لِلسَّائِلِ وَالْمَحْرُومِ

Translation:

And those in whose wealth a certain portion is prepared, for those who ask and those who do not ask

According to the Shafi'iyah scholars, the obligatory conditions in issuing zakat are: Islam, al-hurriyah (freedom), Ta'ayyunul milki (specific / special property), tamamul milki (perfect property) and tayaqqunul

wujud (sure of the existence of property) (al-Kaaf 2003, 397).

Imam al-Shafi'i understood the hadith to mean that it is obligatory for a child to pay zakaah, because in essence, the ruling on the obligation of zakaah is that it is a right in the form of wealth for those who are entitled to receive it and really need it. So, there is no barrier for a child or an insane person, if they have property that has reached the nishab. Just as it is obligatory for them to receive nafaqah to fulfill their needs. And there is no difference between the two.

This guardianship comes into effect because of the authority that is sought over the one who gives it, so that he can give it to the rightful recipient according to his will. This does not mean that zakaah is the right of the slave, but it is permissible to give it through a proxy, because the one who gives it is actually the one who delegates (muwakkil). He relies on the words of the Prophet

اعن عمر رضي الله عنه : تجروا في أموال اليتامى
لا تأكلوها الزكاة (رواه مالك)

Translation:

Do business with the wealth of orphans, so that it does not run out (because of) zakat (HR. Imam Malik)

Then the Prophet's hadith narrated by Tirmidhi

حدثنا محمد بن إسماعيل قال: حدثنا إبراهيم بن موسى قال: حدثنا الوليد بن مسلم عن المثنى بن الصباح عن عمرو بن شعيب بن أبيه عن جدته أن النبي صلى الله عليه و سلم خطب الناس فقال : الأ من ولي يتيماً له مالٌ فليتجر له ولا يتركه حتى تأكله الصدقة (رواه الترمذي)

Translation:

Menceritakan kepada kami Muhammad bin Ismail dia berkata: menceritakan kepada kami Ibrahim bin Musa dia berkata: menceritakan kepada kami Walid bin Muslim, dari Mutsana bin Shabbah, dari Umar bin Su'aib, dari bapaknya, dari kakeknya, bahwasanya Nabi Saw. memerintahkan kepada manusia, maka beliau bersabda: "Remember, whoever is in charge of an orphan who has property, let him develop it with commerce and not leave it alone so that it will not be subject to zakaah. ". (HR. Tirmidhi)

Imam an-Nawawi when explaining the opinions of Imam Shafi'i stated that: "Zakaah is obligatory on the property of minors and the insane. It is obligatory for the

guardian to pay zakaah on the property of a child or a madman. If the guardian does not give it, it is obligatory for the minor and the insane person to pay zakaah when they reach the age of majority or when they are cured (Nawawi 1998, 330)

Analysis of the Opinions of Imam Abu Hanifah and Imam al-Shafi'i on the Obligation of Zakat Mal for Children Who Have a Fixed Income

After collecting and analyzing the data, the researcher concluded that Imam al-Shafi'i's opinion is more relevant in determining the legal status of zakat for children who have income. In this view, a child who earns income from his permanent job is still obliged to pay professional zakat, even though he has not reached the age of puberty.

The basis for this obligation is the potential for the child's property to develop (tanmiyah) and the ability of the mind to understand the value of property, even though the shar'i responsibility is not yet fully attached to the child. On the other hand, the role of the guardian is crucial in the implementation of this obligation. The guardian acts as the manager of the child's wealth and has the responsibility to ensure that zakat is paid in accordance with sharia regulations.

This view is in line with the maqashid principle of sharia, which emphasizes the protection of wealth (hifz al-mal) and justice in wealth distribution through the zakat instrument. By paying professional zakat from children's income, not only individual responsibility is achieved, but also wider social benefits.

This conclusion reinforces the position that zakat is not solely tied to the age of puberty, but rather to the fulfillment of property requirements, such as reaching the nisab and haul. As such, Imam al-Shafi'i's views provide an adaptive and relevant legal framework for the contemporary situation, where children often have a steady income from their professional work or endeavors.

Some of the reasons researchers prefer the opinion of Imam al-Shafi'i are from various arguments in strengthening his opinion such as: Imam al-Shafi'i's foundation

in strengthening his opinion based on the Qur'an letter at-Taubah: 60

إِنَّمَا الصَّدَقَتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَمَلِينَ عَلَيْهَا وَالْمَوْلَاةَ قُلُوبُهُمْ
وَفِي الرِّقَابِ وَالْغُرَمِينَ وَفِي سَبِيلِ اللَّهِ وَأَيْنَ السَّبِيلِ تَقْرِبَتَهُ مِّنَ
اللَّهِ وَاللَّهُ عَلِيمٌ حَكِيمٌ

Translation:

The zakat is for the poor, the administrators of the zakat, the persuaded mu'allaf, the freed slaves, the debtors, for the cause of Allah, and for those who are on a journey, as a decree of Allah, and Allah is All-Knowing and All-Wise.

Then in the Qur'an Surah al-Ma'arij : 24-25 :

وَالَّذِينَ فِي أَمْوَالِهِمْ حَقٌّ مَّعْلُومٌ لِّلسَّائِلِ وَالْمَحْرُومِ

Translation:

And those in whose wealth a certain portion is prepared, for those who ask and those who do not ask.

Not only does he use the Qur'an, he also uses the Hadith to strengthen his opinion, namely:

اعن عمر رضي الله عنه : تجروا في أموال اليتامى لا تأكلوها
الزكاة (رواه مالك)

Translation:

Do business with the wealth of orphans, so that it will not be depleted by zakaah (HR. Imam Malik

Then the Prophet's hadith narrated by Tirmidhi

حدثنا محمد بن إسماعيل قال: حدثنا إبراهيم بن موسى قال:
حدثنا الوليد بن مسلم عن ألمثنى بن الصباح عن عمرو بن
شعي ب عن أبيه عن جدته أن النبي صلى الله عليه و سلم
خطب الناس فقال : ألا من ولي يتيماً له مالٌ فليتجر له ولا
يتركه حتى تأكله الصدقة (رواه الترمذي)

Translation:

Narrated to us Muhammad b. Ishmael he said:
Narrated to us Ibrahim b. Musa he said:
Narrated to us Walid b. Muslim, from Mutsana b. Shabbah, from Umar b. Su'aib, from his father, from his grandfather, that the Prophet (peace be upon him) commanded the people, and he said: Remember, whoever is in charge of an orphan who has property, let him develop it with commerce and not leave it idle so that (it) does not come under zakaah “. (HR. Tirmidhi)

Imam al-Shafi'i based the obligation of professional zakat, including for children who have income, on the provisions contained in Surah at-Taubah. In his view, even if a child has not reached puberty or a slave is in a restricted status, both are still

considered worthy (expert) in fulfilling property obligations. These obligations include various rights associated with financial responsibility, such as replacing damaged goods, paying fines for criminal offenses, providing maintenance to relatives or wives, paying taxes, agricultural zakat at 1/10, and zakat fitrah.

However, practical issues arise when talking about children who have not yet reached puberty, especially since they are not yet capable of managing finances or fully understanding financial responsibility. In this case, Imam al-Shafi'i emphasized that the role of the guardian becomes important. The guardian of the child, as the individual entrusted with the care of the child's interests, is responsible for fulfilling the zakat obligation for the child under his or her care.

Imam al-Shafi'i sees the guardian as representing the child in aspects of financial obligations. As such, the guardian takes over the task of paying professional zakat using the child's wealth, ensuring that the obligation is fulfilled according to sharia. This is different from badaniyah acts of worship (acts of worship that require physical presence, such as prayer or fasting), which cannot be replaced by a guardian, as they require direct performance by the individual concerned. In the case of zakat obligations, which are wealth-based in nature, the guardian is able to carry out the child's obligations in his or her capacity as the person in charge of managing the child's wealth, ensuring that the obligations are fulfilled, and the child's wealth remains within the provisions of sharia.

Then in the Qur'an Surah al-Ma'arij : 24-25 : 24-25 :

وَالَّذِينَ فِي أَمْوَالِهِمْ حَقٌّ مَّعْلُومٌ لِّلسَّائِلِ وَالْمَحْرُومِ

Translation:

And those in whose wealth a certain portion is prepared, for those who ask and those who do not ask.

According to the Shafi'iyah scholars, the obligatory conditions in issuing zakat are: Islam, al-hurriyah (freedom), Ta'ayyunul milki (specific / special property), tamamul milki (perfect property) and tayaqqunul wujud (sure of the existence of property) (al-Kaaf 2003, 397).

Imam al-Shafi'i understood the hadith to mean that it is obligatory for a child to pay zakaah, because in essence, the ruling on the obligation of zakaah is that it is a right in the form of wealth for those who are entitled to receive it and really need it. So, there is no barrier for a child or an insane person, if they have property that has reached the nishab. Just as it is obligatory for them to receive nafaqah to fulfill their needs. And there is no difference between the two.

This guardianship comes into effect because of the power that is sought over the one who gives it, so that he can give it to the rightful recipient according to his will. This does not mean that zakaah is the right of the slave, but it is permissible to give it through a proxy, because the one who gives it is actually the one who delegates (muwakkil). He relies on the words of the Prophet

اعن عمر رضي الله عنه : تجروا في أموال اليتامى لا تأكلوها الزكاة (رواه مالك)

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Translation:

Menceritakan kepada kami Muhammad bin Ismail dia berkata: menceritakan kepada kami Ibrahim bin Musa dia berkata: menceritakan kepada kami Walid bin Muslim, dari Mutsana bin Shabbah, dari Umar bin Su'aib, dari ayahnya, dari kakeknya, bahwasanya Nabi Saw. memerintahkan kepada manusia, maka beliau bersabda: "Remember, whoever is in charge of an orphan who has property, let him develop it with commerce and not leave it alone so that it will not be subject to zakaah. (HR. Tirmidhi)

Imam an-Nawawi, when explaining Imam Shafi'i's opinion, emphasized that the obligation of zakat also applies to the property of children and the mentally ill. According to this view, the obligation of zakaah is not only limited to adults of sound mind, but also includes individuals who are

in special conditions, such as children and the mentally ill, as long as they own property that reaches the nisab and haul.

An-Nawawi explained that in this case, the guardian is responsible for issuing zakaah from the property of a child or an insane person. This is done so that the obligation of zakaah is fulfilled according to sharee'ah, even though the owner of the property is unable to carry it out himself. If the guardian does not fulfill this obligation, then when the child grows up or the insane person recovers and is able to manage his property, they are obliged to pay the unpaid zakat from their property (Nawawi 1998, 330)

If we go back to understand the philosophical meaning of the obligation of zakat, we will find that zakat contains important moral, social and economic dimensions. In the moral aspect, zakat aims to suppress the greed and avarice of the rich, so that they are more sensitive and humbler in sharing their wealth. In the social aspect, zakat serves as an instrument provided by Islam to alleviate poverty, inviting the rich to realize and fulfill their social responsibility in helping the needy.

From an economic perspective, zakat plays an important role in preventing the accumulation of wealth in a few people, which has the potential to create dangerous social and economic inequality. Through zakat, wealth can be distributed more evenly in society, so that wealth is not only accumulated in one hand but can be utilized for common welfare. Zakat is also considered an obligatory contribution of Muslims to the state treasury to support public welfare.

In the context of modern life and the times, Imam al-Shafi'i's opinion regarding zakat on children who have a steady income seems relevant. In Indonesia, there are many children who earn income independently, such as children who work as artists, artists, and other professions. As such, the income they earn often reaches the nisab (minimum threshold of wealth subject to zakat) and haul (one-year period) in the calculation of zakat. Thus, al-Shafi'i's view that zakat is obligatory on the assets of children under the supervision of a guardian is relevant, as it helps to ensure a more equitable distribution

of wealth in society and preserves the moral, social and economic values inherent in zakat.

CONCLUSION

Imam Abu Hanifah and Imam, al-Shafi'i have different views on the law of zakat, which are mainly caused by differences in the use of arguments and methods of istinbath or how to explore the law. Although both base the law of zakat on the Qur'an, especially Surah At-Taubah verse 60, they have different additional references. Imam Abu Hanifah strengthened his opinion by adding Surah Al-Baqarah verse 267 as well as a hadith from Aisha ra. related to Zakat. On the other hand, Imam al-Shafi'i refers to Surah Al-Ma'arij verses 24-25 and the hadith narrated by Imam Malik and Tirmidhi to strengthen his view.

The researcher considers that Imam al-Shafi'i's opinion on the obligation of professional zakat for young children who have a fixed income is a stronger and more relevant view. According to Imam al-Shafi'i, even though the child has not reached the age of puberty, the obligation of zakat still applies to the assets generated. This is because zakat in Islam is seen as an obligation on wealth, not just an individual obligation that depends on the maturity or personal responsibility of the owner. In other words, the focus is on the existence of wealth and the potential social benefits that can be channeled through it.

This opinion is strengthened by the argument that a minor child, although not yet capable of performing the obligation directly, can still be represented by his or her guardian in paying zakat. In this case, the child's guardian, like a parent, is responsible for paying professional zakat on the child's income that has reached the nisab (minimum limit) and haul (one-year ownership period). Thus, the researcher views that Imam al-Shafi'i's view is more inclusive in ensuring that the social obligation of zakat is still fulfilled, even in the case of property ownership by individuals who have not reached puberty, so that the spirit of sharing and welfare in Islam can be more equitable.

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