

## **ABSTRACT**

Kiki Ayu Rohmawati. NIM 11220013, 2014. Zakat Fitrah at the Institute of Education (Comparative Study between Elementary School and Islamic Elementary School of Bandar Kedung Mulyo Village, Bandar Kedung Mulyo Sub-district, Jombang). Thesis. Department of Sharia Business Law, Faculty of Sharia, The State Islamic University of Maulana Malik Ibrahim Malang. Supervisor: Dr. H. Fakhruddin, M.H.I.

Keywords: Zakat Fitrah, Institute of Education, Comparison Sect.

Zakat is the third of pillars of Islam, which is very important for improving the existence of Muslim worship beside of prayer and fasting, so zakat fitrah is carried so much by Elementary Schools and Islamic Elementary Schools to be used as a basic learning by way of zakat payment practice in schools. There are two of education institutions carried by the author. They are Bandar II Elementary School and Ihsan al-Bandar Islamic Elementary School, Kedung Mulyo village, Bandar Kedung Mulyo sub-district, Jombang. In November 2014 ago.

The main purpose of this study is to understand the practice of zakat fitrah applied in Elementary School and Islamic Elementary School in Bandar Kedung Mulyo Village, Bandar Kedung Mulyo sub-district, Jombang, and to review the law of Syafi'i and Hanafi sect perspective.

In this study uses the type of empirical research with qualitative approach. Most of the primary data collected through semi-structured interviews and field observations. Literature and related documentation of this issue are used as the secondary data. After collecting the data, then analyze it by using qualitative descriptive method.

Based on the analysis, the conclusion is zakat fitrah in Elementary School and Islamic Elementary School of Bandar Kedung Mulyo has different characteristics and practices in collecting zakat, zakat distribution, and the time of collection and dividing of zakat. The difference is because of Bandar II Elementary School tends to be proportional to follow the Syafi'i and Hanafi sect, whereas in al-Ihsan Islamic Elementary School tends to follow or taqlid at one sect, that is Syafi'i sect.

