

ABSTRACT

Fidayatus Sa'adah, 10210078, 2014. *The Implementation of Zakat on Shrimp Estuarine Pond in Sedayulawas, Brondong District, Lamongan Regency Based on the Perspective of Yusuf Qardawi's Zakat Fiqh*. Thesis. Department of Al-Ahwal Al-Syakhshiyah, Faculty of Sharia, Maulana Malik Ibrahim State Islamic University, Malang. Advisor: Dr. Sudirman, M. A.

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Zakat is one of Islamic Law (Sharia) taught by Prophet Muhammad. Nowadays, zakat has been developed in its implementation. One of the examples is zakat on fishery farm paid by shrimp farmers in Sedayulawas, Brondong District, Lamongan Regency. They pay zakat 2.5% from their net harvest profit.

In the study, the research problems are: 1) How is the implementation of zakat on fishery farm in Sedayulawas, Brondong District, Lamongan Regency? 2) How is the implementation of zakat on fishery farm in Sedayulawas, Brondong District, Lamongan Regency based on the perspective of Yusuf Qardawi's zakat fiqh?

This is an empirical study based on the field data as its main source. It employs a qualitative approach which uses interview and a qualitative data analysis.

The result of the study shows that the farmers in Sedayulawas distribute their zakat directly to the poor, unfortunate widows, Islamic boarding school, and mosques in their environment. Some of them even do not consider it as zakat but infaq and still pay zakat for their properties annually. They oblige to pay zakat fishery farm for their harvest since the yield has fulfilled the zakat on fishery farm minimum threshold. It is in line with Yusuf Qardawi's zakat fiqh which states that the zakaton fishery farm, similar to zakaton agricultural product, is about 653 kilograms. Instead of 2.5%, the farmers pay up to 5-10% from their harvest for zakat.