



## Between Doctrine and Custom: A Sociological Study on the Distribution of Zakat to Santri

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**Abstract:** This research evaluates the practice of zakat distribution to santri in Aceh through the sociology of Islamic law approach. In Acehnese society, religious figures such as Dayah, Teungku, and Abi have high authority that influences socio-religious practices, including the allocation of zakat. This respect forms a social doctrine that prioritizes santri as zakat recipients, even though their economic status is not always categorized as *fakir* (destitute) or *miskin* (poor) in the classical zakat provisions. This research uses qualitative methods, in-depth interview techniques, and participatory observation involving Tgk Imum, *amil*, and Dayah leaders in ten villages. The results identified three main factors shaping zakat distribution: community perceptions of santri, the strength of social networks, and the role of *‘urf* (local custom). Santri are positioned as fighters in the cause of Allah (*fi sabilillāh*), and their proximity to religious authorities strengthens this legitimacy. Based on *sahih ‘urf*, this practice integrates sharia principles with local socio-cultural dynamics.

**Keywords:** Zakat Distribution, Sociology of Islamic Law, Santri, ‘Urf

**Abstrak:** Penelitian ini mengkaji praktik pendistribusian zakat kepada santri di Aceh melalui pendekatan sosiologi hukum Islam. Dalam masyarakat Aceh, tokoh-tokoh agama seperti Dayah, Teungku, dan Abi memiliki otoritas yang tinggi sehingga mempengaruhi praktik-praktik sosial-keagamaan, termasuk dalam hal pengalokasian zakat. Penghormatan ini membentuk doktrin sosial yang memprioritaskan santri sebagai penerima zakat, meskipun status ekonomi mereka tidak selalu dikategorikan sebagai fakir atau miskin dalam ketentuan zakat klasik. Penelitian ini menggunakan metode kualitatif dengan teknik wawancara mendalam dan observasi partisipatif, yang melibatkan Tgk Imum, *amil*, dan pimpinan Dayah di sepuluh desa. Hasil penelitian mengidentifikasi tiga faktor utama yang membentuk distribusi zakat: persepsi masyarakat tentang santri, kekuatan jaringan sosial, dan peran *‘urf* (kebiasaan lokal). Santri diposisikan sebagai pejuang di jalan Allah (*fi sabilillāh*), dan kedekatan mereka dengan otoritas keagamaan memperkuat legitimasi ini. Berdasarkan *‘urf* yang sah, praktik ini mengintegrasikan prinsip-prinsip syariah dengan dinamika sosial-budaya lokal.

**Kata Kunci:** Distribusi zakat, Sosiologi Hukum Islam, Santri, ‘Urf

## Introduction

Zakat is a key instrument for addressing societal socio-economic disparities, especially in Islamic economics.<sup>1</sup> Through this mechanism, prosperous community members must redistribute a portion of their wealth to recipients, thereby supporting the fulfillment of basic needs among the less fortunate. Zakat serves not only as a form of financial assistance but also as a means of promoting social justice, fostering economic balance, and reinforcing communal solidarity by enabling the wealthy to contribute to the welfare of those facing economic hardship.<sup>2</sup>

Aceh is recognized as the province with the largest Muslim population in Indonesia.<sup>3</sup> Islamic values are reflected in scholarly discourse and institutionalized through various initiatives the Aceh Provincial Government implements to enhance public welfare.<sup>4</sup> One of the key instruments in these efforts is *Baitul Mal Aceh*, which plays a central role in managing and distributing alms, *zakat*, and *infaq*. These funds are allocated to strategic sectors such as the economy, healthcare, and education to promote social welfare and reduce regional poverty.<sup>5</sup>

The formal institution of zakat in Islam is designed to promote social equity and justice, enabling individuals to improve their standard of living and break the cycle of poverty.<sup>6</sup> The obligation of zakat is deeply rooted in Islamic history, dating back to the time of the Prophet Muhammad (peace be upon him) and even to earlier prophets, illustrating that Allah, the Creator, has mandated zakat as a compulsory act for financially capable Muslims.<sup>7</sup> This command is emphasized in Surah Al-Baqarah (2:110), which instructs believers to engage in righteous deeds, establish prayer, and give zakat. The verse underscores that acts of worship must be accompanied by social responsibility through wealth redistribution. Zakat, as the fourth pillar of Islam, reflects a fundamental principle in Islamic

<sup>1</sup> Fuadi Fuadi, Siti Sahara, and Meta Suriyani, "The Implications of Regulating Zakat to Reduce Income Tax and Make It A Source of Local Revenue in Aceh," *Samarah: Jurnal Hukum Keluarga Dan Hukum Islam* 8, no. 3 (September 2024): 1763, <https://doi.org/10.22373/sjhh.v8i3.24159>; Muhammad Taufiq Zam Zami and Heni Satar Nurhaida, "Establishing Criteria for Zakat Collectors in the Management of Zakat Fitrah Funds," *International Journal of Social Science and Religion (IJSSR)*, March 2025, 21–36, <https://doi.org/10.53639/ijssr.v6i1.291>.

<sup>2</sup> Dahlawi Dahlawi, Saddam Rassanjani, and Herizal Herizal, "Zakat as a Local Revenue in Aceh: A Dynamics of Policy Implementation in the Local Realm," *Jurnal Ilmiah Al-Syir'ah* 19, no. 2 (December 2021): 200, <https://doi.org/10.30984/jis.v19i2.1659>; Khamim Khamim et al., "Interpreting Corporate Zakat as Trade Zakat: The Construction of Islamic Legal Knowledge and Zakat Collection Practices at Baitulmaal Munzalan Indonesia," *Journal of Islamic Law* 6, no. 1 (February 2025): 112–34, <https://doi.org/10.24260/jil.v6i1.3679>.

<sup>3</sup> Fadli et al., "The Impact of Sustainable Certification on Arabica Coffee's Competitiveness and Regional Development in Aceh, Indonesia," *Journal of Ecohumanism* 4, no. 1 (September 2024): 76–85, <https://doi.org/10.62754/joe.v4i1.4089>; Titin Fatimah and Heru Susetyo, "Implementation of the Policy for Civil Servants' Income Zakat in Aceh Province, Indonesia," in *Challenges of Law and Governance in Indonesia in the Disruptive Era II* (Nova Science Publishers, Inc., 2021), 149–64.

<sup>4</sup> Julia Novrita et al., "Making 'Taman Baca' Sustainable", Lessons Learned from Community-Based Non-Formal Education in Aceh, Indonesia," *International Journal of Educational Development* 113 (March 2025): 103186, <https://doi.org/10.1016/j.ijedudev.2024.103186>.

<sup>5</sup> Mohd. 'Adli Zahri et al., "Microfinancing from the Zakat Fund in Baitul Mal Aceh and the Readiness of Malaysia's Asnaf Entrepreneurs," *Samarah: Jurnal Hukum Keluarga Dan Hukum Islam* 7, no. 1 (March 2023): 418, <https://doi.org/10.22373/sjhh.v7i1.16012>; Libra Hari Inagurasi et al., "Unveiling Historical Salt Production Tradition in Aceh, Indonesia: Insight from Archaeometric Analysis of Ceramic Artifacts from Samudra Pasai," *Archaeological Research in Asia* 41 (March 2025): 100604, <https://doi.org/10.1016/j.ara.2025.100604>.

<sup>6</sup> Raudah Danila, Rafeah Mat Saat, and Ku Maisurah Ku Bahador, "Trust and Religiosity: Integrating Technological Acceptance Factors into the Extended Unified Theory of Acceptance and Use of Technology (UTAUT) Model for Zakat Online Payment Systems," *Journal of Advanced Research in Applied Sciences and Engineering Technology* 53, no. 2 (October 2024): 199–214, <https://doi.org/10.37934/araset.53.2.199214>. incorporating trust and religiosity into the Unified Theory of Acceptance and Use of Technology (UTAUT)

<sup>7</sup> Ibrahim Abayo, "Zakat and Poverty Alleviation: A Lesson for The Fiscal Policy makers in Nigeria," *Journal of Islamic Economics, Banking and Finance*, Vol. 7: 4 (2011), hlm. 40.

teachings: that the most honored servants of Allah act with spiritual devotion and an awareness of their social obligations.<sup>8</sup>

The Government Zakat Institution (BAZ) and the Private Zakat Institution (LAZ), established by government decree, are authorized to oversee Zakat in Indonesia under Law No. 38/1999. The Indonesian central government has granted Aceh the license to implement Islamic law freely by following its provisions. Law No. 44/1999 and Regional Regulation No. 5/2000, out of 34 provinces in the country. The organization of zakat in Aceh is now in its hands, thanks to the individual verdict.<sup>9</sup>

Law No.23 of 2011 on ZIS Management; Aceh Qanun on *Baitul Mal* No.3 of 2021, and Aceh Governor Regulation No.8 of 2022 on Zakat Management in *Baitul Mal* all highlight the application of sharia law governing the administration of Islamic zakat, namely zakat, including its collection and distribution, due to the existence of rules that emphasize the importance of zakat as a cornerstone of communal welfare.<sup>10</sup>

Through *Baitul Mal*, Aceh Province was identified in the 2018 Indonesia Zakat Outlook Report as one of the subsets of provinces with an excellent Allocation to Collection Ratio, a term from the word ACR. The data shows the Acehnese people's obedience to Islamic law and the level of support for zakat in society. The impact of the distribution of zakat collection on the general welfare of society will certainly be felt by the people of Aceh.<sup>11</sup>

The importance of zakat for the economic advancement of the lower class.<sup>12</sup> Islam highly values brotherhood among Muslims, especially in the case of zakat, which requires a Muslim who can afford it to donate his wealth to the needy. Zakat also offers a way for people from different groups to feel secure in society. In Islam, the teachings of the Qur'an must be followed for the complete distribution of zakat.<sup>13</sup>

Zakat is traditionally allocated to eight categories of eligible recipients, as outlined in Islamic jurisprudence: the *fakir* (destitute),  *miskin* (poor), *amil* (zakat administrators), *muallaf* (new converts), *riqab* (slaves seeking freedom), *gharim* (debtors), *fi sabilillāh* (those striving in the path of Allah), and *ibnu sabil* (wayfarers).<sup>14</sup> In Aceh, the implementation of zakat distribution remains deeply rooted in the ideological framework established by Islamic scholars, with a strong adherence to Sharia principles. The guidance of religious leaders, particularly the *ulama* and *Tengku Dayah*, holds authoritative significance for the Acehnese community and serves as a moral compass in everyday life. One manifestation of this influence is the allocation of zakat to *santri* (Islamic boarding school students). Although *santri* are not explicitly listed among the eight classical categories of zakat recipients, contemporary scholars often classify them under the *fi sabilillāh* category, recognizing

<sup>8</sup> M Shabri Abd Majid, "The Motivation of Muzakki to Pay Zakah: Study at The Baitul Mal Aceh," *Signifikan: Jurnal Ilmu Ekonomi* 6, no. 1 (February 2017): 159–76, <https://doi.org/10.15408/sjie.v6i1.4302>.

<sup>9</sup> Majid.

<sup>10</sup> Fuadi, Sahara, and Suriyani, "The Implications of Regulating Zakat to Reduce Income Tax and Make It A Source of Local Revenue in Aceh."

<sup>11</sup> Dahlawi, Rassanjani, and Herizal, "Zakat as a Local Revenue in Aceh: A Dynamics of Policy Implementation in the Local Realm."

<sup>12</sup> Fathullah Asni et al., "A Recent Systematic Review of Zakat Digitalization: Efficiency and Challenges," *Journal of Advanced Research in Applied Sciences and Engineering Technology* 53, no. 2 (October 2024): 130–46, <https://doi.org/10.37934/araset.53.2.130146>.

<sup>13</sup> Siti Nadiyah Mohd Ali, Salbiah Mokhtar, and Abdul Halim Mohd Noor, "The Hybrid of Waqf Land and Zakat Fund Development: A Case Study for Protecting Asnaf Fisabilillah Well-Being," *Journal of Islamic Philanthropy & Social Finance (JIPSF)* 2, no. 1 (2019): 35–44.

<sup>14</sup> Mahdi Syahbandir et al., "State and Islamic Law: A Study of Legal Politics on Zakat as a Tax Deduction in Aceh," *AHKAM : Jurnal Ilmu Syariah* 22, no. 1 (June 2022), <https://doi.org/10.15408/ajis.v22i1.26200>.

their pursuit of religious knowledge and commitment to Islamic propagation as a legitimate basis for zakat eligibility.<sup>15</sup>

The Acehese people prioritize santri in distributing zakat, even though, based on observations and interviews, besides santri, many other Acehese people are poor but do not get zakat.<sup>16</sup> Thus, the author is interested in directly and in-depth examining what makes the Acehese people prioritize santri in distributing zakat based on the sociology of Islamic law.<sup>17</sup> However, to date, there has been no specific academic study that addresses the issue surrounding the practice of zakat distribution in Aceh, which prioritizes santri over other impoverished groups. In fact, according to Islamic legal regulations, zakat should be distributed proportionally among the eight specified categories (*asnāf*). This phenomenon raises an important academic question: does the prioritization of santri as zakat recipients align with the objectives of Islamic law (*maqāṣid al-sharīʿah*) and the principle of distributive justice in Islamic zakat law? This issue is crucial to explore further, considering the potential for social bias and the exclusion of other recipient groups who are more explicitly mentioned in the Qur'an.

## The Concept of Sociology of Islamic Law

To understand the sociology of Islamic law, it is first necessary to know the meaning of sociology. Sociology is guided by ideas that try to explain how an aspect of people's social life is organized.<sup>18</sup> Social reality requires explanation to enhance understanding of how it works and is organized, maintained, and changed. However, sociology does not look at social issues with a single lens; it has different approaches to studying social phenomena known as sociological perspectives.<sup>19</sup>

Departing from sociology, the sociology of Islamic law is not a new thing that has emerged in this era precisely throughout the historical development of Islamic civilization. However, the sociology of Islamic law is formed due to certain indicators contained in society. The term sociology is a nomenclature new to Islamic law; thus, it is certainly not strange that Islamic law is discussed from a sociological perspective.<sup>20</sup> The sociology of Islamic law is a field of study that is still in its early stages of development. One application of the sociology of Islamic law is to examine the relationship between the dynamics of societal change and the dynamics of legal change. The research area uses a sociological approach that is not only related to legal science but also discusses the law applied in society (living law).<sup>21</sup> The sociology of Islamic law is also known as the sociology of Islamic law,

<sup>15</sup> Ahmad Dakhoir, "Al-Qardawi's Thought on Zakat of Stocks in a Modern Industry: An Experience of Indonesia," *Al-Manahij: Jurnal Kajian Hukum Islam* 13, no. 2 (November 2019): 159–68, <https://doi.org/10.24090/mnh.v13i2.2023>.

<sup>16</sup> Mahdi Syahbandir et al., "State Authority for Management of Zakat, Infaq, and Sadaqah as Locally-Generated Revenue: A Case Study at Baitul Mal in Aceh," *AL-IHKAM: Jurnal Hukum & Pranata Sosial* 17, no. 2 (December 2022): 554–77, <https://doi.org/10.19105/al-lhkam.v17i2.7229>.

<sup>17</sup> Khairuddin Hasballah, Dhaiful Mubarrak, and Saddam Rasanjani, "Disparity in Judge Decisions in Resolving RAD Inheritance Disputes: Case Study at the Sharia Court in Banda Aceh City," *El-Usrah: Jurnal Hukum Keluarga* 6, no. 2 (2023): 249–61.

<sup>18</sup> Veronica Pecile, *Law, Social Movements and the Politics of the Commons* (London: Routledge, 2025), <https://doi.org/10.4324/9781003335320>.

<sup>19</sup> Harison Citrawan, *Law, Time and Historical Injustices* (London: Routledge, 2024), <https://doi.org/10.4324/9781003518693>.

<sup>20</sup> Anindito Rizki Wiraputra et al., "Strategies to Deter and Overcome the Threat of Radicalism Through a Cultural and Legal Approach in the Sustainable Development Goals (SDGs) Era," *Journal of Lifestyle and SDGs Review* 5, no. 1 (January 2025): e03578, <https://doi.org/10.47172/2965-730X.SDGsReview.v5.n01.pe03578>.

<sup>21</sup> Lucas Fucci Amato, "The Legacy of Luhmann's Sociology of Law," *Oñati Socio-Legal Series*, July 2024, <https://doi.org/10.35295/ols.iisl.1923>.



which discusses changes in society, so there are also changes in law.<sup>22</sup> The sociology of Islamic law can be interpreted as a branch of knowledge that studies Islamic law based on social context, which is a branch of science. When viewed from an analytical and empirical point of view, it studies the indicators of mutual influence between Islamic law and other social factors and symptoms.<sup>23</sup>

On the other hand, the sociology of Islamic law is also a scientific study methodology in research,<sup>24</sup> where analytical and empirical theories are very likely to highlight the influence of social symptoms on Islamic law.<sup>25</sup> The purpose of Islamic law from the sociology perspective can be known through the influence of Islamic law on all forms of treatment of Muslims who make certain changes.<sup>26</sup> It is also an indicator of the influence of society on the development and growth of Islamic law. Therefore, it can be seen that the sociological review of Islamic law can be defined as a method that looks at aspects of Islamic law in terms of all forms of treatment or behavior of the community.<sup>27</sup>

The sociological approach in the study of Islamic law involves a set of analytical indicators that serve as specific perspectives for examining legal phenomena within society. This approach emphasizes understanding the causes and effects of Islamic law on social structures and the reciprocal influence of societal change on the development of Islamic legal thought. Key indicators include the extent to which Islamic law impacts community behavior, the socio-cultural factors that drive legal transformation, and the lived experiences of communities in implementing Islamic legal norms. Furthermore, this approach explores patterns of interaction between religious authorities and the public and the roles played by various social and religious organizations, both supportive and oppositional, in shaping the discourse and practice of Islamic law. From these dimensions, the sociological methodology provides a comprehensive framework for analyzing how Islamic law functions as a dynamic component within the broader social system.<sup>28</sup>

All aspects of social life within a community, including changes brought about by the influence of time and place, hold significant relevance to the development of Islamic law.<sup>29</sup> These evolving social conditions are foundational to forming and evolving Islamic legal principles. In line with the perspective of legal sociology, Islamic law engages with practices commonly acknowledged and

<sup>22</sup> Arif Perdana, Saru Arifin, and Novi Quadrianto, "Algorithmic Trust and Regulation: Governance, Ethics, Legal, and Social Implications Blueprint for Indonesia's Central Banking," *Technology in Society* 81 (June 2025): 102838, <https://doi.org/10.1016/j.techsoc.2025.102838>.

<sup>23</sup> Mireille van Hilten et al., "Ethical, Legal and Social Aspects (ELSA) for AI: An Assessment Tool for Agri-Food," *Smart Agricultural Technology* 10 (March 2025): 100710, <https://doi.org/10.1016/j.atech.2024.100710>.

<sup>24</sup> Masanori Kataoka et al., "Beyond Consciousness: Ethical, Legal, and Social Issues in Human Brain Organoid Research and Application," *European Journal of Cell Biology* 104, no. 1 (March 2025): 151470, <https://doi.org/10.1016/j.ejcb.2024.151470>.

<sup>25</sup> Suryadi Suryadi, Nurbiana Dhieni, and Edwita Edwita, "The Influence of Socio-Economic Status, Parenting Style, and Self-Control on Children's Prosocial Behavior," *Islamic Guidance and Counseling Journal* 8, no. 1 (December 2024), <https://doi.org/10.25217/0020258545800>.

<sup>26</sup> Hariyanto Hariyanto, Ahmad Rezy Meidina, and Mabarroh Azizah, "Decentralization and the Fulfilments of Children's Rights: Challenges and Opportunities for Local Government in Indonesia," *Lex Scientia Law Review* 8, no. 2 (November 2024): 677–706, <https://doi.org/10.15294/lslr.v8i2.14373>; Pietro Refolo et al., "Policy Challenges in Ultra-Rare Cancers: Ethical, Social, and Legal Implications of Melanoma Prevention and Diagnosis in Children, Adolescents, and Young Adults," *Healthcare* 13, no. 3 (February 2025): 321, <https://doi.org/10.3390/healthcare13030321>.

<sup>27</sup> Sardjana Orba Manullang, "Understanding of Modern Society Perception on Sociology of Islamic Law in Indonesia," *International Journal of Humanities, Literature and Arts* 3, no. 1 (2020): 85–92.

<sup>28</sup> Fajri M. Kasim and Abidin Nurdin, "Study of Sociological Law on Conflict Resolution Through Adat in Aceh Community According to Islamic Law," *Samarah: Jurnal Hukum Keluarga Dan Hukum Islam* 4, no. 2 (December 2020): 375, <https://doi.org/10.22373/sjhk.v4i2.8231>.

<sup>29</sup> James Fulcher and John Scott, *Sociology* (Oxford University Press, 2011).

accepted by society, which over time become entrenched as customary norms.<sup>30</sup> Such societal habits, whether expressed through words or actions, are referred to in Islamic jurisprudence as *‘urf*. When aligned with the principles of Sharia, *‘urf* can be elevated to the status of a legitimate legal source, serving as a supplementary basis for formulating and adjudicating cases within Islamic law.<sup>31</sup>

Based on the sociological theory of Islamic law, the community's perception of the distribution of zakat for santri is examined. Thus, in a narrow sense, the theory of perception is a person's vision and view. Perception theory in social science is an understanding of how a person sees or understands something in general.<sup>32</sup> Perception is a way of looking at something or expressing an understanding of the results of thought processing. Environmental factors influence perception, impacting how the five senses, memory, and mental capacity respond to stimuli.<sup>33</sup> Thus, the theory of perception within the sociology of Islamic law can be understood as the community's perspective shaped by specific phenomena and doctrines, which are influenced by external factors in forming their understanding of issues related to Islamic law.<sup>34</sup>

### Perceptions of the Acehese Community on the Distribution of Zakat to Santri

In Aceh Province, 10 villages were sampled by the author, namely Ie Rhob Barat village, Alue Leuhob village, Gle Meundong village, Blang Tambue village, Blangkuta Dua Meunasah village, Lancang village, Ie Rhob Babah Lung village, Pulo Dapong village, Meunasah Mesjid village, and Cot Tring village. Regarding the elements of society in the village, they consist of all residents who live in the village concerned, from ordinary people to village officials.<sup>35</sup>

Concerning zakat in ten villages, as mentioned above, in general, those who have the right to receive zakat, there are eight recipient groups, as previously explained. However, the facts in the field of zakat are not distributed to one of the recipients, unlike in the Qur'an. The practice of zakat distribution in Aceh is distributed to santri. Meanwhile, normally, santri are not included as recipients.<sup>36</sup>

The author interviewed Acehese residents to determine how they perceived the zakat distributed to Santri, who attended Dayah/Pesantren. In this case, the author conducted random

<sup>30</sup> Zaimuariffudin Shukri Nordin et al., "Integrating Islamic Law and Customary Law: Codification and Religious Identity in the Malay Buyan Community of Kapuas Hulu," *Journal of Islamic Law* 6, no. 1 SE-Articles (February 28, 2025), <https://doi.org/10.24260/jil.v6i1.3410>.

<sup>31</sup> Jasser Auda, *Re-Envisioning Islamic Scholarship: Maqasid Methodology as a New Approach* (Claritas Books, 2022).

<sup>32</sup> John Scott and Gordon Marshall, *A Dictionary of Sociology* (Oxford University Press, USA, 2009); Ridwan Olamilekan Mustapha, "Renaissance of Islam in North Africa: A Historical and Religious Analysis," *Dirasah International Journal of Islamic Studies* 3, no. 1 (January 2025): 18–29, <https://doi.org/10.59373/drs.v3i1.41>.

<sup>33</sup> Eliot R. Smith, "What Do Connectionism and Social Psychology Offer Each Other?," *Journal of Personality and Social Psychology* 70, no. 5 (1996): 893–912, <https://doi.org/10.1037/0022-3514.70.5.893>.

<sup>34</sup> Kenneth J. Gergen, "Social Psychology as History.," *Journal of Personality and Social Psychology* 26, no. 2 (May 1973): 309–20, <https://doi.org/10.1037/h0034436>.

<sup>35</sup> Saminan Saminan et al., "Acehnese Ethnoscience as an Interdisciplinary Approach in Physics Education: Innovating in the Era of Merdeka Belajar," *Jurnal Ilmiah Peuradeun* 12, no. 3 (September 2024): 1071, <https://doi.org/10.26811/peuradeun.v12i3.1277>.

<sup>36</sup> Suparto Suparto, Admiral Admiral, and Deni Jaya Saputra, "Local Government Authority in The Field of Religion; A Study of Regional Regulation (Perda) on Zakat in Riau Province," *Jurnal De Jure: Jurnal Hukum Dan Syar'iah* 14, no. 2 (2022): 244–61, <https://doi.org/https://doi.org/10.18860/j-fsh.v14i2.15322>; M. Wildan Humaidi, Hariyanto Hariyanto, and Mabarroh Azizah, "Green Philanthropy: Islamic Activism on Indonesia's Environmental Democracy," *Ijtihad: Jurnal Wacana Hukum Islam Dan Kemanusiaan* 24, no. 2 (December 2024): 167–91, <https://doi.org/10.18326/ijtihad.v24i2.167-191>; Saminan et al., "Acehnese Ethnoscience as an Interdisciplinary Approach in Physics Education: Innovating in the Era of Merdeka Belajar." "title": "Local Government Authority in The Field of Religion; A Study of Regional Regulation (Perda

interviews with Acehnese in ten Tgk Imum/ village Amil Zakat. This community perception is believed to explain why Acehnese people channel zakat to pesantren organizations.<sup>37</sup>

The results of interviews with the Acehnese community consisting of Ie Rhob Barat village, Alue Leuhob village, Gle Meundong village, Blang Tambue village, Blangkuta Dua Meunasah village, Lancang village, Ie Rhob Babah Lung village, Pulo Dapong village, Meunasah Mesjid village, and Cot Trieng village, it can be concluded that the perception of the Acehnese people states that the distribution of zakat to santri is since the average santri in question are santri from the poor and needy groups. Only some stated that these santri are included in the recipient zakat from the *fi Sabilillāh* group. The villages that distribute zakat to the group of poor students are all the villages that the author studied. However, four villages state that sometimes santri are part of the recipient zakat from the *fi Sabilillāh* group. The villages in question are Lancang village, Pulo Dapong village, Meunasah Mesjid village. The perception of the Acehnese community prioritizes santri in distributing zakat because santri are always on the path of truth. The community's perception of santri is that they are knowledgeable people who are always useful to the community voluntarily without certain coercion and without being financed by the local community. However, there are zakat recipients from low-income people who are not santri. However, the community prefers santri, both from people with low incomes and not as the recipient, because it is a form of appreciation for santri for serving and being useful to the community in the village.

### **Acehnese Social Relation on Santri as Recipient Zakat**

Concerning the social relations of the Acehnese community regarding santri as the recipient. First, the author will explain about social relations itself. This social relationship results from systematic interaction (a series of behaviors) between two people, known as social relations. Social relations are relationships with ties based on trust, where trust is not something that has existed before but must be done and where the work in question is a reciprocal process that goes back to self-openness.<sup>38</sup>

The Acehnese community tends to be highly obedient to the guidance of religious scholars, particularly the Dayah ulama. The strong social bonds these ulama form with the local people reflect a relationship marked by closeness and compassion. Knowledge of religious matters alone does not automatically grant someone the title of Ulema, as it also requires socio-religious qualifications, such as managing an Islamic boarding school. As a result, Ulema are known for their honesty, humility, and avoidance of idle talk.<sup>39</sup>

<sup>37</sup> Isnaini Harahap et al., "The Power of Zakat in Contemporary Development: How Islamic Philanthropy Alleviates the Economic Impact of Toll Road Projects on MSMEs," *MILRev: Metro Islamic Law Review* 3, no. 2 (December 2024): 174–97, <https://doi.org/10.32332/milrev.v3i2.9391>.

<sup>38</sup> Robert Shepherd, *Beyond Illiberalism* (New York: Routledge, 2025), <https://doi.org/10.4324/9781003507215>; Hukmiah Husain et al., "Zakat and Empowerment of the Bajo Tribe Fishing Community in Bone, South Sulawesi: Collaboration between BAZNAS and the Ministry of Religion," *El-Usrah: Jurnal Hukum Keluarga* 7, no. 2 (October 2024): 462, <https://doi.org/10.22373/ujhk.v7i2.24961>.

<sup>39</sup> Burhanuddin Abd. Gani and Zaiyad Zubaidi, "Distribution of Zakat Fi Sabilillah for the Tahfiz Program at the Baitul Mal Board in Aceh in the Perception of Ulama Dayah," *Media Syari'ah: Wahana Kajian Hukum Islam Dan Pranata Sosial* 24, no. 1 (July 2022): 20, <https://doi.org/10.22373/jms.v24i1.10500>; Ali Murtadho Emzaed et al., "Shifting Fiqh Tradition in Zakat Management: Nahdlatul Ulama's Strategies to Enhance the Social Welfare of Nahdliyin," in *Al-Risalah: Forum Kajian Hukum Dan Sosial Kemasyarakatan*, vol. 24, 2024, 124–41, <https://doi.org/https://doi.org/10.30631/alrisalah.v24i2.1677>.

Dayah scholars in Aceh are generally called abon, abuya, abu, teungku, abi, tu, walid, and others.<sup>40</sup> All matters concerning Islamic matters that occur in Acehnese society, the solution they will get is based on what the Ulema directs. The community positions the Dayah Ulema as a role model, a reference forum for practicing religious orders in all fields.<sup>41</sup> The practice of zakat is no exception.

All forms of zakat, especially the distribution of zakat carried out by the people of Aceh, are intended for santri based on their willingness. Santri, part of the recipient in Aceh, is, on average, a student who stays at Dayahs in Aceh. Dayah leaders in Aceh have good relationships and family ties with the Acehnese people.

Dayah leaders in Aceh, besides playing a role in educating santri in Dayah, also participate and contribute to all activities held by the community. For example, the Dayah leader brings his santri when one of the Acehnese people, especially in the village of Simpang Mamplam District, dies, to perform funeral prayers, organize Islamic da'wah so that the community can hear da'wah openly and free of charge, at any time leads *zikr* or samadiyah village and the Dayah leader attends many other community activities. Based on the abovementioned things, an emotional approach is made between the community and the Dayah leaders. The community is more interested in giving zakat to the santri in the Dayah.

On the other hand, there is also a reason why the community distributes zakat to the santri. One of the Dayah, the santri received zakat from certain people, namely Dayah Nurul Arifin Pulo Dapong, Simpang Mamplam District. This Dayah is led by Tgk Muslim, one of the Ulema of Dayah Mudi Mesra Samalanga (one of the largest Dayahs in Aceh).

The researcher interviewed the head of the Dayah to explore the reasons behind the consistent annual receipt of zakat by the santri of Dayah Nurul Arifin from the local community. Although santri are not explicitly listed as zakat recipients in the Qur'an, Tgk Muslim encourages the community to allocate their zakat to support the santri.<sup>42</sup> The dayah leader explained that he often preaches that these students are also entitled to receive zakat, especially since the students in this Dayah are poor and needy. Tgk Muslim refers to Al-Qaradhawi's opinion that santri are part of *fi sabilillāh*. Zakat can be distributed more effectively to santri because santri learn all Islamic knowledge in education compared to zakat distributed to other recipient groups whose benefits seem ordinary. By distributing zakat to the *fi sabilillāh* group, namely santri, the *muzakkī* are funding educational initiatives, thus eliminating ignorance, which can eliminate poverty. Education has given recipient access to human resources that certainly have the potential to improve their standard of living. Students who receive zakat have received provisions to continue the struggle to learn, so there will

<sup>40</sup> Khamim et al., "Interpreting Corporate Zakat as Trade Zakat: The Construction of Islamic Legal Knowledge and Zakat Collection Practices at Baitulmaal Munzalan Indonesia"; Zul Anwar Ajim Harahap, Zulfan, and Muhammad Ridwan, "Analyzing the Offense of Juvenile Khalwat in Aceh: Evaluation of Qanun Number 14 of 2003 from an Islamic Legal Perspective," *Al-Manahij: Jurnal Kajian Hukum Islam*, May 2024, 79–94, <https://doi.org/10.24090/mnh.v18i1.10648>.

<sup>41</sup> Hasnil Basri Siregar, "Islamic Law in a National Legal System: A Study on the Implementation of Shari'ah in Aceh, Indonesia," *Asian Journal of Comparative Law* 3 (April 2008): 1–26, <https://doi.org/10.1017/S2194607800000156>; Budi Rahmat Hakim et al., "Reactualization of Maslahat and Social Justice Principles in the Contextualization of Fiqh Zakat," *Syariah: Jurnal Hukum Dan Pemikiran* 24, no. 1 (2024): 102–18, <https://doi.org/10.18592/sjhp.v24i1.12909>; Sri Maulida et al., "Post-Pandemic Digital Transformation in Zakat Management: Insights From Maqasyid Syari'ah in South Kalimantan," *El-Mashlahah* 14, no. 2 (December 2024): 281–302, <https://doi.org/10.23971/el-mashlahah.v14i2.7772>.

<sup>42</sup> Interview with Tgk Muslim, Leader of Dayah Nurul Arifin Pulo Dapong Simpang Mamplam District Aceh, tanggal 30 Oktober 2023.,



be no more ignorance later. Eradicating ignorance will eventually eradicate poverty.<sup>43</sup>

Thus, it can be understood that the social relations between the Acehese community and the distribution of zakat to santri are deeply rooted in the presence of dayah scholars who play a central role in the education and spiritual development of the santri. In Simpang Mamplam District, a strong reciprocal relationship exists between community members and Dayah leaders. The Dayah leaders contribute to the community by providing essential religious services, such as assisting with funeral rites, from the ritual washing of the deceased to leading funeral prayers and participating in various other communal activities. In return, the community expresses its support and gratitude by contributing material assistance, notably through distributing zakat, particularly rice, to the santri associated with the respective Dayah leaders, especially during the harvest season. This dynamic reflects a successful social relations model characterized by mutual benefit, emotional closeness, and a strong sense of solidarity. Such interactions exemplify the foundational principles of social relations, wherein reciprocal support and shared religious commitment strengthen communal ties and reinforce the socio-religious fabric of Acehese society.

### **The Practice of Zakat Distribution to Santri Groups: An Islamic Jurisprudential Analysis**

The practice of zakat distribution among the Acehese community is consistently carried out whenever the wealth of a *muzakkī* reaches the minimum threshold. Generally, *muzakkī* in Aceh allocate their zakat to eligible recipients following the guidance outlined in the Qur'an, specifically Q.S. At-Taubah. The distribution primarily targets the categories of *fakir*, *miskin*, and *fi sabilillāh*.

The distribution of zakat to recipient groups classified as *fakir*, *miskin*, and *fi sabilillāh* in Aceh predominantly targets individuals with the status of santri (religious students). The community allocates zakat to santri for several reasons: santri are regarded as the successors of the Prophet's mission in religious preaching, are recognized for their piety and obedience, and are believed to bring blessings to the sustenance of those who support them. Additionally, the act of distributing zakat serves as a form of appreciation for the services provided by santri to the village community, including teaching the Qur'an and leading various religious activities. Beyond the personal attributes of the santri, another important factor influencing zakat distribution is the social relationship nurtured between Dayah scholars or leaders and the broader community. The mutual trust and close ties developed through these relationships reinforce the communal preference to prioritize santri as zakat beneficiaries.

The distribution of zakat given to santri has become a custom of the Acehese people. The habit of distributing zakat to the santri has been carried out from generation to generation from year to year until now in the ten villages that the author researched, namely, Ie Rhob Barat village, Alue Leuhob village, Gle Meundong village, Blang Tambue village, Blangkuta Dua Meunasah village, Lancang village, Ie Rhob Babah Lung village, Pulo Dapong village, Meunasah Mesjid village, and Cot Trieng village.

In Islamic tradition, *urf* refers to customary practices or social traditions. Islamic jurisprudence (fiqh) establishes that *urf*, as long as it does not conflict with the teachings of the Qur'an and

<sup>43</sup> interview with Tgk Muslim, Dayah Ulama Leader of Dayah Nurul Arifin Pulo Dapong, Simpang Mamplam, Aceh, tanggal 30 Oktober 2023.

Hadith, can be recognized as a legitimate source of legal authority.<sup>44</sup> A form of ‘urf that aligns with Islamic principles is referred to as ‘urf *ṣaḥīḥ* (valid custom). Accordingly, in this study, the ‘urf under consideration falls into the category of ‘ur *ṣaḥīḥ*. For a custom to be accepted as a legal argument within Islamic law, several conditions must be met: the ‘urf must be widely practiced and recognized, at least within the local community; it must exist contemporaneously with the event or transaction in question; and there must be no explicit opposition from any significant segment of the community regarding the validity of the custom. When these criteria are satisfied, ‘urf can serve as a supplementary source for deriving legal rulings.<sup>45</sup>

The practice of zakat distribution in Aceh, which aligns with the standards of ‘urf *ṣaḥīḥ* (valid customary practice), can be regarded as a positive and commendable tradition that provides both immediate and long-term benefits (*maṣlaḥah*). From a long-term perspective, the zakat provided by *muzakkī* to *santri* assists in fulfilling their basic needs, enabling them to focus on their religious and academic studies. This focus contributes significantly to combating ignorance and reducing the community’s poverty levels. In the short term, zakat helps *santri* meet their daily necessities, especially those from underprivileged backgrounds. The distribution of zakat to *santri*, whether through individual *muzakkī* or facilitated by *Tgk Imum* and *amil zakat* at the village level, is consistent with the principles of ‘urf *ṣaḥīḥ* under Islamic law, as it does not contravene *nass* (textual evidence). Field findings show that while most village communities classify *santri* as *fakir* or *miskin*, several recognize them as belonging to the *fi ṣabīlillāh* category. This categorization is supported by scholars such as Imam al-Nawawi, who permits zakat distribution to students dedicated to religious study. Furthermore, zakat is generally allocated to *santri* within the local community, particularly from zakat on rice. Thus, the Acehnese tradition of zakat distribution to *santri* remains a legitimate and commendable practice within Islamic jurisprudence.

## Conclusion

This study concludes that the zakat distribution system for *santri* in Aceh Province is shaped by three primary factors from the perspective of the sociology of Islamic law: the role of ‘urf, social relations, and public perception. Based on research conducted in ten villages, the community widely perceives *santri* as *recipient* individuals eligible to receive zakat according to Islamic law despite other impoverished groups. The prioritization of *santri* stems from their perceived social contributions, such as leading *dhikr* sessions, teaching Qur’anic recitation, and participating in religious activities without monetary compensation. In four specific villages: Lancang village, Pulo Dapong village, Meunasah Mesjid village, and Ie Rhob Barat village *santri* are additionally categorized as *fi ṣabīlillāh*, affirming their eligibility under another recognized zakat recipient category. Moreover, the strong social bonds between *Dayah* leaders and the broader community significantly influence zakat practices, with Ulema *Dayah* serving as spiritual guides and key social actors. The longstanding practice of distributing zakat to *santri* has evolved into a recognized ‘urf *ṣaḥīḥ* (valid custom), fully aligned with Sharia principles. Thus, zakat distribution to *santri* in Aceh reflects acts of religious charity and the dynamic interaction between Islamic legal norms and local socio-cultural structures.

<sup>44</sup> Ahmed Akgunduz, *Introduction to Islamic Law: Islamic Law in Theory and Practice*, vol. 1 (Iur Press, 2010).

<sup>45</sup> Abd Al-Wahhab, “Ilm Ushul Al-Fiqh,” 2016.

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