

**Zakat Model by Caliph ‘Umar ibn Khaṭṭāb:
Innovations Towards the Country’s Economic Problems**

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ABSTRACT

‘Umar ibn Khaṭṭāb is one of the four Khulafā’ ar-Rāsyidīn who was known as a firm, fair, and wise person in his government, especially in the economic sector in the welfare of their people. ‘Umar’s government lasted ten years. In that period there were many government innovations to overcome various state problems. The country’s economic problems get serious attention by him. Various innovations also occur in the management of zakat.

This research is a normative legal research, using a historical approach. The data source is divided into three parts, namely primary sources, secondary, and tertiary sources. While the method of data analysis uses the content analysis method.

The results of this study indicate that the principle for ‘Umar is an important instrument and is one of the main sources of state income. Various innovations in the field of zakat are the efforts of ‘Umar as a caliph to optimize the zakat fund. These innovations are innovation of zakat during famine, innovation of zakat for slaves, innovation of zakat on agriculture and livestock, and innovation in the distribution of zakat funds.

Keywords: Zakat, ‘Umar ibn Khaṭṭāb, and Economic Problems

INTRODUCTION

Khulafā’ ar-Rāsyidīn is the leadership of Islam after the death of the prophet Muḥammad (Daud Ali: 2004, pp. 169-179). ‘Umar ibn Khaṭṭāb is one of the four Khulafā’ ar-Rāsyidīn who was known as a firm, fair, and wise person in his government, especially in the economic sector in the welfare of their people (Al-Harafi: 2016, p. 383). During his reign, zakat is a source of income that must be submitted to the state. The funds are managed in such a way that no one needs help and is ashamed to get a donation. This

also relates to people who do not pay zakat, so that the person can be fined 50% of the amount of his wealth. (Gusfahmi: 2007, p. 70)

‘Umar’s government lasted ten years. In that period there were many government innovations to overcome various state problems. The country’s economic problems get serious attention by ‘Umar. Various innovations also occur in the management of zakat.

Zakat is considered an important instrument and is one of the main sources of state income. Various innovations in the field of zakat are the efforts of ‘Umar as a

caliph to optimize the zakat fund. Through optimal collection of zakat funds and its distribution, the right target is to make it a strategic study in facing the country's economic problems.

'Umar's innovations in the field of zakat are interesting to be studied in depth. This innovation is one of the best zakat models. The problem of optimizing zakat funds in Indonesia, which has encountered various obstacles, is worth emulating from the zakat model. Therefore, this research is a contribution of thought to study the 'Umar zakat model so that it can be a reference in optimizing the potential of zakat in Indonesia.

LITERATURE REVIEW

Biography of 'Umar ibn Khaṭṭāb

His full name is 'Umar ibn Khaṭṭāb ibn Nufail ibn 'Abd al-'Uzzā ibn Rabāh ibn 'Abdullāh ibn Qurt ibn Razah ibn Adiy ibn Ka'ab ibn Luay ibn Galib al-Quraisī al-Adawi. His *nasab* met the prophet Muḥammad's *nasab* at Ka'ab ibn Luay ibn Galib. 'Umar was usually called Abū Ḥaḥṣ and was called al-Fārūq because he was able to reveal Islam in Mecca. (Ash-Shalabi: 2008, p. 15)

The birth of 'Umar ibn Khaṭṭāb did not know when certainty. The famous history states that 'Umar was born 13 years after the birth of the prophet or around 586 AD in Mecca. Another source said that 'Umar ibn Khaṭṭāb was born the 13th year after the year of the Elephant. (Hatta: 2013, p. 14).

The interesting history of 'Umar is that he was one of two 'Umar who was prayed for by the prophet Muḥammad to enter Islam. As contained in the following hadith of the prophet saw:

...Rasūlullāh Ṣallallāhu 'Alaihi Wasallam said, "O Allah, glorify

Islam with (the person) you love the most from these two men: Abū Jahal or 'Umar ibn Khaṭṭāb. Ibn 'Umar said, "The person whom Allah loves most from the two men is 'Umar." (Albani: 2007, p. 809)

The prophet's prayer was not without reason. The two 'Umar above were very influential figures in Mecca at that time. 'Umar ibn Khaṭṭāb was known as a person who is wise, speaks fluently, his opinion is good, strong, trustworthy, respected, his argument is solid, and his speech is clear (Albani: 2007, p. 21). This made him a person who was respected and feared by friends and opponents, both during the time of ignorance and after becoming a muslim.

Michael H. Hart in his book *The Hundred* cited by Nur Chamid said that he captured the most influential people in the history of the world. He placed 'Umar in the 51st position in that order. 'Umar is the main figure in the spread of Islam. Without his services in conquering the regions of power, Islam is doubtful as widespread as it is today. Even some of the areas that have been successfully controlled have remained as Arab regions until now (Chamid: 2010, p. 69). Like the African regions which are actually not Arabs.

'Umar as the second caliph after Abū Bakar produced controversial as well as amazing policies. Such as delaying the hand cut sentence for thieves during the economic crisis (Ash-Shalabi: 2008, p. 342), government policy (Gasim Anuz: 2016, p. 424), especially the focus of this study on zakat. 'Umar died when he was killed in the midnight prayer at the age of Zulhijjah in the year 24 H (Intan: 2017, p. 140). The next two caliphs also died were killed like 'Umar bin Khaṭṭāb. This fact is the result of political conditions in turbulent Islam.

Definition of Zakat

Zakat in language means increasing or developing. The Arabians usually say *zakā az-zar‘u* when *az-zar‘u* (plant) grows and increases. *Zakat an-nafaqatu* when *nafaqah* (cost of living) is blessed. In addition, sometimes zakat is pronounced for sacred meaning. (az-Zuhaili: 2011, p. 164).

In terms of zakat in fiqh science means a number of certain assets that are required by Allah to be handed over to those who are entitled. Sayyid Sābiq in Mardani said that zakat is something (property) that must be issued by human beings as the right of Allah to be surrendered to the poor, called zakat because it can provide blessings, purity of the soul, and the development of wealth. (Mardani: 2006, p. 13)

Based on the above definition, it can be seen that zakat is the obligation of the rich (*muzakkī*) to his property to be handed over in part to the parties entitled to receive it (*mustahiq*). Zakat serves to purify the soul and property acquired, so that its property becomes a blessing and continues to grow. Assets issued by zakat will not be reduced and will actually develop because of their blessing.

History of Zakat

Before Islam was revealed to the prophet Muḥammad, zakat was known in the sharia of the prophet Mūsā and ‘Īsā (Imamat: 2014, p. 142). Arabs Jahiliyah Nation also know special *ṣadaqah* like zakat, as Allah says in the letter *al-An‘ām* verse 136. *Ṣadaqah* background idolatry among Arabs Jahiliyah of crops and cattle used to feed the indigent-poor and a wide range of charity, and that they are reserved for idols included to guard her. What they provide for idols cannot be used to feed the poor and other social charities (Anshori: p. 5). This situation is one form of fraud in the faith in addition to other forms.

Zakat is an institution that is quite unique and interesting, because it always

experiences change at all times even though it comes from divine provisions. At the beginning of Islam zakat is an obligation that is fully left to each of the muslims, so it depends on the level of their faith. For those who are high levels of faith, usually issued greater treasure than those levels mediocre faith. This is due to the obligation of zakat, there is no provision for what level to be zakat, and what types must be zakat, so that the obligation of zakat in this period is not bound. (Abdad: 2003, p. 22)

Zakat is the first time in the form of tithes in the year 2 H. Then in 9 H newly required other charity (Mardani: p. 247). This obligation is specified and is charged when the atmosphere of the muslims had started peacefully carry out religious duties of his (Abdad: p. 23). The legal history of zakat then developed under the thought of mujtahid priests. Differences in places and situations make a difference to the legal interpretation of zakat (Abdad: p. 24). In this modern era the law of zakat has been transformed into legislation in various muslim countries.

Zakat Law

Zakat is a refinement of the previous sharia prophets (*syar‘u man qablanā*). During the time of the prophet Muḥammad saw. there were some assets that had fallen out of their zakat obligations, there were some assets that were obliged to be zakat, and there were also assets which were not obliged to be zakat. (Sabiq: 2009, p. 402)

The word zakat in the Quran are often linked to salat. As in the surah *al-Baqarah* verse 110 and *al-Ḥajj* verse 41. Zakat obligations associated with salat means of emphasizing the importance of both of these obligations (Qardhawi: 2008, p. 7). Humans are given the task of managing nature and improving life on earth by helping one another helping, the rich giving assistance to the poor, and the strong

giving help to the weak (Sukti: 2013, p. 20). As explained in the Quran surah at-Taubah verse 103:

Take, [O, Muhammad], from their wealth a charity by which you purify them and cause them increase, and invoke [Allah 's blessings] upon them. Indeed, your invocations are reassurance for them. And Allah is Hearing and Knowing.

The verse above implies that zakat is an element of coercion or obligation for muslims. Zakat is a form of Islamic concern for others (Sukti: p. 6-7). These obligations are emphasized in many of the traditions of the prophet Muḥammad, including:

...There is no owner of camels, cows, nor goats unwilling to fulfill their zakat, except on the Day of Judgment the animals will come if the body is bigger and fatter when the first in the world. The animals will gore the person and trample the person with his toenails. Every time the last animal has passed, then the first animal will do the same again until everyone is put on trial. (An-Nawawi: 2010, p. 219-220, Al-Albani: 2007, p. 501-502)

Quran and the hadith above emphasize that the wealth, power, and honor must not only circulated among the rich alone. Islam upholds and defends the needy as well as prohibits “the class for itself movement” with a system of concentration and monopoly as a concept of the communist proletarian movement (the working class that holds political power). (Priyono: 2008, p. 502-503) As found in the Quran surah al-An‘ām verse 141.

Surya Sukti said with their obligation of zakat above shows that the importance of zakat after salat. Salat or daily prayers is the main means of communication between

humans and God. While zakat is the main means of communication between humans and other humans in society (Sukti: p. 14). Therefore, zakat institutions are very important in developing a humanist and harmonious life. The role of zakat (zakat al-mal and zakat al-fitr) in income distribution will be more obvious if connected and carried out together with other instrumental values such as the prohibition of ribā (Sukti: p. 14). This must be emphasized to the muslim community that zakat is an obligation. Zakat is not only in the form of zakat al-fitr which is always issued every year, but also zakat wealth which is often ignored.

Types of Zakat

Zakat is required only once a year for goods that have been owned for one full year (ḥaul), until the niṣāb, develops, is more than ordinary needs, free from debt, and obtained in a good and lawful way ((Sukti: p. 40-41). Zakat in general is divided into two, namely zakat al-fitr and zakat al-mal.

Zakat al-fitr is zakat issued after the month of Ramadan or before the Eid al-Fitr. Zakat al-fitr are borne by every muslim as well as those who are dependent on certain conditions. Zakat al-fitr is a staple food such as rice or wheat. The purpose of this zakat is to purify one’s fasting that has been done during the month of Ramadan. (Nuruddin: 2014, p. 305).

While zakat treasure is obligatory zakat is issued when someone has fulfilled the niṣāb and ḥaul. This zakat is divided into several types such as gold zakat, livestock, grains, fruits, trade, and mining goods or property rikāz (treasure). (Nuruddin: 2014, p. 306)

METHODOLOGY

This type of research is library research or library research (Widi: 2010, p. 119). Soerjono Soekanto said that in legal research, this study is also called the normative legal research (Soekanto: Soekanto). This research approach uses a historical approach. This approach is carried out by examining the history of law using analysis of past events to formulate the growth and development of objects and research subjects. (Khoiriyah: 2013, p. 92)

The source of legal material for this research is divided into three, namely primary, secondary and tertiary materials. The primary material consists of the Quran, hadith, the book of Philip Khuri Hitti, Salamah ash-Shahabi, M. Sulaeman Jajuli, M. Hatta and Gusfahmi. Secondary material in the form of references related to the topic of discussion. Tertiary materials are dictionaries. While the method of data analysis in this study uses the content analysis method. (Emzir: 2011, p. 283-284)

RESULT AND DISCUSSION

Territories of the Caliph 'Umar ibn Khaṭṭāb as a Paradigm of the Implementation of Zakat

The country's conquests by muslims were the main reason for 'Umar to develop several state institutions, especially those that were in charge of and overseeing the governor. The formation aims to facilitate the management of state affairs and control the sources of state revenues.

The division of the state into several regions by 'Umar was a refinement of the plan that had been initiated by Abū Bakar. He made several changes relating to the high positions of each region (Ash-Shalabi: p. 462-463). The territories controlled at the time of the caliph 'Umar ibn Khaṭṭāb were: Mecca, Medina, Taif, Yemen, Bahrain, Egypt, Sham, Iraq, Iran (Persia), Basrah,

Kufa, Mada'in, and Azerbaijan. (Ash-Shalabi: p. 464-481)

'Umar ibn Khaṭṭāb's leadership had a policy for the governors. Liabilities of governor against those *zimmī* (residents of the conquered territory) are giving their rights, honor their agreements, cared for them, ask them to perform the duties of the muslims, following the news about them, and give the right if they have wronged them. (Ash-Shalabi: p. 509)

A *zimmī* will get protection from muslim rulers and not be burdened with military obligations, because Islam prohibits nonmuslims from entering the Islamic army, but they must pay large taxes because they are outside the scope of Islamic law. It is also possible for them to apply their main laws themselves as regulated by each of their religious leaders. When a *zimmī* embraces Islam, he is free from all obligations to pay taxes. (Hitti: 2010, p. 211-212)

Therefore, the view that the amount of tax in accordance with the mode of conquest (voluntary or forced) is often a legal fiction that appears later and cannot be based on historical facts. The difference between *jizyah*, tax, and *kharāj* (land tax) does not appear during 'Umar's time. In the early days, the two terms were considered the same, which meant they were taxes (Hitti: p. 212). Thus the caliph determines the conditions that apply to nonmuslims in the withdrawal of tax both in number and in name.

State Revenues during the Caliph 'Umar ibn Khaṭṭāb

State income is defined as the final product of a country in the form of goods and services. Within one year expressed in the form of objects or money. Principle of Islam about fiscal policy and budget aims to develop a society based on the distribution of balanced wealth by placing material and spiritual values at the same level (Jajuli:

2016, p. 209). State income into Bait al-Māl during the caliph ‘Umar ibn Khaṭṭāb was divided into four parts, namely: (Chamid: p. 89)

1. Income earned from zakat imposed on muslims.
2. Income earned from *khums* (customs tax) and *ṣadaqah*.
3. Revenues earned from *kharāj*, *fai*, *jizyah*, *‘usyr*, and annual fixed leases of land granted.
4. Revenues received from various sources.

Clarification of state revenues is listed in the following table: (Chamid: p. 89)

No.	Type of Income	The intended use
1.	Zakat	This income is distributed at the local level. If there is a surplus, the excess is sent to the central <i>Bait al-Māl</i> (Medina) and distributed to eight <i>Aṣṇāf</i> .
2.	<i>Khums</i> and <i>ṣadaqah</i>	This income is distributed to indigent-poor or to finance those who are seeking welfare, without discrimination whether he is a muslim or not.
3.	<i>Kharāj</i> , <i>fai</i> , <i>jizyah</i> , <i>‘usyr</i> (trade tax), and land rent	This income is used to pay for pension funds and aid funds and to cover administrative costs of operations, military needs and so on.
4.	Other income	This income is used to pay workers, care for abandoned children, etc.

Based on the types of income above, zakat is one of the main instruments of state income. Optimal utilization of zakat is proven to be able to provide an effect of equity and welfare in the community.

Zakat Innovations on the Problem of the State Economy during the Caliph ‘Umar ibn Khaṭṭāb

During the ‘Umar’s caliphate, state finance became a matter of great concern, because in

the view of muslims, property with all its forms is a mandate given by Allah, which is used not only for personal gain, but also for public use (Rohim: 2017), p. 105). Therefore, the caliph ‘Umar was seen as the most innovating in the economy. In this caliphate, ‘Umar al-Fārūq immediately set managed administration with the example of the Persians. (Jajuli: p. 35-36)

Caliph ‘Umar ibn Khaṭṭāb further built Bait al-Māl by systematizing the fiscal process. Systematization is done by managing sources and income expenditure. The source of income is expanded to not only *ṣadaqah*, zakat, *ganīmah*, and *jizyah*. But also customs, trade taxes, homes left because there are no heirs, trade taxes, and lost and found item taxes. (Huda: 2015, p. 56)

‘Umar ibn Khaṭṭāb set and compiled the state budget and expenditure with the main goal of seeking benefit. Mustafa Syalabi cited by Jajuli Sulaiman said that the beneficiaries are subject to change due to the change of the times, the different environments and individual condition, as well as the beneficiaries that will not change throughout the ages. (Jajuli: p. 185)

Thus, to determine the country’s financial history at the time of ‘Umar ibn Khaṭṭāb Islamic economic system based on the zakat which was one of the main factors in developing people’s welfare based system and *distirbusi* with the objective benefit of the people.

Zakat is the main support of life in Islamic government and is also a command of Allah. Zakat is obliged to the wealth of muslims who are rich and then given to poor people. Treasures should zakat is agricultural products, fruits, gold, silver, commercial property, and the cattle. Obligation of zakat is intended so that in the community there is social solidarity, mutual love and compassion between the rich and poor (Ash-Shalabi: p. 359). ‘Umar is very

concerned about the problem of zakat. He with the policy of conducting various zakat innovations so that it becomes one of the sources of foreign exchange. These innovations include the following:

1. *Zakat Innovation in the Period of Famine*

The period of drought is a period which is difficult in the economic field. 'Umar stopped the imposition of zakat in the year. The following year (after period of famine), 'Umar then ordered them to issue zakat and the zakat officials withdrew two years of zakat. They were ordered to distribute one year zakat and another one year *ṣadaqah* was given to 'Umar. Thus, the system of distributing zakat during the period of 'Umar was considered as a debt for those who were able to cover up the weaknesses of those who needed it and so that in *Bait al-Māl* there would be funds after everything was infused. (Ash-Shalabi: p. 142-143).

This innovation is a new thing in the history of zakat at that time. In addition to being famous for his courage and firmness, 'Umar also had intelligent thinking, so the policies he produced were innovative.

2. *Innovation in Zakat Collection*

In establishing an institution that takes care of institutions that deal with zakat, 'Umar al-Faruq followed in the footsteps of the prophet and Abū Bakar aṣ-Ṣiddīq. After the inhabitants of the areas conquered by many who converted to Islam, 'Umar began sending zakat withdrawal officers to all parts of the country. Justice and does not take *Bait al-Māl*'s treasure is characteristic of the caliphate straight. (Ash-Shalabi: p. 143)

The spread of Islam was very widespread in various parts of the

world during 'Umar's reign. The spread was accompanied by the enactment of Islamic law, including zakat. Zakat is applied in various Islamic jurisdictions. In addition to utilizing the zakat law, he also taxed those who had not converted to Islam.

3. *Servant Zakat Innovation*

It was during this Amīr al-Mu'minīn that zakat income as state income was very abundant, 'Umar with his policy had made the assets of zakat as the main income (Jajuli: p. 91). One day, he refused the actions of one of the zakat collectors for taking goats with lots of milk. 'Umar said that the owner of goats was probably not voluntary to give it (zakat) and this included tyranny. According to Akram Dhiya in Ali Muhammad Ash-Shalabi who said:

The Companions proposed to 'Umar to take zakat from the servant after ownership of many slaves and horses began to be prevalent among muslims. After that, he considered the slave servant and horse including commercial property. He set a tithe of ten Dirhams to each servant, whether children or adults and ten Dirhams to Arab horses and five Dirhams to barradz horses (nonArab horses). (Jajuli: p. 360)

This problem can be understood that the obligation of zakat to the servants who are made as maid and horses prepared for war is because these items do not include commercial property, instead the owners of the two assets, he pays two *jarb* every two months (around 209 kilograms

wheat). This amount is the maximum limit of zakat. (Jajuli: p. 360)

4. *Agricultural and Livestock Farming Zakat Innovations*

Zakat for agricultural products is 10%, if the farm gets river or rain water. However, if the farm uses irrigation equipment, then the zakat is 5%. The zakat is in accordance with what was ordered by the prophet Muḥammad. ‘Umar ibn Khaṭṭāb appealed to the zakat collectors to be careful when calculating the farm produce of the farmers. (Jajuli: p. 361)

‘Umar also determines zakat by 10% on the results of bee farming (honey), if the state participates in maintaining its farm. In his time, wheat yields grew more and more. Therefore, he allowed the payment of zakat al-fitr with wheat half of the obligation to pay in the past using wheat flour, dates or raisins (dried dates). This makes it easy for the community because ‘Umar allows acceptance of zakat with more valuable assets, although different types. (Jajuli: p. 361)

The issue of determining the yield of zakat which is harvested once a year is uncertain. The evidence in this problem is only global and not detailed and does not provide a comprehensive picture. There is another source that states that ‘Umar protected the land of Ribzah because his zakat was smooth. He uses the zakat for the benefit of the people. The amount obtained from the zakat each year is 40 zahr. (Jajuli: p. 362)

During the ‘Umar’s caliphates, horse farming became the main commodity of Arab society so that the number of horses in circulation was quite large and profitable. This is different from the life of the prophet

and Abū Bakar, where there were still very few horses and the Islamic community at that time had not raised enough horses. (Jajuli: p. 91-92)

The zakat that have been applied by ‘Umar have a positive impact on state revenues and besides zakat horses there are also trade, commercial and other zakat. ‘Umar set zakat for those who do business in bee cattle which honey is taken and then the honey is sold and made as the main income from trade. (Jajuli: p. 92)

Apart from that, the main income from zakat is the zakat al-fitr issued by muslim individuals every year. Zakat al-fitr has a significant value and has enormous benefits for the income of Bait al-Māl institution. (Jajuli: p. 95-96)

5. *Zakat Distribution Innovation*

‘Umar expanded the country’s financial system, both in terms of sources of income, expenditure or the order of people entitled to receive it in the administration system. In his time, the country’s foreign exchange sources grew more and more, so he began to develop the financial system and appointed paid employees to take care of the institution (Ash-Shalabi: p. 361). The basis of the distribution of zakat is found in the Quran surah at-Taubah verse 60:

Zakah expenditures are only for the poor and for the needy and for those employed to collect [zakah] and for bringing hearts together [for Islam] and for freeing captives [or slaves] and for those in debt and for the cause of Allah and for the [stranded] traveler - an obligation [imposed] by Allah

. And Allah is Knowing and Wise.

From the verses of the Quran above there are eight groups (*aṣṅāf*) who are entitled to receive zakat, namely indigent, poor, *‘āmilīn* (people who collect zakat), *mualaf*, *riqāb* (people who liberate slaves), *gārim* (people who owe and cannot afford it), *fī sabīlillāh* (people who seriously uphold the teachings of Islam), and *ibnus-sabīl/Musāfir*. (Mardani: 2011, pp 52-56)

During ‘Umar’s caliphates, indigent and poor people were given a share of zakat in order to get out of poverty, avoid economic difficulties and provide them with sufficient and convenience. He said “If you give wealth to the poor, then keep it”. Wisdom ‘Umar that was giving a treasure that can meet the needs of those for have not been able to. While people who were weak for a long time due to illness or others, they always get help until they are able. If he was needy to be able, if he was weak to strong and if he was unemployed until he gets a job. ‘Umar’s wisdom includes all muslims. The poor of the People of the Book or *Ahl al-Kitāb* also received zakat assistance after they were released from the obligation to pay *jizyah*. (Ash-Shalabi: p. 397)

The people who get zakat are the organizers (*‘āmil*). Their work related to zakat is very much, such as noting people who have the right to issue zakat and the reason, the *niṣāb*, knowing the people who are entitled to zakat, their number, the size of their needs and others. All these works require a perfect team consisting of experts in their fields.

In other cases, ‘Umar did not give zakat to *mualaf* (people who had

just converted to Islam). ‘Umar’s reason is because in his time the position of Islam was so strong that it was no longer necessary to give zakat to them, even though he himself was aware that the Quran stated that they were among those who were entitled to get zakat. (Gusfahmi: 398)

Aṣḥāb an-Nabī agreed to this opinion were not because they wanted to get flattery from him, but accepted ‘Umar’s reasons for not giving zakat to *mualaf*. After the position of Islam was solid, Islam no longer needed a number of people who were not considered to be their existence, especially after the entry of many nations into Islam. (Gusfahmi: 398)

Allah has glorified Islam by increasing his adherents. ‘Umar argues that a gift to the people of *mualaf* is a modesty. The reason, according to ‘Umar, at that time was gone. Therefore, he removed their rights from zakat. With this correct understanding, we must not say that ‘Umar did not practice the quranic text relating to the rights of the *mualaf* people from zakat.

‘Umar very attentive to social changes and the reasons that explain the texts of the Quran that contain the law as giving zakat to slaves, those who have debts, people who are struggling in Allah and *ibnus-sabīl*. Quran al-Kareem is very concerned about *ibnus-sabīl* by entitling him of zakat, treasure *fai’* and a fifth of the spoils. (Gusfahmi: 399)

The attention of Islam to travelers, foreigners and people who have run out of provisions in the journey is enormous and unprecedented in any regulation or religion. This concern is strengthened by the *sunnah* of the prophet and the

actions of Abū Bakar aṣ-Ṣiddīq. ‘Umar himself while serving as caliph set up a special building for them and the building he named Dār ad-Ḍaḡīq (wheat barn). ‘Umar also provided needs such as water and others for the needs of people who ran out of supplies on their way on the road that connected Mecca and Medina. (Gusfahmi: 398-400)

The Quran only limits eight groups who are entitled to zakat. Though so, the state should always keep an eye on the state of each and if possible then that amount is reduced. During ‘Umar’s caliphates, zakat had a special bookkeeping in the caliph’s office on zakat affairs, the office had branches in each region. The emergence of bookkeeping about this zakat after the administration of general accounting. (Gusfahmi: 400)

‘Umar’s policies in distribution also gave birth to various innovations as explained above. One of the things that got a lot of people’s attention was when ‘Umar did not distribute zakat to the group of converts. This is an innovation that is quite extreme and has never been done before. Nevertheless, the various innovations deserve appreciation for the success of managing zakat very well. Zakat was collected optimally and became one of the country’s main opinions.

Between the collection and distribution of zakat are two things that must be optimized. Optimal collection will generate large zakat funds and good distribution will be right on target. Thus, the country’s economic problems can be overcome, one of which is the good management of zakat as has been done by the caliph ‘Umar ibn Khaṭṭāb.

Indonesia as the largest muslim country deserves to take the zakat model like ‘Umar. The potential of zakat funds by Baznas which reached trillions of rupiahs was only able to collect no more than five percent. This leaves many problems, one solution is to optimize the collection of zakat as practiced by the caliph ‘Umar above.

CONCLUSION

‘Umar ibn Khaṭṭāb is one of the four Khulafā’ ar-Rāsyidīn who was known as a firm, fair, and wise person in his government, especially in the economic sector in the welfare of their people. ‘Umar’s government which lasted for ten years produced many advances in various fields. One area that has become a serious concern for ‘Umar is the country’s economic problems. The problem was resolved through its policies, one of which was by making various innovations in the management of zakat.

Zakat for ‘Umar is an important instrument and is one of the main sources of state income. Various innovations in the field of zakat are the efforts of ‘Umar as a caliph to optimize the zakat fund. These innovations are innovation of zakat during famine, innovation of zakat for servant, innovation of zakat on agriculture and livestock farming, and innovation in the distribution of zakat funds. The innovations made by ‘Umar proved to be able to overcome the country’s economic problems at that time. Without smart thinking accompanied by firm actions, the country will find it difficult to escape from these various problems. The zakat management of ‘Umar is worthy of being a model of zakat today by aligning it with current technological developments.

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