PENERAPAN MATEMATIKA PADA PERHITUNGAN ZAKAT DALAM PENJUALAN RUMAH

THE APPLICATION OF MATHEMATICS TO CALCULATION OF ZAKAT IN HOME SALES

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Abstract
Zakat is the name or designation of something that a person gives to those who are entitled to it, meaning zakat is one of the pillars of Islam that deals directly with property and social conditions. One of the forms of wealth to which the zakat should be issued is the wealth of commerce. This study about describes the house when it comes to income/profit earned by renting/selling it is obligatory. The scholars explain that there is a zakat on real estate when selling a home. This is what was discussed at the second Muslim scholars in Cairo, that there is a zakat obligation on the profit or income of a home sale when it reaches nishab and is fulfilled when selling the house. Although he wants to buy a house again, he has to pay his charity first so that his wealth can be clean and be a blessing in life and in the hereafter. This study forms the basis of this qualitative research.

Keywords: Zakat, Mathematics, Homes

Introduction
Zakat is the name or designation of something that a person gives to those who are entitled to it, meaning zakat is one of the pillars of Islam that deals directly with property and social conditions. In the Quran there are 32 verses of zakat and 82 times repeated using terms that are synonymous with the word zakat, which is the word charity and in fact. The repetition implies that zakat has a very important position, function and role.
One of the forms of wealth to which the zakat should be issued is the wealth of commerce. But what about people who sell something like a home or a vehicle but not with the intention of trading. According to scholars, one of the conditions of people trading is that they sell something with the intention of trading. As for the person who sells something without the intention of trading and only sells the goods at that time he will still have to pay the alms of the property he has acquired in order to fulfill the nishab.

The Zakat, as mentioned by the scholars of jurists is a reference to something that is removed from the property or the body in a certain way; or the expression levels of particular taken of certain property that must be given to certain groups [1]. Or a certain amount of property required of God to be given to the rightful being, besides the deduction of that particular amount. The amount that is derived from wealth is called zakat because it produces more, makes more sense, and protects it from destruction [2].

We know that zakat is like a tax, although it has its own place of income and income, but the end goal is to help and cover the needs of the hungry or needy. pensyariatan arguments about charity as written in, Allah said:means: "And establish regular prayers, practice regular zakat." He means that in any verse in the Koran, it is shown that zakat is a law. The verses that came down in Medina emphasize that zakat is compulsory in the form of strict orders and clear implementation instructions. In the Qur'an, surah al-Baqarah, for example, has the following statement: "And set up a prayer, perform charity." There are also various forms of statements and expressions that emphasize the necessity of the charity [3].

While the proposition that is derived from what had been narrated by Ibn Umar about one of the tenets of Islam is "performing zakat", so also hadith that describes MuazJbnJabal sent the Messenger of Allah to Yemen. So obligation responsibility of this zakat has become the' Muslims all over the world. Zakat has many kinds of wisdom and benefits related to faith as well as morality, worship, and education. As for wisdom and its benefits in the economic and social sphere between them [4]:

a. Zakat gives a sign of glory to the giver and remove it from the nature stingy as it is believed that the property will be increasing and not decreasing, as the Prophet's saying: "It is not the property of the issuing sedaka reduced."

b. Zakat can foster brotherhood and love among Muslims, thus fulfilling the words of the Messenger of Allah: "as one body."

c. The charity section is distributed to help the poor who are about to become poor, so they are given just as much as food, drinks, clothes, and shelter.

d. Dividing zakat as a cooling off of the soul, and purifying the day from the ugly nature of society, such as eliminating the animosity of the poor towards the rich.

e. Charity helps in the economy of the people, and forces the rich to get out of their wealth.

There are many types of zakat, but when it comes to zakat savings deposits which are in the form of bank deposits, these zakat are classified into zakat property. The definition of zakat of property is a zakat that is paid on a person's property or otherwise with the terms and conditions applicable or the zakat issued by each individual while his nishab is fulfilled and has reached one year. From the definition it is
clear that the zakat of the property has 2 criterion which is to be owned, stored, and controlled, then useful.

What we need to understand is that the obligatory Property is viewed from these 4 points.

1. These assets are owned
2. Construction evolving (like money in our time, savings / deposit money as well)
3. assets are income beersih
4. assets has reached nishab
5. assets are lawful

Discussion

According to Fiqh scholars that properties, land, furniture and vehicles when used alone are not rented and the house is only a place of residence so there is no zakat. The reason is, the goods do not move and do not profit. Unless the property is leased / leased or the sale of money, if enough nisab then zakat obligatory. The jurisprudence explains that if the item moves or the house makes money by renting or selling it, then zakat is required.

Sheikh Yusuf Qardhawi explained that for the sale of his house he justified the agricultural zakat which is the deduction of his zakat on making money / profit when selling it for a percentage of 5% or 10% of the total sale of the house. So did Prof. Dr. WahbahZuhaili in his book, “Al-Fiqh al-Islam waadillatu hu” describes the house when it comes to income / profit earned by renting / selling it is obligatory.

This is in line with the general arguments of the Qur’an and the As-Sunnah regarding this issue. As Allah swt says: "O you who believe, bestow (give alms) some of your good deeds and some of what We have brought out of the earth for you." (QS, Al-Baqarah (2): 267 ) And based on the hadith of the history of Abu Dawud with the good news of the Messenger of Allah. that he ordered the zakat to be released on goods prepared for trading.

One of the forms of wealth to which the zakat should be issued is the wealth of commerce. But what about people who sell something like a home or a vehicle but not with the intention of trading. According to scholars, one of the conditions of people trading is that they sell something with the intention of trading. As for the person who sells something without the intention of trading and only sells the goods at that time he will still have to pay the alms of the property he has acquired in order to fulfill the nisab.

From various sources we have found that many clerics explain that there is a zakat on real estate when selling a home. This is what was discussed at the second Muslim cleric in Cairo, that there is a zakat obligation on the profit or income of a home sale when it reaches nishab and is fulfilled when selling the house. Although he wants to buy a house again, he has to pay his charity first so that his wealth can be clean and be a blessing in life and in the hereafter.

Based on the explanation it is clear that if the house is rented / sold or profitable through the business in excess of the nisab limit (520 Kg of rice @ 4000 / Kg = $ 2,080,000, -) then the zakat must be
5% (assuming the house is there is a cost of maintenance / renovation) or 10% (assuming the house has no maintenance / renovation cost) of that amount. **Example:** Ferino's house for sale Rp. 500,000,000, - x 5% (maintenance / renovation fee) = Rp. 25,000,000, -

**Conclusion**

Zakat is the name or designation of something that a person gives to those who are entitled to it, meaning zakat is one of the pillars of Islam that deals directly with property and social conditions. One of the forms of wealth to which the zakat should be issued is the wealth of commerce. Prof. Dr. Wahbah Zuhaili in his book, “Al-Fiqh al-Islam waadillatuhu” describes the house when it comes to income / profit earned by renting / selling it is obligatory. The scholars explain that there is a zakat on real estate when selling a home. This is what was discussed at the second Muslim scholars in Cairo, that there is a zakat obligation on the profit or income of a home sale when it reaches nishab and is fulfilled when selling the house. Although he wants to buy a house again, he has to pay his charity first so that his wealth can be clean and be a blessing in life and in the hereafter.

**Bibliography**