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The Synchronization of Classical Islamic Jurisprudence and National Regulations in the Distribution of *Zakat fitrah* to Islamic Boarding Schools in Indonesia

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ABSTRACT

The distribution of *zakat fitrah* (obligatory alms at the end of Ramadan) to *pesantren* (Islamic boarding schools) remains a subject of debate both in classical *fiqh* (Islamic jurisprudence) discourse and within the context of national zakat regulations in Indonesia. The lack of clarity regarding theological and juridical legitimacy creates ambiguity in the practice of distributing *zakat fitrah* to Islamic educational institutions. This research aims to analyze how *zakat fitrah* is positioned from a classical *fiqh* perspective, how zakat regulations in Indonesia govern its distribution to *pesantren*, identify gaps between the two, and formulate a synchronization model that can serve as a foundation for the legitimate and effective distribution of *zakat fitrah* to *pesantren*. The research employs a qualitative approach using the library research method. Primary data were obtained from *fiqh* texts of the four madhhabs (schools of Islamic jurisprudence), fatwas (religious legal opinions) of the Indonesian Council of Ulama (Majelis Ulama Indonesia), and formal regulations such as Law Number 23 of 2011 concerning Zakat Management. Secondary data include journal articles and related academic literature. Data analysis employs content analysis methods, incorporating thematic and comparative approaches, based on *maqashid al-shari'ah* (the objectives of Islamic law). Classical *fiqh limits fi sabilillah* (in the path of Allah) to physical *jihad* (struggle), but contemporary interpretation expands it to include Islamic education. Indonesian regulations do not provide explicit provisions regarding *zakat fitrah* distribution to *pesantren*, resulting in a diversity of practices in the field. Gaps are identified in aspects of recipients, interpretation of *fi sabilillah*, distribution mechanisms, and accountability. Case studies reveal distribution practices based on *'urf* (custom) and local scholarly authority, particularly in Aceh and Java. A synchronization model based on *shar'i* (legal-religious) legitimacy, legal certainty, and accountability is needed through: regulatory affirmation of contemporary *fi sabilillah*, objective criteria for recipient *pesantren*, verification systems, and public education. This synchronization is essential to optimize the role of zakat as an instrument of welfare and empowerment of Islamic education in Indonesia.

Keywords: *zakat fitrah*; *pesantren*; *fi sabilillah*; *zakat* regulation; *fiqh* synchronization.

ABSTRAK

Penyaluran zakat fitrah ke pesantren masih menjadi perdebatan baik dalam diskursus fikih klasik maupun dalam konteks regulasi zakat nasional di Indonesia. Ketidakjelasan legitimasi teologis dan yuridis menimbulkan ambiguitas dalam praktik distribusi zakat fitrah kepada lembaga pendidikan Islam. Penelitian ini bertujuan menganalisis bagaimana zakat fitrah diposisikan dalam perspektif fikih klasik, bagaimana regulasi zakat di Indonesia mengatur distribusinya kepada pesantren, mengidentifikasi gap antara keduanya, dan merumuskan model sinkronisasi yang dapat menjadi landasan penyaluran zakat fitrah ke pesantren secara sah dan efektif. Penelitian menggunakan pendekatan kualitatif dengan metode studi kepustakaan. Data primer diperoleh dari kitab-kitab fikih empat mazhab, fatwa Majelis Ulama Indonesia, dan regulasi formal seperti UU Nomor 23 Tahun 2011 tentang Pengelolaan Zakat. Data sekunder meliputi artikel jurnal dan literatur akademik terkait. Analisis data menggunakan metode analisis isi dengan pendekatan tematik dan komparatif berbasis maqashid syariah. Fikih klasik membatasi fi sabilillah pada jihad fisik, namun interpretasi kontemporer memperluasnya mencakup pendidikan Islam. Regulasi Indonesia tidak memberikan ketentuan eksplisit tentang penyaluran zakat fitrah ke pesantren, menimbulkan keberagaman praktik di lapangan. Gap teridentifikasi dalam aspek objek penerima, interpretasi fi sabilillah, mekanisme distribusi, dan akuntabilitas. Studi kasus menunjukkan praktik penyaluran berbasis 'urf dan otoritas ulama lokal, terutama di Aceh dan Jawa. Diperlukan model sinkronisasi berbasis legitimasi syar'i, kepastian hukum, dan akuntabilitas melalui: penegasan regulasi tentang fi sabilillah kontemporer, kriteria objektif pesantren penerima, sistem verifikasi, dan edukasi publik. Sinkronisasi ini penting untuk mengoptimalkan peran zakat sebagai instrumen kesejahteraan dan pemberdayaan pendidikan Islam di Indonesia.

Kata Kunci: *zakat fitrah; pesantren; fi sabilillah; regulasi zakat; sinkronisasi fikih.*

INTRODUCTION

Zakat fitrah has long been an inherent obligation in the lives of Indonesian Muslims. Every year before Eid al-Fitr, millions of Muslims fulfill this obligation with the aim of purifying themselves while assisting the underprivileged to celebrate the festive day appropriately (Fadlan, 2025). However, in practice, a persistent question arises: is it permissible to distribute *zakat fitrah* to institutions such as Islamic boarding schools (*pesantren*)? This question is not merely an academic discourse but a genuine dilemma faced by zakat administrators, *pesantren* management, and Muslim communities across various regions (Mranani, 2025). On one hand, many *pesantren* accommodate students from disadvantaged families and require financial support. On the other hand, certain groups question the validity of distributing *zakat fitrah* to institutions rather than individuals.

This debate is rooted in differing interpretations of the provisions concerning zakat recipients (*mustahik*) in classical Islamic jurisprudence (*fiqh*). Scholars of the four madhhabs have established eight categories of zakat recipients based on Surah At-Taubah verse 60 (Atan, 2009), yet interpretations of the category *fi sabilillah* continue to evolve. Some classical scholars limited it to the context of physical jihad, while contemporary thought has expanded its meaning to encompass Islamic education and da'wah (Tuasikal, 2025). In Indonesia, this dynamic has become increasingly complex due to formal regulations governing zakat management, particularly Law Number 23 of 2011 (Yahya, 2020). This regulation establishes BAZNAS as the official institution coordinating zakat distribution but does not provide explicit clarification regarding the position of *pesantren* as recipients of *zakat fitrah* (Kusriyah, 2020). Consequently, practices in the field vary considerably—some regions routinely distribute *zakat fitrah* to *pesantren* under the pretext of *fi sabilillah*, while others reject it as incompatible with Sharia provisions (Khairuddin, 2020).

Numerous studies have examined zakat management in Indonesia from various perspectives. Owoyemi (2020) discussed the crisis of trust in zakat institutions that encourages communities to distribute zakat directly to recipients. Sawmar and Mohammed (2021) analyzed the influence of good governance on zakat payment compliance. Meanwhile, studies on the bureaucratization of Sharia by Jahar (2019) and the legal politics of zakat by Emzaed et al. (2020) revealed tensions between state interests and Islamic civil society traditions in zakat management. Research on the reconstruction of zakat law by Muhasim et al. (2019) offered contemporary zakat management models, including professional zakat and marine product zakat. However, these studies focused more on zakat mal in general or institutional aspects and have not specifically addressed the issue of *zakat fitrah* for *pesantren*. Musanna et al. (2025) did examine zakat distribution to *santri* (Islamic boarding school students) in Aceh, but their analysis was limited to the local context with a sociological approach, without thoroughly examining the synchronization between classical *fiqh* and national regulations. Previous research by Suhud et al. (2025) also revealed the positive impact of zakat funds on *mustahik* household consumption in *pesantren* environments, but did not specifically discuss *zakat fitrah* and its legality.

This article aims to fill this gap by comprehensively analyzing how classical *fiqh* views the distribution of *zakat fitrah* to *pesantren*, how Indonesian regulations govern it, and where the lack of synchronization lies between them. The novelty of this research lies in its attempt to bridge two domains that have thus far operated independently: *fiqh* norms, which are normative-theological in nature, and state regulations, which are legal-formal (Fauzia, 2013; Salim, 2008). By examining the *fiqh* texts of the four madhhabs, contemporary scholarly fatwas (Majelis Ulama Indonesia, 2011), and relevant legislation, this research aims to formulate a synchronization framework that can serve as a foundation for the lawful, just, and well-targeted distribution of *zakat fitrah* to *pesantren*. It is hoped that this study will not only enrich academic discourse but also provide practical guidance for stakeholders in optimizing the role of zakat as an instrument of community welfare.

METHODS

This research employs a qualitative approach utilizing the library research method. This method was selected because the issues examined are normative-conceptual in nature, pertaining to the interpretation of Islamic law (*fiqh*) and the analysis of zakat legislation in Indonesia (Muhasim et al., 2019). The primary focus of the study is to understand the perspectives of scholars in classical *fiqh* literature and to examine *zakat fitrah* policies within national regulations, particularly those related to the legitimacy of distribution to educational institutions such as *pesantren*.

Primary data for this research were obtained from two main categories. First, classical *fiqh* texts representing the four Sunni madhhabs, including Al-Umm by Imam al-Shafi'i, Al-Mughni by Ibn Qudamah, and *fiqh* texts from the Hanafi and Maliki schools that discuss *zakat fitrah* and the criteria for mustahik (Muiz & Hidarya, 2022; Sugianto, 2017). Second, formal regulations comprising Law Number 23 of 2011 concerning Zakat Management along with its implementing regulations, Government Regulation Number 14 of 2014, and Presidential Instruction Number 3 of 2014 (Nopiardo, 2019; Yahya, 2020). Additionally, fatwas issued by the Indonesian Council of Ulama (MUI) related to zakat, particularly MUI Fatwa Number 8 of 2011 concerning Zakat Administrators, also constitute primary sources due to their strategic position in the legislation of Islamic law in Indonesia (Mufid & Muhammad, 2023).

Secondary data sources include scholarly journal articles discussing zakat management in Indonesia, particularly those related to zakat distribution to *pesantren* or santri (Khairuddin, 2020; Musanna et al., 2025), contemporary *fiqh* perspectives on *fi sabilillah* (Hannani et al., 2023), as well as studies on legal politics and the bureaucratization of Sharia in zakat management (Emzaed et al., 2020; Jahar, 2019; Salim, 2008). Literature from academic books on the history of Islamic philanthropy in Indonesia (Fauzia, 2013) and comparative studies of zakat law were also utilized to provide historical and comparative context (Ahmad & Mohamad, 2012).

Data collection was conducted through documentation and systematic literature review. For primary sources in the form of *fiqh* texts, the researcher conducted thematic searches of chapters discussing *zakat fitrah*, mustahik criteria, and interpretations of fi sabilillah. Specifically for regulations, the researcher analyzed articles in laws and implementing regulations that directly or indirectly govern zakat distribution to educational institutions. For contemporary scholarly literature, the researcher conducted systematic searches using keywords: zakat management Indonesia, *zakat fitrah* distribution, *pesantren*, fi sabilillah, and Islamic boarding school (Khamim et al., 2025). The inclusion criteria for literature were publications from 2008 to 2025 that address legal, *fiqh*, or zakat policy aspects in Indonesia.

The collected data were analyzed using content analysis methods with thematic and comparative approaches. First, thematic analysis was conducted on classical *fiqh* texts to identify the views of the four madhhabs regarding mustahik criteria, particularly the *fi sabilillah* category, as well as the possibility of expanding its interpretation in the context of Islamic education (Fadillah, 2022; Jan et al., 2023; Luntajo & Hasan, 2023). Second, normative analysis was applied to zakat regulations to map the positive legal framework governing zakat distribution in Indonesia, including the authority of BAZNAS and LAZ as well as provisions concerning zakat recipients (Hasan et al., 2024; Hasan & Thomas, 2024; Kusriyah, 2020). Third, comparative analysis was performed to identify points of convergence and gaps between classical *fiqh* perspectives and national regulations (Fathurrahman, 2021; Munawwar, 2019). The maqashid al-shari'ah approach was employed as an analytical framework to assess whether the distribution of *zakat fitrah* to *pesantren* aligns with the objectives of Islamic law, namely public welfare (*maslahah*) and social justice (Zakaria, 2014).

The analysis process was conducted in stages. The first stage was data codification, which involved classifying findings from classical *fiqh* and regulations into categories such as mustahik definitions, *fi sabilillah* interpretations, distribution provisions, and field practices. The second stage was conceptual interpretation, which explored the meaning and implications of each category for the legitimacy of distributing *zakat fitrah* to *pesantren*. The third stage was synthesis, which involved formulating a synchronization framework between *fiqh* and regulations by considering Islamic legal principles (*usul al-fiqh*) such as *maslahah mursalah*, *sadd al-dhari'ah*, and *'urf sahih* (Kholid, 2018; Ritonga & Sari, 2021). The analytical results were then presented in a systematic and logical descriptive-argumentative format.

To ensure research validity, source triangulation was conducted by comparing various *fiqh* texts from different madhhabs and comparing formal regulations with scholarly fatwas and field practices (Latief, 2022). The limitation of this research lies in its library-based nature, which does not involve direct observation of *zakat fitrah* distribution practices in *pesantren*. However, this does not diminish the research's relevance as the focus of the study is on normative and regulatory aspects rather than program implementation evaluation (Turnip & Sebyar, 2024). This research also does not claim to provide a singular solution but rather offers a conceptual framework for harmonizing *fiqh* and regulations that can be further developed through empirical research.

RESULTS AND DISCUSSION

The Concept of *Zakat fitrah* in Classical Fiqh Perspective: Definition, Legal Basis, and Objectives

Zakat fitrah (obligatory alms at the end of Ramadan) in the classical *fiqh* (Islamic jurisprudence) corpus is defined as an obligation that must be fulfilled by every Muslim before Eid al-Fitr as a form of self-purification and social care. Imam al-Shafi'i in his work *Al-Umm* defines *zakat fitrah* as obligatory charity distributed due to breaking the fast of Ramadan, with the aim of cleansing the soul from futile actions and foul speech (Baka et al., 2023; Hasan & Thomas, 2024). Meanwhile, Ibn Qudamah in *Al-Mughni* emphasizes that *zakat fitrah* is an obligation related to human *fitrah* (primordial nature) as a Muslim, not related to the ownership of specific wealth as in the case of *zakat mal* (wealth zakat). This distinction is important because it has implications for who is obligated to pay and the mechanism of distribution.

The legal basis for *zakat fitrah* is derived from the Qur'an and Hadith. Although there is no verse that explicitly mentions "*zakat fitrah*," Surah Al-Baqarah verse 43 serves as the general foundation: "And establish prayer and give *zakah* and bow with those who bow [in worship and obedience]" (Fadillah, 2022). This verse demonstrates the position of *zakat* as equal to prayer as a pillar of Islam. The specific evidence regarding *zakat fitrah* is found in the hadith of Prophet Muhammad (peace be upon him) narrated by Ibn Umar: "The Messenger of Allah (peace be upon him) obligated *zakat fitrah* of one *sha'* (measure) of dates or one *sha'* of wheat upon every Muslim, whether slave or free, male or female, young or old, and he commanded that *zakat fitrah* be distributed before people go out to perform the Eid prayer" (Syarifuddin, 2013). This hadith serves as the primary reference for scholars of the four *madhhabs* (schools of Islamic jurisprudence) in formulating the law of *zakat fitrah*, from obligation, amount, timing, to the method of fulfillment.

The objectives of *zakat fitrah* have vertical and horizontal dimensions. Vertically, *zakat fitrah* functions as purification of the soul (*tazkiyat al-nafs*) from futile actions and inappropriate speech during Ramadan. A hadith narrated by Abu Dawud states: "*Zakat fitrah* is to purify those who fast from futile actions and foul speech, as well as to provide food for the poor" (Fadillah, 2022). The horizontal dimension is as an instrument of welfare redistribution that helps the poor and needy (*fakir miskin*) to celebrate Eid properly. This dual purpose demonstrates that *zakat fitrah* is not merely an individual worship ritual but also has a strong social function in realizing solidarity and economic justice. Ahmad and Mohamad (2012) in their study affirm that classical scholars have considered the aspect of social welfare (*maslahah*) in formulating *zakat* provisions, including the possibility of flexibility in allocation and utilization.

In a comparative study of the four *madhhabs*, consensus is found regarding the obligation of *zakat fitrah*, but there are differences in the form of payment and technical implementation. The Hanafi school has a distinctive feature in differentiating the terms "*wajib*" (obligatory) and "*fardh*" (mandatory duty), where *zakat fitrah* is categorized as *wajib* because its evidence is *zanni* (speculative/relative), not *qath'i* (definitive/certain) (Sugianto, 2017). However, practically, this terminological difference does not diminish the obligation to fulfill it. Another uniqueness of the Hanafi school is permitting payment of *zakat fitrah* in the form of money with consideration for *maslahah* (public welfare) and flexibility in meeting the diverse needs of *mustahik* (zakat recipients) (Muiz & Hidarya, 2022). The Hanafi argument is based on the principle that the purpose of *zakat* is to meet the needs of *mustahik*, and in certain contexts, money is more effective than staple food.

Conversely, the Maliki, Shafi'i, and Hanbali schools agree that *zakat fitrah* must be paid in the form of staple food commonly consumed by the local community, firmly adhering to the *sunnah* (prophetic tradition) of the Messenger of Allah (Muiz & Hidarya, 2022). Imam al-Shafi'i in *Al-Umm* asserts that payment with money is invalid because it contradicts the clear text (*nash*) of the hadith that explicitly mentions *sha'* of dates or wheat. The Maliki and Hanbali schools also take a similar position, arguing that worship must be performed according to the method taught by the Prophet without modification. This difference reflects the dynamics of *ijtihad* (independent legal reasoning) in responding to different social contexts, while demonstrating that Islamic *fiqh* has room for flexibility in its application without abandoning basic principles. In the Indonesian context, this debate remains relevant today, where communities and *amil* (zakat administrator) institutions face choices between following the opinion of the majority of scholars or taking the ease offered by the Hanafi school.

Criteria for Mustahik of *Zakat fitrah*: Scholarly Debate on Fi Sabilillah

What becomes the primary focus of this research is the interpretation of *mustahik* (zakat recipients) of *zakat fitrah*, particularly the category of *fi sabilillah* (in the path of Allah). Based on Surah At-Taubah verse 60, Allah has established eight categories of *zakat* recipients: "Indeed, *zakah* is for the poor and the needy, and those employed to collect it, and for bringing hearts together [for Islam], and for freeing captives [or slaves], and for those in debt, and for the cause of Allah (*fi sabilillah*), and for the [stranded] traveler—an obligation [imposed] by Allah" (Atan, 2009). These eight *asnaf* (categories) are limitative in the sense that *zakat* may not be distributed to anyone other than them; however, the interpretation of each category, particularly *fi sabilillah*, continues to evolve along with changes in social context and the needs of the *ummah* (Muslim community).

Etymologically, *fi sabilillah* means "in the path of Allah" or "for the cause of Allah's religion." In classical *fiqh* literature, scholars differ in their opinions about the scope of the meaning of *fi sabilillah*. The majority opinion of classical scholars, including Imam al-Shafi'i, Abu Hanifah, and Ahmad bin Hanbal, interprets *fi sabilillah* narrowly as those who struggle physically on the battlefield to uphold Islam (*jihad qital* - physical struggle). Imam al-Shafi'i in *Al-Umm* states that *fi sabilillah* refers to *mujahidin* (warriors in the path of Allah) who fight in the path of Allah, whether they are rich or poor, and *zakat* may be given to them to finance war necessities such as weapons, horses, and provisions. Likewise, Ibn Qudamah in *Al-Mughni* affirms that *fi sabilillah* refers to people who fight to uphold the word of Allah, not for worldly or tribal purposes (Fadlan, 2025; Ibn Qudamah al-Maqdisi, 1997).

However, some scholars provide a broader interpretation. Imam Malik in *Al-Muwaththa'* mentions that *fi sabilillah* is not limited only to warriors but also includes people who perform *hajj* (pilgrimage to Mecca) and *umrah* (lesser pilgrimage) when unable to afford it. Although this opinion is a minority view, it demonstrates that since classical times there have been efforts to expand the meaning of *fi sabilillah* in accordance with *maslahah*. In the development of contemporary Islamic thought, the meaning of *fi sabilillah* has undergone more significant expansion. Scholars such as Yusuf al-Qaradawi, Wahbah al-Zuhaili, and Indonesian MUI (Indonesian Council of Ulama) figures argue that *fi sabilillah* encompasses all forms of struggle to uphold Islam, including *da'wah* (Islamic propagation), education, publication of Islamic books, construction of mosques and Islamic educational institutions, as well as other religious social activities (Tuasikal, 2025).

The argumentation for expanding the meaning of *fi sabilillah* is based on several evidences. First, linguistically, the word "*sabilillah*" is general in nature and not limited to physical *jihad*. Second, the purpose of *jihad* is to uphold Allah's religion and spread Islam, and this purpose can be achieved through various means, not only war. Third, in the modern context, threats to Islam are more often in the form of ideological warfare, poverty, and ignorance, so education and *da'wah* become more relevant forms of *jihad*. Fourth, the principle of *maqashid al-shari'ah* (objectives of Islamic law) teaches that Islamic law must be responsive to changing times in order to achieve the welfare of the *ummah* (Fadillah, 2022).

In the context of *pesantren* (Islamic boarding schools), *santri* (Islamic boarding school students) who pursue religious knowledge without a source of income and come from underprivileged families can be categorized as *fi sabilillah* because they are struggling to deepen and disseminate religious knowledge. *Pesantren* as traditional Islamic educational institutions in Indonesia play an important role in preserving and developing Islamic scholarship, nurturing the morals of the younger generation, and spreading Islamic values in society. *Santri* who study at *pesantren*, especially those from disadvantaged families who do not have financial means, are essentially struggling (*berjihad*) in the path of Allah through education. They sacrifice time, energy, and life comfort to seek knowledge that will be used for the benefit of religion and the *ummah* (Musanna et al., 2025).

Research by Musanna et al. (2025) in Aceh shows that the practice of distributing *zakat* to *santri* has become a tradition accepted by society because the position of *santri* as knowledge warriors is considered equivalent to warriors on the battlefield in the modern context. Acehnese society views *santri* who study at *dayah* (*pesantren* in Aceh) as people who struggle in the path of Allah, thus worthy of receiving *zakat* from the *fi sabilillah* category. This practice is reinforced by the social authority of *teungku* (Islamic scholars/ulama) who have strong influence in determining the direction of community religious practices. This legitimacy based on *'urf* (custom/customary practice) shows that Islamic law that lives (*living law*) in society sometimes differs from formal law but is still considered valid because it aligns with *shari'ah* (Islamic law) principles and local *maslahah*.

However, this expansion of the meaning of *fi sabilillah* is not without criticism. Some scholars who adhere to classical opinions consider that distributing *zakat* to institutions or for educational purposes does not have a strong foundation in *nash* (scriptural text) and may open opportunities for deviation from *shari'ah* provisions (Pahruddin, 2022). They argue that the verse about *asnaf* of *zakat* is already clear and limitative, so the expansion of interpretation must be done very carefully so as not to deviate from the intent of the *shari'ah*. The main concern is that if the meaning of *fi sabilillah* is expanded without limits, misuse of *zakat* funds for purposes inconsistent with its original objectives will occur, namely helping economically weak groups.

This tension between orthodoxy and contextualization is one of the reasons why the practice of distributing *zakat fitrah* to *pesantren* remains controversial. This is where the importance of a comprehensive *istinbath* (legal derivation) approach lies, which not only relies on literal understanding of *nash* but also considers social context, the objectives of the *shari'ah* (*maqashid*), and the welfare of the *ummah*. The *qiyas* (analogical reasoning) method can be used to equate the position of *santri* with *mujahidin*, because both struggle in the path of Allah albeit in different ways. The *maslahah mursalah* (unrestricted public interest) method is also relevant, because distributing *zakat* for Islamic education clearly brings great *maslahah* for the *ummah*. Ahmad and Mohamad (2012) in their study on *zakat* allocation show that classical scholars have actually provided room for innovation in *zakat* management, including the possibility of investing *zakat* funds, as long as the basic principles of distribution to *mustahik* are maintained.

Regulation of *Zakat fitrah* Distribution in Indonesia: Legal Framework and Institutional Practice

Indonesia as a country with a Muslim-majority population has a fairly comprehensive *zakat* regulatory system, although it is not a state that formally applies *shari'ah* in its constitution. The main legal framework for *zakat* management is Law Number 23 of 2011 concerning Zakat Management, which is a revision of Law Number 38 of 1999 (Zakaria, 2014). This law was born in the context of post-New Order reform and democratization, where there was state recognition of legal pluralism and the need to accommodate the aspirations of Muslim society within the positive legal framework (Emzaed et al., 2020). The legislative process of the Zakat Law involved the active role of Islamic civil organizations such as Nahdlatul Ulama (NU) and Muhammadiyah, as well as support from the Ministry of Religious Affairs in submitting the Zakat Management Bill to the House of Representatives (Turnip & Sebyar, 2024).

Law Number 23 of 2011 stipulates that *zakat* must be managed professionally, transparently, and accountably with the aim of increasing effectiveness and efficiency of services in *zakat* management to realize community welfare and poverty alleviation (Kusriyah, 2020). Article 3 of this law explicitly mentions the objectives of *zakat* management: "(a) increasing the effectiveness and efficiency of services in *zakat* management; and (b) increasing the benefits of *zakat* to realize community welfare and poverty alleviation." This formulation shows that the state views *zakat* not only as ritual worship but also as an instrument of social welfare that must be managed with modern management principles.

In the institutional structure, this law grants primary authority to the National Amil Zakat Agency (BAZNAS - *Badan Amil Zakat Nasional*) as a non-structural government institution positioned under the President and directly accountable to the President (Zakaria, 2014). Articles 5 and 6 of Law Number 23 of 2011 stipulate that BAZNAS is an institution authorized to manage *zakat* nationally, with tasks and functions: (a) planning the collection, distribution, and utilization of *zakat*; (b) implementing the collection, distribution, and utilization of *zakat*; (c) controlling the collection, distribution, and utilization of *zakat*; and (d) reporting and accountability for the implementation of *zakat* management. BAZNAS has a structure at the national, provincial, and district/city levels, with tiered and coordinated authority.

In addition to BAZNAS, the law also recognizes the existence of Amil Zakat Institutions (LAZ - *Lembaga Amil Zakat*) formed by the community and legally incorporated, but must obtain recommendations from BAZNAS and permits from the government (Nopiardo, 2019). Articles 17 and 18 regulate that LAZ must report the implementation of collection, distribution, and utilization of audited *zakat* to BAZNAS periodically. This structure reflects state efforts to centralize *zakat* management with the aim of optimizing collection and distribution. However, this centralization policy has met resistance from some Islamic civil society circles who view it as state intervention in religious practices that have been rooted since before independence (Emzaed et al., 2023). They argue that traditional *zakat* management through mosques, *pesantren*, and local religious figures is closer to the community and more flexible in responding to *mustahik* needs.

What is interesting to note is that although this law regulates *zakat* management in general, there are no explicit provisions mentioning *pesantren* as recipients of *zakat fitrah*. Article 25 of Law Number 23 of 2011 only states that

"*Zakat* must be distributed to *mustahik* in accordance with Islamic *shari'ah*." This normative formulation is general in nature and refers back to Islamic *shari'ah* provisions without providing further technical explanation. Article 26 then mentions that *zakat* distribution is conducted based on priority scales while considering principles of equity, justice, and territoriality. The absence of technical explanation about whether Islamic educational institutions such as *pesantren* can be categorized as *mustahik* creates ambiguity in implementation (Purbasari et al., 2018).

Government Regulation Number 14 of 2014 concerning Implementation of Law Number 23 of 2011 also does not provide adequate clarification on this matter. This Government Regulation (*PP* - *Peraturan Pemerintah*) mostly regulates the procedures for establishing BAZNAS, *zakat* collection mechanisms, reporting, and supervision, but does not detail *mustahik* criteria and mechanisms for *zakat* distribution to institutions. Similarly, Presidential Instruction Number 3 of 2014 concerning Optimization of Zakat Collection in Ministries/Agencies, General Secretariats of State Institutions, General Secretariats of State Commissions, Regional Governments, State-Owned Enterprises (SOEs), and Regionally-Owned Enterprises through BAZNAS, focuses more on aspects of professional *zakat* collection from civil servants and SOE/Regionally-Owned Enterprise employees, not on distribution aspects (Nopiardo, 2019).

BAZNAS and LAZ in practice often distribute *zakat* to *pesantren* through programs such as *santri* scholarships, educational operational assistance, or economic empowerment of *santri*, categorizing it as distribution to the poor and needy (*fakir-miskin*) or *fi sabilillah* (Kusriyah, 2020). However, the theological and juridical legitimacy of this practice remains debatable, especially when *zakat fitrah*—which in classical *fiqh* is intended directly for individual *mustahik*—is allocated to institutions. A study by Rizal et al. (2023) on the role of BAZNAS in *zakat* collection shows that although BAZNAS has programs for distributing *zakat* for education, including *pesantren*, there is no uniform standard operating procedure (SOP) throughout Indonesia regarding how and under what conditions *zakat fitrah* may be distributed to *pesantren*.

Fatwas (religious legal opinions) of the Indonesian Council of Ulama (MUI - *Majelis Ulama Indonesia*) play a strategic role in bridging the gap between formal regulations and religious practices. MUI *Fatwa* Number 8 of 2011 concerning Amil Zakat affirms that institutions managing *zakat* must meet *shari'ah* criteria and have credibility (Majelis Ulama Indonesia, 2011). Furthermore, various MUI *fatwas* on *zakat*, as examined by Mufid and Muhammad (2023), show patterns of relationships between *fatwas* and positive law that are *ta'yidi* (reinforcing state policies) and *insya'i* (becoming material for formulating new policies). In the context of *zakat* distribution to *pesantren*, MUI *fatwas* tend to provide broader interpretative space for the *fi sabilillah* category, emphasizing that Islamic education and *da'wah* are forms of contemporary *jihad*. However, these *fatwas* have not been fully adopted in technical implementing regulations of the Zakat Management Law, so legal uncertainty remains at the operational level.

A comparative study by Salim (2008) on the Islamization of law in Indonesia shows that the process of legislating Islamic law, including *zakat*, is always colored by tensions between aspirations for *shari'ah* formalization and the secular character of the modern nation-state. In the case of *zakat*, the state adopts *shari'ah* principles in a form that has been "bureaucratized" and adapted to the national legal system (Jahar, 2019). This bureaucratization process on one hand provides legal certainty and increases accountability in *zakat* management, but on the other hand can distance *zakat* practice from the spirit and flexibility that exists in the classical *fiqh* tradition. Latief (2022) in his study on the pluralism of *zakat fatwas* in Indonesia affirms that the fragmentation of religious authority and diversity of *shari'ah* interpretation create a complex Islamic legal landscape, where state regulation must negotiate with various religious understandings that live in society.

Practice of Distributing *Zakat fitrah* to *Pesantren*

The practice of distributing *zakat fitrah* to *pesantren* in Indonesia is highly diverse, reflecting the complexity of interactions between local traditions, religious interpretations, and implementation of formal regulations. Case studies from various regions show different patterns in understanding and implementing *zakat fitrah* distribution to *santri* and *pesantren* institutions. Research by Khairuddin (2020) in Kuta Tinggi Village, Aceh, reveals that *zakat fitrah* is distributed not only to the poor and needy (*fakir* and *miskin*) but also to mosques and *pesantren* children. In the practice in that village, *zakat fitrah* is distributed to four categories: poor general community members, *amil zakat* (zakat administrators), *santri* at *pondok pesantren* (Islamic boarding schools), and for mosque operational needs. This practice is conducted based on community consensus and local *amil*, with the consideration that *santri* studying at *pesantren* mostly come from underprivileged families and are struggling to seek religious knowledge.

However, Khairuddin (2020) in his analysis concludes that distributing *zakat fitrah* to mosques does not have a strong foundation in classical *fiqh*, because mosques are physical buildings, not a *mustahik* category. Similarly, regarding distribution to *santri*, although it can be justified if the *santri* meets the criteria of *fakir* or *miskin* individually, collective distribution to *pesantren* as an institution remains debatable. The practice in Kuta Tinggi shows that the community prioritizes practical considerations and local *maslahah* over strict adherence to classical *fiqh* provisions. This reflects the phenomenon of *living law* where law that lives in society sometimes differs from formal or doctrinal law.

The study by Musanna et al. (2025) in several regions of Aceh provides a deeper perspective on the legitimacy of *zakat* distribution to *santri*. This research found that in Aceh, *santri* are viewed as warriors in the path of Allah (*fi sabilillah*) because they sacrifice time and energy to seek religious knowledge at *dayah* (Acehnese *pesantren*). This legitimacy is reinforced by three main factors: first, community perception that places *santri* in an honorable position as future religious scholars; second, the strength of social networks between *dayah*, *teungku* (scholars), and the community that is very close; third, the role of *'urf* (local custom) that has become a hereditary tradition. *Teungku* as religious authorities have great influence in determining the direction of community religious practices, including in *zakat* distribution. When *teungku* legitimize *zakat* distribution to *santri* as *fi sabilillah*, this practice is accepted and implemented by the community without many questions.

This research also identifies that *zakat* distribution to *santri* in Aceh is conducted by considering the economic condition of *santri* individually. *Santri* from affluent families do not receive *zakat*, while *santri* from *dhuafa* (underprivileged) families become priorities. This shows that although legitimacy is based on the *fi sabilillah* category, in practice it still considers economic criteria as applied to the *fakir* and *miskin* categories. Thus, *zakat fitrah* distribution to *santri* in Aceh is the result of a combination of broad interpretation of *fi sabilillah* and consideration of the economic condition of *mustahik*.

In Java, the practice of distributing *zakat fitrah* to *pesantren* has a slightly different pattern. Large Islamic organizations such as Nahdlatul Ulama (NU) and Muhammadiyah have somewhat different views on this matter. NU with its strong *pesantren* tradition tends to be more flexible in accepting *zakat* distribution to *santri* and *pesantren*, arguing that *pesantren* are bastions of Islamic education and *santri* are knowledge warriors. In practice at NU *pesantren*, received *zakat fitrah* is generally distributed to orphaned *santri* or *santri* from disadvantaged families, not for general *pesantren* operations. Muhammadiyah, which emphasizes purification of Islamic teachings, tends to be more cautious and follows classical *fiqh* opinion that limits *zakat* recipients to eight *asnaf* individually, not institutions (Hannani et al., 2023).

However, complete empirical data about practices in Java are still limited in available literature. What is clear is that both NU and Muhammadiyah have their respective Amil Zakat Institutions (LAZISNU and Lazis Muhammadiyah) which in their operations distribute *zakat*—including *zakat fitrah*—to various educational programs, including scholarships for *santri* and students from disadvantaged families. However, this distribution is generally packaged in the form of individual assistance to *santri* who meet *mustahik* criteria, not in the form of institutional assistance to *pesantren* as institutions.

In other regions such as West Kalimantan, the study by Khamim et al. (2025) on Baitulmaal Munzalan Indonesia (BMI) shows that this institution actively collects and distributes *zakat* to various programs, including education. Although that study focuses more on corporate *zakat*, it provides an overview of how *amil* institutions in the regions interpret and implement *zakat* distribution for Islamic education. BMI uses a *qiyas* (analogical reasoning) approach to legitimize contemporary *zakat* practices not explicitly mentioned in classical *fiqh*, while still referring to evidences from the Qur'an, hadith, and contemporary scholars' *fatwas*. This approach shows efforts to bridge between *fiqh* orthodoxy and contemporary needs.

The pattern emerging from various practices above shows several important points. First, the practice of distributing *zakat fitrah* to *pesantren* is more accepted in regions with strong *pesantren* traditions and dominant scholarly authority, such as Aceh and parts of Java. Second, the legitimacy of this practice depends heavily on the interpretation of *fi sabilillah* adopted by the local community and influential religious authorities. Third, in practices considered valid by society, *zakat fitrah* distribution to *pesantren* almost always considers the economic condition of *santri* individually, not merely because of their status as *santri*. Fourth, there is a difference between distribution to *santri* as individual *mustahik* and distribution to *pesantren* as an institution, where the former is more widely accepted than the latter.

This comparative study of practices in various regions confirms that the gap between classical *fiqh* and contemporary practice is indeed real and significant. Indonesian Muslim society does not always follow classical *fiqh* opinion literally but negotiates and adapts according to local context, social needs, and local scholars' interpretation. This phenomenon is consistent with Fauzia's (2013) findings in her study on the history of Islamic philanthropy in Indonesia, which shows that *zakat* practice in Indonesia has always been dynamic and adaptive to socio-political changes. Owoyemi (2020) also affirms that in situations where there is a crisis of trust in formal institutions or when formal institutions cannot adequately respond to local needs, communities tend to return to traditional practices considered closer and more responsive.

However, this diversity of practices also creates problems of legal uncertainty and potential injustice. *Muzakki* (zakat payers) in one region may feel legitimate distributing *zakat fitrah* to *pesantren*, while in another region the same thing is considered invalid. *Pesantren* in certain regions receive *zakat fitrah* support, while *pesantren* in other regions do not. *Santri* with the same economic conditions may receive *zakat fitrah* in one place but not in another. This inconsistency demonstrates the urgency to conduct harmonization and standardization within a framework that still respects diversity of *madhhabs* and local traditions.

Gaps and Tensions between Classical Fiqh and Regulation: Identification of Structural Problems

Comparative analysis between classical *fiqh* perspectives and *zakat* regulations in Indonesia reveals significant gaps in several fundamental aspects. The first gap lies in the different approaches to *zakat* recipients: classical *fiqh* consistently emphasizes that *zakat* must be distributed to individual *mustahik*, while Indonesian regulations—through BAZNAS and LAZ practices—allow distribution to programs and institutions. This difference is not merely technical but reflects philosophical differences about the nature and function of *zakat*. In classical *fiqh*, *zakat* is understood as the right of individual *mustahik* established by Allah, so it must reach them directly. Meanwhile, in the modern regulatory approach, *zakat* is understood as an instrument of development and empowerment, so distribution through programs and institutions is considered more effective and sustainable (Purbasari et al., 2018).

The second gap lies in the interpretation of *fi sabilillah*. As previously discussed, the majority of classical *fiqh* limits *fi sabilillah* to physical *jihad* on the battlefield. Indonesian regulations, through the phrase "in accordance with Islamic *shari'ah*" in Article 25 of Law Number 23 of 2011, actually open room for broader interpretation but do not provide clear operational guidance on what is included in *fi sabilillah* in the modern context. As a result, interpretation is left to each *amil* institution or local community, which creates diversity of practices and potential misuse (Kholid, 2018).

The third gap concerns distribution mechanisms. Classical *fiqh* stipulates that *zakat fitrah* must be distributed before Eid prayer and to *mustahik* present in the collection area (locality principle). Indonesian regulations, with centralization system through BAZNAS, allow *zakat* redistribution between regions according to national priorities. This on one hand increases efficiency and equity but on the other hand can distance *zakat* from the principle of proximity and local solidarity that is the spirit of *zakat* in classical *fiqh* (Munawwar, 2019).

The fourth gap relates to accountability and transparency. Classical *fiqh* does not regulate in detail the reporting and audit mechanisms in *zakat* management because the *zakat* system in classical times was simple in nature and based on personal trust in *amil*. Modern regulations demand high accountability and transparency through reporting, audit, and publication systems, aligned with good governance principles. However, these bureaucratic demands are sometimes viewed as administrative burdens that hinder flexibility and spontaneity in *zakat* distribution, especially by traditional institutions such as *pesantren* accustomed to informal systems (Sawmar & Mohammed, 2021).

Tensions between *fiqh* and regulations are also evident in the aspect of authority. In the *fiqh* tradition, authority to determine *zakat* law rests with scholars (*ulama*) who have competence in *shari'ah* sciences. Meanwhile, in the modern regulatory system, the highest authority rests with the state through laws and institutions it establishes. Although the state accommodates scholars' opinions through MUI, MUI *fatwas* do not have legally binding force unless adopted in formal regulations. This creates a situation where scholars' views that may be more responsive to *ummah* needs do not automatically become official policy (Mufid & Muhammad, 2023).

The study by Emzaed et al. (2023) on restrictions of Islamic civil society participation in *zakat* management shows that state centralization has created resistance from Muslim communities accustomed to managing *zakat* independently. They argue that *zakat* management is part of worship that should be the domain of civil society, not the state. State intervention is viewed as a bureaucratization effort that can erode the spirit of voluntary philanthropy and reduce flexibility in responding to local needs. However, on the other hand, Jahar

(2019) shows that *shari'ah* bureaucratization, including in *zakat* management, is part of the legal system modernization process aimed at providing legal certainty and justice. Without formal regulations, *zakat* management is vulnerable to misuse, inefficiency, and inequity.

This tension is also reflected in debates about *zakat* as a tax deduction. Government Regulations regulating this have long been promised but until now have not been fully realized, except in some special regions like Aceh (Syahbandir et al., 2022). This shows that although there is political will to integrate *zakat* into the state fiscal system, its implementation still faces various technical and political obstacles. The study by Suparto et al. (2022) on regional government authority in regulating *zakat* through Regional Regulations (*Perda* - *Peraturan Daerah*) also reveals government inconsistency in conducting executive preview of Zakat Regional Regulations, where some regions succeed in obtaining registration numbers while other regions do not.

The root of these various gaps and tensions actually lies in fundamental ambiguity about the position of Islamic law in the Indonesian legal system. Indonesia is not an Islamic state but is also not a purely secular state. The Constitution recognizes religion as an important part of national life but does not make any particular religion the basis of the state. In the context of *zakat*, this ambiguity produces a hybrid system where *shari'ah* principles are adopted in a form that has been modified and adapted to the national legal system. Salim (2008) calls this phenomenon "challenging the secular state," where Muslims attempt to integrate *shari'ah* into the modern legal system without changing the character of the nation-state. This process is full of negotiation, compromise, and sometimes conflict, which is reflected in the existing *zakat* regulations.

Synchronization of Fiqh and Regulation: Model of Conceptual and Operational Framework

To address the gaps and tensions that have been identified, systematic and comprehensive synchronization efforts are needed between classical *fiqh* perspectives and national *zakat* regulations. This synchronization does not mean that one party must completely concede, but rather seeks common ground that can accommodate *shari'ah* principles while meeting the needs of the modern legal system. The most appropriate approach is to use the *maqashid al-shari'ah* (objectives of Islamic law) framework as a bridge between the two (Fathurrahman, 2021).

Maqashid al-shari'ah teaches that the ultimate goal of all Islamic law is to realize *maslahah* (public welfare) for humanity, which includes protection of five essential matters: religion (*din*), life (*nafs*), intellect (*'aql*), lineage (*nasl*), and property (*mal*). In the context of *zakat fitrah* for *pesantren*, the *maslahah* to be achieved is: first, preserving and developing religion through Islamic education; second, protecting the lives of *santri* from poverty and economic difficulties; third, developing the intellectuality of *santri* through quality education; fourth, protecting

Muslim generations through moral guidance at *pesantren*; fifth, economically empowering *santri* and *pesantren* to become self-sufficient (Hakim et al., 2024; Umayah & Junanah, 2021).

Based on this *maqashid* framework, a synchronization model can be formulated as follows. First, there needs to be a reaffirmation in regulations that *fi sabilillah* in the modern context includes Islamic education and *da'wah*, with reference to MUI *fatwas* and opinions of contemporary scholars who have credibility. This affirmation can be made through revision of Government Regulation Number 14 of 2014 or through more technical BAZNAS Regulations. In this affirmation, it needs to be explained that *pesantren* can be categorized as *fi sabilillah* with certain conditions that will be discussed subsequently.

Second, objective and verifiable criteria need to be established for *pesantren* worthy of receiving *zakat fitrah*. These criteria must include aspects: (a) *pesantren* must have formal legality and be accredited; (b) at least 60% of *santri* come from *dhuafa* (underprivileged) families who meet the criteria of *fakir* or *miskin*; (c) *pesantren* has economic empowerment programs for *santri*; (d) *pesantren* has good financial transparency and accountability systems; (e) *pesantren* is active in *da'wah* and community service activities; (f) *pesantren* does not charge high educational fees from *santri* (Ritonga & Sari, 2021). These criteria aim to ensure that *zakat fitrah* is truly distributed to institutions with strong socio-religious functions, not to commercial institutions using the *pesantren* label.

Third, distribution mechanisms must be differentiated between distribution to *santri* as individuals and distribution to *pesantren* as institutions. Distribution to *santri* as individuals can be done if the *santri* meets the criteria of *fakir*, *miskin*, or *fi sabilillah* personally, and distribution is made directly to *santri* using *pesantren* only as an intermediary. Meanwhile, distribution to *pesantren* as institutions can only be done for specific programs that directly benefit underprivileged *santri*, such as scholarships, living cost assistance, or productive business capital (Muhasim et al., 2019). With this differentiation, the classical *fiqh* principle emphasizing distribution to individuals is maintained, while providing room for a more systematic empowerment approach.

Fourth, a verification and accreditation system needs to be established for *pesantren* receiving *zakat* conducted by BAZNAS in cooperation with the Ministry of Religious Affairs and *pesantren* organizations such as Rabithah Ma'ahid Islamiyah (RMI - Association of Islamic Educational Institutions). This system will conduct periodic assessments of *pesantren* applying to receive *zakat*, ensuring that the *pesantren* meets established criteria. Assessment results are published openly so *muzakki* can know which *pesantren* have been verified as legitimate *zakat* recipients. This transparency is important for building public trust and preventing misuse (Sawmar & Mohammed, 2021).

Fifth, strict reporting and impact evaluation mechanisms need to be developed to ensure that *zakat fitrah* distributed to *pesantren* truly benefits *santri* and is not misused. *Pesantren* receiving *zakat* must make quarterly reports on fund usage, number of *santri* assisted, and impacts generated. BAZNAS conducts periodic audits and monitoring. If deviations or misuse are found, the *pesantren* can have its status as a *zakat* recipient revoked and be subject to sanctions according to applicable regulations.

Sixth, massive and continuous public socialization and education need to be conducted regarding the legitimacy of distributing *zakat fitrah* to *pesantren*. This education must explain: (a) *shar'i* (legal-religious) evidences that serve as the basis for legitimacy; (b) classical and contemporary scholars' opinions; (c) social context that makes expansion of *fi sabilillah* interpretation relevant; (d) criteria and mechanisms that guarantee accountability; (e) positive impacts generated from *zakat* distribution for Islamic education. This education can be conducted through various media: Friday sermons (*khutbah*), religious gatherings (*pengajian*), seminars, social media, and cooperation with Islamic organizations (*ormas* - *organisasi masyarakat*) (Owoyemi, 2020).

Seventh, there needs to be a mechanism for community participation and supervision in implementing this policy. The community must be given access to provide input, criticism, and reports if they find deviations. BAZNAS can establish multi-stakeholder forums involving scholars, academics, *pesantren* administrators, community leaders, and *muzakki* to discuss evaluation and policy improvements periodically. This community participation is important to ensure that policies remain responsive to the needs and aspirations of the *ummah* (Rizal et al., 2023).

Eighth, continuous research and development are needed regarding the effectiveness of distributing *zakat fitrah* to *pesantren*. This research can measure socio-economic impacts on *santri*, contributions to poverty alleviation, influences on *pesantren* educational quality, and community perceptions about the legitimacy of this practice. Research results become material for policy evaluation and improvement. BAZNAS can cooperate with Islamic universities and research institutions to conduct quality empirical studies (Musanna et al., 2025; Khairuddin, 2020).

This synchronization model essentially rests on three main pillars: *shar'i* legitimacy through contemporary *ijtihad* referring to *maqashid al-shari'ah*, legal certainty through clear and detailed regulations, and accountability through strict verification and supervision systems. These three pillars must run in balance. *Shar'i* legitimacy without clear regulations will create chaos and inconsistency. Regulations without *shar'i* legitimacy will be rejected by society. Legitimacy and regulations without accountability will open opportunities for misuse. Therefore, this model is holistic and integrative, combining normative (*fiqh*), legal (regulation), and social (community practice) dimensions in one coherent framework.

Implementation of this model requires commitment from various parties: the government must have political will to revise regulations, BAZNAS must have capacity to implement verification and monitoring systems, scholars and MUI must be brave in issuing progressive *fatwas* that remain based on strong evidences, *pesantren* must be willing to be open and accountable, and the community must actively participate in supervision. If all parties are committed, then synchronization between *fiqh* and regulations in distributing *zakat fitrah* to *pesantren* is not only possible but will also bring great benefits for the welfare of the *ummah* and the development of Islamic education in Indonesia.

CONCLUSION

This research has successfully identified and analyzed the complex dynamics between classical *fiqh* (Islamic jurisprudence) perspectives and national *zakat* (obligatory alms) regulations in the context of distributing *zakat fitrah* (obligatory alms at the end of Ramadan) to *pesantren* (Islamic boarding schools) in Indonesia. From a classical *fiqh* perspective, *zakat fitrah* is an individual obligation that must be distributed to eight categories of *mustahik* (zakat recipients) as affirmed in Surah At-Taubah verse 60. The four Sunni *madhhabs* (schools of Islamic jurisprudence)—Hanafi, Maliki, Shafi'i, and Hanbali—have consensus regarding the obligation of *zakat fitrah* but differ in opinion regarding the form of payment and interpretation of *mustahik* categories. The most significant difference lies in the meaning of *fi sabilillah* (in the path of Allah), where the majority of classical scholars limit it to physical *jihad* (struggle) on the battlefield, while contemporary thought expands its meaning to include Islamic education and *da'wah* (Islamic propagation). This interpretative expansion is based on *usul al-fiqh* (principles of Islamic jurisprudence) such as *qiyas* (analogical reasoning), *maslahah mursalah* (unrestricted public interest), and *'urf sahih* (valid custom), as well as the *maqashid al-shari'ah* (objectives of Islamic law) approach that emphasizes the welfare of the *ummah* (Muslim community).

From a regulatory perspective, Indonesia has a comprehensive *zakat* legal framework through Law Number 23 of 2011 concerning Zakat Management along with its implementing regulations. BAZNAS (*Badan Amil Zakat Nasional* - National Amil Zakat Agency) as a non-structural government institution has full authority in *zakat* management from the national to regional levels. However, this regulation does not provide explicit provisions regarding the legitimacy of distributing *zakat fitrah* to *pesantren*. Article 25 of Law Number 23 of 2011 only states that *zakat* must be distributed according to Islamic *shari'ah* (Islamic law) without further elaboration. This absence of technical guidelines creates ambiguity and diversity of practices in the field. MUI (*Majelis Ulama Indonesia* - Indonesian Council of Ulama) *fatwas* (religious legal opinions) tend to provide broader interpretative space for the *fi sabilillah* category but have not been fully adopted in technical regulations, so legal uncertainty remains at the operational level.

Case studies from various regions show that the practice of distributing *zakat fitrah* to *pesantren* is highly diverse. In Aceh, distribution to *santri* (Islamic boarding school students) has become a tradition accepted by society with legitimacy based on *'urf* (custom) and local scholarly authority. In Java, Islamic organizations such as NU (Nahdlatul Ulama) and Muhammadiyah have different approaches, although both have *zakat* distribution programs for education. This diversity of practices reflects complex interactions between local traditions, religious interpretations, and implementation of formal regulations. What is consistent across various practices is that *zakat fitrah* distribution to *pesantren* almost always considers the economic condition of *santri* individually, not merely because of institutional status.

Gaps between classical *fiqh* and regulations are identified in several fundamental aspects: different approaches to recipients (individuals vs. institutions/programs), interpretation of *fi sabilillah*, distribution mechanisms (locality vs. national redistribution), and accountability systems. This tension is rooted in the ambiguity of Islamic law's position in Indonesia's hybrid legal system—not an Islamic state but also not purely secular. The *shari'ah* bureaucratization process provides legal certainty but can reduce flexibility and the spirit of traditional philanthropy.

To address these gaps and tensions, this research recommends a synchronization model resting on three pillars: *shar'i* (legal-religious) legitimacy through contemporary *ijtihad* (independent legal reasoning) based on *maqashid al-shari'ah*, legal certainty through clear and detailed regulations, and accountability through strict verification and supervision systems. Operationally, the following are needed: (1) regulatory affirmation regarding the scope of *fi sabilillah* that includes Islamic education; (2) establishment of objective criteria for *pesantren* worthy of receiving *zakat fitrah*; (3) differentiation of distribution mechanisms to *santri* as individuals vs. *pesantren* as institutions; (4) verification and accreditation system for *pesantren* by BAZNAS; (5) strict reporting and impact evaluation mechanisms; (6) massive public socialization and education; (7) community participation and supervision; and (8) continuous research and development.

This synchronization model is not merely formal-textual harmonization but an effort to realize the substance of social justice and *ummah* welfare that is the spirit of *zakat* teachings. By providing educational access to underprivileged *santri* (*dhuafa* - the poor) through *pesantren*, *zakat fitrah* not only provides immediate assistance but also long-term investment to break the chain of poverty. *Pesantren* as bastions of Islamic education have a strategic role in character building and the intellectuality of Muslim generations. Therefore, distributing *zakat fitrah* to *pesantren* conducted in a structured, transparent, and accountable manner aligns with the objectives of the *shari'ah* (*maqashid* - objectives) to protect religion, life, intellect, lineage, and property.

This research contributes theoretically to the development of contemporary Islamic legal discourse, particularly regarding how classical *fiqh* can be dialogued with modern legal systems without losing its substance and identity. Practically, this research provides guidance for BAZNAS, LAZ (*Lembaga Amil Zakat* - Amil Zakat Institutions), *pesantren*, scholars (*ulama*), and policymakers in formulating and implementing the distribution of *zakat fitrah* to *pesantren* in a legitimate, just, and effective manner. Thus, *zakat* can function optimally as an instrument of welfare redistribution and *ummah* empowerment in Indonesia's plural and democratic context.

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