

## ABSTRAK

Desa Tanjung Kurung memiliki potensi petani yang sangat tinggi dapat dilihat sebanyak 86% masyarakat berprofesi sebagai petani yang memiliki lahan kebun karet sendiri tetapi masyarakat tidak mengetahui adanya zakat pertanian sehingga masyarakat tidak mengeluarkan zakat pertanian kebun karet sesuai dengan ketentuan nisab dan haulnya. Tujuan dalam penelitian ini untuk mengetahui secara mendalam tentang pelaksanaan zakat hasil Pertanian Kebun Karet di Desa Tanjung Kurung Kecamatan Abab Kabupaten Penukal Abab Lematang Ilir.

Penelitian ini termasuk ke dalam jenis penelitian lapangan (*Field Research*) yang bersifat kualitatif. Agar penelitian ini mendapatkan hasil maksimal penelitian menggunakan metode pengumpulan data dengan wawancara langsung kepada instrumen penelitian.

Hasil penelitian ini menunjukkan bahwa pengetahuan masyarakat tentang zakat pertanian masih sangat rendah karena pada saat panen kebun karet zakat yang dikeluarkan tidak sesuai dengan nisab dan haul melainkan dibayarkan sedekah langsung kepada 8 mustahiq, dan sodaqah inilah yang mereka anggap sama dengan zakat pertanian kebun karet. Ketentuan zakat pertanian kebun karet sama dengan zakat perniagaan yaitu 85 gram emas nisabnya 2,5%. Rata – rata pendapatan masyarakat 2 ton sekali panen mencapai Rp.120.000,000,00 pertahunnya maka sudah wajib dibayarkan zakatnya sebesar Rp. 3.000,000,00 pertahunnya.

Kata kunci : Literasi, zakat pertanian

## **ABSTRACT**

Tanjung Kurung Village has very high farming potential, which can be seen as 86% of the people work as farmers who have their own rubber plantation land, but the community does not know about the existence of agricultural zakat so that people do not pay zakat to rubber plantation agriculture in accordance with the nisab and haul provisions. The aim of this research is to find out in depth about the implementation of zakat from Rubber Plantation Agriculture in Tanjung Kurung Village, Abab District, Penukal Abab Regency, Lematang Ilir.

This research is included in the type of field research which is qualitative in nature. In order for this research to obtain maximum results, the research uses data collection methods by direct interviews with research instruments.

The results of this research show that public knowledge about agricultural zakat is still very low because when the rubber plantation is harvested, the zakat issued is not in accordance with the nisab and haul but instead is paid in alms directly to 8 mustahiq, and this sodaqah is what they consider to be the same as rubber plantation agricultural zakat. The provisions for zakat on rubber plantation agriculture are the same as zakat on business, namely 85 grams of gold with a nisab of 2.5%. The average community income of 2 tons per harvest reaches Rp. 120,000,000,00 per year, so zakat is required to be paid in the amount of Rp. 3,000,000,00 per year.

Keywords: Literacy, agricultural zakat

