

Zakat on Salary and Wages: The Unsettled Juristic Issues

Luqman Haji Abdullah

*Senior Lecturer, Department of Fiqh and Usul, Academy of Islamic Studies,
University of Malaya, 50603 Kuala Lumpur
Email: luqmanabdullah@um.edu.my*

Wan Marhaini Wan Ahmad

*Senior Lecturer, Department of Finance and Banking, Faculty of Business and
Accountancy, University of Malaya, 50603 Kuala Lumpur
Email: wmarhaini@um.edu.my*

Wan Zulkifli Wan Hasan

*Senior Lecturer, Centre for General Studies, National University of Malaysia, 43600
Bangi, Selangor
Email: wenzoul@ukm.edu.my*

Abstract

Among contemporary issues in the field of zakat is the issue of zakat on salary and wages. It first started when al-Qaradawi stressed in his 2 volumes book titled *Fiqh al-Zakat* that the zakat on salary and wages is due on the day of receiving it, that is, to ignore the condition of hawl. It is a matter of an agreement among the four schools of law and has been in practice for centuries that incomes in the form of cash must observe the condition of hawl to make it liable for zakat. In Malaysia, various fatwas on zakat on salary and wages has been issued in many states adopting the view of al-Qaradawi in this issue. The related departments under the Majlis Agama have been working hard to convince people that they have to pay zakat for their salary and wages resulting in a substantial annual increase for the zakat revenue received by the Majlis. Despite this there are still unsettled issues that worth revisiting in regard to the zakat on salary, both juristically and operationally. The key issue centered upon the justifications of ignoring the condition of hawl in the acquired cash assets.

Keywords: *zakat, salary, hawl, Majlis, school of law.*