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A Comprehensive Study on the Components of *Al-Hawaij Al-Asliyyah* (Basic Needs) in the Context of Social Justice for the Zakat Payer in Indonesia

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Abstract

One of zakat *al mal al mustafad* is zakat salary. Indonesia has high capability of collecting zakat. One of the requirements for performing zakat is the assets should exceed of *al hawaij al asliyyah*. Currently, not all the zakat institutions in Indonesia apply calculation of the standard exemption of zakat that measure *al hawaij al asliyyah* of individual. An exemption of zakat should have their own standard based on *al hawaij al asliyyah* components in the society. This study is library research and will discuss on the components of *al hawaij al asliyyah* refer to the shariah views. There are ten of basic needs components mentioned in this paper. As recommendation, policy maker institution such as government and zakat institution should identify and investigate the amount of *al hawaij al asliyyah* components periodically. Finally, through standard of *al hawaij al asliyyah*, it can achieve social justice of zakat payer in the collection of zakat salary in Indonesia.

Keywords: Zakat Salary, Al Hawaij Al Asliyyah.

Introduction

Zakat as a pillar of Islam attracts the attention of Muslim economists nowadays. The existence of zakat organization grows in many Muslim countries and communities. It shows that the institution has positive contribution toward the problem of national economy. Zakat is a religious obligation that being as one of the pillars of Islam; an amount due on wealth and income of a Muslim. Literally, zakat means growth, increase and purify (Sabahaddin, 1985).

In the Qur'an, it is refreed as *sadaqah*. Thus, zakat is part of *sadaqah* that can be in the form of compulsory and voluntary. Zakat on wealth and zakat fitr are compulsory *sadaqah*. Whereas, waqf, hibah and all off the deeds are voluntary *sadaqah*. There are many benefits obtain when Muslims pay zakat. It is a mechanism of the distribution of wealth that can assist closing gap between the poor and the rich. It is mentioned in the holy Qur'an in surah al Tawbah verse 103. The meaning is "Take, (O Muhammad), from their wealth a charity by which you purify and cause

them increase and invoke (Allah's blessing) upon them. Indeed, your invocations are reassurance for them. And Allah is Hearing and Knowing".

Essentially, zakat collection and distribution become the responsibility of the government as applied in the period of Abu Bakar ra. It is mentioned in the one hadith, when the Prophet (pbuh) sent Muadh, he informed him that zakat is a transfer from rich to the poor people. As Tullock (1997) argues that the original motive of forming government was the desire for special types of redistribution. It proves that Islam as the way of life. Islam command Muslim to gain wealth but they cannot forget about other Muslims who need material assistance.

In the most of contemporary writing in the Islamic public finance, many scholars highlighted the socio-economic goals of zakat as stated by Mannan (1986), Haneef and Mahamud (2011), Norma and Abdullah (2011). Based on the previous study, there are many goals of zakat. First, it can be used to cover the moral, social and economic spheres of Islamic finance. Second, the aim is to promote economic growth and raise productivity through the circulation of wealth. Third, to meet the consumption demand of the poor and needy through multiplier effect that will increase the demand of investment and the economic growth of country. Fourth, to ensure equitable distribution of wealth and income, in the macro level zakat distribution will make individual member healthy and productive.

The data by IFAD (2011) shows that 1.4 billion people in developing countries live below the World Bank threshold of \$1.25 a day. Most of these poor are in Muslim countries and communities. Therefore, zakat collection and distribution can reduce the poverty. Furthermore, it will suppress the size of poor Muslims in the world. However, Haneef and Mahmud (2011) belief that zakat will only be success if the country provides an Islamic environment.

There are two form of zakats; *zakat fitr* (zakat for food) and *zakat al mal* (zakat of wealth) (al Qardawy, 2000). However, before any Muslim want to pay zakat al mal, he/she has to fulfil six conditions (1992). First, the ownership is fully owned by the zakat payer and the asset is either in the owner's possession without any restriction or it is held by another person but is under the owner's control. Second, the asset is growing or subject to grow. Third, the asset exceeds a minimum amount (*nisab*). Fourth, the asset exceeds basic personal (*al hawajj al asliyah*) and trade needs. Fifth, the asset is free of debt. Sixth, the asset has been held for one year (*hawl*).

Zakat has to be given to the poor and needy and other purposes as specified in the surah al Tawbah verses 60 that has meaning "Zakat expenditure is only for the poor and for the needy and for those employed to collect (zakat) and for bringing hearts together (for Islam) and for freeing captives (slaves) and for those in debt and for the cause of Allah and for the (stranded) traveler and obligation (imposed) by Allah. And Allah is Knowing and Wise".

Wahbah al Zuhaili (1994) mentions five categorizes of zakat as follow *al 'ayn* (gold and silver), *al tijarah* (trading), *al harth* (agriculture), *al mashuyyah* (animal product) and *al rikaz* (exploited assets). However, in Fiqh Zakat, Al Qardawi put another zakatable wealth which is zakatable assets, zakat on livestock, zakat on business inventory and zakat on earning of laborer's professional. All the zakatable wealth above is different in the calculation of *nisab*. In

contemporary economic terminology, the other name of *nisab* is poverty line (Muhammad, 1992). The rate of *nisab* is 2.5 percent for all the wealth of ownership. But, for the agriculture zakat, the rate of *nisab* is 5 percent and 10 percent. For the plant with irrigation, the *nisab* is 5 % whether the plant without irrigation is 10 %.

According to Firdaus et al (2011), Indonesia's zakat potential reach Rp. 217 trillion (USD 23 billion) and the zakat collection is 0.80 percent of the potential. Juwaini (2016) refer to the prediction Indonesia's zakat potential by Monzer Kahf that will achieve 237.9 trillion rupiah. It shows that there is huge number of the zakat potential need to be developed. The regulation about zakat states on Zakat Management Act No 23/2011. Zakat salary is mentioned in the articles 4 (3) (Yatimatul, 2012). It also states that the basic calculation on income imposed about 2.5% from the total income.

Zakat on salary is part of *zakat al mal al mustafad* (Zakaria, 1990). According to Dail (1984) zakat salary is not required to fulfil the *hawl*. Therefore, in the application, Muslim pay zakat direct after they earn monthly salary without wait until one year. Al Qardawi (1989), Haneef and Mahmud (2008) mentioned that its salary must be deducted from debt and expenses to fulfil basic needs (*al hawaij al asliyah*).

Al Qardawi (1989) mentions that a lot of basic needs today sometimes are not categorized in the basic need in the past. It can be changed and developed depend on the time and situation. He suggests focusing in this matter in every time and every place and the zakat organization must estimate *al hawaij al asliyah* periodically.

In the calculation of zakat, there are certain conditions that must be fulfilled by the zakat payer. One of the conditions is the wealth must be exceeded from *al hawaij al asliyah* (the basic needs). In Indonesia, not all the zakat institutions apply the standard of *al hawaij al asliyah*. Siswantoro (2011) depicts that three zakat institutions in Indonesia have different method of deduction of zakat salary. Different assumptions and theories in zakat calculation produced different calculation for zakat payer. He argues that this situation create divergence in the calculation result. For example, Dompot Dhuafa deducts monthly instalment from zakat salary, Rumah Zakat Indonesia (RZI) deducts the basic needs from zakat salary and BAZNAS does not deduct anything from zakat salary. RZI has a standard exemption in zakat calculation but it is not really reflecting to the amount of *al hawaij al asliyah* in Indonesia.

This situation raises question in justifying basic needs for zakat payer. It is important to discuss about *al hawaij al asliyah* on zakat salary. Thus, this paper will contribute to development of literatures related to *al hawaij al asliyah* on zakat salary and also recommend to further research that can define the component and also the exact amount of *al hawaij al asliyah*. It is needed to investigate the standard of living from different people with different size and income level of zakat payer in Indonesia. The result of the amount and percentage of *al hawaij al asliyah* components might be different with the current formula which applied by RZI. Here, policy maker institution such as government and zakat institutions should be set clear guideline in this matter

as suggest by Mannan (1989), Al Qardawy (2000) and Haneef and Mahmud (2008). As an impact, it will be important information also to the zakat payers in Indonesia.

Discussion

Zakat Salary

Zakat is known as a section dedicated to the poor and the needy from the funds of riches (www.answers.com, 2015). Al Qardawy (2000) defines *zakat al mal mustafad* (earned income) is accrued assets or goods include regular income, periodical salaries and wages, grants, windfall profit, gift etc. He categorizes zakatable *al mal al mustafad* into four as follows:

- 1) Acquired assets resulted from owned capital such as profits on business
- 2) Accrued assets from high skill level of professionals
- 3) Accrued assets for labour compensation
- 4) Accrued asset based on the condition such marriage, decease, retirement etc

This paper will focus on *zakat al mal al mustafad* that accrued assets from high skill level of professionals and as known as zakat on income or zakat on salary. Zakat on salary is important, therefore several scholars strongly argue to impose zakat on salary on the ground of justice and consistency (Kahf, 1989). Jawhar (2008) defines income can be received from employment income and open income. Employment income as the reward of service such as periodically salary, arrears salary, allowances and other income related to employment. The opening of income can be created from the reward of the service rendered i.e legal services, counselling, consultation, health care, engineering, the arts and others.

Also, Hanan (2010) mentions that the term of zakat on salary as same as professional zakat. It is kind of zakat that be paid by professionals' fees. He classified professional zakat into two, namely personal private profession and institution profession. The profession that can be called as personal private profession are an architect and doctor. Meanwhile, public servants and ministers included as profession that depend on institution.

The obligation to pay *zakat al mal al mustafad* is based many verses in the Qur'an. One of the verses is mentioned in surah al Baqarah verses 267.

يٰۤاَيُّهَا الَّذِيْنَ ءَامَنُوْا اَنْفِقُوْا مِنْ طَيِّبٰتِ مَا كَسَبْتُمْ وَمِمَّا
اَخْرَجْنَا لَكُمْ مِنَ الْاَرْضِ ۗ وَلَا تَيَمَّمُوْا الْخَبِيْثَ مِنْهُ تُنْفِقُوْنَ وَلَسْتُمْ
بِغٰخِذِيْهِ اِلَّا اَنْ تُغْمِضُوْا فِيْهِ ۗ وَاَعْلَمُوْا اَنَّ اللّٰهَ غَفِيْرٌ حَمِيْدٌ

The meaning is "O you have believe, spend from the good things which you have earned and from that which we have produced for you from the earth. And do not aim toward the defective there from, spending (from that) while you would not take it (yourself) except with closed eyes. And know that Allah is free of need and Praiseworthy'.

One hadiths from Bukhari states “*ala kulli muslim sadaqah*”, and according to Al Qurtubi, the hadiths shows that zakat on salary is compulsory (Tarimin, 2012).

Many scholars have been discussed that zakat on salary is compulsory when it's acquired the *nisab*. Abu Ubayd in kitab *Al Amwal*, reported from Ibn 'Abbas about people who earns income, “He must pay its zakat the day he earns it” (Utami, 2006). Not only Ibn 'Abbas, but also another evidences from Ibn Mas'ud, Mu'awiyah, Al Sadiq, Al Baqir, Al Nasir, Daud, Imam Ahmad, Umar bin Abdul al 'aziz, al Hasan, al Zuhri and Al Awza'i view that *al mal al mustafad* are zakatable once they are earned without considering *hawl* or the passage of one year (al Qardhawi, 2000).

Another opinion that *hawl* is not required on zakat on salary, Dail (1984) argued that the hadiths that supported no *hawl* on zakat salary is more authentic and stronger. He mentions one hadith Muslim “No zakat imposed on less than five camels, and no zakat imposed on silver that is less than five silver *awaq* and no zakat is imposed on grains if less than five *awsuq*”. The hadiths is not mentioned specific period (*hawl*), therefore *hawl* is not requisite on zakat salary. However, there are some *fuqoha* also supported the opinion that *hawl* on zakat salary is compulsory (Ibn Qudamah, 1994). It is referring to the one hadith from Ibnu Majah that mentions: ‘who own *al mal al mustafad* will not impose to pay zakat until the wealth achieved more than a year (*hawl*)’ (Majid, 2003).

The application of *zakat al mal al mustafad* has been started since the period of prophet Muhammad saw even though it is not in a big number and the percentage is fluctuated (Tarimin, 2012). And also, not only in the form of money, *al mal al mustafad* can be paid in the form of stuff or consumptive goods. Khalifah Uthman bin Affan applied the zakat on salary direct from the rich people who their wealth already fulfils the *nisab* (Tarimin, 2012). Abi Shaibah reports that Umar Ibn Abd Al Aziz used to collect zakat on salaries and prizes and also Muawiyah Ibn Abi Sofyan was the first head of state that collected zakat salary.

Previous Study on Zakat Salary

There are numbers of researches on *zakat al mal al mustafad*. The researches talk about many issues especially in zakat on salary from different angles such as from *shariah* and *fiqh* perspective, juristic issues, comparison to the tax system, motivation to pay zakat and also factors that influenced Muslim to pay zakat income.

There are two studies in zakat salary that discussed more in *shariah* views of it. First, Dail (1984), he describes about zakat on salary and earned income: an analysis of its structure. The study focuses on the obligation of zakat on salary by referring to the stronger opinion from al Qur'an and hadiths and also from many mazhabs. Second, Isa et al (2013) discussed about the zakat on salary in the issue of *hawajj al asliyah* in the application in zakat institution of Malaysia. This study discussed more in *shariah* view of zakat on salary and also criticizes on the practice of *al hawajj al asliyah* components. In Indonesia, the discussion about *al hawajj al asliyah* does not exist yet.

Many researchers are interested to study about the motivation to pay zakat salary and investigate the factors that influences Muslim to pay zakat on salary. Part of these studies done

by Ali et al. (2003), Ali et al (2004), Hairunizam and Sanep (2005), Kamil (2006), Walid et al (2006), Bidin (2008), Bidin and Idris (2009), Bakar (2010). Bakar and Rashid (2010) disclose that social, religious and economic factors influence the Muslim behaviour towards zakat on income in Malaysia. Also, the case study of Acheh (Ahmad et. al. ,2011) depict that factor of demography (gender and age), reference group, education and the perception of tax system was significantly influenced individual to pay zakat rather that zakat law.

Another research conducted in East Jakarta by Williasih et al (2011) found that regular zakah exercise does not automatically increase their quality life. Additionally, there was a relationship between spirituality and quality of life. On the other hand, Huda et al (2012) investigated the attitudes and control behaviour variables. They ascertained that these parameters have a positive and significant effect on the muzakki intention variable, whereas subjective norms do not. Abdullah et al (2014), they argue that zakat on salary is the unsettled juristic issues. On the other hand, Ali et al (2014) focused on taxpayer intention to pay zakat on salary. Lastly, Mohsin et al (2011) has conducted an investigation on zakat salary and EPF. They investigate shariah aspect on the validity of the payment of zakah on monthly salary in Malaysia and the validity of payment of zakat on EPF.

The Importance of Al Hawaij Al Asliyah

As mentioned earlier, one of the conditions subject to be zakat is the wealth must be excess from the *al hawaij al asliyah* (basic needs). This condition is according to Hanafiyah, Imam Bukhari and Ibn Kathir (al Qardawy, 2000). It supported by surah al Baqarah verses 219 which state “They will ask you what they should give a way? Say, what is surplus from your needs”. Ibn Kathir defines “surplus” as in excess of you and your family’s needs (Mahmud and Haneef, 2008). According to Islahi, it is very important that the payer of zakat is who rich people that can cover the needs of himself and his family. It is referred to one of hadits of Imam Ahmad with a statement of “*sadaqa* is to be taken from your rich and to be distributed to your poor people (Maududi, 1988).

Al hawaij al asliyah or *al hawaij al asasiyyah* can be named as *daruriyah* expenses (JAWHAR, 2008) or basic needs (Isa, 2013) or essential needs (Mahmud and haneef, 2008). Ibn Nujaim (1997) defines *al hawaij al asliyah* as something that can create difficulties if it does not exist. Imam Shatibi defines *daruriyah* as something that must and basic for the establishment of welfare in this world and hereafter. If we ignored, it would create chaos and disorder in our life.

The calculation of basic needs is important to achieve social justice to the zakat payer. Daud (2016) shows that the calculation of *al hawaij al asliyyah* and *had kifayah* can be strong foundation in the calculation of the real basic needs of individual. In fact, from the experience of Pusat Kutipan Zakat Pahang Malaysia, the collection of zakat will not drop because of the calculation. Moreover, the zakat payer will have strong confident and satisfy toward comprehensive calculation of basic needs when they pay zakat.

Tarimin (2016) use word *Had Kifayah* rather than use the word *al hawaij al asliyyah* to identify the basic needs of zakat payer and receiver, which is the needs of daruriyyah, hajiyyat and tahsiniyyat. By the understanding of the three needs of had kifayah, it will generate productive

zakat payer and receiver, sustainable economic growth, health control, akidah and ubudiyah khalisah. He classified the existing of basic needs components into three parts. First part refers to Islamic jurisprudence book, namely shelter, house assistant, horse, weapon, social obligation, dependant, household equipment, health care, education, recreation, clothing, food, working equipment, loan, marriage, insurance and tax. Second part based on the current standard of zakat relief; shelter, clothing, food, education and transportation. Third part refer to tax relief by LHDN that consist of health care, education, defendants, saving, loan and security.

In fact, the components of basic needs are changing time to time based on the situation. Al Qardhawi (2008) emphasizes that *al hawaij al asliyah* here is not luxury goods; it is only covers essential goods and service to sustain himself and his dependants. He mentions that expenditure on holiday and buying luxury bungalow is not part of basic needs.

The Components of *Al Hawaij Al Asliyah*

As mentioned earlier, one of the conditions subject to be zakat is the wealth must be excess from the *al hawaij al asliyah* (basic needs). This condition is according to Hanafiyah, Imam Bukhari and Ibn Kathir (Al Qardawy, 2000). It supported by surah al Baqarah verses 29 which state "They will ask you what they should give a way? Say, what is surplus from your needs". Ibn Kathir defines "surplus" as in excess of you and your family's needs (Haneef and Mahmud, 2011). Moreover, al-Shaybani (Mustafa, 2011) states the basic needs cover for one's self, his family member and his parents, settling debt and saving. He defines the basic needs as food, clothing, shelter and means of transport as mentioned in one hadith; "Food to please your hunger with and clothing to cover yourself with. If you have a shelter to dwell in then it is good, and if you have an animal to ride so much better". Mustafa (2011) states the above hadith indicates that the basic needs vary according to time and place.

The basic needs of humankind states in surah Taha verses 118-119 (Hafidudhin, 2013). It states that "There is therein (enough provision) for you not to go hungry, nor go naked, nor go suffer from thirst nor from the sun's heat". Meaning that people needs food, clothing, water and shelter and Allah provide enough resource to fulfil human basic needs. And also mentions in surah al-Quraish (106) verses 3 to 4 comprise the needs to perform worship; the needs on food, clothes and housing; and the needs to security and safety feeling.

Al Ghazali argues that the meaning of basic needs is flexible. It can be more inclusive; it will influence by the society condition at the given time but must be consistent with the Islamic shari'ah. According to him, they are three basic needs namely food, clothing and shelter. However, he mentions also about significant human needs that consist of furnishings, property, status and prestige and marital relations.

Al hawaij al asliyah or *al hawaij al asasiyyah* can be named as *daruriyah* expenses (JAWHAR, 2008) or basic needs (Isa MPM, 2013) or essential needs (Haneef and Mahmud, 2011). This study used word basic needs as synonym as *al hawaij al asliyah*. Ibn Nujaim (1997) defines *al hawaij al asliyah* as something that can create difficulties if it does not exist. Imam Shatibi describes

daruriyah as something that must and basic for the establishment of welfare in this world and hereafter. If we ignored, it would create chaos and disorder in our life.

Al Qardhawi (2000) emphasizes that *al hawaij al asliyah* here is not luxury goods; it is only covers essential goods and service to sustain himself and his dependants.

Al Hawaij Al Asliyah in Malaysia

In Malaysia, one of the zakat organizations which is Pusat Pungutan Zakat (PPZ) has a standard exemption in zakat calculation (www.zakat2u.com.my/pendapatan.php). It is a specific amount that represents the total basic needs of family in a year. It consists of six items as follow as individual expenditure is at RM 9000, spouse is at RM 3000, each child is at RM 1000, the actual number of money that given to their parent for one year, 11 percent of EPF and the actual number of their contributions or saving to pay zakat organization. In fact, the standard exemption of zakat in PPZ is taken from a few items of tax relief that presented by Inland Revenue Board of Malaysia (LHDN). The tax relief residential individual 2015 (www.hasil.gov.my) shows that there are 20 items mentioned in the individual relief types. On the other hand, every state in Malaysia has different policy in the management of zakat. Therefore it is different in the standard of zakat. Not all the state has guideline in the calculation of *al hawaij al asliyah*. Most of the zakat institution in Malaysia agree that zakat is from the nett asset or income. *Daruriyah* expenses is an *ijtihadi* (legal reasoning) issue (Perlis state shariah committee). It is guided by the opinion of ibn Abbas and Ibn Umar.

In Kelantan the established rate for *daruriyah* expenses must be the most moderate for one year. The rates cover personal expenses and that of their families. Thus the rate for personal expenses is at RM 5000, expenses for wife at RM 3000 and expenses for children is at RM 2000. These rate act as a general guide only because actual *daruriyah* expenses rate depends on the number of liabilities and other *daruriyah* expenses such as groceries and food, education, transportation costs and so on (Kelantan State Mufti Department, 1999). Selangor allows personal expenses of RM 8000, for a wife who does not work is at RM 5000 while for the parents is the actual expenses. This *daruriyah* expenses generally include personal expenses, spouse, children, parents and other responsibilities such as brothers, sisters, neighbours and travellers (guests). *Daruriyah* expenses also include obligatory contributions such as brothers, sisters, neighbours and travellers (guests). *Daruriyah* expenses also include obligatory contributions such as EPF contribution. The zakat rate is 2.5 percent on the net income (Jawhar, 2008).

One of province in Malaysia which is Pahang, under Pusat Zakat Kutipan Pahang (2016) applies nine components of basic needs in the zakat calculation. The components are food, shelter, clothing, health care, utility, transportation, education, communication and modern equipment. They calculate basic needs standard every two years. The latest survey in 2015, they investigate to 1500 respondents which is located in 14 of urban and rural area, they find standard amount of basic needs of individual, wife and children.

Sayin et. al. (2016) in 2015, has been done survey on the calculation of basic needs in 8 provinces in Malaysia, namely Johor, Kedah, Melaka, Perak, Pinang, Sabah, Selangor and Wilayah

Persekutuan. It is qualitative and quantitative research. He investigates 6 components of basic needs which are shelter, food, education, clothing, health care and transportation. The calculation of basic needs apply for zakat payer and receiver of zakat also.

Sabani et. al. (2016) study on the calculation of basic needs of the student in University Teknologi Mara (UITM) Malaysia. The finding is quite interesting since the student basic needs is slightly different to the society basic needs. They find basic needs of individual also academic needs. There are eight components of basic needs namely food and drink, shelter, transportation, clothing, health care, personal facilities, communication and expenses to go to their home town. On the other hand, academic needs included as tuition fee, club fee, reference book, printing, utility equipment, course work cost (in campus), course work cost (out campus) and uniform.

Isa (2013) tries to integrate the components of *al hawaij al asliyah* with the Consumer Price Index in Malaysia. However, not all the items in the CPI can be *al hawaij al asliyah* components. He suggests that the components of *al hawaij al asliyah* can be classified into ten components namely food and drink, clothing and shoes, housing and lighting, home furniture, health, transportation, communication, education, other loan (out of housing, furniture, transportation) and working equipment.

The Component of *Al Hawaij Al Asliyah* in Indonesia

One of the economic characteristics of zakat is income elasticity of zakat (Sabahaddin, 1985). Meaning that zakat is subject to increase and decrease in response to the variation of income. Income also become the major factor that determines consumption spending of the individual (Rashid et. al., 2011).

Different income among the population creates wider income disparity between the household. Stephen (2001) reveals that consumption and expenditure pattern changes along with the change in income level. Shamim and Ahmad (2007) investigate that there is significant gap between household expenditure and income disparity in rural and urban area. The study shows that an urban household will increase their consumption when their income is increased to improve their lifestyle.

To investigate *al hawaij al asliyah* on zakat *al mal al mustafad* it is close to the household expenditure survey. It happens because *al hawaij al asliyah* will discover the amount of basic needs components of zakat payer. Thus, household expenditure survey is also investigating the amount of basic needs of individual and family members. Household expenditure survey provides information about household income and consumption expenditure to measure the level and to observe the changes of living condition in the country (HIES, 2013). The survey describes budget limitation and choice according to their preferences on the other hand (Dudek and Koszela, 2013).

There are two different between conventional household expenditure survey and *al hawaij al asliyah* survey. First, the components of household expenditure are all the items that classified as basic needs, but in *al hawaij al asliyah* survey, the items of basic needs must be based on

shariah requirement. For example, in the conventional household, alcoholic beverages and tobacco are categorized as basic needs components. However, since Islam prohibits alcoholic beverages for Muslim, thus alcoholic beverages will not be included as *al hawajj al asliyah* component survey. Second, not all the household will be investigated in the survey of *al hawajj al asliyah*. It will only focus on household who earn income, or their salary is over the *nisob*. On the other hand, in conventional household survey, every household in all the level of income will be investigated as the subject of study.

In response to the current discussion and in the context of the study in Indonesia, the author refers to Average Monthly Expenditure per Capita in Rural Areas by Commodity Group and Monthly Expenditure per Capita Class, 2013-2014. The items mentioned are the latest and can be measured for *al hawajj al-asliyyah* components. Among the items found in table 1 can be categorized as the basic needs are as follows.

Table 1. Items and the percentage of average Monthly Expenditure 2014

No	Items	Per capita Average	<i>al hawajj al asliyyah</i>
1	Cereals	54 117	V
2	Tubers	2 566	V
3	Fish	33 385	V
4	Meat	19 361	V
5	Eggs and milk	31 508	V
6	Vegetables	30 177	V
7	Legumes	11 271	V
8	Fruits	23 106	V
9	Oil and fats	12 412	V
10	Beverage stuffs	12 986	V
11	Spices	7 538	V
12	Miscellaneous food items	8 484	X
13	Prepared food and beverages	142 784	X
14	Tobacco and betel	50 075	X
15	Housing and household facility	227 152	V
16	Goods and services	131 317	X
17	Education cost	44 896	V
18	Health cost	32 880	V
19	Clothing, footwear, and headgear	19 221	V
20	Durable goods	46 915	X
21	Taxes and insurances	20 903	V
22	Parties and ceremonies	15 664	X

Source: publication statistics Indonesia (October, 2016)

According to the previous studies, Shariah scholars proposed 10 components of *al hawaij al asliyyah* that included as *al daruriyyat and al hajjiyat*, as follow;

Nutrition

This component has important role in human life's. Nutrition consists of food, water and air. The availability of food should be enough and also the water and air should be clean. This component supported by Galtung (1980); Doyal & Gough (1991); Ibn Abidin (1992); Sen (1993); Shubyr (1995); Qizilbash (1996); Al Shatibi (1997); Ibnu (1997); Narayan et al (2000); Biswas et al (2001); Human Right Commision of Malaysia (2003); Alkire et al (2011); Sulhi (2013); Isa (2013); Khan (2014).

Clothing

Basic function of cloth is to protect body from the weather. In the societies, dress is important feature of humankind. Moreover, in Islam clothing is essential to fulfill Allah obligation which is to cover aurah. Many literatures emphasize this component, such as Galtung (1980), Ibn Abidin (1992); Shubyr (1995); Qizilbash (1996); Al Shatibi (1997); Nawawi (2002), Human Right Commision of Malaysia (2003); Sulhi (2013), Isa et al (2013); Fahim (2014).

Housing

Housing is part of basic needs. It can be named as shelter. According to some researchers, among the requirements of a proper house are; it must have floor, toilet and electric [55]. The previous research has been done by Galtung (1980); Doyal & Gough (1991); Ibn Abidin (1992); Ibn Qudamah (1994); Shubyr (1995); Qizilbash (1996); Al Shatibi (1997); Al-Mawsilli (1998); Biswas et al (2001); Sa'di (2002); Human Right Commision of Malaysia (2003); Sulhi (2013); Isa (2013); Fahim (2014).

Medical care

This component has same meaning with health care or medical health. Currently, it is part of basic needs according to many view's such as Allardt (1993), Sen (1993); Qizilbash (1996); Narayan et al (2000); Nawawi (1998); Nusbaum (2003); Sulhi (2013); Isa (2013) and Fahim (2014).

Working Equipment

Most of every professional need equipment to facilitate his work. Therefore, some scholars agree that working equipment is included as basic needs components. The supporting idea comes from Ibn Abidin (1992); Allardt (1993); Uthman Shubyr (1995), Ibnu Nujaim (1997), Al Kasani (1998); Isa (2013). Mannan (1970) integrated the working equipment as the tool used for further production and also agriculture work.

Education

Some scholars included education as important thing in this life. Lack of education, it will create the problem in this life. Surah al Alaq verses 1 until 5 as the first surah that accepted by our prophet give evidence that Islam teach Muslim to read, to think and understand everything in this life in order to survive in this life. Also mentioned in hadits Al Bukhari that search of knowledge is compulsory for Muslim. Moreover, Hanif (2010) mentioned that the main problem

that Muslim facing in this century is knowledge and education. Therefore, it is urgent for Muslim to have capability to access education whether in formal and non-formal institution in order to survive in this life. People should acquire basic education Doyal & Gough (1991) and basic intellectual Qizilbash (1996). Education is symbolic of interaction and reflection (Galtung, 1980). It will show intelligence of people (Bieswar and Diener, 2001). Education is a part of basic needs also supported by Finnis (1980); Allardt (1993), Sen (1993); Nusbaum (2003); Alkire et al (2011); Sulhi (2013); Isa (2013); Fahim (2014).

Furniture

Mannan (1970) argues household utensils are part of basic needs. Every family need to have proper furniture at their house. This opinion supported by Shubyr (1995); Ibn Abidin (1992); Ibnu Nujaim (1997); Al Mawsili (1998); Sa'di (2002) and Isa (2013).

Transportation

People need transportation to support their activities. In the past, Manan (1970) emphasizes that riding animal has important role as transportation. Nowadays, the government should provide public transportation to facilitate for those do not have vehicles. Transportation is part of basic needs as mentioned by Ibnu Nujaim (1997); Shubyr (1995) Al Mawsili (1998), Sulhi (2013); Isa (2013); Fahim (2013).

Communication

It is part of basic needs as mentioned by Isa et al (2013).

Recreation

There are two opinions support that recreation is part of basic needs. It can create meaning full play (Finnis, 1980) and it can be opportunities to enjoy nature (Allard, 1993).

Conclusion and Recommendation

Given the above discussion, the investigation of *al hawaij al asliyyah* components and the calculation of the amount of *al hawaij al asliyyah* components are important in the collection of zakat. It will create social justice to the zakat payer in Indonesia. Practically, as mentioned by Al Qardawy that policy maker such as government should have guideline about the standard *al hawaij al asliyyah* periodically since the situation of economic will always change time to time and it will change *al hawaij al asliyyah* components as well. As recommendation, it is urgent to conduct depth investigation on the components and calculation of *al hawaij al asliyyah* based on the economic condition in Indonesia. First action is to finalize the components of *al hawaij al asliyyah*, then proceed to investigate the amount of *al hawaij al asliyyah* components through survey in every city whether urban and rural area, to the individual, wife also children. Finally, the result of this study will be useful for policy maker especially for zakat institution as a guideline of the standard exemption of zakat to achieve the social justice to zakat payer.

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