

## **NISHAB AND HOW TO ISSUE PROFESSIONAL ZAKAT IN ISLAMIC LAW**

**Saprida**

Dosen Sekolah Tinggi Ekonomi dan Bisnis Syariah (STEBIS) Indo Global Mandiri  
Palembang

Email : [saprida@stebisigm.ac.id](mailto:saprida@stebisigm.ac.id)

**Zuul Fitriani Umari**

Dosen Universitas Islam Negeri Raden Fatah Palembang

Email: [zuulfitriani\\_uin@radenfatah.ac.id](mailto:zuulfitriani_uin@radenfatah.ac.id)

**Zuul Fitriana Umari**

Dosen Universitas Tridinanti Palembang

Email: [zuulfitrianaumari@gmail.com](mailto:zuulfitrianaumari@gmail.com)

### **Abstract**

*The purpose of this study was to determine the nishab and how to issue professional zakat in Islamic law. This type of research uses library research. The data collection technique is carried out by the author by identifying themes or discourses from journals, theses from previous research results, the web (internet), or also data taken from other information related to the theme of this research to look for things in the form of notes, newspapers and and so on related to the research focus. The result of the research is that the professional zakat nishab according to the Fatwa of the Indonesian Ulema Council (MUI) is worth 85 grams of gold with the level of income zakat is 2.5%. How to issue professional zakat, namely net expenditure or net zakat, namely issuing zakat from assets that still reach the nisab after deducting it for daily basic needs, both food, housing, debt and other basic needs for the needs of himself, his family and those who are dependents. If the income after deducting basic needs still reaches the nisab, then zakat is obligatory, but if it does not reach the nisab, zakat is not obligatory. Gross expenditure, namely issuing zakat on gross income. That is, zakat income that reaches Translated from Indonesian to English - [www.onlinedoctranslator.com](http://www.onlinedoctranslator.com) Nisab of 85 grams of gold in a year, is issued 2.5% immediately upon receipt before deducting anything.*

**Keywords:** *Islamic Law, Nishab, Professional Zakat*

### **Abstrak**

*Tujuan penelitian ini untuk mengetahui nishab dan cara mengeluarkan zakat profesi dalam hukum Islam. Jenis penelitian ini menggunakan penelitian kepustakaan (library research). Teknik pengumpulan data yang dilakukan penulis dengan mengidentifikasi tema atau wacana dari jurnal, skripsi dari hasil penelitian terdahulu, web (internet), atau juga data yang diambil dari informasi lainnya yang berhubungan dengan tema penelitian ini untuk mencari hal-hal yang berupa catatan, surat kabar dan sebagainya yang berkaitan dengan fokus penelitian. Hasil penelitian adalah nishab zakat profesi menurut Fatwa Majelis Ulama Indonesia (MUI) adalah senilai emas 85 gram dengan kadar zakat penghasilan adalah 2,5 %. Cara mengeluarkan zakat profesi yaitu pengeluaran netto atau zakat bersih, yaitu mengeluarkan zakat dari harta yang masih mencapai nisab setelah dikurangi untuk kebutuhan pokok sehari-hari, baik pangan, papan, hutang dan kebutuhan pokok lainnya untuk keperluan dirinya, keluarga dan yang menjadi tanggungannya. Jika penghasilan setelah dikurangi kebutuhan*

*pokok masih mencapai nisab, maka wajib zakat, akan tetapi kalau tidak mencapai nisab tidak wajib zakat. Pengeluaran bruto, yaitu mengeluarkan zakat penghasilan kotor. Artinya, zakat penghasilan yang mencapai nisab 85 gr emas dalam jumlah setahun, dikeluarkan 2,5 % langsung ketika menerima sebelum dikurangi apapun.*

**Kata Kunci:** Hukum Islam, Nishab, Zakat Profesi.

## INTRODUCTION

Allah SWT sent down Islam to the world as a mercy for the universe. The goal of Islam is peace and prosperity for all mankind, providing derivatives for the way of life in human life, both related to human relations with God and human relations with humans. One of the main joints of Islamic teachings is zakat which contains these two dimensions, besides worship which has a vertical dimension, as a form of obedience to Allah (*hablun minallah*), it also has a horizontal dimension, as an obligation to fellow human beings (*hablun minan nas*). Zakat is one of God's provisions in the use of wealth. God made property as a means of human life as a whole, because it must be directed to the common interest. In addition, the function of zakat is also as a treasurer, as the meaning of zakat itself according to clean language, because by paying zakat one's wealth and oneself become clean from the dirt and accompanying sins caused by the assets they have, the rights of others are attached to them. A person who has fulfilled the conditions is obliged to fulfill it. Zakat is also very important for improving the economic life of the people and their welfare. (Saprida, 2016).

Zakat is one of the important aspects in Islamic teachings. Because zakat is a religious obligation and property at the same time. In order to describe the urgency (position) of this zakat, the Qur'an mentions it 72 times with various kinds of derivations. In general the word zakat in the Qur'an, most of them are said to go hand in hand with the command to pray. So zakat itself is one of the supporting elements of the five elements of Islamic building. Thus, it can be understood that the worship of zakat is a must in the implementation of Islamic teachings, so that its existence is considered *ma'lum bin ad-din bi al-Darurah* is automatically known to exist and become an absolute part of one's Islam. (Marimin & Fitria, 2017).

Along with the very rapid development of the times, studies and studies on Islamic law also experienced developments, including in the issue of zakat, namely on

property objects. which zakat must be paid. Because in the Qur'an only the main points are mentioned which are then explained by the sunnah of the Prophet Muhammad SAW. Many of these formulations are no longer appropriate to be used to regulate zakat in today's modern society. The current economic growth that has industrial sectors, services for example, is not accommodated by the existing fiqh. As is the case now is the issue of professional zakat which is still a lot of debate. (Habibah, 2015).

The rapid progress of the times has an impact on the number of new jobs for which there has never been a provision for zakat, even though these new types of work have great potential to exceed income from the types of assets that have been determined for zakat in the past. (Megasari, 2018). Zakat income or zakat profession is a term that appears today. As for the term salaf scholars, zakat on income or profession is usually called al-Mal Mustafad. Which is included in the category of zakat al-Mal Mustafad. Included in the zakatal-Mustafad category are income generated from non-zakat professions undertaken, such as salaries of employees/private companies, consultants, doctors, and others. According to Yusuf Al-Qardhawi, there are two kinds of jobs that make money, the first is the work that is done thanks to the dexterity of the hands or the brain. Income earned in this way is professional income, such as the income of doctors, engineers, advocates, artists, and others. Second, is the work that one person does for other parties, be it the government, companies, or individuals by obtaining wages, which are given with hands, brains, or both. Income from such work is in the form of salary, wages, or honorarium. (Mujahidin, 2019).

Professional zakat was not known at the time of the Prophet Muhammad. Professional zakat is the ijtiḥad of today's scholars who depart from ijtiḥad which has sufficient grounds and strong reasons. Among contemporary scholars who argue for the existence of professional zakat are Shaykh Abdur Rahman Hasan, Shaykh Muhammad Abu Zahrah, Shaykh Abdul Wahab Khalaf and Shaykh Yusuf Qardhawi. They argue that all income through professional activities such as: doctors, consultants, artists, accountants, notaries, and so on, if it has reached the nishab, it must be subject to zakat. (Elpianti Sahara Pakpahan, 2018).

Income zakat is the result of the ijtiḥad of contemporary scholars because indeed in the traditional fiqh books there is nothing that explains in detail about obligations.

income zakat (unlike other types of mal zakat which are described in detail). The obligation of income zakat is based on the principle of justice and the generality of the arguments that explain zakat. So that some scholars are of the opinion that zakat income is obligatory for those who have work that is done lawfully and if their income has reached the nisab, then zakat must be issued. This type of work can be done individually or collectively. (Kurniadi et al., 2017).

This professional zakat is very important to be socialized, considering that in today's society the potential for professional zakat is quite large, mainly due to the development of several professions in today's society such as doctors, notaries, technical consultants, legal advisors/legal consultants/advocates, management consultants, , accountants, actuaries and so on. The author is interested in knowing more about professional zakat, especially from the way of spending and the nishab of professional zakat.

## **RESEARCH METHODS**

This study aims to determine the nishab and how to issue professional zakat in Islamic law. The researcher tries to describe what the research subjects understand and describe. Then the qualitative approach was chosen with a descriptive method and this type of research used library research (library research) namely the research is carried out by searching the literature (library) in the form of journals, notes, and reports on research results from previous studies. Secondary data is obtained from observations about professional zakat in the view of Islamic law. Data collection techniques carried out by the author by identifying themes or discourses from journals, thesis from previous research results, web (internet), or also data taken from other information related to the theme of this research to look for things in the form of notes, newspapers and so on related to the research focus. The data collected was then analyzed descriptively qualitatively.

## **LITERATURE REVIEW**

Several studies related to the research conducted by the researcher, among others, the research entitled "Method of legal istinbat zakat profession perspective of Yusuf Al-

Qardawi and its implications for the development of zakat objects in Indonesia". Written by Muhammad Aziz and Sholikhah which discusses the method used by Yusuf Al-Qardawi in istinbathTo determine the basis for the obligation of professional zakat for every Muslim is the method ofqiyas, under the condition:maqis alayhit is the zakat of gold and silver; illatit is growing (al-nama"); the law is that there is an obligation for zakat for professions which is equivalent to gold-silver or as it is obligatory for zakat on gold-silver; andfar"uhis professional zakat. (Aziz & Sholikhah, 2015).

The research entitled "Professional Zakat and its implications in improving the economic quality of the people". It was written by Yani Rohmayani that, the types of professions that must be paid zakat are a) zakat on all results and work such as salaries, honoraria, and other income; b) zakat or products from buildings, factories, industries and the like; c) Zakat on stock exchange and savings in banks. The obligation of professional zakat can be related to rikaz (20%), can also be linked to agriculture without irrigation (10%), or to irrigated agriculture (5%), or maybe even gold and silver (2.5%). So the professional zakat obligation can be used with the number 2.5 – 20%. (Rohmayani, 2018).

The research entitled "Level of awareness of the implementation of professional zakat (a case study of Ibn Khaldun University Bogor) was written by Irma Lailan, et al. which discusses that the influence of the level of awareness on the implementation of professional zakat is measured through the variable perception of professional zakat ( $X_1$ ), the factors that affect the level of consciousness ( $X_2$ ) and the implementation of professional zakat ( $Y$ ) which is carried out through statistical tests, it can be concluded that there is a significant effect between the  $Y$  variable and the  $X$  variable. $1$  and  $X_2$ . While the results of R square (coefficient of determination) of 0.822 means that 82.20% of the  $Y$  variable is influenced by the  $X$  variable. $1$  and  $X_2$ . This shows that the level of awareness of the implementation of professional zakat is measured through the variable perception of professional zakat ( $X_1$ ), the variables of factors that affect the level of consciousness ( $X_2$ ) variable implementation of professional zakat ( $Y$ ) thus giving a decision to reject  $H_0$  and accept  $H_1$ . (Lailan et al., 2018).

Furthermore, a research written by Fery Setiawan entitled "the influence of religiosity and reputation on the interest of muzakki in paying professional zakat (case

study in Ponorogo Regency)". This study concludes that the distribution of professional zakat through zakat institutions is indeed better from several points of view than being distributed alone. This study shows that muzakki feel that paying professional zakat through institutions is a form of religiosity in carrying out worship and a sense of trust in zakat institutions. given the mandate, which is supported by external factors, namely the reputation of the zakat institution. (Setiawan, 2017).

## **RESULTS AND DISCUSSION**

### **1. Definition of Professional Zakat**

Profession or professional, in Arabic terminology known asal-mihn. This sentence is the plural form of Al-mihnah which means work or service. Profession literally means a job that requires knowledge, expertise, and intelligence. Yusuf Qardhawi more clearly states that a profession is a job or business that generates money or wealth, whether the work or business is carried out alone, without depending on others, or by depending on other people, such as the government, private companies, or with individuals for wages. salary or honorarium. Income earned from self-employment is purely professional income, such as the income of a doctor, engineer, designer, advocate, artist, tailor, teaching staff (teachers, lecturers, and professors), consultants, and the like. The results obtained from work carried out with other parties are types of work such as employees, laborers, and the like. The results of this work include wages and salaries or other fixed income that has a nisab. (Barkah et al., 2020)

Professional zakat is zakat that is imposed on each particular job or professional skill, whether done alone or jointly with other people/institutions, which brings income (money) that meets the nisab (minimum limit to be able to pay zakat). Examples are the profession of doctors, consultants, advocates, lecturers, artists, and others. Contextually what needs attention is regarding professional zakat. According to Yusuf Qardhawi, among the important things to get the attention of Muslims today is income or income earned through their expertise, both individually and collectively, this kind of income in ushul fiqh is called al-māl al-mustafād, If all income through professional activities has reached the nishab, zakat must be issued, the basis of which is the provisions of the

Qur'an which emphasizes: *And in their wealth there is a right for the poor who ask and the poor who don't get a share* (QS; Adz-Dzariyat: 19).

## **2. Professional Zakat Law**

Profession is a relatively new form of business that was not known at the time of sharia and the establishment of Islamic law. Therefore, it is very natural that we do not find the legal provisions clearly (expressed) both in the Qur'an and in the Sunnah. According to the science of ushul fiqh (Islamic legal methodology), to resolve cases that are not regulated by the texts (Al-Quran and Al-Sunnah) clearly, it can be resolved by returning the problem to the Qur'an and the sunnah itself. The return to the two sources of law can be done in two ways, namely by expanding the meaning of lafaz and by way of qias (analogy). The obligation to pay zakat is based on the general content of the meaning of the Qur'an Surah Al-Baqoroh: 267 as follows; *O you who believe, spend (in the way of Allah) some of the results of your good work and some of what We bring out from the earth for you. And do not choose the bad ones and then spend from them, even though you yourself do not want to take them except by squinting your eyes at them. and know that Allah is Rich, Praiseworthy.* (Al-Baqoroh: 267). (Marimin & Fitria, 2017).

## **3. How to Issue Professional Zakat**

In the book "Fiqh Zakat" Yusuf Qardhawi. The chapter on professional and income zakat, explains how to issue income zakat. If classified, there are three discourses:

- 1) Gross expenditure, namely issuing zakat on gross income. That is, zakat income that reaches the nisab of 85 grams of gold in a year, is issued 2.5% immediately upon receipt before deducting anything. So if you get a salary or honorarium and other income in a month it reaches 2 million rupiah x 12 months = 24 million, it means that 2.5% of the 2 million per month is issued directly = 50 thousand or paid at the end of the year = 600 thousand. This is also based on the opinion of Az-Zuhri and Auza'i, he explained: "If a person earns income and wants to spend it before the month of obligatory zakat comes, then he should immediately issue zakat first before spending it" (Ibn Abi Syaibah, Al- mushannif, 4/30). And also

qiyaskan with some zakat assets that are directly issued without any deduction, such as zakat on livestock, gold, silver, and rikaz.

- 2) Work operations are deducted, that is, after receiving salary or honorarium income that reaches the nisab, it is deducted first with work operational costs. For example, a person who gets a salary of 2 million rupiah a month, minus the cost of transportation and daily consumption at work is 500 thousand, the remaining 1,500,000. So the zakat is issued 2.5% of 1,500,000 = 37,500, - This is analogous to zakat on crops and dates and the like. That the costs are issued first and then zakat is issued from the rest. this is the opinion of Imam Atho" and others. From the zakat of agricultural produce, there is a difference in the percentage of zakat between those irrigated by rain, namely 10% and 5% irrigation.
- 3) Net expenditure or net zakat, namely issuing zakat from assets that still reach the nisab after deducting for daily basic needs, both food, housing, debt and other basic needs for the needs of himself, his family and those who are dependents. If the income after deducting basic needs still reaches the nisab, then zakat is obligatory, but if it does not reach the nisab, zakat is not obligatory, because he is not a muzakki (people who are obliged to pay zakat) and even becomes mustahiq (people who are entitled to receive zakat) because they have become poor with not enough income for basic daily needs. This is based on the hadith narrated by Imam Al-Bukhari from Hakim bin Hizam that the Prophet SAW said: "*and it is best for zakat to be issued from excess needs*" (Elpianti Sahara Pakpahan, 2018).

A person who earns halal income and reaches the nishab (85 grams of gold) must pay zakat 2.5%, it can be issued every month or at the end of the year. Zakat should be removed from gross income before deducting other needs. This is more afdlal (main) for fear that there are assets that are obligatory for zakat but not zakat, of course they will get Allah's punishment both in this world and in the hereafter. Also Ibn Rusd's explanation that zakat is taa"bbudi (devotion to Allah SWT) is not just a mustahiq right. But there are also some scholars' opinions that allow zakat before being issued to be deducted from work operational costs or daily basic needs. If a person has issued zakat on salary, income at the time of receiving it, zakat is no longer obligatory during the



period of the year until (haul), so there is no obligation to issue zakat twice a year. (Elpianti Sahara Pakpahan, 2018).

#### **4. Types of Professions that Must Be Zakated**

The types of professions that must be paid zakat according to H. Yayat Hidayat, MA (2008: 117) can be classified in the following forms:

- 1) Zakat on all the results of business and work (*zakat kasb al-amali wa al-mihan al-hurrah*) for example salary, honorarium, and other income.
- 2) Zakat on the results of buildings, factories, industries and the like (*zakat al-mustaghillat al-imarat wa almashani wa nahwiha*).
- 3) Zakat on shares, stock exchange, and savings in the bank. (*zakat al-shum wa al-sanadat*). (Rohmayani, 2018).

#### **5. Nishab and Haul Zakat Profession**

Scholars who require professional zakat have different opinions about the haul and nishab, as follows:

- 1) The jurists such as Yusuf Qardhawi, al-Auza'i argue that there is no haul and nishab for professional zakat because there is no clear argument about the haul and nishab for professional zakat, while the arguments used are still general. So that professional zakat is issued when it is received. The level of professional zakat is 2.5% which is paid for qiyasto the gold zakat (*nuqud*).
- 2) Abdul Wahhab Khalaf, one of the scholars who support professional zakat, stated that professional zakat is issued when it fulfills two conditions required for zakat, namely haul and nishab, except for certain zakat which does not require haul.
- 3) MUI emphasizes in its fatwa that all forms of halal income must be issued with zakat on condition that it has reached the nishab in one year, which is 85 grams of gold with a zakat rate of 2.5%.
- 4) Majlis Tarjih Muhammadiyah is of the opinion that professional results in the form of assets are categorized based on qiyas based on similarities (*syabbah*) on the characteristics of existing zakat assets, namely: The model of the form of assets received as income in the form of money whose nisab is equal to 552 kg of

rice, if qiyased with agricultural zakat, or 85 grams of gold if qiyased with gold zakat, while the amount of zakat that must be paid is 2.5%. (Muhazir, 2021).

## **6. Those who support Professional Zakat**

There are many evidences that underlie why the scholars and fatwa institutions above do not accept the existence of professional zakat. Then the zakat of scholars who receive from this profession zakat are as follows:

### **a. Yusuf Al-Qaradawi**

It is undeniable that Yusuf Al-Qardawi is one of the most popularized zakat profession. He discusses this issue in his book *Fiqh Zakat* which is his dissertation at Al-Azhar University, in the chapter on zakat from work and profession. In fact, he is not the first to discuss this issue. Long before, there were already prominent scholars such as Abdurrahman Hasan, Sheikh Muhammad Abu Zahrah, and also other great scholars such as Abdulwahhab Khalaf. However, because of the book of *Fiqhuz-Zakah*, the figure of Al-Qardawi is better known as the main reference in the problem of professional zakat. The essence of his thinking is that zakat is obligatory for income or profession when it is received, if it reaches the nishab after deducting debt. Professional zakat can be issued daily, weekly, or monthly. In fact, therein lies the point of the problem. For as we know, haul. Meanwhile, Al-Qardawi and also the supporters of professional zakat wish that salaries and income from various professions must be paid even though they have not been owned for one haul.

### **b. Abdul Wahhab Khalaf and Sheikh Abu Zarhah**

In the book of *Fiqhuzzakah*, Al-Qardawi firmly states that his opinion in favor of professional zakat is not the first opinion. Previously, there were Egyptian scholars who supported professional zakat, namely Abdul Wahhab Khalaf and Abu Zahrah. Abdul Wahab was a great scholar in Egypt (1888-1906), known as a hadith expert, an expert in ushul fiqh and also an expert in fiqh. One of his main works is the book of *Usul Fiqh*, *Ahkam Al-Ahwal Ash-Syakhshiyah*, *Al-Waqfu wa Al-Mawarits*, *As-Siyasah Asy-Syar'iyah*, and also in matters of interpretation, *Nur min Al-Islam*. Another cleric figure mentioned by Al-Qardawi was his own teacher, namely Sheikh Muhammad Abu Zahrah

(1898-1974). He is a scholar figure who is famous for his broad and independent thinking, and has traveled a lot abroad to see the reality of human life.

c. Muhammadiyah Tarjih Council

The XXV Tarjih National Deliberation which took place on 3-6 Rabiul Akhir 1421 H coincided with 5-8 July 2000 AD took place at Pondok Gede, East Jakarta and was attended by members of the Central Tarjih. In essence, this institution is of the opinion that Professional Zakat is obligatory. While the nisab is equivalent to 85 grams of 24 carat gold. There is also a level of 2.5%.

d. Indonesian Ulema Council (MUI)

MUI considers that zakat must be issued for every income, such as salaries, honoraria, wages, services, and others that are obtained in a lawful way. Whether the income is routine such as state officials, employees or employees, or non-routine such as doctors, lawyers, consultants, and the like, as well as income derived from other independent jobs. If the conditions are met, namely having reached the nishab in one year, which is worth 85 grams of gold, then zakat must be issued. The level of zakat income according to MUI is 2.5%.

e. Didin Hafidhudin

In Indonesia, one of the iconzakats profession which is quite well known is Dr. Didin Hafidhuddin, as the doctoral dissertation manuscript he submitted. The Professor of IPB and the General Chair of BAZNAS tries to define a profession as any skill or work that is lawful, whether done alone or in association with other parties, such as an employee or employee. Didin provides a mechanism for taking professional zakat law by digging into the text of the Qur'an, and by using the methodqiyas.

f. Quraish Shihab

Quraish Shihab is also among those who support the obligation of professional zakat. We can read that from his writings, among others: Answering 100 questions about Islam that you should know. (Man, 2016).

## 7. Those Who Don't Receive Professional Zakat

Among those who do not agree with the existence of professional zakat, there are prominent ulama in modern times as well as several well-known fatwa institutions.

## a. Dr. Wahbah Az-Zuhaili

This great Syrian scholar, said that zakat is worshipmahdhah, where its implementation requires arguments thatqath'i. So we can't make up this zakat problem ourselves. Professional zakat has never been known before in the classical fiqh treasures, nor did it even exist at the time of the Prophet Muhammad and his companions, until a dozen centuries later. So this kind of zakat does not exist in Islam.

## b. Sheikh Bin Baz,

The cleric who was once the mufti of the kingdom of Saudi Arabia once gave a fatwa: *"Zakat of salary in the form of money, needs to be detailed: If he has received salary, then one year has passed and has reached one nishab, then zakat must be paid. As for if his salary is less than one nishab, or one year has not passed, and he even spent it before, then it is not obligatory to pay zakat."*

## c. Sheikh Muhammad bin Salih Al Utsaimin

Sheikh Muhammad bin Salih Al Utsaimin, one of the scholars in the Kingdom of Saudi Arabia, also affirmed a similar opinion. "About the monthly salary zakat from the profession. If the monthly salary received by a person every month is spent to fulfill his needs so that nothing is left until the next month, then there is no zakat. Because among the obligatory conditions for zakat on an asset (money) is the perfect haul that must be passed by the nishab of that property (money). If a person saves money, for example, half of his salary is spent and half is saved, then it is obligatory for him to pay zakat on the wealth (money) that he has saved every time the haul is complete.

## d. Hai'atu Kibaril Ulama

A similar fatwa has also been circulated by the Permanent Members of the Fatwa Committee of the Kingdom of Saudi Arabia, the following is the fatwa: "As it is well known that among the assets that are obligatory on zakat are gold and silver (*currency*). And one of the conditions for the obligatory zakat on gold and silver (*money*) is the passage of one year from the possession of the money. In view of this, zakat is required on the salaries of employees who have successfully saved and have reached one nishab, either the salary itself has reached one nishab or it is combined with other money and one year has passed. It is not justified to equate salary with produce; because the terms

of the haul (*one year has passed since the ownership of money*) have been stipulated in the arguments, then there should be no qiyas. Based on all that,

e. Bahtsul Masail Nahdlatul Ulama

The study of Bahtsul Masail, who became the voice of NU, generally argues that there is no professional zakat. What they oblige is trade zakat.

f. Persist Hisbah Council

The Hisbah Persis Council also does not accept the existence of professional zakat, because in their view zakat is a mahdhah worship. What they apply is zakat on buying and selling or trading.

g. Zakat Conference in Kuwait

At the zakat congress in 1984 H in Kuwait, the issue of professional zakat was discussed at

that time, then the participants concluded: "Salary and professional zakat are assets with great potential for human strength for useful things, such as salaries of workers and employees. , doctors, architects and so on". "This type of profession according to the majority of congress members does not have zakat when receiving a salary, but it is combined with other assets belonging to it so that it reaches the nishab and haul and then pays zakat for everything when it reaches the nishab ". (Man, 2016).

## **8. Arguments Supporting and Opposing Professional Zakat**

Professional zakat support groups build arguments based on religious texts and atsars.

From the Qur'anic verse, the professional zakat bearer group proposes the following verse:

General content of Surah Al-Baqarah verse 267: *O you who believe, spend some of your good deeds and some of what We bring out from the earth for you...*

For supporters of professional zakat, this verse is generally applicable to include the results of human efforts obtained in a lawful manner which are known at each time period. In commenting on this verse, Quraish Shihab (2002: 699–700) explains that: This verse describes the livelihood that is given and the nature of the livelihood. The first thing to underline is that what is spent should be good. However, you don't have to

spend all of it, just some of it. Some are mandatory and some are recommended. Furthermore, it is explained that what you spend is from your efforts and from what We bring out from the bowels of the earth. Of course, the results of human efforts vary, even from day to day new businesses that have not been known before such as service businesses and their diversity can emerge. All are covered by this verse and all need to be spent part of it. Likewise, what We bring out from the bowels of the earth for you, namely agricultural products. If you understand this verse in the sense of an obligatory command, all results of business, regardless of form, must be paid for zakat, including the salary earned by an employee if his salary has met the conditions stipulated in the context of zakat. Likewise agricultural products, whether known at the time of the Prophet or unknown, or unknown at the place where this verse was revealed. Agricultural products such as cloves, pepper, fruits, etc. are all covered by the meaning of the sentence that We brought out from the bowels of the earth. This group also submitted Surah At-Taubah verse: 103 even though this verse is still mujmal. *Take zakat from some of their wealth, with that zakat you clean and purify them and pray for them. Verily, your prayer (becomes) peace of soul for them. and Allah is All-Hearing, All-Knowing.* (At-Taubah verse: 103) (Trigiyanto, 2016).

## CONCLUSION

Based on the description and analysis above, the following conclusions can be drawn:

1. Professional zakat is zakat that is imposed on each job or certain professional expertise, whether carried out alone or jointly with other people/institutions, which brings income (money) that meets the nisab (minimum limit to be able to pay zakat). The nisab for professional zakat according to the Fatwa of the Indonesian Ulema Council (MUI) is 85 grams of gold with an income zakat rate of 2.5%.
2. Net expenditure or net zakat, namely issuing zakat from assets that still reach the nisab after deducting for daily basic needs, both food, housing, debt and other basic needs for the needs of himself, his family and those who are dependents. If the income after deducting basic needs still reaches the nisab, then zakat is

obligatory, but if it does not reach the nisab, zakat is not obligatory. Gross expenditure, namely issuing zakat on gross income. That is, zakat income that reaches the nisab of 85 grams of gold in a year, is issued 2.5% immediately when received before being deducted anything. So if you get a salary or honorarium and other income in a month it reaches 2 million rupiah x 12 months = 24 million, it means that 2.5% of the 2 million per month is issued directly = 50 thousand or paid at the end of the year = 600 thousand.

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