

# IMPLEMENTATION OF PROFESSIONAL ZAKAT OF STATE CIVIL APPARATUS IN INDONESIA IN ISLAMIC LAW PERSPECTIVE

*Amrin<sup>1\*</sup>, Adi Priyono<sup>2</sup>, Ade Irma Imamah<sup>3</sup>, Nurrahmania<sup>4</sup>*

<sup>1,2</sup>State Islamic University Syarif Hidayatullah Jakarta, Indonesia

<sup>3</sup>Ibn Khaldun University Bogor, Indonesia

<sup>4</sup>College of Teacher Training and Education of Bima, Indonesia

<sup>1\*</sup>amrin20@mhs.uinjkt.ac.id, <sup>2</sup>adi.priyono20@mhs.uinjkt.ac.id

<sup>3</sup>adeirmaimamah@gmail.com, <sup>4</sup>nurrahmania59@gmail.com

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**Abstract:** *The main problem of this research is the Implementation of Professional Zakat for State Civil Apparatus in the Perspective of Islamic Law Study in the Government of Ambalawi District, Bima Regency West Nusa Tenggara Province. So that the research objectives are 1) How is the Income of State Civil Apparatus in the Ambalawi District Government; 2) Barriers to the State Civil Apparatus in the Ambalawi District Government; 3) Review of Islamic Law on the Practice of Professional Zakat among State Civil Apparatus of the Ambalawi District Government. This type of research is classified as descriptive qualitative in the form of field research with the research approach used being an empirical approach and Islamic jurisprudence. The data sources of this research are primary data and secondary data. Data collection methods used are observation, interviews, and documentation, while the data processing and analysis technique is carried out through three stages, namely: data reduction, data presentation, and concluding. Based on the results of research in the field, it can be stated that the implementation of the Professional Zakat for State Civil Apparatus Government of Ambalawi District, Bima Regency has not been fully implemented. Because the income they receive has not reached the nishab limit by the ijthad agreement of the scholars and the MUI Fatwa number 3 of 20013 regarding zakat income with a nishab of 85 grams of gold. Employees also have obstacles because of the lack of socialization about professional zakat and the lack of trust in Baznas and amil zakat institutions. In the view of Islamic law, a person is only obliged to pay zakat if his assets reach the nishab.*

**Keywords:** *Implementation, Professional Zakat, ASN, Islamic Law*

## INTRODUCTION

The purpose of Islamic law is that one way to manage, acquire and use wealth is zakat.[1] Zakat is the third pillar of Islam and the most important pillar after prayer. Zakat is a form of worship that is associated with wealth and has two dimensions: the dimension of hablum min Allah, which regulates the relationship between humans and their creators, and hablum minnas, which regulates the relationship between humans. So we can see that many verses of the Qur'an and hadith combine the commandment of prayer and the commandment of zakat.[2]

Indonesia is an archipelagic country with a very large population. According to Population Reference data, Indonesia's population ranks fourth in the world after China, India and the United States.[3] Of the large population and has the

majority of the population as adherents of Islam. The Indonesian nation as a pluralistic nation has a diversity of tribes, cultures, languages and religions. Pancasila and the 1945 Constitution state that Indonesia is not a state based on a particular religion, but the state is involved in regulating the affairs of Muslims and makes their teachings an important component in the legislation.[4] One of them is the issue of Zakat with the birth of Law Number 23 of 2011 concerning Zakat, Social life will certainly have a positive impact and bring benefits to various sectors of human life, zakat will eliminate poverty, and prevent the accumulation of wealth that can harm its owner.[5] Zakat can be used in various sectors of human life, zakat will eliminate poverty, as the axis and financial center of the Islamic State. If further elaborated, the function of zakat is so great that it certainly brings benefits to human life, especially Muslims.[6] [7]

Zakat is an obligation for those who have the ability called Muzakki which aims to help others and those who do not have the ability are called Mustahik, including the needy, poor, amil, converts, people who are in debt, people who seek knowledge, and people who struggle in the way of Allah SWT.[8] [9]

With the increasing importance of the issue of zakat, the following is excerpted from the view of a well-known scholar at the end of the twentieth century, who is pursuing the study of zakat, namely Yusuf al-Qardawi who wrote specifically the book of fiqh al-Zakah (Zakat Law) [10][11]. In the book, besides presenting arguments referring to the Qur'an and al-Sunnah, he also presents sources from various books and various other disciplines.[12] [13]

Income or profession is a matter of ijthihad which has been studied carefully according to the view of sharia law by taking into account the wisdom of zakat and the shari'a arguments regarding the issue of zakat. It seems unfair to stipulate that a farmer who earns 15 quintals (1,500 kg) of rice should pay 10% zakat, while people who earn ten times more than a farmer by profession are not subject to zakat for that reason [14]. The Prophet did not command it. Didn't Umar Bin Khattab take zakat on horseback, which was never done by the Prophet and Abu Bakr. "From Umar RA. He stated that some people from Sham came to him and said: "We managed to get a lot of booty, horses, and prisoners . We want zakat to cleanse us of this booty. Umar said that before me two of my companions (Rasulullah and Abu Bakr) had never done this, so I did not dare to do it. He then consulted his friends, among them Ali Bin Abi Talib, who said it was good, although it was also not the jizya that anyone could take after him.[15] [16]

Glasses Ambalawi there are professional groups with different professions. Some work for ASN, TNI/POLRI, private employees, and medical personnel.[17][18] In addition to zakat fitrah and another zakat, the potential for zakat from this group is very large if they pay professional zakat, of course, this will add significant income to income from zakat, especially if it is managed for the benefit of the people. If these professional zakat funds can be managed for the benefit of the people, of course, it can increase the welfare of Umar himself.[19]

Another study shows that when implementing professional zakat by the State Civil Apparatus in the Bima Regency, West Nusa Tenggara Province, not everyone carries out professional zakat. this is due to the low implementation of professional zakat by the State Civil Apparatus in the Bima area. Because the income they receive has not reached the nishab limit according to the agreement of ijthihad scholars with MUI Fatwa No. 3 of 2003 concerning income zakat with a gold nishab limit of 85 grams. From the point of view of Islamic law, a person is charged with zakat only if his property is free from the property of "all" others.

People who have debts and have to pay them off have the number one duty to pay their debts. Meanwhile, the obligation to pay zakat can only be fulfilled if the debt that is the obligation is paid off First.[20]

Based on the description above, the researcher will examine how the implementation of professional zakat in the State Civil Apparatus in the area of the Government Ambalawi, Bima Regency, West Nusa Tenggara Province.

## **METHODOLOGY**

This type of research uses descriptive qualitative with field research in the Government area Ambalawi Bima Regency Nusa Tenggara Province Indonesia.[21] The data source used is the primary data source in the form of the State Civil Apparatus in the Ambalawi District Government Area is Camat, Camat Secretary, Treasurer, 8 State Civil Apparatus within the scope of Ambalawi Camat Office. The secondary data sources are reading books, magazines, bulletins, thesis results, observations from other people, and journals.[22] The data collection techniques are in the form of interviews, observation, and documentation. In analyzing this problem, the method used is inductive analysis with an Islamic empirical and juridical approach.[23]

## **RESULTS AND DISCUSSION**

### **Income of State Civil Apparatus Employees of Ambalawi Government**

Zakat is the main obligation for Muslims. There are several zakat obligations, and one of them is zakat on salaries for civil servants. Indeed, this type of zakat is not widely known by the public, and may not even be known at all, because it has not been introduced in Indonesian society, including civil servants in general.[17] The values contained in the obligation of zakat are the same as one of the national goals of the Republic of Indonesia which is mandated in the preamble of the 1945 Constitution, namely promoting public welfare.[24]

Yusuf Qardlawi stated that among the things that are very important to get the attention of Muslims today are income or income earned through their expertise, both skills that are carried out by themselves, for example, Professional Doctors, Architects, Lawyers, Tailors, Painters, maybe also Da'i or Muballigh, and so on.[25] This form of zakat is a step forward to complete the development of the times. Ali Mustafa Yakub from DSN MUI (National Sharia Council of the Indonesian Ulema Council), said that professional zakat is actually income zakat. Therefore, the law of professional zakat is obligatory for Muslims. This is based on the rule that every service performed by a Muslim and earns a salary and reaches the nisab, then that person is obliged to pay zakat. "Professional zakat is actually income zakat. It's just the name which is professional zakat so that it is more familiar. The law is obligatory. [26]

Understanding Civil Servants according to Article 1 of Law Number 43 of 1999 concerning amendments to Law Number 8 of 1974 concerning the main points of Personnel are: who is authorized and entrusted with other State duties, and is paid according to the applicable laws and regulations".[27] Civil Servants are also divided into two, namely Central Civil Servants and Regional Civil Servants. According to Article 1 Paragraph 1 of Government Regulation Number 96 of 2000, the definition of a Central Civil Servant states: "Central Civil Servant is a Civil Servant whose salary is charged to the State Revenue and Expenditure

Budget and works for the Ministry, Attorney General's Office, State Secretariat, Cabinet Secretariat.[28]

Moreover, according to Article 1 paragraph 2 of Government Regulation Number 69 of 2000 concerning the Authority to Appoint, Transfer, and Dismiss Civil Servants, what is meant by Regional Civil Servants are Provincial/Regency/City Civil Servants whose salaries are charged to the Revenue and Expenditure Budget.[29] Region and work in the Regional Government, employed outside the parent agency.[30]

From the description above, it can be concluded that a civil servant who is appointed by an authorized official through the central and provincial/regional/city offices, whose salary is deducted from the state/regional revenue and expenditure budget, and for employees who issue zakat every month, means that he has pay in installments to pay zakat so that it is not burdensome. [31] Because, when it comes to money: "a little, enough, a lot is used up" people say. Thus the safest attitude and action is to pay zakat every month or every time you get income.[8][6]

Professional income or income zakat is zakat from any income such as salaries, honoraria, wages, services, and others obtained lawfully, both routinely such as state officials, employees or employees, or non-routine such as doctors, lawyers, consultants, and others.[20] the like and income derived from other independent work.

Management of zakat in the organization is a positive activity whose task is to plan and supervise activities within the organization to avoid acts that violate applicable regulations, namely Law Number 23 of 2011 concerning Zakat Management, and the goals within the organization can be achieved. The concept of effective management is management that is carried out by everyone with the principle of individual planning because with that awareness, zakat management will be easily carried out systematically and efficiently.[6] However, if the planning is not successful, then it is necessary to hold external supervision involving other people or even independent institutions. If you look at the reality that is happening in the Ambalawi District Government, Bima Regency, professional zakat has not been fully running well.

Based on the results of an interview with one of the respondents from the State Civil Apparatus in the Ambalawi District Government, they said that:

*"The amount of nishab that must be issued for zakat is 85 grams after the basic needs come out, so that means 85 grams are goods that settle, for example there is 85 million in bank one If you don't shake or shake it, 2.5% is issued, but if you don't reach it, you don't have to issue it, but you can issue it, later it will be obligatory if there is money or gold worth 85 grams that settles for a year and comes out 2.5%. We usually give to mosques or people give to us, we are in the village when Eid al-Fitr there is a new zakat amil who collects zakat fitrah, not professional zakat. We usually issue zakat, but don't know about the distribution. It's normal for us to pay zakat to mosques or people. However, it is also possible to give zakat income even though it does not reach the nishab, but it is not obligatory after giving out all needs, installments, paying debts, or food, but when the reckoning has reached he is obliged to pay zakat, the only problem is that now there is no special institution in the village that handles zakat. profession even though a lot of income there can be distributed, secondly the awareness is that people don't understand*

*professional zakat because of a lack of socialization, that's why we issue professional zakat on people who can't afford it or in families"*

Based on the results of the interview, it can be concluded that this respondent understands professional zakat, but the respondent has not implemented the zakat because according to his understanding there are no official institutions such as LazisNU and LazisMuh or Baznas, because Baznas only exists at the Center.

Based on the results of an interview with one of the respondents also from the State Civil Apparatus in the Ambalawi District Government they said that:

*"I have carried out this profession for a long time, the nishab is 90 grams of gold and the zakat rate is 2.5% according to religious rules, but I heard that information from social media information, not from certain Baznas institutions, and I pay zakat on this profession after every payday. , and I distribute the professional zakat to my closest family. So I don't pay professional zakat through the sub-district Baznas because on the other hand there is no trust in us in undirected management and transparency.*

Human informants or respondents above can be concluded that the respondent pays zakat on the profession but every after payday in the sense of every month and he distributes it to his closest family

From the explanation above, it can be seen that civil servants in the Ambalawi sub-district government have not fully implemented Law no. 23 of 2011 concerning the management of zakat. And MUI Fatwa No. 3 of 2003 concerning income zakat.[4] [32] Civil servants in the Ambalawi sub-district office, Bima Regency, in issuing income zakat have not been by the predetermined nishab. And some do not want to issue it through an official institution because the management of the sub-district Baznas is not transparent, professional and accountable in the management of zakat issues. The income zakat applied in the Ambalawi District Government is Rp. 7,000,- per month and apart from that, Mrs. Marwiati, S. Sos, as the treasurer of the Ambalawi Sub-district, pays zakat of Rp. 804,000, - once a year which is given to the surrounding community who are underprivileged so that if you add up one year, Mrs. Marwiati, S. Sos pays zakat of Rp. 804,000.

The calculation of zakat income above the net income of Mrs. Marwiati, Sos has not reached the predetermined nishab, which is 85 grams of gold x Rp. 913,000.00 = 77.605,000.00 while the net income is Rp. Rp.72,582,000 this amount does not meet the price of 85 grams of gold. If multiplied by 2.5% zakat that should be issued by Mrs. Marwiati, Sos is Rp. Rp.1,887,758. but if the income zakat issued by Mrs. Marwiati, Sos. is not by the provisions of the nishab that have been determined, then it is considered as sadaqah.

### **Obstacles to State Civil Apparatus Servant of Ambalawi District Government**

The State Civil Apparatus in the Ambalawi District Government area has certain obstacles in implementing regulations regarding professional zakat or income, so that zakat is not optimal. Several other factors that cause this to happen are: first, there is still a lack of public trust. Second, public awareness of tithing is still low. Third, public understanding of professional zakat is still lacking.[3]

In line with explaining the obstacles faced by the State Civil Apparatus in the Ambalawi District Government area, the researcher stated that the solution and

problem-solving to the obstacles in the Implementation of Professional Zakat is that the Amil Zakat Institution must conduct socialization involving all elements such as the government in terms of being Basnas, and the administrators of the Amil Zakat institution. such as Lazismuh and Lazisnu, to carry out maximum planning and supervision in the implementation of professional zakat, it is even necessary to carry out an evaluation, both in terms of professional zakat management regulations, so that professional zakat payments are paid by muzakki Civil Apparatus in the Ambalawi District Government area, or depositing the results of professional zakat payments from the State Civil Apparatus of the Ambalawi District Government to the Amil Zakat Institution can be carried out according to the target.[19]

### **Overview of Islamic Law Regarding the Practice of Professional Zakat among State Civil Apparatus of Ambalawi District Government**

The Qur'an is the constitution and the main source of Islamic legislation. Therefore, the Qur'an only contains general principles and principles about a problem, does not specify in detail and detail, except if there are things that are feared to cause doubts and confusion.[5][4] Zakat is one of the pillars of Islam, as in other pillars of Islam (prayer, fasting, and hajj) is of course based on a legal basis that comes from the main sources of Islamic law, namely the Koran and hadith.[8] [33]

In this case, the sunnah is an oral interpretation and concrete implementation of what is stated in the Qur'an; explain what is not clear, emphasize what is not yet firm, provide boundaries that are still vague, and specify what is still too general, according to what the Messenger of Allah captured from these verses.[6]

Based on the position of zakat in Islamic law, the scholars stipulate that people who deny and do not recognize zakat as obligatory are infidels and have left Islam. It's like an arrow coming out of a bow.[15] Nawawi said: "If a person denies the obligation of zakat because he does not know because he lived at a time when Islam was just spreading or lived far in the interior, then he is not considered a disbeliever, but must be imposed on him first and then the zakat must be collected. If he stubbornly denies it, then he is considered an infidel and is treated like an apostate who must be subdued or killed.[34][11]

Islam recommends that everything is done properly, neatly, orderly and orderly in all fields, the process must be done well, and everything should not be done carelessly.[14] Islam as a perfect religion demands that everything be done well, especially the problem of applying Islamic law. Of course, this must be done properly and responsibly so that all parties feel comfortable and safe without any tailors, carpenters and others. The second is work that one person does for another, be it a government, a company, or an individual, receiving wages that are issued with hands, brains, or both.[35] [12]

Income from work done for other people or parties in exchange for receiving wages or honoraria such as civil servants or private employees. Income and profession can be taken zakat if it has been a year and is quite sensible. If we adhere to the opinion of Abu Hanifah, Abu Yusuf, and Muhammad that the nishab does not necessarily have to be achieved throughout the year, but it is sufficient to fully achieve it between the two ends of the year without falling in the middle, we can conclude that with this interpretation it is possible to oblige zakat on the

results of each year's income. year, because the results rarely stop throughout the year and mostly reach both ends of the year. Based on this, we can determine the income as a source of zakat, because of the presence of illat (cause), which is the basis of obligatory zakat.[19]

In this case, the Hanafi school is clearer, namely that the nishab amount is sufficient at the beginning and end of the year without having to be in the middle of the year.[15] This provision must be considered in obliging zakat or income from this profession so that it can be clear who is classified as rich and who is classified as poor, a professional worker rarely does not fulfill these provisions. and in terms of qiyas, the obligation of professional zakat is based on the actions of the caliph Mu'awiyah who imposed zakat on gifts according to the standards applicable in Islamic countries, because he was the caliph and ruler of the Muslims. And the actions of the caliph Umar Ibn Abdul Aziz who collected zakat on gifts (u'tiyat) and gifts. They also collect zakat from their employees after receiving their salaries and collect zakat from people who receive confiscated goods (mazalim) after they are returned to them.[17][5]

According to the Imam Madzhab there is a difference of opinion. According to Imam Syafi'i, zakat on income is not obligatory for zakat even though he has similar assets that are already sufficient in nishab.[36] However, he excludes the children of domestic animals, where the zakat of the young animals is not issued together with the zakat of their parents who have reached the nishab. And if it has not reached the nishab, then the zakat is not obligatory.[12][20] In his book al-Umm, Imam Shafi'i says if a person rents his house to someone else at a price of 100 dinars for 4 years with the condition that the payment is up to a certain time limit, then when he has reached one year, he must pay zakat for 25 dinars at a time. the first year and pay zakat for 50 dinars in the second year, in a case of a person who has 5 dinars from the transaction, which he then invests in trading, then once the amount increases in the amount to be paid zakat and one year has passed from the first transaction, according to Imam Malik he must pay zakat even though the amount to be zakat is reached one day before or after one year. Therefore, no zakat must be paid from the day the zakat is taken (by the government) until one year has passed.[28][29]

Imam Abu Hanifah is of the opinion that zakat on income is issued when it reaches the owner for a full year unless the owner has similar assets for which zakat must be issued, for which zakat on income assets.

From some of the arguments and opinions mentioned above, it can be concluded that the obligation of professional zakat is based on the letter al-Baqarah: 267 which is general in nature and the hadiths that are general in nature, both general regarding the material of business results, whether obtained from trade, capital investment, honorarium, salary, and so on. Or in general, in terms of time that is not limited, it must have been one year of ownership of assets.[26] To determine the technical implementation of the provisions of professional zakat starting from the nishab, level, and time using the qiyas argument (analogical reasoning).[27][24] Of course, using the qiyas argument as a syar'i argument, it must meet the requirements and pillars in order to find the actual and proportional law of ijtiḥad. Nisab is the nishab limit for other zakat, which has legal provisions. Two possibilities can be put forward for the size of the nishab for zakat in this profession.[25] It is equated with the nishab of zakat on gold and silver, namely by analogizing it to gold and silver as the standard value of money that must be issued zakat, which is 20 dinars or 93.6 grams of gold. Based on the Hadith

narrated by David: There is no obligation for you - from gold (which you have) to the amount of 20 dinars) Equated with zakat on agricultural products, namely 5 wasq (about 750 kg of rice). Zakat is issued upon receipt of income from the profession in the amount of 5 or 10%, according to the costs incurred. Because the profession itself has various forms, types, and incomes, the author tends to continue to use the two types of zakat nishab standards in determining the profession zakat nishab, with the following balance.[12]

**First,** For types of professions in the form of fees for expertise, such as specialist doctors, accountants, advocates, contractors, architects, and similar professions, including high state officials, professors, and those who are equal, the nishab of zakat is the same as zakat. agricultural products, which are worth approximately 750 kg of rice (5 wasaq).[2] Although it seems that the work is not a business that uses capital, but in fact, it still uses capital, namely for work equipment, transportation, communication facilities such as telephones, electricity bills, and others. 5%, and issued when receiving the payment. This is the same as agricultural zakat which uses irrigation costs (not rain-fed).[11][15]

**Secondly,** For professionals who work for the government, for example, or private entities whose salaries do not reach the agricultural nishab as stated above, say teachers, for example, doctors who work in hospitals, or people who work for a transportation company. Zakat is the same as zakat on gold and silver, which is 93.6 grams (around Rp. 84.240.000, if the estimated price per gram of gold is now 90,000), then the nishab value for gold is Rp. Rp. 84.240.000, with a zakat rate of 2.5%. If at the end of the year the amount reaches one nishab, 2.5 percent of zakat is issued, after the principal costs have been incurred from the person concerned and his family. Zakat for Muslims in Indonesia is an inseparable matter of worship in their lives.[37][6]

## CONCLUSION

The income of the State Civil Apparatus in the area of the Ambalawi District Government is the calculation of income or profession zakat from the net income of the State Civil Apparatus that has not reached the predetermined nishab, then it is considered as sadaqah. Barriers to the State Civil Apparatus in the area of the Ambalawi District Government in implementing regulations on professional zakat or income, so that zakat is not optimal. Several other factors that cause this to happen are a. The State Civil Apparatus still lacks confidence in Baznas, b. Awareness of the area of the Government of Ambalawi District for tithing is still low, c. Understanding of professional zakat is still lacking.

Remember that every Muslim who has a profession is expected to be able to issue zakat on his profession so that the lives of Muslims become more balanced, the Government in this case the Zakat institution must routinely provide counseling about professional zakat to the general public and State Civil Apparatus.

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