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## The Involvement of Religious Institution in Zakat Implementation at the Local Community

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### Abstract

*This study aims to elucidate the manner in which the implementation of professional zakat is shaped by religious institutions in Indonesia. Religious institutions, such as the Office of the Ministry of Religious Affairs, play a significant role in regulating the distribution of zakat. The methodology employed is descriptive-qualitative, which involves conducting interviews and literature studies in order to obtain relevant data. This study identifies a discrepancy in the implementation of professional zakat within the Religious Ministry. The divergence of opinion concerns the interpretation of the law with a view to determining the status of professional zakat. Nevertheless, it can be demonstrated that the polarization does not impede the implementation and distribution to the intended recipients. The divergence of opinion may be attributed to the contrasting methodologies employed by the various parties to interpret and examine the relevant laws in order to ascertain the legal status of professional zakat.*

**Keywords:** *Involvement, Religious Institution, Zakat Profession, Local Community.*

### INTRODUCTION

Zakat on profession was not only initially responded by Islamic scholars, but zakat on profession became a trending topic after a Muslim scholar from Egypt discussed it, Yusuf al-Qardawi. There are different ideas among scholars and ulemas on how professional zakat is implemented. In Indonesia, professional zakat began to be discussed after the circulation of a book entitled "*Fikih al-Zakat*". This book explains how the method of instinbath of professional zakat law based on Yusuf al-Qardawi's perspective. In addition, it also explains the implications of the output of Yusuf al-Qardawi's thoughts on the development of zakat objects in Indonesia (Aziz & Sholikah, 2015). In Islamic teachings, zakat occupies a very urgent position, that the obligation of zakat is proof of the integrality of Islamic law. Islam comes with a perfect concept of life, not only paying attention to individual aspects but also carrying a social mission.

It is evident that the term "profession" did not originate in Arabic. Rather, the term "profession" is employed in the English language to describe an individual who possesses the requisite abilities and expertise within a specific field at a particular historical juncture. The zakat given by certain professions that generate wealth is referred to as professional zakat (Salamah, 2017). However, it is important to note that there are two distinct types of professions. The first category comprises professions that depend on the work of other professionals, such as honoraria, incentives, or compensation from the company or institution where they work. The second category comprises those professions that are not dependent upon other professions for their livelihoods; examples would include those working in the medical, architectural or artistic sectors.

A solid reputation demonstrates that the institution is dependable, and it can indicate efficiency, trust in others, good value, and the foreseeable future. A person is considered competent if another member of

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their group is competent or if they take certain actions. Thus, we can conclude that reputation can be used to assess trustworthiness. In a zakat setting, society's positive attitude toward zakat institutions might raise the total number of zakat payers' collections. However, negative sentiments lead to people paying zakat through informal methods. As a result, the researchers believe that reputation is an important aspect in developing stakeholder trust in zakat organizations.

Zakat is not a gift that makes a poor man feel indebted to a rich man, or makes the rich man feel that he has favored the poor man. Rather, zakat is a right entrusted by Allah in the hands of the rich to be delivered to those who are entitled to receive it. The existence of the obligation of zakat in Islamic law shows that Islam is very concerned about social issues, especially regarding the fate of the weak (Kasim, 2017). Islam embodies the relationship of love among fellow human beings, this is a manifestation that Islam is brotherly, mutual help, help each other, the strong help the weak, the rich help the poor. So, it is not surprising that zakat is the guarantor of the rights of the poor in the wealth of the people and the state and is the third main pillar of Islam.

Differences of opinion regarding professional zakat are present due to differences in the arguments used to interpret and explore the law to determine the status of professional zakat. The interpretation also gives birth to different legal istinbath in the institutions that manage professional zakat. This research then discusses the differences in ideas at the level of state institutions, namely the different views of the state civil apparatus of the Ministry of Religious Affairs office. The polarization of thought in the application of professional zakat between one state civil apparatus and another at the Office of the Ministry of Religious Affairs of East Luwu Regency has different views, ideas.

As one of the pillars supporting the establishment of Islam, contemporary Muslim scholars say that zakat is a tangible form of social solidarity application. Zakat is an act of worship that contains two dimensions, namely the dimension of *hablum min Allah* or *vertical* and the dimension of *hablum minannas* or *horizontal*. Likewise, the legal basis used in interpreting professional zakat is a mujmal (global) meaning and still needs clear details (Riyadi, 2015). In this case, zakat as an important instrument of Islamic finance has the potential to provide different interpretations and is used in every institution to manage zakat.

Zakat on profession tends to be discussed in three categories, namely First, zakat on profession is discussed based on its management system (Herlita, 2016; Roshayani Arshad et al., 2021; Rini et al., 2021; Amilahaq et al., 2021). Professional zakat management began to be carried out with a more comprehensive service digitalization model, as well as the distribution process (Roshayani Arshad et al., 2021). Second, professional zakat becomes an effort for social welfare (Syafiq, 2015; Azwar, 2018; Rameli et al., 2021; Widiastuti et al., 2021). Zakat is a source of funds that can help the government's limited economy, to be given to the community (Rameli et al., 2021). Third, the level of public awareness in implementing professional zakat (Kartika, 2020; Herfita Rizki Hasanah Gurning, 2015; Mulyana et al., 2019). The implementation of professional zakat is influenced by income, people with high income levels have more awareness to pay zakat (Kartika, 2020). This trend shows that the discussion of differences of opinion is a subject that is less discussed. Differences of opinion not only occur at the level of scholars but also occur in institutions that manage zakat.

## METHODOLOGY

This research examines events in the field as they are. Based on the problem, this research is classified as qualitative research with the intention of clarifying a phenomenon and reality relating to the problem under study. Namely, the polarization of thought in the Ministry of Religious Affairs of East Luwu Regency that regulates and manages professional zakat. This selection is made based on the tendency of polarization of thought that exists in the institution.

This research was conducted by conducting documentation. Documentation can be considered as written material or something that provides information about a subject. Documents are all library materials, both in the form of writing, print, and in other recorded forms. Here researchers use documents by collecting data by recording existing data. These documents include manuscripts, lists of

names of civil servants and their professional zakat amounts, zakat distribution documents and so on.

In addition, interviews were conducted to show the polarization of thoughts on how professional zakat is implemented in the institution. The main implication expected from the whole process is the drawing of conclusions that remain significant with the data that has been collected so that the research results can be stated as a representative scientific work.

## RESULT AND DISCUSSION

### Implementation Of Professional Zakat for State Civil Apparatus At the Office of the Ministry of Religious Affairs

A growing number of Islamic institutions and amil zakat institutions have begun to collect funds from professional zakat. Professional zakat has been a concept present in classical Islamic scholarship since its inception, yet its theoretical and practical aspects continue to evolve in accordance with the evolving needs of society, with the objective of achieving the most effective and efficient outcomes. This demonstrates that, in both theory and practice, professional zakat is not yet fully recognised as the final practice without question (Safpuriyadi & Tanjung, 2024). It is evident that changes, reforms, and renewals are inherent to the principles of mu'amalah. Furthermore, there is a growing diversity of professions in various locations, and there is a divergence of opinion regarding the utilisation of zakat funds.

The calculation of zakat is contingent upon the assumptions and theories employed. This has led to discrepancies in the calculation outcomes for zakat payers, who have been required to apply different zakat computations. Such an outcome would have an impact on the amount of zakat income that can be deducted. Should they attempt to claim overpaid tax, problems would arise, as zakat can deduct taxable income in Indonesia. Consequently, it is imperative that the tax office be able to comprehend a singular methodology for calculating zakat. The government, as the supreme authority in Indonesia, is in a position to publish zakat calculation standards. This can be achieved by incorporating the recommendations put forth by Indonesian zakat institutions. It would be beneficial to conduct research to ascertain the impact of implementing the standard.

With regard to the implementation of professional zakat, in the Law of the Republic of Indonesia Number 23 of 2011 as a substitute for Law of the Republic of Indonesia Number 38 of 1999 concerning zakat management, article 4 paragraph 2 explains that:

*"It is true that zakaah on the income of employees was not widely known at the time of the Prophet, because at that time the Muslims were mostly farmers / livestock farmers and traders, so the income of an employee was not discussed much by the early salaf scholars. But that does not mean that there are no specific reports of professional zakaah being applied to a person's salary/ income, for example in the time of Umar bin Abdul Aziz who paid Abu Ubaid for his work where the wages received met the nisab of zakaah so zakaah was taken on the salary he received."*

Prior to Law No. 23 of 2011 on zakat management, the government first regulated the link between Zakat paid by individuals and entities owned by followers of Islam with incometax paid to the state which is a state obligation of every citizen in Law No. 38 of 1999 and Law No. 17 of 2000 which had never been regulated before. Professional zakat in this case has legal force, it is only up to the people themselves how the fulfilment of their professional zakat obligations can be carried out.

While in the Tax Law, namely Law Number 17 Year 2000 in article 9 paragraph 1, it is stated that to determine the amount of taxable income for domestic taxpayers and permanent establishments may not be deducted; (g) assets donated, assistance or donations and inheritance as referred to in article 4 paragraph 3 letter a and letter b, except for zakat on income obviously paid by zakat payers, individuals adhering to the Islamic religion and or domestic corporate zakat payers owned by adherents of the Islamic religion to the Amil Zakat Agency (BAZ) or Amil Zakat Institution (LAZ) established and ratified by the government.

Based on the law, the implementation of professional zakat, especially for ASN in the Office of the Ministry of Religious Affairs of East Luwu Regency has followed the rules of the law, as stated by Abdul



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Hafid as Head of KUA Mangukutana Sub-district:

*"The implementation of professional zakat at the Office of the Ministry of Religious Affairs of East Luwu Regency has been running in accordance with the rules of both religion and applicable laws, this is due to good cooperation between the local government and employees at the Ministry of Religion of East Luwu Regency"* (Interview on 05 August 2019)

Furthermore, H. Suwardi as Head of KUA of Angkona Sub-district also stated that:

*"The implementation of professional zakat at the Office of the Ministry of Religious Affairs of East Luwu Regency has been running well and smoothly. Managerially, professional zakat is managed transparently and accountably, so that the benefits of professional zakat can be felt in the context of developing and empowering mustabiq".* (Interview on 05 August 2019)

Likewise, the implementation of professional zakat by ASN which has followed the law and religious teachings stated H. Ridwan, Head of MTs al-Falah DDI Angkona, said that:

*"The implementation of professional zakat at the Office of the Ministry of Religious Affairs of East Luwu Regency is well implemented by ASN. Where the collection of professional zakat is carried out monthly through the treasurer of the Office of the Ministry of Religion of East Luwu Regency with a calculation of 2.5% per month".* (interview on 17 July 2019)

Another statement was also made by Islamic Religious Instructor, Sirajuddin, that:

*"The implementation of professional zakat of the State Civil Apparatus (ASN) at the Office of the Ministry of Religious Affairs of East Luwu Regency has been well implemented, including accompanied by evidence".* (interview on 19 August 2019)

From the above statement, it appears that the implementation of professional zakat by ASN in the Ministry of Religious Affairs has followed the rules of both the law and religious teachings. Zakat is one of the institutions that can be used to improve the welfare of society or eliminate the degree of poverty in the community and encourage fairness in the distribution of wealth (Andraeny & Narulitasari, 2019). Because zakat is collected from the rich and then distributed to the poor in the area where it is collected. Obviously, there will be a flow of funds from the *agbniyā* to the *dbuafā* in various forms ranging from consumptive and productive (investment) groups (Mohammad Ridwan & Andini Triwulan, 2020). So consciously, the harvesting of zakat will generate social solidarity, reduce social inequality and in turn will reduce the degree of crime in the community.

The concept of professional zakat is designed in a progressive manner with the objective of fostering social awareness. It is assumed that one's wealth should not be limited to oneself but that there should be a system that provides empowerment to marginalized groups (McCloskey, 1999). Consequently, the optimization of professional zakat in Indonesia has not been comprehensive in terms of socialization, income, and distribution.

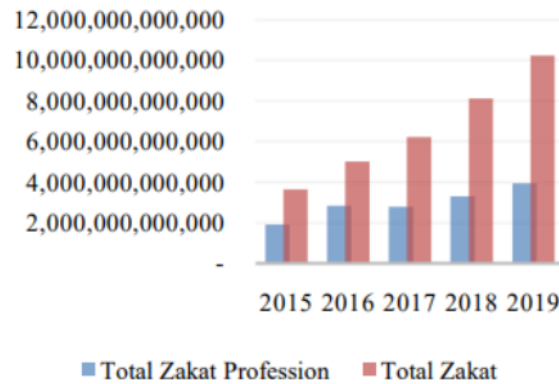
### **Factors in the Emergence of Polarization of Thought on Zakat Profession**

Legal awareness includes factors of knowledge, attitudes, beliefs, knowledge, recognition, feelings of need or absence of a law, ability both economically and psychologically. Therefore, by paying attention to these indicators, the level of one's legal awareness can automatically be known. In his interview, Head of MTs al-Falah DDI Angkona, Bancong commented that:

*"There are several things that become inhibiting factors in the implementation of professional zakat for the community, including their lack of understanding and knowledge about professional zakat so that some of them think that professional zakatis done after calculating all expenses and needs".* (interview on 17 July 2019)

In the socialization of zakat, it is necessary to formulate and plan carefully about what will be done by the manager, when to start the socialization, where the place of implementation, and who is the organizer. Zakat managers can plan these things by considering the planning of socialization to the Muslim community. In socialization, organization is also very important. This is related to the structure of the socialization implementation.

Grafik 1. The total of Zakat Profession on 2015-2019



Source: Baznas Statistic, 2020

Those engaged in the political sphere should be cognizant of the potential consequences of their actions on economic stability, which can result in an imbalanced economy for society (Al Islam et al., 2021). The inhibiting factor is the lack of socialization from BAZNAS. The socialization referred to here can be in the form of advertisements or brochures that can make ASN Ministry of Religious Affairs understand and understand about professional zakat, because many ASN Ministry of Religious Affairs do not understand the function and use of professional zakat. Therefore, this socialization can be carried out especially by BAZNAS which can help increase ASN's understanding of professional zakat (Rusdidaming, Head of the KUA of Wotu Sub-district, interview on 26 August 2019)

Zakat on profession or zakat income, in general, is more directed to the practice or fatwa of *al-salaf al-salib* (the early generation of pious Islam), which further combines with the basic principles of Islam and theoretical views of the verses of the Qur'an and Sunnah of the Prophet. Because, there is no verse of the Qur'an and the Prophet's Hadith that directly addresses professional zakat, in the sense that we know it (Dedi, 2022) Then professional zakat is also called income zakat which is issued from the income of a person or his profession when it has reached nishab (Aldo Gilang Priyambodo et al., 2022).

Unlike the sources of income from agriculture, livestock and trade, the sources of income from professions were not widely known during the time of the previous generations. Therefore, the discussion on the type of professional zakat cannot be found with the same level of accuracy as other types of zakat (Royani, 2020). However, this does not mean that income from the profession is free from zakat, because zakat is essentially a levy on the wealth of those who have excess assets to be given to those in need. In this case, professional zakat is zakat issued from professional income (professional results) when it has reached nishab. These professions include public or private employees, consultants, doctors, notaries, accountants, artists, and entrepreneurs.

The non-optimal collection of professional zakat is a shared responsibility between the government, zakat institutions and organizations, and different individuals and community groups. A number of zakat organizations in Indonesia have commenced the dissemination of information and education on zakat, with a focus on the theoretical aspects of calculation, managerial techniques, and the distribution process. As previously stated, a significant proportion of the population is reluctant to pay professional zakat due to the perceived lack of transparency and accountability in the existing zakat institutions. Consequently, zakat institutions should also prioritize the implementation of transparent and accountable zakat verification systems.

### Implication of Polarization on Zakat Profession

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The concept of zakat, which plays a significant role in Islamic ritual practice, serves as a unifying force for Muslims worldwide. This concept has also attracted the attention of anthropologists, with Benthall (1999) coining the phrase 'financial worship' as a zakat equivalent. Despite the fact that the term 'financial' has been somewhat uncritically adopted, Benthall's translation has managed to convey some of the challenges that zakat poses to anthropology. This is achieved by forcing us to re-think and re-articulate the ways in which the economic emerges from the religious, and vice versa. The objective of this piece is to elucidate the interrelationship between the monetary and the ceremonial, with a particular focus on their reciprocal presuppositions and mutual implications. This approach is significant because it challenges the Durkheimian paradigm of social science, which traditionally distinguishes between the sacred and the profane. It also challenges the tendency to make sweeping generalizations, such as the assertion that Islam is a "whole way of life" (Retsikas, 2014).

Increasing ASN's awareness in fulfilling and in the service of zakat worship as the reality that exists in the community that most wealthy Muslims (capable) have not paid their zakat, clearly this is not a matter of "ability" but is about "zakat worship awareness" which is less aware, especially from Muslims themselves. This has its own homework on how Muslims in general can increase their religious awareness.

Based on the results of the interview with Damaris, Expenditure Treasurer of the Office of the Ministry of Religious Affairs of East Luwu Regency. She gave the following comments:

*"The purpose of implementing professional zakat for ASNs in the Office of the Ministry of Religious Affairs of East Luwu Regency is so that ASNs can realise the importance of issuing zakat for Muslims. And this is done by deducting 2.5% of the salary from the treasurer every month". (interview on 12 August 2019)*

The results of the interview above understand that the State Civil Apparatus (ASN) of the Office of the Ministry of Religious Affairs of East Luwu Regency has issued 2.5% in paying professional zakat with their own awareness without any coercion. For those who are less than nishab, the State Civil Apparatus (ASN) of the Ministry of Religious Affairs of East Luwu Regency continues to pay their assets/zakat which is also deducted by the expenditure treasurer. In the Indonesian context, there has been considerable interest in the Zakat Profession, with both policy-makers and scholars engaging with the subject from a Sharia perspective. Nevertheless, there is room for improvement in the Zakat Profession's collection performance. In order to reach its full capacity, there is a need for further development.

Equally important, in accordance with the locus classicus of legitimacy theory, organizations endeavor to ensure that their operations are conducted in accordance with the established boundaries and standards of the wider society. For organizations seeking to expand in the future, public legitimacy represents a crucial strategic aspect. It is employed to develop a company's strategy, particularly in efforts to position themselves in an increasingly advanced community environment (Zhang et al., 2019). In this context, the zakat management agency collaborates with the community (muzaki) to collect zakat monies, which are subsequently utilized to narrow the disparity in welfare and to alleviate poverty within a given country (Sugiarti, 2020).

In the interview Sharia Organizer at the Ministry of Religious Affairs of East Luwu Regency, Mariana gave the following comments:

*"With the professional zakat issued by ASN at the Office of the Ministry of Religious Affairs of East Luwu Regency, it becomes a means of realising welfare and social justice for the community. In addition, with the professional zakat that they pay, the element of helping can be felt for people in need". (interview on 12 August 2019)*

The socialization of professional zakat has significant implications for ASNs, especially at the Office of the Ministry of Religious Affairs of East Luwu Regency. The benefits of socialization of zakat that can be felt by ASNs are as follows: 1) The community or ASN can understand and develop their knowledge and awareness about zakat, starting from various paradigms about zakat and everything related to zakat. 2) ASNs can understand how important modern productive zakat management will provide great benefits for the benefit of the people and the achievement of welfare and social justice in society. 3) Increase public awareness to give zakat. 4) Socialization of the zakat law and various programs launched by the



government.

The management of zakat can be divided into four general categories: leadership, the people to be led, the goals to be achieved, and cooperation. In greater detail, the process of coordination, control, and reporting to employees (Safpuriyadi & Tanjung, 2024). On this management, the development of strategies that focus on the reinforcement of moral sentiments represents a crucial aspect of any comprehensive approach to the enhancement of ethical conduct (Phung, 2024). Even fiqh experts say that zakat is the sibling of prayer in worship, so that in the Qur'an many words about prayer are always followed by the obligation to give zakat, will be one of the pillars of Islam which is not only obligatory for the Prophet but also for all his people, where the obligation has been determined clearly and firmly both in the verses of the Qur'an, Sunnah and Ijma results (Shobirin, 2015).

## CONCLUSION

Professional zakat is concerned with economic development through the effective collection and distribution of funds. The emergence of professions during the industrial era was regarded as an opportunity to assist society in providing self-sustaining employment. Consequently, the successful distribution of professional zakat resulted in the emergence of a middle-class comprising wealth-accumulating professions, which transformed society from a state of dependency to one of self-sufficiency. Professional zakat is also typically distributed to individuals experiencing financial difficulties, including those facing unexpected expenses, necessities that jeopardize their well-being, or indebtedness. In the contemporary era, a multitude of phenomena involving indebted individuals have emerged as a significant social issue on digital and online platforms.

Zakat depicts the social event, including the domain of economics, as a triadic affair rather than dyadic, with the divine other's mediation and acts serving as a bridge between these two realms. This perspective posits that there is no prior separation of the social into discrete categories, such as religious spheres and economic provinces. Furthermore, the rationale behind these interconnections is superfluous. Rather, the focus here is on the interdependence of success, affluence, and good fortune, which are understood to be contingent upon triadic relationships.

The foundation for the Office of the Ministry of Religious Affairs of East Luwu Regency on the implementation of professional zakat for State Civil Apparatus (ASN) is inseparable from the Qur'an, hadith of the Prophet Muhammad PBUH, Ijma' Ulama and Law Number 23 of 2011 concerning Zakat Management. With regard to the response of ASN to the introduction of professional zakat, it is broadly positive. The existence of professional zakat, issued monthly by the treasurer of expenses, is perceived as beneficial, relieving ASN of the burden of issuing it themselves.

It is hoped that there will be a determination of the provisions of professional zakat from the government directly, such as providing provisions for zakat payments and distinguishing between payments for zakat, infaq, and alms for Muslim ASNs in the offices where they work to serve as binding guidelines for all ASNs. And to be used as a means of minimizing the differences that exist in determining the nishab, rate, and time of issuing professional zakat so as not to cause confusion experienced by ordinary people regarding the payment of professional zakat. However, it should be noted that the study was limited to a sample that was only conducted in one region. It is therefore necessary to expand the sample to enable more comprehensive results to be obtained.

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