Application of qiyas of profession zakat in zakat management organizations (OPZ) in Indonesia

Nur Hasan
Sekolah Tinggi Ilmu Syariah Al Wafa Cileungsi, Indonesia
87nurhasn@gmail.com

Abstract
This study aims to determine the application of professional zakat calculations in zakat management organizations (OPZ) in Indonesia. This type of research is a qualitative case study and in exploring primary data through interviews with OPZ managers and observations on the mechanism for calculating professional zakat and secondary data in the form of documentation through information in the form of pamphlets and OPZ websites which are officially recognized by the state and published in the Information Management and Documentation Officer (PPID). of Indonesian National Amil Zakat Agency (Baznas) as many as 87 OPZ. The results showed that of the 87 official OPZ, 38 did not specifically explain the mechanism for calculating professional zakat, 37 OPZ used one of the qiyas in determining the calculation of professional zakat, namely gold qiyas, commercial qiyas and sabah qiyas and as many as 12 OPZ were inaccessible. In the implementation of calculations based on qiyas by several OPZ, some still have inconsistencies between the implementation of the chosen qiyas law and the implementation of calculations, both the explanation of the calculations listed in the brochure or website as well as the calculation calculator application.

Keywords: calculation of zakat, profession zakat, amil zakat, qiyas zakat

JEL Classification: D83

INTRODUCTION

Profession zakat can be interpreted as a person’s obligation to spend wealth because of the income earned through his expertise, both individually and in groups. In Arabic terminology, zakat on income and profession is more popularly referred to as zakatu kash al-amal wa al-mihan al- hurrah (زكاة كسب العمل والمهن الحرة), or zakat or zakat on income from work and free professions (Az-Zuhaili, 2011).

Profession zakat as a type of zakat mal has an important role in efforts to achieve the potential target of zakat. This is because professional zakat includes zakat which is easier to collect, especially for people who work as employees or employees whose salaries are paid by the
finance department by cutting salaries that have reached the nishab. So, it is not surprising that profession zakat is dominated by employees and employees, especially the state civil apparatus (ASN) (Anwar, 2018).

Professional zakat is not specifically regulated by the texts of the Qur'an or hadith, but all income through professional skills activities if it has reached the nishab, zakat must be issued. According to Husain Sahatah, income from workers' salaries is subject to zakat based on the verses of the Qur'an, Hadith and pious salafus. Meanwhile, al-Qurtubi in his interpretation of Al-Maami' li Ahkam al-Qur'an states that what is meant by hakkun ma'lum (certain rights) is obligatory zakat, meaning that all assets owned and all income earned, if it meets the requirements for zakat obligations must be issued (Hafiddudin, 2002).

Indonesia has regulations regarding zakat management as regulated in Law Number 23 of 2011 concerning Zakat Management, Government Regulation Number 14 of 2014 concerning Implementation of Law Number 23 of 2011 concerning Zakat Management, Minister of Religion Regulation Number 52 of 2014 concerning Terms and Procedure for Calculation of Zakat Mal and Zakat Fitrah and Utilization of Zakat for Productive Business, Regulation of the Minister of Religion Number 69 of 2015 concerning Amendments to Regulation of the Minister of Religion Number 52 of 2014 concerning Terms and Procedures for Calculation of Zakat Mal and Zakat Fitrah and Utilization of Zakat for Productive Business, Regulation of the Minister of Religion Number 5 of 2016 concerning Procedures for Imposing Administrative Sanctions in Zakat Management. The four regulations are a strong legal umbrella for zakat management institutions.

Zakat management organizations, both national amil zakat bodies managed by the government and amil zakat institutions managed by the community have their own policies in determining the selection of qiyas for professional zakat, the implication of determining qiyas used is how to calculate professional zakat.

LITERATURE REVIEW

Definition of Profession Zakat

Profession zakat itself consists of two wordings, namely zakat and profession. The word profession when referring to the Big Indonesian Language Dictionary (KBBI) is a field of work based on certain expertise (skills, vocational, etc.) education. The word "profession" is adapted from English, namely "profession" which comes from the Latin "professus". Both words have the same meaning, namely capable or expert in a particular field. If you refer to the origin of the word, the definition of a profession is a job that requires certain skills obtained from certain education, which generally includes mental work supported by a professional personality and attitude.

So, in general the definition of a profession is a job that requires special knowledge or skills so that people who have these jobs must attend certain training or education in order to do their jobs well. A person who has a profession in a particular field is usually called a professional, that is, someone who has technical expertise in a particular field. For example architects, doctors, accountants, soldiers, lawyers, designers, and so on.

While zakat is a certain amount of property that is required by Allah SWT in a certain amount and handed over to people who are entitled to receive it (Abidah, 2016). So, profession
zakat can be interpreted as a person's obligation to issue assets because of the income earned through his expertise, both individually and in groups.

**Proof of Profession Zakat**

Profession zakat is not specifically regulated by the texts of the Qur'an or hadith, but all income through professional skills activities if it has reached the nishab, zakat must be issued. Because this is based on general texts such as:

وَخَذُ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ إِنَّ صَلاتَكَ سَكَنٌ لَّهُمْ وَلَّهُ حَسَنٌ عَلِيمٌ (103)

It means "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 mind for them. And Allah is All-Hearing, All-Knowing." (Surat Attaubah: 103)

يَا أَيُّهَا الَّذِينَ آَمَنُوا أَنْفِقُوا مِنْ طَيِبَاتِ مَا كَسَبْتُمْ وَمِمَّا أُخْرِجْنَا لَكُمْ مِنَ الْرَّضِيَّاتِ وَلَا تَيَمَّمُوا الْخَبِيثَ مِنْهُ تُنْفِقُونَ وَلَسْتُمْ بِآَخِذِهِ إِلَّا أَنْ تُغْمِضُوا فِيهِ وَاعْلَمُوا أَنَّ اللَّهُ غَنِيٌّ حَمِيدٌ (267)

Meaning: "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 things and then spend your money from them, even though you yourself do not want to take them except by squinting at them. And know that Allah is Rich, Praiseworthy." (Surat al-Baqarah: 267)

وَفِىٓ أَمۡوَٲلِهِمۡ حَقٌٌّّ۬ لَّهُمۡ وَلَا مَحۡرُومٌ (19)

Meaning "And in their wealth there is a right for the poor who ask and the poor who do not get a share". (Surah Adz Dzariyat: 19)

**Ulama's Opinion**

Several contemporary scholars, researchers and fatwa institutions provide opinions, fatwas and research results on the law and the implementation of professional zakat. The opinion of Yusuf Qardhawi (1996) who analogizes Income Zakat with zakat money. So that the amount of nisab and the percentage of zakat are the same as zakat money; which is 2.5% of the remaining annual net income. (That is, gross income minus expenses for a decent living, food, clothing, and a year's mortgage, if any). The amount of zakat income depends on the source of income itself, if the income comes from income as an employee and professional class obtained from work (salary recipients) then the zakat is one-fourth (2.5%). While the most appropriate measure of nishab used is income in a year, i.e. if the employee's income in one year reaches the nishab (equivalent to 85 grams of gold) then zakat is obligatory. To make it easier and easier to implement, zakat can be paid every time you receive a salary. Moreover, nowadays there are many professionally managed Zakat Management Organizations that will manage and distribute zakat funds professionally, so that the benefits will be greater for the development of Muslims (Saprida, 2016).

The Fatwa of the Indonesian Ulema Council (MUI) Number 3 of 2003 has discussed Income Zakat (Income or Services) in the fatwa stipulating that income is any income such as salaries, honoraria, wages, services, and others that are obtained in a lawful way, whether routine such as state officials, employees or employees, or non-routine such as doctors, lawyers, consultants, and the like, as well as income earned from other independent jobs.

All forms of halal income must be issued zakat on condition that it has reached the nishab in one year, which is worth 85 grams of gold. As for when to issue zakat, there are two opinions in this fatwa, namely professional zakat can be issued at the time of receipt if the nishab is
sufficient and if it does not reach the nishab, then all income is collected for one year; Then zakat is issued if the net income is sufficient. As for the level of income zakat is 2.5%.

The decision of the Nahdlatul Ulama National Conference of Alim Ulama regarding Masail Diniyyah Waqi’iyah which discussed professional zakat resulted that basically, all halal income results contain elements of mu’awadhah (exchange) both from income or non-income work as well as from the service industry. in all its forms that have met the requirements of zakat, among others, reaching the amount of 1 (one) nishab and the intention of tijarah is subject to zakat obligations. The results of work and service income (which have met the requirements) in the context of zakat are classified as zakat tijarah which is guided by the gold nishab standard (Fuqaha, 2019).

Marimin & Fitria (2015) The nisab limit for assets obtained from professional businesses can be equated with zakat on crops, namely 5 wasaq (about 750 kg of rice), with an obligation of zakat of 5% or 10%, and paid when receiving compensation or wages from the profession. For professions such as doctors in hospitals, teachers or lecturers who only receive a fixed salary from the government agency where they work, the nisab is the same as the nisab for gold and silver, which is 93.6 grams, with an obligation of 2.5 percent zakat, which is issued every year, and after the cost of basic necessities has been issued.

Qiyas Zakat Profession

Qiyas literally means measuring. While in terms of equalizing the branch to the origin in the same law. The explanation of the definition is in the sentence equalize means Type and includes every equality, equivalence of branch to origin, or branch of branch, or equivalence of Zaid to Amr. Branch sentence means a place where the decision is not in the nas and ijma'. The sentence Origin means a place where there is a text or ijma' on the law and the sentence illat means an all-encompassing general description or similarities between origin and fare' (branch), which are related to law and the sentence Hukum means the determination of the law relating to the act of volition. The simple definition is the equating of cases that are not revealed by the texts with cases that are revealed by the texts,

Understanding the above, then there are four pillars of qiyas, namely first, al-ashlu or al-maqis'alayh (background). The definition of al-aslu is something that is used as a basis for qiyas something. Second, al-far'u / maqis (branches) which is something that is qiyased, or in other words; a problem that will be equated with al ashlu (musyabbah). Third, 'illat (ratio legis) is the cause that connects the principal (al-ashlu) with its branches, or it can be understood, 'illat is; the nature that affects the law, not because of its essence, but because of the actions of shari'a'. Fourth, al-hukmu (law) is a certain law that is attached to al ashlu/maqis 'alayh, which is the legal backing in the activity of using qiyas.

Some opinions about the qiyas approach to professional zakat include (1) qiyas zakat agriculture, this is because the income or salary obtained is like a farmer's harvest, (2) qiyas zakat gold or silver because the income or salary obtained is in the form of money, (3) qiyas commercial zakat because the income or salary is obtained from the results of the expertise service business, and (4) qiyas sabah (similarity) where the income or salary is like the harvest of a farmer while the income or salary received is in the form of money that is like gold. The following is the determination of qiyas seen from the pillars of qiyas:

| Qiyas | Al-ashlu | Al-Far'u | 'illat | Al-hukmu |
|-------|----------|----------|--------|----------|
|       |          |          |        |          |

NUIEJ Vol. 1 No. 2 July 2022 185
| Field          | Zakat Law Description                                                                 | Zakat Professional Obligation | Zakat Implementation Obligation |
|---------------|---------------------------------------------------------------------------------------|-------------------------------|---------------------------------|
| Farm          | The law of zakat on agricultural products for staple foods (aqwat)                     | Professional zakat is obligatory for Muslims, because it develops (al nama‘), this is the same as illat for other zakat objects mentioned in fiqh | Obligation for the implementation of agricultural zakat for every Muslim in accordance with applicable terms and conditions. Which in the end, the law that applies to agricultural products also applies to the law on the obligation of professional zakat to be paid for every Muslim. |
| Gold or Silver| The law of zakat on gold and silver                                                   | Professional zakat is obligatory for Muslims, because it develops (al nama‘), this is the same as illat for other zakat objects mentioned in fiqh | Obligation for the implementation of gold and silver zakat for every Muslim in accordance with the terms and conditions that apply. In the end, the law that applies to gold and silver also applies to the law on the obligation of professional zakat to be paid for every Muslim. |
| Commerce      | Commercial zakat law / tijarah                                                       | Professional zakat is obligatory for Muslims, because it develops (al nama‘), this is the same as illat for other zakat objects mentioned in fiqh | Obligation for the implementation of commercial zakat for every Muslim in accordance with applicable terms and conditions. So, the law that applies to commerce also applies to the legal obligation of professional zakat to be paid for every Muslim. Because someone’s expertise is appreciated (selling services). |
| Sabah (Resemblance) | Agricultural Law and Zakat on Gold/Silver                                               | Professional zakat is obligatory for Muslims, because it develops (al nama‘), this is the same as illat for other zakat objects mentioned in fiqh | The obligation for the implementation of zakat on agricultural products issued at harvest, salary is the harvest for one’s profession so that the nishab follows agricultural zakat. While the nature of money is the same as gold and silver, so the levels issued are the same as those of gold and silver. So, the law that applies to agricultural |
products and gold/silver also applies to the law that professional zakat is obligatory to be paid for every Muslim.

Of the four qiyas, of course, there are four different calculation models where if you use agricultural qiyas, the nishab is 520 kg of rice and a grade of 5%, if zakat is gold, it is worth 85 grams of gold with a rate that must be issued 2.5%, if commercial zakat is the same with gold zakat and if qiyas sabah the nishab is equivalent to 520 kg of rice (653 grain) with a level of 2.5%. To be more systematic, the provisions of zakat are as in the table below.

| Qiyas Zakat Profession | Nisab          | Zakat rate | Fulfillment Time | Explanation                                                                 |
|------------------------|----------------|------------|------------------|-----------------------------------------------------------------------------|
| Farm Qiyas             | 520 Kg of rice | 5%         | Every time you receive a salary | 5% due to operational costs such as transportation, quotas etc.              |
| Golden Qiyas           | Worth 85 grams of gold | 2.5% | once a year | Calculated from net income after deducting living expenses including debt (net income set aside/saving) |
| Qiyas Commerce         | Worth 85 grams of gold | 2.5% | once a year | Calculated all receipts / take home pay                                      |
| Qiyas Sabah            | 520 Kg of rice | 2.5%       | Every time you receive a salary | Calculated all receipts / take home pay                                      |

**Government regulations**

The discussion on the nisab of zakat income and services (income) has been regulated in the Regulation of the Minister of Religion of the Republic of Indonesia Number 52 of 2014 concerning the Terms and Procedures for Calculation of Zakat Mal and Zakat Fitrah and Utilization of Zakat for Productive Business. Paragraph 8 of Articles 26 and 27 stipulates the nisab for income and service zakat of 653 kg of grain or 524 kg of rice and the level of zakat on income and services is 2.5%, which is paid when the income and services are received.

Broadly speaking, in determining the nishab calculation and the level of income/service zakat (Income), there are three approaches: (1) analogous to gold-silver and trade zakat, (2) analogous to agricultural zakat, and (3) analogous to two things, at the same time (qiyas syabah), namely the nishab on agricultural zakat and levels on gold and silver zakat.

The first analogy is on gold-silver zakat and trade. The nishab is 85 grams of gold (20 dinars) with a zakat rate of 2.5 percent and the time to issue it is once a year. In addition to the gold nishab, it can also be with the silver standard. The nishab is 595 grams of silver (200 dirhams), the zakat rate is 2.5 percent and the time to issue it is once a year.

The second analogy is on agricultural zakat, where the nishab is 5 ausaq (653 kg of harvest), the zakat rate is 5 percent and is issued every time you get a salary or income, for example once a month.
The third analogy is on two things at once or qiyas syabah, namely on agricultural zakat (nishab) and on gold and silver zakat (grade), where the nishab is 5 ausaq (653 kg of harvest) and is issued when receiving it, and the rate is 2.5 percent. In this case, the Regulation of the Minister of Religion (PMA) No. 52 of 2014. Regarding the calculation of Zakat on Income/Services (Income) uses the qiyas syabah approach. So, the nishab is analogous to agricultural zakat (5 ausaq), while the level is analogous to gold and silver zakat (2.5 percent).

RESEARCH METHODS

The research method carried out by the researcher is a type of qualitative research. Qualitative methods put more emphasis on observing phenomena and more research into the substance of the meaning of these phenomena. The analysis and sharpness of qualitative research is greatly affected by the strength of the words and sentences used. Therefore, (Basri, 2014) concludes that the focus of qualitative research is on the process and the meaning of the results. Qualitative research attention is more focused on human elements, objects, and institutions, as well as the relationship or interaction between these elements, in an effort to understand an event, behavior, or phenomenon (Mohamed, 2010).

Qualitative research methods are influenced by the naturalistic-interpretive Weberian paradigm, the post-positivistic perspective of critical theory groups and post-modernism as developed by Baudrillard, Lyotard, and Derrida (Creswell, 2007). Sources of data used in this study are primary data and secondary data. Primary data is data in the form of text from interviews and obtained through interviews with respondents who are being sampled by researchers then the data can be recorded or recorded by researchers (Sarwono, 2006).

The primary data sources of this study were obtained through interviews with zakat management organizations and observations made on the calculation process of professional zakat. While secondary data is obtained through documentation by looking for information on pamphlets and websites.

RESEARCH RESULT

Application of Professional Zakat in Zakat Management Organizations

The application of the nisab of zakat on income and services (income) in zakat management organizations in Indonesia varies, it is based on the diversity of the legal basis that is referred to or used as the implementation of its implementation. As a result, the application of professional zakat in several zakat management organizations is different. In general, the application of professional zakat used by zakat managers has three qiyas, namely gold qiyas, commercial qiyas, and sabah qiyas.

Zakat management organizations have their own policies in determining the selection of qiyas for professional zakat, the implication of the determination of qiyas used is how to calculate professional zakat. At the National Amil Zakat Agency (BAZNAS), the selection of qiyas on professional zakat is commerce.

Based on the results of the study, the Amil Zakat Institute in Indonesia in general the application of professional zakat using gold qiyas as much as 12 LAZ, commercial qiyas as much as 15 LAZ, and qiyas sabah as much as 2 LAZ, the rest there are qiyas determinations but not in accordance with the provisions of the qiyas selected and there are several amil zakat institutions for which no information is presented regarding professional zakat. For more complete research results as in the following table:
| No | Zakat Institution name | Scale | Qiyas type |
|----|------------------------|-------|------------|
| 1  | LAZ Lembaga Amil Zakat Infak dan Shadaqah Nahdatul Ulama (NUCARE-LAZIS NU) | National | Commerce |
| 2  | LAZ Muhammadiyah Alamat Gedung Pusat Dakwah Muhammadiyah | National | Gold |
| 3  | LAZ Rumah Zakat Indonesia | National | Gold |
| 4  | LAZ Daarut Tauhid | National | Gold |
| 5  | LAZ Baitul Maal Hidayatullah | National | Sibhi |
| 6  | LAZ Dompet Dhuafa Republika | National | Sibhi (with notes) |
| 7  | LAZ Nurul Hayat | National | Commerce |
| 8  | LAZ Inisiatif Zakat Indonesia | National | Commerce |
| 9  | LAZ Yatim Mandiri Surabaya | National | Qiyas is not clear |
| 10 | LAZ Lembaga Manajemen Infak Ukhuwah Islamiyah | National | Website cannot be accessed |
| 11 | LAZ Dana Sosial Al Falah Surabaya | National | Not specific for professional zakat |
| 12 | LAZ Pesantren Islam Al-Azhar | National | Not specific for professional zakat |
| 13 | LAZ Baitulmaul Muamalat | National | Commerce |
| 14 | LAZ Global Zakat | National | Not specific for professional zakat |
| 15 | LAZ Dewan Da’wah Islamiyah Indonesia | National | Gold |
| 16 | LAZ Perkumpulan Persatuan Islam | National | Not specific for professional zakat |
| 17 | Yayasan Rumah Yatim Ar-Rohman Indonesia | National | Commerce |
| 18 | LAZ Yayasan Kesejahteraan Madani | National | Not specific for professional zakat |
| 19 | LAZ Yayasan Griya Yatim & Dhuafa | National | Gold |
| 20 | LAZ Yayasan Daarul Qur’an Nusantara (PPPA) | National | Commerce |
| 21 | LAZ Yayasan Baitul Ummah Banten | National | Not specific for professional zakat |
| 22 | LAZ Yayasan Pusat Peradaban Islam (AQL) | National | Gold |
| 23 | LAZ Yayasan Mizan Amanah | National | Gold |
| 24 | LAZ Panti Yatim Indonesia Al Fajr | National | Gold |
| 25 | LAZ Wahdah Islamiyah | National | Not specific for professional zakat |
| 26 | LAZ Yayasan Hadji Kalla | National | Not specific for professional zakat |
| 27 | LAZ Djalaludin Pane Foundation (DPF) | National | Not specific for professional zakat |
| 28 | LAZ Baitul Maal FKAM | Province | The web can't be accessed |
| 29 | LAZ Semai Sinergi Umat | Province | Gold |
| 30 | LAZ Dompet Amal Sejahtera Ibnu Abbas (DASI) NTB | Province | Website does not exist |
| No. | LAZ Name | Province | Sector/Category |
|-----|----------|----------|----------------|
| 31  | LAZ Dompet Sosial Madani (DSM) Bali | Province | Commerce |
| 32  | LAZ Harapan Dhuafa Banten | Province | Website does not exist |
| 33  | LAZ Harapan Dhuafa Banten | Province | Not specific for professional zakat |
| 34  | LAZ Dana Peduli Umat Kalimantan Timur | Province | Not specific for professional zakat |
| 35  | LAZ Yayasan Al-Ihsan Jawa Tengah | Province | Gold (with notes) |
| 36  | LAZ Yayasan Nurul Fikri Palangkaraya | Province | Commerce |
| 37  | LAZ Gema Indonesia Sejahtera | Province | Qiyas doesn't match |
| 38  | LAZ Yayasan Insan Madani Jambi | Province | Not specific for professional zakat |
| 39  | LAZ Yayasan Nurul Falah Surabaya | Province | Commerce |
| 40  | LAZ As Salaam Jayapura | Province | Website does not exist |
| 41  | LAZ Yayasan Al Hilal Rancapanggung | Province | Qiyas is not clear |
| 42  | LAZ Yayasan Persyada Al Haromain | Province | Not specific for professional zakat |
| 43  | LAZ Yayasan Sahabat Mustahiq Sejahtera | Province | Not specific for professional zakat |
| 44  | LAZ Yayasan Bangun Kecerdasan Bangsa | Province | Not specific for professional zakat |
| 45  | LAZIS UNISIA | Province | Not specific for professional zakat |
| 46  | LAZIS UNISIA | Province | Not specific for professional zakat |
| 47  | LAZ Swadaya Ummah | District | Gold |
| 48  | LAZ Ibadurrahman | District | Website does not exist |
| 49  | LAZ Abdurrahman Bin Auf | District | Website does not exist |
| 50  | LAZ Komunitas Mata Air Jakarta | District | Website does not exist |
| 51  | LAZ Baitul Mal Madinatul Iman | District | Website does not exist |
| 52  | LAZ Bina Insan Madani Dumai | District | Website does not exist |
| 53  | LAZ DSNI Amanah Batam | District | Not specific for professional zakat |
| 54  | LAZ Rumah Peduli Umat Bandung Barat | District | Commerce |
| 55  | LAZ Ummul Quro’ Jombang | District | Not specific for professional zakat |
| 56  | LAZ Dompet Amanah Umat Sedati Sidoarjo | District | Not specific for professional zakat |
| 57  | LAZ Zakatku Bakti Persada | District | Commerce |
| 58  | LAZ Indonesia Berbagi | District | Not specific for professional zakat |
| 59  | LAZ Amal Madani Indonesia | District | Commerce |
| 60  | LAZ Insan Masyarakat Madani | District | Not specific for professional zakat |
| 61  | LAZ Al Bunyan Bogor | District | Not specific for professional zakat |
| 62  | LAZ Yayasan Amal Sosial As-Shohwah Malang | District | Not specific for professional zakat |
| 63  | LAZ Yayasan Zakat Sukses | District | Commerce |
| 64  | LAZ Yayasan Baitul Maal Barakatul Ummah | District | Not specific for professional zakat |
| No. | LAZ | Name | District | Professional Zakat |
|-----|-----|-------|----------|-------------------|
| 65  | LAZ | Yayasan Al-Irysad Al-Islamiyyah Purwokerto | District | Not specific for professional zakat |
| 66  | LAZ | Yayasan Lembaga Pengembangan Infaq Mojokerto | District | Not specific for professional zakat |
| 67  | LAZ | Yayasan Ulil Albab | District | Not specific for professional zakat |
| 68  | LAZ | Yayasan Nahwa Nur | District | Not specific for professional zakat |
| 69  | LAZ | Yayasan Dana Kemanusiaan Dhuafa Magelang | District | Not specific for professional zakat |
| 70  | LAZ | Yayasan Rumah Itqon Zakat dan Infak | District | Not specific for professional zakat |
| 71  | LAZ | Yayasan Rumah Amal | District | Not specific for professional zakat |
| 72  | LAZ | Yayasan Muslim Al-Kahfi Bekasi | District | Not specific for professional zakat |
| 73  | LAZ | Yayasan Al-Izzah Samarinda | District | Website does not exist |
| 74  | Yayasan Ukhuwah Care Indonesia | District | Not specific for professional zakat |
| 75  | Yayasan LAZ Cilacap | District | Not specific for professional zakat |
| 76  | Yayasan Sinergi Membangun Umat | District | Commerce |
| 77  | Yayasan Tasdiqul Quran | District | Not specific for professional zakat |
| 78  | Yayasan Majlis Amal Sholeh | District | Not specific for professional zakat |
| 79  | Yayasan Rahmatul Anwar Surabaya | District | Website cannot be accessed |
| 80  | Yayasan LAZ Batam | District | Not specific for professional zakat |
| 81  | Perkumpulan LAZ Ar Risalah Charity | District | Not specific for professional zakat |
| 82  | Yayasan Amal Syuhada Yogyakarta | District | Website cannot be accessed |
| 83  | Yayasan Rumah Yatim dan Dhuafa Hifzhul Amanah (Yayasan Rydha) | District | Commerce |
| 84  | Yayasan Baitulmaalku | District | Not specific for professional zakat |
| 85  | Yayasan Ar Raudhah Ihsan Foundation | District | Not specific for professional zakat |
| 86  | Yayasan Pendidikan Dakwah Sosial Al Khairaat (Goedang Zakat Al Khairaat) | District | Website cannot be accessed |
| 87  | Yayasan LazisQu Lazis Quran | District | Not specific for professional zakat |

Based on the findings above, it shows that there are still a number of amil zakat institutions that neglect the application of professional zakat calculations in accordance with the provisions of fiqh law. Although there are actually many opinions on the application of professional zakat, at least the author tries to present the most common opinion to use. One other opinion apart from the four qiyas mentioned above is that the Imamiyya sect of the Shia group argues that professional zakat is 20% of the net income, the same as in trading profits as
well as any other income, based on an understanding of the letter al-Anfal verse 41, regarding ganimah. (Deaf & You, 2018).

The application of correct calculations is part of the professionalism of amil management, because the zakat campaign and the development of education that focuses on sharia economics and contemporary zakat studies make people understand contemporary zakat literacy, including professional zakat. In fact, this makes public awareness to pay tithe higher, even though people who understand professional zakat only understand the calculation of professional zakat with qiyas in gold or qiyas sabah (Nahdhah & Megasari, 2017). While most other people have a lack of understanding about professional zakat, this is because they still feel that zakat collection facilities are lacking which results in professional zakat not being paid according to the time, method and amount of professional zakat (Wahyudin, 2018).

CONCLUSION

The application of the nisab of zakat on income and services (income) in zakat management organizations in Indonesia varies, it is based on the diversity of the legal basis used as the implementation of its implementation. As a result, the application of professional zakat in several zakat management organizations is different. In general, the application of professional zakat used by zakat managers has three qiyas, namely gold qiyas, commercial qiyas, and sibhi qiyas. Even so, there are several amil institutions that do not match the calculation of professional zakat based on qiyas and many amil zakat institutions do not publish the mechanism for calculating professional zakat and some institutions do not have sites or information that can be accessed.

REFERENCES

Abidah, A. (2016). Analisis Strategi Fundraising Terhadap Peningkatan Pengelolaan Zis Pada Lembaga Amil Zakat Kabupaten Ponorogo. Kodifikasia. Jurnal Penelitian Islam.

Anwar, A. Z. (2018). 2018. The Degree Of Understanding Of Zakat On Profession/Income In Jepara Regency. Jurnal Ilmiah Al-Syir'ah, 2, 138-147.

Az-Zuhaili, W. (2011). Fiqih Islam wa Adillatuhu. Jakarta: Gema Insani.

Basri, H. (2014, October). Using qualitative research in accounting and management studies: not a new agenda. Journal of US-China Public Administration, Vol.11, No.10, 831-838. doi:10.17265/1548-6591/2014.10.003

Creswell, J. (2007). Qualitative inquiry & research design choosing among five approaches. Second Edition. California: Sage Publications.

Fuqaha, A. (2019). Solusi Problematika Aktual Hukum Islam, Keputusan Muktamar, Munas dan Konbes Nahdlatul Ulama (1926-2015 M) . Surabaya: Khalista.

Hafiddudin, D. (2002 ). Zakat dalam perekonomian modern. Gema Insani: Jakarta.

Marimin, A., & Fitria, T. N. (2015). Zakat profesi (zakat penghasilan) menurut hukum islam. Jurnal Ilmiah Ekonomi Islam, 50-60.

Mohamed, Z. M. (2010). Tapping new possibility in accounting research, in qualitative research in accounting. Malaysian case. . Malaysia: Universiti Kebangsaan Malaysia.
Nahdhah, N., & Megasari, I. D. (2017). Pengamalan Zakat Profesi Di Kota Banjarmasin. Al-Adl : Jurnal Hukum. doi:http://dx.doi.org/10.31602/al-adl.v9i2.950

Qardhawi, Y. (1996). Fiqh Az-Zakat: Dirasah Muqaranah li Ahkamiha wa Falsafatiha fi Dau’I al-Qur’an wa al-Sunnah. Beirut: Muassasah Arrisalah.

Saprida. (2016). “Zakat Profesi Menurut Pandangan Yusuf Qaradhawi,”. ECONOMICA SHARIA Volume 2 Nomor 1, 51.

Sarwono, J. (2006). Metode Penelitian Kuatitatif dan Kualitatif. Yogyakarta: Graha Ilmu.

Syarifuddin, A. (1987). Ushul Fiqh. Jakarta: Logos.

Tuli, M. R., & Kau, S. A. (2018). Studi Metodologis Fikih Zakat Profesi dalam Perspektif Yusuf al-Qardhawi. Al-Mizan Jurnal Pemikiran Hukum Islam. doi:https://doi.org/10.30603/am.v14i2.837

Wahyudin. (2018). Studi deskriptif perilaku membayar zakat profesi. Journal LPPM Unsoed. Retrieved from http://www.jurnal.lppm.unsoed.ac.id/ojs/index.php/Prosiding/article/view/676

Zuhaily, W. (1986). Ushul Fiqh Islami. Beirut: Darul Fikr.