

Implementation of Professional Zakat among ASN at BAZNAS, Langkat Regency in 2018-2020

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Abstract

This study aims to determine the implementation of professional zakat on the State Civil Apparatus in the Langkat Regency Government. This research is field research with data collection methods in the form of observations, interviews, and documentation. The data collected was processed and analyzed with descriptive qualitative. The results showed that: First, of the 8,535 State Civil Apparatus in the Langkat Regency Government, not all of them carried out their professional zakat, only some of the State Civil Apparatus were willing to deduct 2.5% of their salaries related to professional zakat, but only a few, such as high-class ASN, while others only donate and: Second, the receipt of professional zakat at the National Amil Zakat Agency (BAZNAS) is 50.29% of the funds channeled through 5 fields, namely education, health, humanity, economics as well as da'wah and advocacy. With the maximum collection of zakat/infaq funds by BAZNAS Kab. Langkat, the more distribution through these fields, which will be beneficial for the Mustahik in need.

Keywords

professional zakat; state civil apparatus; langkat regency baznas



I. Introduction

In Islamic law, the principle of faith is the most important foundation who are the pillars of life, one way to take advantage of wealth is through zakat by giving our assets which will help ease the burden of life to realize the benefit of mankind in life in this world and in the hereafter, including zakat.

One source of zakat is professional zakat, professional akat means zakat that is issued from the results of a legitimate struggle and can bring in quite a lot of results (money) in a simple way, either through a skill or not all forms of legitimate income must be issued zakat on condition reach the nishab in one year, which is 85 grams of pure gold. Whatever the nominal income earned must be grateful, then the form of gratitude is one of them by paying zakat on income, zakat will alleviate poverty and prevent the accumulation of wealth that can harm the owner, zakat can be used as a financial center in Islamic countries

Professional zakat did not exist at the time of the Prophet, and professional zakat is a hadith of today's scholars who were appointed for good reasons, one of which is justice. As for the emergence of a new perspective on professional zakat, it was born from the system of fiqh methods. Zakat, they say, is the origin of all the sustenance given by Allah swt to enrich or enrich the owner. Wages and salaries of employees, including income assets for which zakat must be issued, and if the income has reached the full nishab at the beginning of the year or the end of the year, on the 1/10th of every month since the twelfth month.

There are 2 versions of how to issue professional zakat: the first, if qiyas with gold zakat must reach the nishab level and 2.5%, relatively speaking, zakat income qiyas with

gold must wait a year in advance, but if at the time the income is received it is paid every month, then the second is also allowed professional zakat, namely qiyad and agricultural zakat, the method of payment is income multiplied by 2.5%, if net income (subtracted from basic needs) and 10% of gross income (main necessities are not deducted). As stated in Article 679(1) of the KHES, "Zakat is calculated from all income earned, after which expenses for living necessities are deducted". received at that time without deducting the main needs or also adding up all income in a certain period of time (service period,

However, in connection with the declaration of the "Zakat Awakening" of Langkat Regency on November 2, 2016 by the Regent of Langkat, Presidential Instruction Number 3 of 2014 and the circular letter of the Minister of Home Affairs: 450.12/3302/SJ, regarding Optimization of Zakat Collection, that zakat can be handed over. so that everyone (especially Muslims) who has a job and makes big money as wages/allowance, or for their services are certainly included in the categories in this article.

In the 2018 - 2020 period, the growth in the number of zakat funds received by the National Amil Zakat Agency (BAZNAS) means as much as 50.29 percent as described in Table 1. In terms of the total zakat received, the value was essentially still much smaller. the potential that should be collected is as much as IDR 1 billion.

Table 1. List of Zakat Amounts by Baznas Langkat

Year	Professional Zakat
2018	267,636,398
2019	189,219,034
2020	148.075,649

The area of Langkat Regency, where the majority of the population is Muslim. The entire Muslim population has considerable potential in supporting the optimization of zakat funds. Formal zakat institutions that are established in the community are also increasingly supportive in optimizing the zakat funds. However, in order to achieve this optimization, it is necessary to look at the conditions, interests and obedience of the people of Langkat Regency in distributing their zakat.

In Langkat Regency there are professional groups consisting of various types of professions and groups, some are civil servants, doctors, engineers, advocates, entrepreneurs

Based on available data from 2018 to 2020, the number of Muslim civil servants in Langkat Regency recorded in this professional group.

Table 2. Number of ASN Langkat Regency

Year	Islam	Christian	Amount
2018	8,500	1,738	10,238
2019	8,535	1,774	10,309
2020	8.385	1611	9,996

If they issue professional zakat, it will certainly add a relatively significant income to zakat income. If this professional zakat fund is able to be managed for the benefit of the ummah, it will certainly be able to enhance the welfare of the ummah. It is noted that there have been several parties who have participated in the payment of professional zakat, if the

population is all Muslim but the awareness to pay zakat is still lacking, the potential for zakat should be achieved.

However, the gap between the potential of zakat and the value of zakat collected indicates that there are some Muslims who are less motivated to pay zakat. Even though zakat is one of the pillars of Islam, as the Prophet sallallaahu 'alaihi wa sallam once said: on five things, namely testifying that there is no deity worthy of worship but Allah and that Muhammad is the messenger of Allah, establishing prayer, paying zakat, making pilgrimages to the temple and fasting during the month of Ramadan." (Narrated by Bukhari Muslim)

II. Review of Literature

2.1 Definition of Professional Zakat

Professional zakat or also known as *زكاة العمل*, namely zakat that is excluded from the source of professional business or income / employment / income / services. Profession or profession, which means a permanent job with certain expertise, which produces salary, honorarium, wages or rewards

Professional zakat is zakat issued from monthly income collected for one year and exceeds the nisab of 93.6 grams of gold, then 2.5 percent zakat is imposed. This is in accordance with the Central MUI fatwa dated 01

Rabiul Akhir 1402 H/26 January 1982 and North Sumatra MUI fatwa dated 25 Muharram 1425 H/17 March 2004 M4

The professional zakat of *Kasbuk-'Amal wal-Mihan al-Hurrah* is zakat on labor wages, employee salaries and fees for entrepreneurs. What is meant by *kasbul-'amal* is someone's work to earn wages. What is meant by *wal-Mihan al-Hurrah* is free work, not tied to other people, such as private doctors, contractors, lawyers, artists, tailors, carpenters and others.

2.2 Professional Zakat in the View of Ulama

As for the opinions of scholars that require professional zakat are:

1. Dr. Yusuf Al-Qardhawi

According to Yusuf Al-Qardhawi, the foundation of professional zakat is the act of friends who issue zakat for *al-maal al-mustafaad* (acquired assets). *Al-maal al-mustafaad* is any new property obtained by a Muslim through one of the prescribed methods of ownership, such as inheritance, grants, work wages, and the like. Yusuf Al-Qardhawi took the opinion of some companions (such as Ibn Abbas and Ibn Mas'ud) and some *tabi'in* (such as Az-Zuhri, Hasan Bashri, and Makhul) who issued zakat from *al-maal al-mustafaad* at the time of receiving it, without requires haul (owned for one *qamariyah* year). Even al-Qaradawi weakens the hadith that requires haul for zakat assets, namely the hadith of Ali bin Abi Talib RA, that the Prophet SAW said "There is no zakat on wealth until the haul has passed." (HR Abu Dawud). The reason Yusuf Qardhawi considers the hadith weak (*daif*) is because there is a hadith narrator named Jarir bin Hazim who is considered a weak narrator.

2. Dr. Abdul Wahhab Khalaf and Sheikh 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 AsySyar'iyah*, and also in matters of interpretation, *Nur min Al-Islam*. Another

ulama figure mentioned by Yusuf Al-Qardhawi was his own teacher, namely Sheikh Muhammad Abu Zahrah (1898-1974). He is a scholar figure who is famous for his broad thinking, and has traveled a lot abroad to see the reality of human life. His writings are no less than 30 books, one of the biggest is Mukjizat al-Kubra Al-Qur'an". This book is his preamble to the interpretation of the Qur'an. However, this interpretation could not be perfected because he died first. Other books are Dates of Al-Madzahib Al-Islamiyah, Al-'Uqubah fi Al-Fiqh Al-Islami, Al-Jarimah fi Al-Fiqh Al-Islami.

3. 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%

4. 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%.

5. Dr. Didin Hafidhudin

One of the icons of professional zakat which is quite well known in Indonesia is Dr. Didin Hafidhuddin, as the doctoral dissertation manuscript he submitted. The Professor of IPB and the General Chair of BAZNAS tried to define a profession as any skill or any work that is lawful, whether done alone or related to 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 using the qiyas method.

6. According to Nahdlatul Ulama

The results of the Nahdlatul Ulama Council of Ulama's Deliberation Decisions regarding. Masail Waqi'yah Ubudiyah (muamalat) at Pondok Gede Hajj Dormitory Jakarta, July 25-28 2002 M/ 14-17 Rabiul Akhir 1423 H stipulates that zakat in the legal profession is obligatory if it fulfills two conditions, namely nisab and tijaarah intention. July 8, 2000 AD in Pondok Gede, East Jakarta, it has been determined that zakat for the legal profession is obligatory.

The implementation of professional zakat at Baznas Langkat follows the Regulation of the Minister of Religion worth 85 grams of gold. To illustrate, for example, there is a private employee who lives in Langkat. He has a wife and two small children. Income per month is Rp. 500,000, -. Salary income per month IDR 500,000, -So, 500,000, - x 85 grams = 42,500,000, -/ year, Then, 42,500,000: 12 months = 3,541,600/month
 Zakat formula = (2.5% x amount of salary per month)3.500.000, - x 2.5% = Rp. 87,500Zakat that must be paid Rp 87,500,

SThe professional zakat payment system in the Langkat Regency Baznas consists of four systems:

1. Autodebit system: Withholding professional zakat through a personal account every month within a certain period of time that has been approved by the muzakki.
2. Transfer System: Muzakki transfers his zakat to the Baznas account.
 - a) Zakat Account

Bank Muamalat 4670003451
BRI Syariah Bank 1030016404
b) Infaq/Shadaqah Account
Bank Sumut : 311.02.04.016523-1
Bank Muamalat 4670000494
BRI Syariah Bank 1030016536

3. Cash Payment at the Outlet: Muzakki came to the Baznas office to pay his zakat which was received directly by the Baznas amil.

2.3 State Civil Apparatus

Sehow it is regulated in the Law of the Republic of Indonesia Number 5 of 2014 concerning State Civil Apparatus which is abbreviated as ASN is a profession for civil servants and government employees with work agreements who work for government agencies. With a work agreement appointed by a staffing officer and assigned a task in a government position or assigned another state task and paid according to the laws and regulations, there are six important points that are expected with the existence of this ASN Law. First, ASN is a profession in government, so it requires requirements, competencies, and responsibilities for ASN. Second, the focus of ASN management is positions, where positions for high leaders of a government must go through a selection process based on the relevant track record, such as in terms of integrity, leadership, and pioneering based on a code of ethics. Third, the acceleration of reform, where previously civil servants were more towards regulation based, now ASN is expected to create a High-Performance Working System, so that the. Fourth, the change in the new staffing system, this is indicated by the possibility of the existence of a work contract (PPPK), which was initially devoted to education and health activities, which was subsequently implemented also in the government. Fifth, establishing the State Civil Apparatus Commission to oversee the code of ethics in state institutions, for example in terms of supervising the placement of a position in government institutions. And sixth, changes to the payroll and pension system.

III. Research Method

In this study, the research method used is the simple random sampling qualitative research method. The research that the researcher will do is field research with a qualitative research type, namely trying to examine objects in their natural context which seeks to understand or interpret phenomena seen from side of the meaning that the researcher attaches to it.

According to Sugiyono, the research sample is a factor of the number and characteristics possessed by the population. If the population is large, and it is not possible for the researcher to study everything in the population, for example due to limited funds, manpower and time, the researcher can use a sample taken from that population. What was learned from the sample,

Sampling technique is a sampling technique. To determine the sample to be used in the study, there are various sampling techniques used. Sampling techniques can basically be grouped into two, namely probability sampling

Simple Random Sampling Simple Random Sampling is the taking of sample members from the population which is carried out randomly without regard to the strata that exist in the population, where every element or member of the population has an equal chance of being selected into the sample. This research is located in Langkat Regency, North Sumatra Province, Indonesia. All Asn in Langkat Regency

The random sampling technique used by the researcher is by taking a simple random sample using a lottery or lottery system in the following way:

1. Make small pieces of paper by writing down the subject number, one number for each paper.
2. The piece of paper is rolled up and put in a bottle.
3. Shaken and removed one by one as many or as many sample members as needed.
4. So that the numbers listed on the roll of paper taken are the research sample subject numbers

Sehe continued, if the sample number of subjects was more than 100 people, it could be taken between 10-15% or 20-25% or more, depending on at least from:

- a. The ability of researchers is seen from the time, energy and funds
- b. The area of observation is narrow for each subject, because this involves a lot of data
- c. The size of the risk borne by the researcher.

IV. Result and Discussion

Based on the results of interviews that have been conducted with BAZNAS employees and also ASN in Langkat Regency, the authors see the role of BAZNAS in collecting zakat. the program collects, is responsible for the assigned tasks, and as a zakat pick-up force at UPZ in this case UPZ assists BAZNAS in collecting zakat funds through related agencies. To increase people's awareness to pay tithe, BAZNAS Langkat conducts various kinds of socialization and also cooperates with related agencies.

In increasing the collection of zakat in accordance with Islamic law, BAZNAS applies the applicable rules, namely 2.5% of salary. But there are still many ASNs who do not pay their 2.5% zakat, only those who are willing to pay. In its management, BAZNAS is always open in running each of its programs by posting the programs they run on social media or print media. To maximize the role of zakat in tackling poverty, BAZNAS has several programs such as health, humanitarian programs, in the form of natural disasters, fires, house renovations. to help people in need.

From the author's observation, the role of BAZNAS in collecting zakat for ASN in Langkat is carried out seriously, as seen from the fact that they always carry out socialization in various ways, and have also collaborated with institutions in Langkat Regency. However, to increase the zakat funds collected, what BAZNAS Langkat Regency must do is to improve the relationship between BAZNAS and muzakki, conduct education on muzakki that is carried out continuously. This is important so that muzakki understand that zakat is worship that has a very strategic position in terms of religious, social, economic and community welfare aspects. If you carry out continuing education to ASN in Langkat Regency, the understanding of professional zakat for ASN will also increase so that ASN Langkat pays zakat according to the provisions.

4.1 Solutions for the Implementation of Professional Zakat Among ASN Langkat Regency

Based on research with BAZNAS employees in Langkat Regency, the obstacle in collecting ASN zakat is the lack of understanding and awareness of ASN for tithing. In addition to the low awareness of ASN, the obstacles that hinder in collecting zakat are that there are still many ASNs who are constrained so that they also cannot pay zakat according to the provisions, as well as the lack of ASN trust in paying zakat through institutions. Even though the socialization and publication has been carried out by BAZNAS in

Langkat Regency to relevant agencies and it is not yet fully mandatory for zakat to be willing to pay zakat at BAZNAS in Langkat Regency, but the good intentions of BAZNAS have not been responded to by ASN, there are some ASN who are not willing to pay their zakat.

One of the ways is by optimizing BAZNAS Langkat to optimize socialization to the community about the importance of zakat and the existence of BAZNAS in Langkat Regency, and to increase public awareness to pay zakat. provide an understanding of the importance and obligation of zakat, distribute banners, then create content and updates regarding distribution activities on BAZNAS Kab. Langkat to make the public interested and tithe.

V. Conclusion

The role of BAZNAS Langkat Regency in collecting zakat on ASN is in increasing awareness and increasing ASN zakat collection by conducting socialization and collaborating with relevant agencies through an appeal letter for zakat.

Collection of zakat at BAZNAS Kab. Langkat is not optimal, because there is no public awareness to pay zakat, even though socialization has been carried out. And also, the majority of fund distributors to BAZNAS Kab. Langkat are ASNs, but not all ASNs are only a few, such as high-class ASNs, while others only donate.

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