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Professional Zakat and Its Relevance to Theory *Maslahah* Muhammad Sa'id Ramadhan Al-Buthi

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Abstract

Zakat is an Islamic obligation, one of the five pillars of Islam. In early Islam, zakat focused on existing community income, such as agriculture, animal husbandry, and trade. However, in modern times, income sources have increased, including new professions such as government employees, lecturers, doctors, and so on. Therefore, it is necessary to discuss zakat on income from these professions. The purpose of this study is to explain the definition of professional zakat, how it is calculated, compare the perspectives of classical and contemporary scholars on professional zakat, and assess its relevance to the theory of mashlahah proposed by Dr. Muhammad Sa'id Ramadhan Al-Buthi. This research is a library research with a qualitative approach, where the primary data is the book of fiqh zakat by Al-Qardhawi and Fikh Al-Islam Wa Adillatuhu by Wahbah Az-Zuhaili, the secondary data comes from journal articles that are in accordance with the research. The data collection technique is by identifying appropriate data, then reviewing and identifying it, then analyzing it by interpreting it in depth and presenting it in the research. The results of this study are professional zakat is a mandatory zakat imposed on everyone who earns income from each of their businesses with the condition that it reaches 85 grams of gold if the income is calculated in one year, professional zakat is relevant to the Al-Buthi mahslahah because it is based on Maqasid Syari'ah and does not conflict with the Qur'an, Sunnah, qiyas and other maslahah.

Keywords: Professional Zakat, Mashlahah, Maqasid Syari'ah.

Abstrak

Zakat merupakan kewajibab dalam islam yang merupakan satu dari lima rukun islam. Pada masa awal islam zakat terfokus kepada pendapatan Masyarakat yang ada pada saat itu seperti pertanian, peternakan dan perdagangan, tetapi pada masa modern sumber pendapatan bertambah banyak yaitu dari profesi-profesi baru seperti pegawai pemerintah, dosen, dokter dan sebagainya, oleh seba itu perlu dibahas tentang zakat terhadap pendapatan dari profesi-profesi tersebut. Tujuan penelitian ini adalah untuk menjelaskan tentang pengertian dari zakat profesi, bagaimana ia dihitung, kemudian membandingkan prespektif ulama klasik dan ulama kontemporer tentan zakat profesi dan kemudian menilai sejauh mana relevansinya dengan teori mashlahah yang dikemukakan oleh Dr,Muhammad Sa'id Ramadhan Al-Buthi. penelitian ini merupakan penelitian kepustakaan (library research) dengan pendekatan kualitatif, Dimana data primernya adalah kitab fikih zakat karya Al-Qardhawi dan Fikh Al-Islam Wa Adillatuhu karya Wahbah Az-Zuhaili sekundernya berasal dari artikel jurnal yang sesuai dengan penelitian. Teknik pengumpulan datanya dengan mengidentifikasi data yang sesuai kemudian ditelaah dan diidentifikasi kemudian dianalisis dengan mengintrpretasikannya secara mendalam dan menyajikannya dalam penelitian. Adapun hasil dari penelitian ini adalah zakat prodesi merupakan zakat wajib yang dibebankan kepada setiap orang yang mendapatkan penghasilan dari setiap usahanya dengan syarat sampai naishab 85 gram emas jika pendapatan tersebut dihitung dalam satu tahun, zakat profesi relevan dengan mahslahah Al-Buthi karena berlandaskan kepada Maqasid Syari'ah dan tidak bertentangan dengan al-qur'an, sunnah, qiyas dan maslahah yg lainnya.

Kata Kunci: zakat profesi, mashlahah, maqasid syari'ah.

A. Introduction

Zakat is an obligation that is highly emphasized in Islam. [1] Zakat given by the able-bodied to the less able will cultivate the nature of mutual help. Zakat, besides being an act of obedience to Allah SWT, is also a form of social service to help the weak and needy. [2] Thus, zakat can support a country's economy because by caring for others and helping each other, zakat becomes one way to improve the welfare of the people. [3]

In classical jurisprudence, the types of zakat are limited to the sources of economic income that existed at that time, most of which came from agriculture such as fruits and grains, livestock such as goats, camels and cows, stored assets such as gold and silver, trade assets, namely those originating from buying and selling activities with the aim of making a profit,

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[1] Adul Muiz and Ia Hidarya, "Analisis Hukum Islam Terhadap Penentuan Zakat Fitrah Dengan Uang Tunai Perspektif Empat Madzhab Fiqih (Telaah Kitab Al-Fiqh Al-Islam Wa Adillatuh)," *Jurnal Kajian Islam* 1, no. 1 (2022): hlm. 4.

[2] Mustafid Mustafid, "Praktik Pembayaran Zakat Dikalangan Nelayan Kecamatan Koto Kampar Hulu Kabupaten Kampar (Perspektif Hukum Islam)," *Palita: Journal of Social Religion Research* 7, no. 2 (2022): hlm. 116, https://doi.org/10.24256/pal.v7i2.3069.

[3] Indra Dwi Handoko Aldy Pandawa Husein, Abdurohim, "Implementasi Pengelolaan Zakat Infak Shodaqoh (Zis) Dalam Pemberdayaan Ekonomi Umat Di Baitul Mal Masjid Asy Syuhada Desa Cikampek Timur Kabupaten Karawang," *JEKIS Jurnal Ekonomi Islam* 01, no. 03 (2021): hlm. 41.

and goods taken out of the earth, both found assets such as buried treasure and mined goods.[4]

As time goes by, sources of income have expanded, no longer limited to agriculture, animal husbandry, and trade, but also to include many new professions, such as government employees, private sector employees, doctors, and others, who earn even higher incomes than farmers, livestock breeders, and traders. This has led to the emergence of the term "professional zakat" among contemporary scholars, one of whom is Yusuf Al-Qardhawi.

The discussion of professional zakat is important because it represents a new issue in Islamic law. Therefore, it must be further discussed so that the general public understands the urgency of this professional zakat. By using an approach *maslahah* Dr. Muhammad Sa'id Ramadhan Al-Buthi, a researcher tries to explain the urgency of professional zakat from a professional perspective *maslahah.*

B. Research methods

This research is a library research.*(library research),* with a qualitative approach to deeply understand research on zakat profession, especially from the perspective of the benefit of Dr. Sa'id Ramadhan Al-Buthi, who is a contemporary scholar, so that it is in accordance with new problems in Islamic law, The data sources come from scientific writings, the primary data are books*Fiqh of Zakat*written by Yusuf Al-Qaradawi,*Islamic jurisprudence and justice*written by Wahbah Zuhaily and the book*Dawabith Al-Mashlahah* by Muhammad Sa'id Ramadhan Al-Buthi. The secondary data comes from previous studies related to professional zakat. The data collection technique involves identifying data relevant to the research topic, then collecting, analyzing, and identifying relevant data. The data analysis technique involves deeply interpreting the collected data, connecting, and systematizing it into a coherent concept, and then presenting it in the research results.

C. Discussion and Research Results

Basic Concept of Professional Zakat in Islamic Law

Zakat in language comes from the word زكى which means growing and developing.[5] In*Mu'jam Washith*mentioned:

زكى, وزكاء : نما وزاد. زكى شىء : أزكاه وأصلحه وطهره ومدحه, وفى التنزيل (فلا تزكوا أنفسكم)

[4] Fatmawati, Misbahuddin, and Muh. Taufik Sanusi, "Analisis Zakat Fitrah Dan Zakat Mal Dalam Islam," *Jurnal Penelitian Ilmu-Ilmu Sosial* 1, no. 6 (2023): hlm. 55, https://doi.org/10.5281/zenodo.10466049.

[5] Ahmad Satori Ismail and Dkk, "Fikih Zakat Kontekstual Indonesia," *Fikih Zakat Kontekstual Indonesia* (Jakarta: Badan Amil Zakat Nasional, 2018), isbn:978-602-60470-4-5. hlm. 1.

الزكاة: البركة والنماء والطهارة والصلاح وصفوف الشيء

Meaning: Zakat: blessing, growth, purity, goodness and the quality of something Zakat: means blessing, growth, purity, becoming better and purity of something.[6] The word zakat in the Qur'an means purity, Allah SWT says in the Qur'an Surah As-Syams verse 9: قد أفلح من زكها meaning: indeed successful is the one who purifies it (soul).[7]

According to the term zakat is the obligatory giving of wealth owned by a person of a certain type, to a certain group and in accordance with the time and size determined by sharia.[8] According to the Indonesian Dictionary, a profession is a field of work that is based on certain knowledge, expertise and skills.[9]

According to Husnama and Kuhli, professional zakat is: a zakat obligation imposed on workers with certain skills, whether carried out individually or collectively, who generate income that reaches the nisab in one year. For example: teachers, lecturers, architects, consultants, lawyers, doctors, and so on.[10] According to Yeni Samri Julianti and Abdurrazzaq Islmai, professional zakat is zakat imposed on a person's income or earnings from their work or profession. This can be done individually or with others.[11] According to Aldo Gilang Priyambodo et al., professional zakat is zakat imposed on income or salary obtained from certain jobs or skills such as judges, prosecutors, teachers, lecturers, doctors, nurses and so on.[12] The amount of zakat that must be paid from income is 2.5%.[13] According to Yuni Rohman et al., professional zakat is obligatory zakat from income earned

[6] "Mu'jam Al-Wasith," 2015 .hlm. 396.

[7] Lajnah Pentashihan Al-Qur'an, "Al-Qur'an KEMENAG Edisi Penyempurnaan," *Kementrian Agama RI* (jakarta: Kementrian Agama RI, 2019), http://scioteca.caf.com/bitstream/handle/123456789/1091/RED2017-Eng-8ene.pdf?sequence=12&isAllowed=y%0Ahttp://dx.doi.org/10.1016/j.regsciurbeco.2008.06.005%0Ahttps://www.researchgate.net/publication/305320484_SISTEM_PEMBETUNGAN_TERPUSAT_STRATEGI_MELESTARI. hlm. 76.

[8] Ismail and Dkk, "Fikih Zakat Kontekst. Indones. hlm. 1"

[9] Pusat Bahasa Departemen Pendidikan Nasional, *KAMUS BAHASA INDONESIA*, ed. Pusat Bahasa (jakarta, 2008). hlm.1216.

[10] Husnama & Kuhlil, "Penerapan Maslahah Mursalah Dalam Pengelolaan Zakat Profesi Pada BAZNAS Kabupaten Tuban," *Jurnal Ilmiah Ekonomi Islam* 8, no. 01 (2022): hlm. 780.

[11] Yenni Samri Juliati and Abdurrozzaq Ismail, "Zakat Profesi," *CEMERLANG : Jurnal Manajemen Dan Ekonomi Bisnis* 4, no. 1 (2023): hlm. 260, https://doi.org/10.55606/cemerlang.v4i1.2328.

[12] Aldo Gilang Priyambodo, Lucky Nugroho, and Dian Sugiarti, "Kajian Penghimpunan Zakat Profesi (Studi Kasus Badan Amil Zakat Nasional Provinsi Kalimantan Timur)," *Trending: Jurnal Manajemen Dan Ekonomi* 1, no. 1 (2022): hlm. 28, https://doi.org/10.30640/trending.v1i1.452.hal.24.

[13] Aldo Gilang Priyambodo, Lucky Nugroho, and Dian Sugiarti. hlm. 26.

from that job.[14] According to Nur Saniah, professional zakat is zakat that is charged to a person on the income he gets from the profession he practices.[15]

As for the argument about the obligation of professional zakat, although it is not clearly mentioned in the Quran and Sunnah, professional zakat is obligatory by the method of expanding the meaning of the Quranic verse, Allah SWT says in QS Al-Baqarah verse 267:

يٰٓاَيُّهَا الَّذِيْنَ اٰمَنُوْٓا اَنْفِقُوْا مِنْ طَيِّبٰتِ مَا كَسَبْتُمْ وَمِمَّآ اَخْرَجْنَا لَكُمْ مِّنَ الْاَرْضِۗ...

Meaning:" O you who believe, spend part of what you have earned and what We have brought out of the earth for you...[16]

The phrase “what do you do” covers all kinds of professions that provide income and revenue.[17] According to Lailatut Fitriyani in a study entitled "The Influence of Zakat Knowledge, Income, Trust and Quality of Service on the Interest of State Civil Apparatus (ASN) in Paying Professional Zakat Through BAZNAS Demak Regency", professional zakat is zakat that is required of every person who has expertise or work carried out individually or with certain institutions that generate income that reaches the nishab of 85 grams of gold if calculated in one year.[18] The law of professional zakat is fardu 'ain for every Muslim who meets the requirements.[19]

According to Rerky Mutmainah in a study entitled "Professional Zakat: Building the Welfare of the Community", Professional Zakat is a type of zakat mal which is imposed on every income obtained from halal work from every profession, whether carried out individually or together with other people.[20]

The nisab for professional zakat, based on the 2021 BAZNAS Decree, is the value of 85 grams of gold, equivalent to Rp. 79,738,415 per year. Divided by 12 months, the nisab is Rp. 6,644,868 per month. If someone earns this amount per month, they are required to pay professional zakat of 2.5% of that income. This value fluctuates with the price of gold.[21]

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[14] Yuni Rohmah et al., “Perspektif Ushul Fiqih Atas Zakat Profesi Dalam Pemikiran Fiqih Kontemporer,” *JITAA : Journal Of International Taxation, Accounting And Auditing* 2, no. 01 (2023): hlm. 6. https://doi.org/10.62668/jitaa.v2i01.694 .

[15] Nur Saniah, “Zakat Profesi Perspektif Tafsir Ayat Ahkam,” *Al-Kauniyah: Jurnal Ilmu Alquran Dan Tafsir* 2, no. 2 (2021): hlm. 58.

[16] Lajnah Pentashihan Al-Qur’an, “Al-Qur’an KEMENAG Edisi Penyempurnaan.hal.76”

[17] Saniah, “Zakat Profesi Perspektif Tafsir Ayat Ahkam. hlm. 59”

[18] Lailatul Fitriyani and Nafis Irkhami, “Pengaruh Pengetahuan Zakat, Pendapatan, Kepercayaan Dan Kualitas Pelayanan Terhadap Minat Aparatur Sipil Negara (ASN) Membayar Zakat Propesi Melalui BAZNAS Kabupaten Demak,” *Jurnal Ekonomi Syariah* 7, no. 1 (2022): hlm. 3.

[19] Fitriyani and Irkhami. hlm. 5.

[20] Rezky Mutmainnah et al., “Zakat Profesi : Membangun Kesejahteraan Umat,” *Indonesian Journal of Taxation and Accounting* 1, no. 1 (2023): hlm. 56, https://doi.org/10.61220/ijota.v1i1.2023c5.hal.53.

[21] Mutmainnah et al.

However, if we examine the opinions of classical scholars, we do not find detailed mention of professional zakat. Such as Shaykh Abul Hasan Ahmad Bin Muhammad Bin Ahmad Al-Quduri, a Hanafi Scholar in his work entitled "Mukhtashar Al-Quduri Fi Fiqhi Al-Hanafi"[22], Shaykh Khalil Bin Ishaq Al-Maliki, a Maliki School Scholar in his work entitled "Mukhtashar Al-'Allamah Khalil"[23], Shaykh Syarifuddin Yahya Al-'Imrithi, a scholar of the Shafi'i School, in his work entitled "Matnu Al-Ghayah Wa At-Taqrib"[24] and Shaykh Abul Qasim Umar Bin Al-Husain Al-Kharqi in his work entitled "Matnu Al-Kharqi 'Ala Mazhabi Abi 'Abdillah Ahmad Bin Hanbal As-Syaibani"[25]

The contemporary scholars who discuss professional zakat are Wahbah Az-Zuhaili and Yusuf Al-Qardhawi. According to Wahbah Az-Zuhaili in "Al-Fiqhu Al-Islamiy Wa Adillatuhu Juz 2"[26], Professional zakat is also known as zakat on work and freelance professions. According to him, professions are divided into two categories: freelance professions not directly affiliated with the state, such as those working as private doctors, architects, lawyers, designers, carpenters, and so on. Second, those who work as employees in government agencies, either directly, such as ASN (State Civil Apparatus), TNI (Indonesian National Armed Forces), POLRI (Indonesian National Police), and so on, or those affiliated with government-owned institutions, such as employees of BUMN (State-Owned Enterprises), BUMD (Regional-Owned Enterprises), and so on.

From these two types of professions they receive an honorarium or salary which is received every month, so in Islamic jurisprudence this income is called *Al-Mal Al-Mustafad.* When viewed from the opinions of the four schools of thought, zakat is not obligatory on Al-Mal Al-Mustafad unless it has reached*slope*85 grams of gold that has been deposited for one year. Zakat is paid after it reaches *nishab* overall even though there are new assets that have just been acquired at the end of the year.

But the opinion of some companions such as Ibn Abbas, Ibn Mas'ud and Muawiyah bin Abi Sufyan, that Al-Mal Al-Mustafad must be paid zakat

[22] Ahmad Bin Muhammad Al-Quduri, "Mukhtashar Al-Quduri Fi Al-Fiqhi Al-Hanafi" (Bairut: Dar Al-Kutub Al-'Ilmiyah, 1997). hlm. 225.

[23] Khalil bin Ishaq Al-Maliki, "Mukhtashar Al-'Allamah Khalil" (Damaskus: Dar Al-Fikri, 1981). hlm. 317.

[24] Syarifuddin Yahya Al-'Imrithi, "Matnu Al-Ghayah Wa At-Taqrib Fi Al-Fiqhi As-Syafi'i," n.d. hlm. 20.

[25] Umar Bin Al-Husain Al-Kharqi, "Matnu Al-Kharqi 'Ala Mazhabi Ahmad Bin Hanbal As-Syaibani" (Tanta: Dar As-Shahabah li At-Turast, 1993). hlm. 276.

[26] Wahbah Az-Zuhaili, "Al-Fiqhu Al-Islamiy Wa Adillatuhu Juz 2" (Damaskus: Dar Al-Fikri, 2011). hlm. 565.

when it is first obtained without having to wait for one hatun. And this is also the opinion of the tabi'in such as Az-Zuhri, Hasan Al-Basri and Makhul. Also the opinion of Umar bin Abdul Aziz, Al-Baqir, As-Sadiq, An-Nashir and Daud Az-Zahiri. The size of the zakat is 2.5%. If it is paid every month then there is no longer any zakat in a year.

Thus, the obligations imposed on the income of people who receive a monthly salary are equal to those imposed on farmers who pay agricultural and fruit zakat immediately after the harvest.

According to Yusuf Al-Qaradawi in*"Fiqh of Zakah"*[27], Zakat is taken from the salary or monthly income from each month, for a period of twelve months until the nisab.

In Islamic jurisprudence, professional zakat can be called Al-Mal Al-Mustafad, namely:

وهو: ما يستفيده المسلم ويملكه ملكا جديدا بأى وسيلة من وسائل التملك المشروع.

Meaning: "namely: property that is utilized by a Muslim and owned with new ownership through any means of obtaining something according to sharia."

Zakat is obligatory on newly acquired wealth, this is the opinion of some of the companions such as Ibn Abbas, Ibn Mas'ud and Muawiyah, and scholars after them such as As-Sadiq, Al-Baqir, An-Nashir, Daud, Umar bin Abdul Aziz, Hasan, Az-Zuhri and Al-Auza'i.

As for the opinion that says that it is obligatory to pay the zakat Al-Mal Al-Mustafad after a year, their evidence is the hadith narrated by four companions, namely Ali bin Abi Thalib, Ibn Umar, Anas bin Malik and Aisyah, but all of these hadith are weak so they cannot be used as evidence.

Therefore, our convincing conclusion is that professional zakat is obligatory on all income up to the nisab, and is paid monthly. Assets acquired for investment, such as in a business or livestock farm, are paid annually, in accordance with the zakat for trade and livestock.

Views and Theories *Maslahah* Muhammad Sa'id Ramadhan Al-Buthi

Maslahah linguistically means something good. In Mu'jam Al-Wasith it is stated:

صلح – صلاحا وصلوحا: زال عنه الفساد. وصلح الشىء: كان نافعا أو مناسبا. يقال: هذا الشىء يصلح لك.

المصلحة : الصلاح والمنفعة

Meaning: "The origin of the word mashlahah is صلح which means the removal of damage, or also means benefit and suitability, it is said that this is something that is good or suits you."

[27] Yusuf Al-Qardawi, "Fiqh Az-Zakah," *Muassasat Al-Risalah* (Bairut: Muassasah Ar-Risalah, 2002), https://www.noor-book.com/كتاب-فقه-الزكاه-يوسف-القرضاوي-pdf. hlm. 368.

Mashlahah means: good and beneficial.[28]

*Maslahah*According to Dr. Muhammad Sai'd Ramadhan Al-Buthi is:

والمصلحة فى ما اصطلح عليه علماء الشريعة الإسلامية هى: المنفعة التى قصدها الشارع الحكيم لعباده من حفظ دينهم ونفوسهم وعقولهم ونسلهم وأموالهم طبق ترتيب معين فيما بينهم.

والمنفعة هى اللذة أو كان وسيلة إليها ودفع الألم أو ما كان وسيلة إليه. وبتعبير آخر هى اللذة تحصيلا أو إبقاء. فالمراد بالتحصيل جلب اللذة مباشرة والمراد بالإبقاء الحفاظ عليها بدفع المضرة وأسبابها.

Meaning: "Mashlahah in terms of Islamic scholars is the benefit intended by Allah SWT for His servants in protecting their religion, soul, mind, descendants, and wealth, according to the order determined by the scholars."

Meaning: And benefit is pleasure and all the ways to achieve it and avoid pain and all its causes. In other words, benefit is producing new pleasure or maintaining existing pleasure by rejecting harm and its causes.[29]

Maslahah What constitutes a benchmark for a law does not automatically constitute a law. However, according to Al-Buthi, it has certain criteria, namely:

a. contains maqasid as-syari'ah, which is related to safeguarding five things: religion, soul, intellect, lineage and wealth. So everything that is content with safeguarding these five main things is included *blessings*. The way to maintain it is by maintaining three levels of welfare:

   First: Ad-Dhururiyat, namely maintaining primary needs in five matters, then faith and jihad are prescribed to maintain Islam, eating, drinking, and wearing halal clothes are prescribed to maintain human lives and qishas is prescribed for those who take the lives of others.

   Second: Al-Hajiyat: namely needs that do not reach the point of emergency, but their absence causes hardship.

   Third: At-Tahsiniyat: namely needs that are in the form of decoration in life such as manners.
b. does not contradict the Quran.
c. does not contradict the Sunnah of the Prophet (peace and blessings of Allah be upon him).
d. does not contradict qiyas.
e. does not conflict with more important or equal maslahah.[30]

[28] "Mu'jam Al-Wasith. hlm. 520"

[29] Muhammad Sa'id Ramadhan Al-Buthi, *Dawabith Al-Maslahah Fi As-Syari'ah Al-Islamiyah* (Damaskus: Muassasah Ar-Risalah, 2001). hlm.120.

[30] Al-Buthi, *Dawabith Al-Maslahah Fi As-Syari'ah Al-Islamiyah.* hlm. 161.

Analysis of the Relevance of Professional Zakat with the Al-Buthi Maslahah Theory

Professional zakat is zakat levied on income derived from work requiring skills and knowledge, known as a profession, for both individuals and groups. Professional zakat is not mentioned in classical Islamic jurisprudence because sources of income at that time focused on agriculture, livestock, and trade. In the modern era, income has evolved into new professions that have become sources of income for the community.[31]

Professional zakat, which represents a form of reform in Islamic law regarding zakat, is relevant to the theory of mashlahah proposed by Muhammad Sa'id Ramadhan Al-Buthi. Its relevant forms are:

First: Al-Buthi acknowledges mashlahah as long as it is in accordance with*Maqosid Syari'ah,*namely in order to safeguard five vital interests, namely safeguarding religion, soul, mind, descendants and property.[32] then professional zakat is in accordance with the existing value*Sharia Objectives*among others:

1. *Hifzu Ad-Din* (guarding religion)[33]

   Professional zakat is one way to safeguard the existence of Islamic law, namely zakat. Because the times have brought changes in the social order and shifted income sources, which were once limited to agriculture, livestock, and trade, to a much broader range. Professional zakat ensures the existence of zakat by adapting to the sources of zakat over time.
2. *Hifzu An-Nafs* (guarding the soul)[34]

   Maintaining the soul of a Muslim is by fulfilling his basic needs of food, clothing and so on, so that professional zakat will be more able to reach people who need to fulfill their basic needs.

Second: Al-Buthi acknowledges mashlahah as long as it does not contradict the Qur'an,[35] Therefore, professional zakat does not contradict the

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[31] Rohmah et al., "Perspektif Ushul Fiqih Atas Zakat Profesi Dalam Pemikiran Fiqih Kontemporer. hlm. 3"

[32] Ibnu Dkk Ngabas, "Batasan Maslahah Fatwa Dsn-Mui Tentang Ganti Rugi (Ta'Widh) : Pendekatan Batasan Maslahah Pemikiran Said Ramadhan Al-Buthi)," *J-CEKI : Jurnal Cendekia Ilmiah* 4, no. 3 (2025): hlm. 933, http://ulilalbabinstitute.id/index.php/J-CEKI/article/view/8555.

[33] Ahmad Deski, "Maqasid Syari'Ah Menurut Abdul Wahab Khalaf," *Jurnal Ilmiah Al-Furqan: Al-Qur'an Bahasa Dan Seni* 9, no. 1 (2022): hlm. 208, https://doi.org/10.69880/alfurqan.v9i1.59.

[34] Deski. hlm. 209.

[35] Ahmad Shobirin and Dkk, "Tinjauan Teori Al-Mashlahah Al-Buthi Terhadap Hak Anak Dalam Perspektif Hukum Islam Dan Perjanjian Internasional," *Indonesian Journal of*

text of the Quran at all, it is even an extension of the meaning of the Quran, because the Quran mentions the obligation of zakat on what is done, so modern professions are one of the businesses that generate income.

Third: Al-Buthi acknowledges mashlahah as long as it does not conflict with the sunnah of the Prophet SAW,[36] So professional zakat does not contradict the Prophet's Sunnah, in fact it is part of the ijtihad of the Companions after the Prophet's death, such as Ibn Abbas, Ibn Mas'ud and Muawiya bin Abi Sufyan and is in accordance with the Prophet's hadith which ordered the payment of zakat from*Al-Mal Al-Mustafad*namely wealth that a person obtains in any way that is lawful according to sharia, then the monthly salary earned from a modern profession falls into this category.

Fourth: Al-Buthi acknowledges mashlahah as long as it does not conflict with qiyas,[37] and professional zakat is in line with qiyas, namely qiyas of income in trade, animal husbandry or harvest in agriculture with income in the form of a monthly salary.

Fifth: Al-Buthi acknowledges maslahah as long as it does not conflict with other maslahah,[38] and professional zakat does not conflict with any mashlahah because not all income is subject to zakat, but income that has reached the nishab in accordance with sharia provisions.

Implications and Contemporary Relevance

The discussion of Contemporary Implications and Relevance aims to highlight the extent to which concepts, theories, or research findings influence and relate to current realities. In this context, the analysis focuses not only on historical or theoretical value but also on their application to evolving dynamics. There are two implications:

First: Implications of Islamic Law. Professional zakat, although not explicitly mentioned in classical texts (the Qur'an and Hadith), is part of the ijtihad in Islam, based on Dr. Sa'id Ramadhan Al-Buti's theory of mashlahah.[39] Therefore, professional zakat is a reflection of modern Islamic law which has a flexible and adaptive nature, meaning that Islamic law must be able to adapt to changes in the times and the needs of society. Universal and comprehensive means that Islamic law pays attention to all aspects of life, including social and economic. Dynamic and contextual means that Islamic

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Islamic Jurisprudence, Economic and Legal Theory 1, no. 4 (2023): hlm. 613, https://doi.org/10.62976/ijijel.v1i4.189.

[36] Shobirin and Dkk. hlm. 614.

[37] Shobirin and Dkk. hlm. 614.

[38] Shobirin and Dkk. hlm. 614.

[39] Nur Saniah, "Zakat Profesi Perspektif Tafsir Ayat Ahkam," *Al-Kauniyah: Jurnal Ilmu Alquran Dan Tafsir* 2, no. 2 (2021): hlm. 55.

law undergoes a continuous process of discussion and interpretation to answer contemporary issues and focuses on the benefit by creating justice and prosperity and rejecting harm.[40]

Second: Social and Economic Implications. In the modern era, the majority of Muslims' income comes from professions and permanent employment (rather than from agriculture, livestock, or gold as in classical times). Therefore, professional zakat represents a socio-economic adaptation of zakat law to contemporary realities.

Meanwhile, there are also 3 relevances, namely

First: Its relevance in Economics includes:

1. Economic equality: Professional zakat acts as a means of distributing wealth from high-income groups to the poor and needy.
2. Reducing structural poverty: With stable income from professional zakat, zakat institutions can run economic empowerment programs (not just consumptive).
3. Raising social awareness: Modern professions tend to be individualistic. The obligation to pay professional zakat reminds us that income is not solely a personal right, but also includes the rights of others.

Second: Relevance in Policy and Regulation:

Professional zakat has begun to be adopted in national zakat policies in several countries, including Indonesia (through BAZNAS and LAZ). This demonstrates:

a. The importance of the contribution of religious scholars in every government policy, especially those related to the public interest.
b. Paying attention to the conditions of those who are obligated to pay zakat and those who receive it by determining the criteria for obligatory zakat income that is in accordance with the sharia nishab based on justice and professionalism so that zakat is not carried out haphazardly and making zakat contributions transparently and accountably so that the goal of zakat is achieved, namely for welfare.
c. In order to be more efficient in collecting and distributing professional zakat, the government can create a policy of integrating professional zakat into an automatic deduction

[40] Halimatus Adiah, "Menelisik Karakteristik Hukum Islam," *Cerdas Hukum* 2, no. 1 (2023): hlm. 26.

system such as tax (payroll zakat), provided it has the approval of the muzakki (zakat payer).

Third: Theological and Ethical Relevance

Theologically, professional zakat broadens the meaning of zakat, no longer just "purifying wealth" but also reviving the spirit*solidarity of the people*in the midst of a capitalist system that tends to foster inequality.[41] Thus, professional zakat becomes a manifestation of contemporary Islamic ethics, a real form of social worship that connects spiritual and social dimensions and an important pillar in building a just and humane Islamic economy**.**

D. Conclusion

Zakat for professions is not clearly mentioned in classical jurisprudence because at the time they were making ijtihad it was not a source of income, in modern times modern professions have become a greater source of income than agriculture, livestock and trade, therefore Zakat for professions is relevant to the theory *mashlahah* which was put forward by Dr. Muhammad Sa'id Ramadhan Al-Buthi, namely in accordance with *Maqasid Syari'ah* maintaining religion by maintaining the existence of the zakat sharia and maintaining the souls of Muslims by helping people in need to fulfill their basic living needs (dharuriyyat), such as food, clothing, shelter, and education, not contradicting the Qur'an, Sunnah, *Qiyas* and other benefits. When viewed from its modern implications and relevance, professional zakat has implications for Islamic law, which is flexible and adaptive, universal and comprehensive, dynamic and contextual, and focused on the common good.

Professional zakat also has socio-economic implications, where professional zakat becomes a pillar of economic equality by channeling wealth from the rich to those in need, reducing structural poverty by empowering zakat for the community and raising awareness of sharing in modern society. Professional zakat also has relevance to government policy and ethics, where professional zakat must be able to be a tool to improve the welfare of the people based on justice and humanity.

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[41] Fauzul Mizanul Ahsan and Raditya Sukmana, "Pengumpulan Dan Pengelolaan Zakat, Infaq Dan Shodaqoh (Lazis Muhammadiyah Lamongan)," *Jurnal Ekonomi Syariah Teori Dan Terapan* 6, no. 12 (2021): hlm. 1, https://doi.org/10.20473/vol6iss201912pp2393-2408.

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