

## **AN ANALYSIS OF ZAKAT PROFESSION CONCEPT BASED ON Prof. DR. K.H. DIDIN HAFIDHUDDIN, M. Sc.**

**Ahmad Nuzul Hidayat**

**Ibdalsyah**

Ibn Khaldun University of Indonesia

Email: ahmadnuzulhidayat07@gmail.com

### **Abstract**

This study aims to know and explain about the concept of Zakat on Profession based on theory of Prof. DR. K.H. Didin Hafidhuddin, M. Sc to the wider community for reviewing the issues of zakat on professions that have not been discussed in depth and thoroughly. There is still a difference opinion among Ulama about zakat profession. This study aims: 1) Explain the concept of professional zakat according to Prof. DR. K.H. Didin Hafidhuddin, M. Sc. 2) Describing *Istinbath* or taking a professional profession zakat in the view of Prof. DR. K.H. Didin Hafidhuddin, M. Sc. This study was conducted from December 2017 to April 2018. This study used primary and secondary sources. Primary data is primary data is through direct interview with resource person of Prof. DR. K.H. Didin Hafidhuddin, M. Sc. and data which is his work that has been written and researched, especially related to zakat profession, while the secondary source is through books, research results in the form of reports, articles, magazines, journals published by institutions etc. The secondary data sources in this study include writing materials related to professional zakat issues. Didin Hafidhuddin is an ulama ', intellectuals, and experts in the field of zakat, he argues that zakat profession is zakat taken from the results of any expertise and any work that is lawful, whether done alone or related to other parties, such as employees, who have attained nishab, shall be obliged to paid zakat.

**Keywords:** *Zakat Profession, Didin Hafidhudin.*

### **1. Introduction**

The problem of Zakat is always increasing periodically. Start from the receipt to the distribution of zakat. The government has given assertiveness with the law of zakat, but people do not respond enthusiastically. Perhaps the problem is in the lack of public knowledge about the obligation to pay zakat. While the obligation to pay Zakat is write in the Qur'an.

“Take alms out of their property, you would cleanse them and purify them thereby, and pray for them; surely your prayer is a relief to them; and Allah is Hearing, Knowing.” (QS. At Taubah/9:103).

Because of zakat is not a personal matter, it means that its implementation back to the individual. But zakat is our responsibility as Muslims. There are several types of zakat that must be fulfilled, namely: agriculture zakat, zakat on animal and farm product, zakat on employment and profession, etc. Zakat on professions that still has differences among Ulamas' contemporary, because zakat profession is a new term that has not been submitted by Ulama Salaf in-depth and thoroughly.

Certainly, the determination of this kind of zakat invites pros and cons among Ulama and public extensively. Some of them are allowed and not allowed. Among those who do not allow the profession zakat are Shaykh bin Baz and Sheikh Muhammad bin Shaleh Al Utsaimin. While, the Ulamas who allow of zakat profession are: Sheikh Abu Zahrah, Dr. Abdul Wahhab Khallaf, Sheikh Muhammad Al-Ghazali, Dr. Yusuf Al-Qaradawi, Prof. DR. K.H. Didin Hafidhuddin, M.Sc, as well as the Majelis Ulama Indonesia (MUI) and the Majelis Tarjih Muhammadiyah.

Especially in Indonesia, profession zakat is still considered taboo by some people. While today many people earn money from work and profession. So the importance of this research is an attempt to explain to the wider society of obligations and benefits in paying profession zakat in accordance with Prof. DR. K.H. Didin Hafidhuddin, M. Sc.

## 2. Literature Review

### 2.1 Zakat Profession

Qordhawi (2007) states that the most prominent income of the present age is income derived from work or profession, whether the work is done independently of others. such as the profession of doctors, architects, lawyers, tailors, painters, Da'i or Muballigh, etc., as well as the work from the someone in other parties include in government, company, or individual by obtaining wages or salaries, for example: employee (government or private).

Hafidhuddin (2007) stated that the ulama's fatwa was produced during the 1st International Conference on Zakat in Kuwait on 29 Rajah 1404 H which coincided on April 30, 1984 AD, that one of the activities that produce power for man now is the activity of the profession that produces charity which is useful, whether self-administered, such as the activities of doctors, architects, and others, as well as those carried out jointly, such as to employees or employees. All of them generate income or salary.

Asmuni (2007) zakat profession is zakat collected or obtained from salary or honorarium of employee and professional efforts such as income of a doctor, engineer, teacher, advocate, artist, tailor, and others who have reached Nisab.

Mochlasin (2015) specifically based on the development of the modern economy, the source of zakat that can be collected is professional, corporate charity, securities, trade, livestock, honey and animal products, property investment, Takaful, orchids, ornamental fish, swallows, and modern household accessories.

## **2.2 History of Zakat on Profession**

Zen (2014) Caliph Umar bin Abdul Aziz as one of the leaders who successfully collected profession zakat and awaken all his people in conscious zakat maximally until they were free from the shackles of poverty in a period no more than three years by conducting a formulation of zakat as the source empowerment of people.

Marimin and Fitria (2015) profession Zakat is a new thing, has not been discussed in the time of the Prophet Muhammad until the late 60s in the 20th century ago when began to emerge the idea of profession zakat. The initiator of the profession zakat is Shaykh Yusuf Qaradawi in his book *Fiqh Az Zakah*, whose first print was published in 1969. Yusuf Qaradawi, in this case, was influenced by two other scholars, Sheikh Abdul Wahhab Khallaf and Shaykh Abu Zahrah. Since then profession Zakat began to be applied by many zakat management institutions in Indonesia, both BAZ (Badan Amil Zakat) owned by the government, either BASDA or BASNAZ, and LAZ for the private Amil zakat institution such as PKPU, Dompot Dhuafa, etc.

## **2.3 The Basis Law of Zakat on Profession**

Marimin and Fitria (2015) in the science of Ushul fiqh (Islamic law methodology), to resolve cases not clearly regulated by Nash (Al-Qur'an and Al-Sunnah) can be solved by restoring the matter to the Qur'an and the Sunnah itself. Returns to these, two sources of law can be done in two ways, namely by extension of the meaning of lafaz and by the way qias (analogy).

Rochaeti (2011) All income through professional activities, when it has reached Nishab, then obligatory zakat issued. This is based on Al-Qur'an, like in Qs. At - Taubah: 103 and Qs. Al Baqarah: 267.

Zen (2014) the fatwa from the Indonesian Council of Ulama (MUI) explains the kind of zakat income or profession which is obliged to zakat, it is any income such as salary, honor, wages, services, etc. obtained by lawful way, either routine like state official, employee or employees, or non-routines such as doctors, lawyers, consultants. As well as income earned from

other free employment. All forms of income are obtained in a lawful way and must be paid zakat if the condition has reached Nishab.

#### **2.4 Ulama View of Zakat on Profession**

The Ulamas' agreed on the obligation of zakat property that must fulfill into two criteria: the minimum limit of Nishab and reach haul (period of one year), there are some zakat that is not required haul, such as Zakat on agricultural, rikaz, trading profits, cattle, and also zakat on profession does not fulfill the terms of haul. The results of work such as salary, wages or other fixed income that reach nishab must be paid zakat.

There is a khilafiyah (dissent) among ulama on the issue of zakat profession. There are those who agree and some do not agree with the charity profession. Riyadi (2015) states that among the Ulamas' who agree to the existence of Zakat on the profession: Dr. Yusuf Al-Qardhawi, Dr. Abdul Wahhab Khalaf, Sheikh Muhammad Abu Zahrah, and Wahbah al Zuhaili Muhammad Al-Ghazali

Assembly Tarjih Muhammadiyah (2104) Zakat profession issued after deducting the cost of daily living needs, such as for the needs of clothing, boards, food, tuition, medical expenses, pay debts, etc. If within a period of one year has reached nishab or reach the amount of money 85 grams of pure gold it is obliged to paid zakat because the wisdom nishab determined is the obligation charged on the rich for help to the poor people and participate for the welfare of the Muslims. ([www.fatwatarjih.com/2014](http://www.fatwatarjih.com/2014)).

The Majelis Ulama Indonesia (MUI) in Riyadi (2015) states that all forms of halal income must be paid zakat with the condition has reached nishab in one year, which is worth 85 grams of gold.

1. Zakat income can be paid upon receipt if it is enough nishab.
2. If not reaching nishab, then all income is collected for one year; then zakat paid if the net income is enough nishab.

Sulaiman (2016) some of Ulama who disagreed about the zakat on profession are Shaykh Bin Baz in his fatwa said, zakat salary in the form of money needs to be in detail. If the salary has received for one year passed and has reached one nishab, then obligatory to zakat. But, when the salary is less than one nishab, or has not passed one year, even spend it before, then it is not mandatory in zakat. The similar opinion also confirmed by Sheikh Muhammad bin Shaleh Al Utsaimin, one of the Ulama in the Kingdom of Saudi Arabia. "About zakat is in the salary or profession results. If the monthly salary received by a person each month is spent to fulfill his intentions so that nothing remains until the following month, then there is no zakat. Because of

the conditions of obligatory zakat on a property (money) is perfect haul that must be passed by nishab property (money) it. If a person keeps his money, for example, half the salary is spent and half is kept, then it is obligatory upon paid the zakat property (money) that saved every time reach out Haul".

According to Sahal Mahfudh in Aziz and Sholikhah (2014), actually there is no provision in syari'at about Zakat on profession. If any, it is because be made by people. He stated that salary and income profession not required paid zakat, because both of these are not eligible haul and nisab. Salary, if totaled in a year may meet nisab, whereas the salary is given every month. Therefore salary in a year meet nisab it's just a qualified right, not qualify owned. Meanwhile, thing that have to paid Zakat must have terms owned. It is based on the opinion of the As Syafi'i.

## **2.5 Biography of Prof. Dr. K.h. Didin hafidhuddin, M. Sc.**

Didin Hafidhuddin was born in Bogor, October 21, 1951. His qualification starting from Taman Islam kindergarten (1957), Taman Islam elementary (passed 1963), continue to Junior High School (passed 1966), and senior high school (passed 1969). After that, he studied at college faculty of Sharia IAIN Sunan Gunung Jati Sukabumi, then moved to IAIN Syarif Hidayatullah with the same department, graduated in 1980, then continues to postgraduate program in IPB with a majored extension for National development. It was taken in just a year, 1986-1987. To deepen Arabic, in 1994 he attended the University of Islam Medina over a year. In the Doctoral program in UIN Syarif Hidayatullah in Department of Ilmu Agama Islam (Zakat). His knowledge highly influenced by learning in Pesantren. He was studied at Pesantren At Dakwah Cibadak with KH. Hulaimi, Pesantren Miftahul Huda Cibatun Cisaat with k.h Lukman, pesantren Bobojong with k.h Amen, and Pesantren Cijambe Cigunung Sukabumi with k.h Ismail.

Didin very concerned to the world of students. It takes him to be a leader of Pesantren Ulil Albab, the Institute of education in the field of Islamic science for students. The pesantren established by Dr. Muhammad Natsir, k.h Sholeh Iskandar, KH TB. Hasan Basri, Prof. AM. Saefuddin, and Prof. Didin Hafidhuddin, M.sc on July 15, 1987. In addition, to lead the pesantren, Didin often held a Pengajian Rutin in a variety of assembly taklim, for example, often held in the Masjid Al- Hijri I and Masjid Al-Hijri II on the interpretation of Qur'an.

### **1. Didin hafidhuddin career:**

#### **a. Academics:**

Lecturer of Islam courses in IPB and economic Sharia faculty of economics and management (FEM) IPB. A lecturer in postgraduate at Universitas Islam Negeri (UIN) Syarif Hidayatullah Jakarta. As a director of the graduate program at Universitas IBN Khaldun Bogor.

director of Sharia economics and banking Institute / Sebi (2007). Rector of the University of Ibn Khaldun Bogor (1987-1991), the Dean of the faculty of Islam UIKA Bogor (1994-2000). Faculty extraordinary study the middle East graduate at Universitas Indonesia (UI). Guiding thesis and dissertation at Institut Pertanian Bogor (IPB), Universitas of Ibn Khaldun (UIKA), Universitas Islam Negeri (UIN) and Universitas Indonesia (UI).

b. Profession:

*Anggota Dewan Syariah Nasional Majelis Ulama Indonesia (DSN-MUI) dan Anggota Komisi Ekonomi Majelis Ulama Indonesia (MUI). Dewan Wali Amanah Dompot Dhuafa Republika. Dewan Pakar Ikatan Cendekiawan Muslim Indonesia (ICMI). Dewan Pembina Masyarakat Ekonomi Syariah (MES) Indonesia. Ketua Majelis Pimpinan Badan Kerjasama Pondok Pesantren Indonesia (BKSPPI). Ketua Dewan Penasehat Asosiasi Dosen Pendidikan Agama Islam Indonesia (ADPISI). Anggota Dewan Pembina Dewan Dakwah Islamiyyah Indonesia (DDII). Ketua Dewan Syuro Ikatan Da'i Indonesia (IKADI). Anggota Forum Komunikasi Alumni ESQ. Ketua Yayasan Pendidikan Taman Islam Situ Udik Cibungbulang Bogor. Dewan Penasehat Program Pembinaan Sumber Daya Manusia Strategis Nurul Fikri (PPSDMS-NF). Pimpinan Pondok Pesantren Mahasiswa dan Sarjana Ulil Albaab Bogor dan Al-Inayah Dramaga Bogor. Ketua Dewan Pengawas Syariah BPRS Amanah Ummah Bogor. Ketua Dewan Pengawas Syariah Bank Bukopin Syariah. Ketua Dewan Pengawas Syariah Bank IFI Syariah (sampai dengan Juni 2008). Ketua Dewan Pengawas Syariah Grup Takaful Indonesia. Anggota Dewan Pengawas Syariah Permodalan Nasional Madani (PNM). Anggota Dewan Pertimbangan Baytul Maal Muamalat/BMM (sampai dengan 2007). Ketua Badan Pembina Baytul Maal Bogor. Ketua Badan Pembina Pondok Pesantren Tarbiyatun Nisa, Semplak Bogor. Ketua Dewan Pembina Yayasan Siti Hajar Sujai di Bogor. Pengasuh Rubrik Konsultasi Zakat, Infaq, dan Sedekah (ZIS) di Harian Republika. Salah seorang Penulis Tetap pada Rubrik REFLEKSI Harian Republika Edisi Ahad (2001-sekarang). Ketua Dewan Pengawas Syariah BRI Syariah. Sekretaris Jenderal World Zakat Forum (2011-2014).*

**1. Notable Works:**

**a. Translators:**

1. "Fiqh Zakat", karya Dr. Yusuf Qardhawi
2. "Peran Nilai dan Norma dalam Perekonomian Islam", karya Dr. Yusuf Qardhawi
3. "Pedoman Hidup Muslim", karya Syaikh Abu Bakr al-Jazaairi
4. "Israilliyat dalam Tafsir dan Hadis", karya Muhammad Husain Zahabi

**b. Writers:**

1. "Dakwah Aktual" (Gema Insani Press, 1998)

2. "Panduan Praktis ZIS" (Gema Insani Press, 1998)
3. "Solusi Islam atas Problematika Umat: Ekonomi, Pendidikan, dan Dakwah" (Gema Insani Press, 2000)
4. "Pemimpin Ideal dalam Islam" (Republika, 2000)
5. "Titik Temu Zakat dan Pajak" (Peduli, 2001)
6. "Panduan Zakat" (Republika, 2002)
7. "Tafsir Al-Hijri" (Yayasan Kalimah Thayyibah, 2001)
8. "Sederhana Itu Indah" (Penerbit Republika, 2001)
9. "Zakat dalam Perekonomian Modern" (Gema Insani Press, 2002)
10. "Membentuk Pribadi Qurani di Bawah Bimbingan Syariah" (Harakah, 2002)
11. "Islam Aplikatif" (Gema Insani Press, 2003)
12. "Manajemen Syariah dalam Praktik" bersama Hendri Tanjung (Gema Insani Press, 2003)
13. "Shariah Principles on Management in Practice" bersama Hendri Tanjung (Gema Insani Press, 2006)
14. "10 Langkah Mudah Haji dan Umrah" bersama Jejen Musfah (Mizan, 2003)
15. "Agar Layar Tetap Berkembang: Upaya Menyelamatkan Umat" (Gema Insani Press, 2006).
16. "Membangun Peradaban Zakat" (Institut Manajemen Zakat, 2006).
17. "Anda Bertanya tentang Zakat, Infaq & Sedekah: Kami Menjawab" (Badan Amil Zakat Nasional, 2006)
18. "Refleksi 3 Kyai" (Republika, 2006).
19. "Mutiara Dakwah: Mengupas Konsep Islam tentang Ilmu, Harta, Zakat dan Ekonomi Syariah" (Penerbit Albi Publishing, 2006)
20. "Agar Layar Tetap Berkembang" (Penerbit GIP, 2007).
21. "Agar Harta Tetap Berkah" (Penerbit GIP, 2008).

**c. Scientific papers:**

1. Peranan Majelis Taklim dalam Penyuluhan Pembangunan: Studi Kasus Majelis Taklim Wilayah Bogor (IPB, 1986).
2. Pendidikan Al-Quran di IPB: Studi Kasus Mahasiswa IPB Tingkat Persiapan Bersama/TPB (IPB, 1986).
3. Pembinaan Dakwah Bagi Mahasiswa Bogor (1996).
4. Peranan Pondok Pesantren Dalam Kegiatan Tajdid: Studi Kasus Pondok Pesantren di Jawa Barat (1997).
5. Rekonseptualisasi Strategi Pengumpulan dan Pendayagunaan Zakat, Infak, dan Sedekah (IAIN Syarif Hidayatullah, 1997).
6. Sumber-Sumber Zakat dalam Perekonomian Modern: Studi Kasus Dompot Dhuafa Republika, Baytul Maal Muamalat, dan BAZIS DKI Jakarta (2001).
7. “Analisis Efektifitas Promosi Lembaga Amil Zakat dalam Penghimpunan Zakat Bagi Peningkatan Kesejahteraan Keluarga Dhuafa (Studi Kasus Lembaga Amil Zakat Dompot Dhuafa)” (2006).
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9. “Penilaian Pengguna Jasa Bank terhadap Perbankan Syariah”. *Tazkia Islamic Finance & Business Review*, vol. 1 No. 1 Jan-Jul 2006, pp. 18-55.
10. “Wakaf Tunai dalam Pandangan Syariah”. *Jurnal Hukum dan Hukum Islam Fakultas Hukum Universitas Ibn Khaldun Bogor*, vol. 1 No. 1 Juni 2006, pp. 9-13.

**3. Research Methodology**

**3.1 location**

This research was conducted at Masjid Raya Al-Hijri II and at the Universitas Ibn Khaldun Bogor (UIKA), Uika is one of the oldest Islamic University in Indonesia established by the Ulama in Bogor . Address in Jl. KH Sholeh Iskandar KM. 2, Kedung Badak, Tanah Sareal, Bogor City, West Java. As for the time of its disbursement from December 2017 to April 2018.



### **3.2 Data Source**

Data is a collection of information that will be used and performed analysis in order to achieve research objectives. Sources of data in research are divided into two types, namely:

1. Primary data

Primary data is primary data in this study obtained through direct interviews with the source or object under study, the data which is the work of the figures studied, especially those associated with zakat profession.

2. Secondary data

Secondary data are books, research results in the form of reports, articles, magazines, journals published by institutions and so forth. Meanwhile, electronic media that can be made source is the internet. The secondary data sources in this study include writing materials related to professional zakat issues.

### **3.3 Data Collection Techniques**

In this study the authors collected data used by using data collection methods as follows:

1. Literature review, through this study obtained the concepts, theories, and definitions that the author uses as the basis for thinking and analysis in the process of writing.

2. Field studies, Field studies used to obtain primary data in this study directly sourced from the sources studied by interview.

### **3.4 Data Analysis Method**

After the data collected, the next step that must be taken is analysis. An analysis is an important and decisive stage. At this stage, the data is used in such a way as to successfully conclude the truths that can be used to answer the problems raised in the study. Methods of data analysis in this study, the authors used descriptive qualitative methods. Descriptive is trying to describe, analyze and assess the material that became the focus of research. It is the material in the form of zakat profession. This method is used to understand the material related to zakat profession. While, qualitative analysis is a technique of data analysis to describe the results of research and describe in the form of sentences or statements based on data collected with the aim to get a conclusion from the formulation of the problem.

## **4. Results and Discussion**

According to Didin Hafidhuddin, in this modern era to get sustenance more easier than ancient times. Now, to be rich people more open than past. There are some modern techniques to look for income than past. Related to Zakat principle, Zakat paid to the category of the rich people and given to poor people. Therefore, if Zakat paid to the farmers in the context of modern life in general and not including the rich people, they also should paid Zakat like doctors, engineers, lawyers, lecturer, employees, and other profession, because this category precisely classified in category have the ability to paid Zakat. Wealth obtained by professionals in modern times greater than the farmers and ranchers that even the provisions of zakat already set clearly. Zakat was required to farmers and ranchers majority including into not rich category , then it should paid Zakat also required to the category of the rich the majority of works as a professional and workers have a salary or monthly income. Zakat paid to the rich and distributed to the poor. So, certainly not fair if this group is not required to pay for charity of income. The results of professional (civil servants or private, consultant, doctor, notary, and others) is the source of income not much known in the salaf (previous generations). Therefore revenue such it's not much discussed, especially related to charity. Other well as the form of income more popular at that time, as agriculture, Ranch, and commercial, because of the third sector of the many in the ancient. However, does not mean treasure obtained from the results of the profession free of charity. According to didin hafidhuddin, each of expertise and any work in halal process, both of performed themselves and related to the other hand, such as an employees. If income achieve nishab, it must be paid the zakat. The opinion is based on some reason: first, in the Qur'an that general requiring any type of property for compulsorily paid zakat. Second, a variety of opinion Ulama, though using different terms. Third, from the point of Justice: the determination of Zakat on each property owned will feel clear. Than just by setting the obligation Zakat in commodities certain (conventional). Imaginable a farmer current condition in general disadvantaged, but must paid zakat if the results of agriculture has reached nishab. Therefore very fair also, if Zakat profession was mandatory on the results obtained workers profession. Didin hafidhuddin argue that Zakat profession is Zakat imposed on each job or expertise in particular, both performed alone or with others, which brought income (money) that achieve nishab (minimum). In the determination of nishab, levels, and time to paid Zakat activity in the profession, didin hafidhuddin found outline, in the determination of the calculation of nishab and levels Zakat profession / income, there are three approaches:

(1) Analogous to the Zakat gold-silver and trade, that is in Zakat gold-silver and trade. The nishab 85 grams of Golden (20 dinar) levels zakat 2,5 percent and time remove annually. In addition to the nishab gold, can also with the standard silver. The nishab 595 grams silver (200 dirham), level of zakat is 2,5 percent and for the time to paid is annually.

(2) analogous to the Zakat agriculture, where the nishab is 5 ausaq (653 kg of yield), levels Zakat is 5 percent and paid on each get a salary or income, for example once a month.

(3) analogous to the two things as well (qiyas syabah), that is nishab the charity of agriculture and levels on Zakat gold and silver, that the two at once or qiyas syabah, that is in Zakat agriculture (nishab) and at the Zakat gold and silver (content), where nishabnya 5 ausaq (653 kg yield) and issued by the time receive it, and levels 2,5 percent. In this case, approach selected didin hafidhuddin is in accordance with an article in 26 regulation of the Minister of religion (PMA) No. 52 2014. Based on this article, then the provisions of the calculation of Zakat profession or income used is based approach qiyas syabah. So, the nishab analogous to the Zakat agriculture (5 ausaq), while levels analogous to the Zakat gold and silver (2,5 percent).

The Guidelines of Didin Hafidhuddin in taking qiyas Zakat income with Zakat agriculture is contained in Surah Al-baqarah: 267, Allah says:

يَا أَيُّهَا الَّذِينَ آمَنُوا أَنْفِقُوا مِنْ طَيِّبَاتِ مَا كَسَبْتُمْ وَمِمَّا أَخْرَجْنَا لَكُمْ مِنَ الْأَرْضِ ضِعْفَيْنِ لَعَلَّكُمْ تَتَّقُونَ وَالَّذِينَ هُمْ عَنْ صَلَاتِهِمْ سَاهُونَ الْأُولَئِكَ يَكُونُ اللَّهُ لَكُمْ آيَةً إِنَّهُمْ يَخْتَصِمُونَ لَعَلَّكُمْ تَتَّقُونَ  
 يُحْمِذُ ٢٦٧

267. O you who believe! spend (benevolently) of the good things that you earn and or what We have brought forth for you out of the earth, and do not aim at what is bad that you may spend (in alms) of it, while you would not take it yourselves unless you have its price lowered, and know that Allah is Self-sufficient, Praiseworthy. (QS. Al-Baqarah/2 : 267)

On the meaning of "al-kasb" is wages or income. In addition to the results of trade and purchase. Wages are revenues of the work. Aspects of the work more dominant than ra'sul Maal (capital principal) so that the revenue generated from work, the same as the farm. In addition, according to Shahatah, in that ayat said that Inter al-kasb used hand in hand with "wa mimmaa akhrojnaa lakum minal ardh (what issued in the Earth)" so it is possible existence of qiyas Zakat profession with Zakat agriculture. Other reasons that for their proximity economic structure that dominant between agricultural economics at the time of the Prophet Muhammad and economic sector services at this time. Allah says:

وَهُوَ الَّذِي أَنْشَأَ جَنَّاتٍ مَعْرُوفَاتٍ وَشَجَرٍ مَعْرُوفٍ وَنَخْلٍ أُخْرَجَ مِنْ أَسْفَلٍ فَزَرَعْتُمْ مِنْهُ حَبًّا حَتَّىٰ يَبُوءَ كَأَنَّ بَيْتًا مَصْرُوعًا فَزَرَعْتُمْ مِنْهُ زَيْتًا مُسْتَقِيمًا وَالَّذِينَ يَحْمِلُونَ كِفْلًا مِنْهُمْ لَا يُغْنِي عَنْهُمْ كِفْلُهُمْ وَلَهُ الْحُكْمُ يَوْمَ تَأْتِي السُّبْحَ تَارَةً أُخْرَىٰ أُولَئِكَ سَاءَ لِمَنْ هُمْ رُسُلًا مِنَ اللَّهِ أَنْ يَأْتِيَهُمْ حَقُّهُمْ فَزَرَعْتُمْ مِنْهُ حَبًّا حَتَّىٰ يَبُوءَ كَأَنَّ بَيْتًا مَصْرُوعًا فَزَرَعْتُمْ مِنْهُ زَيْتًا مُسْتَقِيمًا ١٤١

141. And He it is Who produces gardens (of vine), trellised and unrealized, and palms and seed-produce of which the fruits are of various sorts, and olives and pomegranates, like and unlike; eat of its fruit when it bears fruit, and pay the due of it on the day of its reaping, and do not act extravagantly; surely He does not love the extravagant (Qs.Al-an'am:141).

To the provisions of the time spent zaka, Zakat profession or income is accomplished by the time income received (according to Surat. Al- an'am / 6: 141) and paid through Amil Zakat official. Article 26 of FDI No. 52 2014 also have established that the standard 5 ausaq (653 kg grain) equal to 524 kg Rice so minimum income/earnings per month required Zakat is worth the price 524 kg Rice. As for the provisions of Rice price standard 2017 to nishab Zakat profession / income this set of 10,000 / kg (ten thousand dollars per kilogram) based on plenary meeting members baznas may 2 2017. For example procedures for the calculation of Zakat profession / income, can be seen on the information below: conditions: 1. Nishab 524 kg X 10,000 (Rice price in accordance standard) USD. 5.240.000 2. Levels 2,5% so, each of the income of at least USD 5.240.000 must be issued zakat of 2,5 percent and issued each received the income. Based opinion didin hafidhuddin above, obtained description that if an employee gets salary USD. 42.500.000,00 a year or USD. 3.550.000 per month, means income has reached nishab, then he shall issue zakatnya 2.5% and issued every once a year, in this qiyas with Zakat gold and silver. and if there employees get salary USD. 5.240.000 every month, which means income has reached nishab, then he shall paid zakat 2.5% and issued each received income because of qiyas with Zakat agriculture. and if analogous to the two things as well (qiyas syabah), that is nishab the charity of agriculture and levels on Zakat gold and silver, that the two at once or qiyas syabah, that is in Zakat agriculture (nishab) and at the Zakat gold and silver (content), where the nishab is 5 ausaq (653 kg yield) and paid by the time receive it, and levels 2,5 percent. Conversely, if an employee who has a salary less than the number of each month, because it has not been reached nishab then he is not required to infaq. However, he recommended for giving infaq and shadaqah. Line with Allah Swt in surah Ali-Imron paragraph 134, which ordered someone to paid infaq at the free time and narrow, Allah says:

الَّذِينَ يَنْفِقُوا نَفْيًا سِرًّا أَوْ أَلْفَرًا أَوْ الْكُفْمِينَ الْغَيْظَ وَالْعَافِينَ عَنِ النَّاسِ وَاللَّهُ يُجِبُ الْمُحْسِنِينَ ١٣٤

134. Those who spend (benevolently) in ease as well as in straitness, and those who restrain (their) anger and pardon men; and Allah loves the doers of good (to others). (QS. Ali-Imron/3: 134)

Istinbath in a law of Zakat profession based on the didin hafidhuddin, all income through the activities of professional if has reached nishab, it must be paid zakat. It is based on the general Nash-Nash as in the word of Allah Swt:

خُذْ مِمَّا مَلَائِكَةُ تَقَّطَعُ لَهُمْ رُزُقَهُمْ يَوْمَئِذٍ حَمِيمٌ ۝ ۱۰۳

103. Take alms out of their property, you would cleanse them and purify them thereby, and pray for them; surely your prayer is a relief to them; and Allah is Hearing, Knowing. (QS. At-Taubah/9 : 103)

حَمِيدٌ ۝ ۲۶۷ جُنَّالْكُمِينَالْأَرْضِضِيَوَلَاتَيَّمَّمُواالْخَبِيئَاتِئِنَّفِقُواوَلَسْتُمْبِأَعْدِيهَاإِلَّاالَّتَّعْمِضُوافِيهِوَالْعُلْمُواالْأَلْهَعَيْنِي

267. O you who believe! spend (benevolently) of the good things that you earn and or what We have brought forth for you out of the earth, and do not aim at what is bad that you may spend (in alms) of it, while you would not take it yourselves unless you have its price lowered, and know that Allah is Self-sufficient, Praiseworthy. (QS. Al-Baqarah/2 : 267)

Sayyid quthub (died in 1965 M) in the commentary "Fi dzilali qur'an" when he analyzed the Qur'an surah al-baqarah: 267, he stated that Nash include all results of good human and lawful and include also throughout the excluded Allah from the inside and on the Earth, such as the results of agriculture, and the results of mining like oil. Therefore, Nash include all of the property, both contained at the time of the Prophet and at times afterward. All required paid zakat with the terms and levels as explained in the Sunnah Prophet Muhammad saw that have been known to directly or in-qiyas-right to him. In al-qurthubi (died on 671 H) in the interpretation in al-jaami, 'li ahkam Al-qur'an, stating that is the words "حَقْمَعْلُوم" (the right to be sure) in the qur'an Qs.adz-dzariyat: 19 about Zakat required, that is all property owned and all the income earned, if achieve the requirements of liability Zakat, it must be paid zakat. When in the 1st Congress international about Zakat in kuwait (29 Rajab 1404 H coincide on April 30, 1984M) has agreed on the obligation of Zakat profession if has reached nishab, however it differs in a way out. In article 11 paragraph (2) chapter fourth law No. 38/1999 about Zakat management, stated that the treasure is subject Zakat are: a) gold, silver, and money; bed) trade and company; C.) crops, results plantation, and the results of fisheries; D) the results of mining; ha) results Ranch; F) the results of income and services; and G) rikaz.

Based description of the didin hafidhuddin found any expertise and any work in halal, both performed themselves and related to the other hand, such as an employee or employees, if income has reached nishab, it must be paid zakat.

## **5. Conclusions and suggestions**

1. Zakat profession is still considered new, because at the time of Prophet Muhammad and salaf have limited service and profession, making zakat profession is not so familiar (unfamiliar) in the Sunnah and classical fiqh. And there is controversy and difference of Ulamas' opinion about the law of zakat profession. There are two opinions:

a. The opinion that says the absence of zakat profession, this opinion from Shaykh bin Baz, Sheikh Muhammad bin Shaleh Al Utsaimin.

b. Opinions that allow zakat profession, namely: Sheikh Abu Zahrah, Dr. Abdul Wahhab Khallaf, Sheikh Muhammad Al-Ghazali, Dr. Yusuf Al-Qaradawi, Prof. DR. K.H. Didin Hafidhuddin, M.Sc, as well as MUI and Majelis Tarjih Muhammadiyah.

2. Istinbath of zakat law professions committed Didin Hafidhuddin are:

a. Using general verses of the Qur'an that require all types of property to be obligated to issue zakat.

b. Referring to the opinion of past and present some ulama who allow zakat profession.

c. From the point of justice, one can imagine a farmer who is currently in a generally disadvantaged condition but must be zakat if his agricultural produce has reached nishab. Because it is very fair also if zakat profession is also mandatory on the results obtained by professional workers who exist today.

3. The concept of professional charity in the perspective of Didin Hafidhuddin is, if the income and income of a person reach the nishab, then it is obligatory to paid zakat. Zakat divided into 3 analogies, namely:

a. An analogy on gold, silver and trade zakat, which is nishab 85 g gold (20 dinar) or 595 g silver (200 dirhams) with 2.5% zakat, time to pay it once a year.

b. An analogy on zakat agriculture, the nishab 5 ausaq (653 kg of crops), zakat 5% and paid in every have income.

c. Analogous to two things at once (qiyas syabah), zakat on agriculture nishab and timing out, and on the gold and silver zakat, where nishab is 5 ausaq (653 kg of crops) and paid at the time of receipt, and the measure 2.5 percent.

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