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PAYMENT SYSTEM OF ADDITIONAL ZAKAT OF EMPLOYEE INCOME TO AMIL ZAKAT AGENCY IN PERSPECTIVE OF THE ULAMA OF PADANG PANJANG CITY

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Abstract

The Regional Government of Padang Panjang City urges every employee to pay Zakat on Additional Employee Income (TPP) to the Padang Panjang City Amil Zakat Agency by deducting 2.5% of the Additional Employee Income (TPP). This zakat, as the name implies, is termed by the Padang Panjang City Government as Zakat TPP. However, some employees agree and some disagree with this local government appeal. This paper is written with the aim of knowing about Zakat TPP, how the implementation of Zakat TPP, and how the views of Padang Panjang City scholars on Zakat TPP. To conduct this research, the author uses the type of field research (Field Research) with interview techniques and reviews directly to the field and then analyzed using science. To explore the information, the author collects information, summarizes the information, displays the information, then concludes it. After the research was conducted, information was obtained that the appeal from the Padang Panjang City Government was appropriate because it had gone through studies and discussions between the local government and the scholars and involved BAZ administrators in Padang Panjang City. In its implementation, the realization of Zakat TPP has only reached 40% of all employees who have paid their Zakat TPP to BAZ Padang Panjang City. Ulama in Padang Panjang City are of the view that employees should obey the appeal of the local government as the sharia/religious command for Muslims to obey ulil amri.

Abstrak

Pemerintah Daerah Kota Padang Panjang menghimbau kepada setiap pegawai untuk membayar Zakat Tambahan Penghasilan Pegawai (TPP) kepada Badan Amil Zakat Kota Padang Panjang dengan cara memotong sebesar 2,5% dari Penghasilan Tambahan Pegawai (TPP). Zakat ini sesuai dengan namanya, oleh Pemerintah Kota Padang Panjang disebut dengan Zakat TPP. Namun demikian, sebagian pegawai ada yang setuju dan ada pula yang tidak setuju dengan imbauan pemerintah daerah ini. Tulisan ini ditulis dengan tujuan untuk mengetahui tentang Zakat TPP, bagaimana pelaksanaan Zakat TPP, dan bagaimana pandangan ulama Kota Padang Panjang tentang Zakat TPP. Untuk melakukan penelitian ini, penulis menggunakan jenis penelitian lapangan (Field Research) dengan teknik wawancara dan tinjauan langsung ke lapangan kemudian dianalisis menggunakan ilmu pengetahuan. Untuk menggali informasi, penulis mengumpulkan informasi, merangkum informasi, memaparkan informasi, kemudian menyimpulkannya. Setelah dilakukan penelitian, diperoleh informasi bahwa imbauan dari Pemerintah Kota Padang Panjang sudah tepat karena telah melalui kajian dan diskusi antara pemerintah daerah dengan ulama serta melibatkan pengurus BAZ di Kota Padang Panjang. Dalam pelaksanaanya, realisasi Zakat TPP baru mencapai 40% dari seluruh pegawai yang telah membayar Zakat TPP ke BAZ Kota Padang Panjang. Ulama di Kota Padang Panjang

berpendapat bahwa pegawai harus menaati himbauan pemerintah daerah sebagai perintah syariat/agama bagi umat Islam untuk menaati ulil amri.

INTRDUCTION

Zakat on Income (Zakat on Profession) is a new finding in Islamic Law (Fiqh). The Qur'an and Sunnah do not explicitly explain the law on Zakat on Profession. The mujtahid scholars such as Ahmad bin Hanbal, Malik, Shafi'i, and Abu Hanifah also did not write in their books about this Zakat on Profession.[1]

The Local Government of Padang Panjang City has issued a circular letter so that employees in Padang Panjang City, totaling approximately 2,500 people, are willing to pay Zakat on Additional Employee Income (TPP) to BAZ Padang Panjang City with the provision that their TPP is deducted every month. This appeal from the Padang Panjang City Government raises a positive attitude (agree) and a negative attitude (disagree) from some employees in Padang Panjang City. For employees who are positive (agree), this appeal is very appropriate because the Amil Zakat Agency has made it easier for them to pay Zakat on Income sourced from TPP by deducting 2.5% every month, without having to calculate zakat themselves and come to the BAZ office to pay zakat.[2] As for employees who are negative (disagree) with the appeal of the Padang Panjang City Government, they consider that the 2.5% deduction from TPP which is intended as Zakat on TPP is not correct and tends to be far-fetched and very unjust towards employees, because not all employees should be required to pay Zakat on TPP to BAZ. According to their knowledge, the scholars still have different opinions about the existence of this Professional Zakat.[3]

This research aims to find out how exactly the appeal of the Padang Panjang City Government regarding Zakat Additional Employee Income (TPP), how it is implemented in the field, and how the scholars view the payment system of this Zakat Additional Employee Income (TPP), where the salary treasurer makes a direct deduction of 2.5% of the TPP then transferred to the Padang Panjang City Amil Zakat Agency account every month. Based on the above objectives, the author tries to get information from several sources so that it is revealed how the actual position of this Additional Income Zakat (Zakat TPP) in Islamic Law.

METHODS

This research was conducted using field research (field recearh), by means of a qualitative approach. Qualitative used in this research is carried out to search, investigate and understand the main symptoms. The main symptom in question is that when researchers conduct interviews with sources, researchers ask questions that are general in nature.[4] Some of the things that researchers do are conducting conversations with various sources including employees / State Civil Apparatus (ASN) in Padang Panjang City, leaders of BAZNAS Padang Panjang City, scholars, and leaders of Islamic organizations in Padang Panjang City. After that the author has read several reference books and journals and understood them to complete this research.

To obtain information, the author analyzes by using inductive thinking, which is a way of thinking that starts from specific and concrete events, then draws general conclusions from these specific and concrete events, then studies them using a normative approach so as to achieve the aim of obtaining a clear and orderly conclusion.

[1] Husnama Patih and Kuhlil Hidayah, *"Penerapan Maslahah Mursalah dalam Pengelolaan Zakat Profesi at BAZNAS Tuban Regency"*, Scientific Journal of Islamic Economics, 4

[2] Wawancara dengan Reflis, ASN Kota Padang Panjang

[3] Wawancara dengan Subeki, ASN Kota Padang Panjang

[4] J.R.Raco, *Metode Penelitian Kualitatif, Jenis, Karakteristik, dan Keunggulannya* (Jakarta: PT. Grasindo, 2010), p. 7

RESULT AND DISCUSSION

RESULT

Income Zakat or Profession Zakat in Islam

One of the five pillars of Islam is Zakat, Zakat is a religious obligation that has high social benefits and priorities.[5] In language (derivation; lughah) zakat means blessing, clean, and growing. What is meant by blessing is that by paying zakat, the property owned will increase and not decrease at all, the property will develop like buds on plants because of the favors given by Allah SWT to muzakki. Allah SWT says in the Qur'an Surah Saba' (34th letter) in verse 39:

قُلْ اِنَّ رَبِّيْ يَبْسُطُ الرِّزْقَ لِمَنْ يَّشَاۤءُ مِنْ عِبَادِهٖ وَيَقْدِرُ لَهٗ ۗوَمَآ اَنْفَقْتُمْ مِّنْ شَيْءٍ فَهُوَ يُخْلِفُهٗ ۚوَهُوَ خَيْرُ الرّٰزِقِيْنَ

Meaning: Say, O Muhammad, "Verily, my Lord expands the sustenance of His servants whom He wills and narrows it." Whatever you spend in the cause of Allah, He will replace it. He is the giver of sustenance.

Clean means that by paying zakat, property and self become free from dirt and sins, because some of the property owned there are other people's rights in it.[6] Because if the property is not paid zakat, then the owner of the property has consumed haram property because of the rights of others in the property. In Surah At-Taubah (9) verse 103 Allah SWT explains the meaning of clean (thaharah) as follows:

خُذْ مِنْ اَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيْهِمْ بِهَا وَصَلِّ عَلَيْهِمْ ۗ اِنَّ صَلٰوتَكَ سَكَنٌ لَّهُمْ ۗ وَاللّٰهُ سَمِيْعٌ عَلِيْمٌ

Meaning: Take Zakat from some of their wealth, with which you cleanse and purify them. Indeed, your prayers can reassure their souls. Allah is All-Hearing and All-Knowing.

By paying zakat, the wealth will increase and not be controlled in one place or in one person only, which is what is meant by growing.[7]

There are several language references in the Qur'an explaining the meaning of zakat as follows:[8]

a. QS. Al Baqarah: 110 mentioned with Az Zakah
b. QS. At Taubah: 103 mentioned with As-Sadaqah
c. QS. At Taubah: 43 is mentioned with An Nafaqah
d. QS. Al An'am: 141 mentioned with Al Haq

What is meant by "zakat" in shar'i terms is a certain amount of wealth that is determined and then obliged by Allah SWT to be distributed to those who are entitled to receive "mustahiq" as mentioned in the Qur'an. Therefore, zakat refers to a certain amount of wealth that is distributed to individuals who are entitled to receive it under certain conditions.[9]

The Hanafi Madzhab states that zakat mal is the transfer of property from Allah and then handed over to poorer Muslims, except for Bani Hashim or his former slaves, provided that the benefits of the

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[5] Ahmad Sudirman Abbas, *Zakat Ketentuan dan Pengelolaannya*, Pertama edition (Bogor: CV. Anugrah Berkah Sentosa, 2007), 3

[6] Zulkifli, *Panduan Praktis Memahami Zakat , Infaq, Shadaqah, Wakaf dan Pajak* (Pekanbaru: Kalimedia, 2020), 2

[7] Hikmat Kurnia and A. Hidayat, LC, *Panduan Pintar Zakat* (Jakarta: Qultum Media), 2.

[8] Dr. Imron Zabidai, MA and Dr. Baharuddin Husin, MA, "Legalitas Zakat Profesi Dalam Ekonomi Islam" (Jakarta: Sekolah Tinggi Ilmu Ekonomi Indonesia, 2019), p. 14

[9] *bid.*, 3

property must be cut off, meaning that it no longer flows back to the original owner.[10] The Maliki Madzhab interprets that zakat mal is distributing a certain portion of property that has reached the nisab to those entitled to receive zakat, provided that the property is entirely owned by the giver of the property and has reached the haul, except for property originating from agriculture and mining. [11]

The Shafi'i school of thought states that zakaah on mal is the specified asset that is used to pay zakaah in a certain way. According to him, there are two types of zakaah, viz: Zakat that is related to the price/value of the asset, such as commercial Zakat, and then Zakat that is related to the form of the asset. Zakat of the second type is divided into three types, namely plants, valuables, and livestock.[12] The Hambali Madzhab is of the opinion that zakat mal is a right that must be taken from an asset. [13]

It can be concluded, based on the views of the fuqaha scholars above, that zakat mal is a command from Allah SWT that must be carried out by every Muslim to spend his property, where the property has been determined, the amount has been determined, and has been controlled within a certain period of time. Part of the property must be distributed to those who are entitled to receive it (asnaf eight / mushahik) with the provisions that have been regulated by sharia.

Zakat is fardhu 'ain by every Muslim and part of the pillars of Islam, to be precise the third pillar of Islam. It is fardhu 'ain or obligatory for every Muslim to pay zakat because it is a commandment that has been stipulated by the Shari'ah which refers to the Qur'an, Hadith and Ijma'.[14] Therefore, if there is someone who is reluctant to pay zakat, it is permissible and can be fought. A Muslim who rejects the obligation to pay zakat can be considered a disbeliever because he has denied the most basic things in Islamic law. However, if a Muslim recognizes that zakaah is obligatory but does not pay it, he is guilty of a major sin. This statement is in accordance with the meaning of Islamic Law, which explains that the actions of adults can be held accountable for doing something or not doing something and other rules in its implementation. [15]

The words zakat and prayer are often mentioned together in the Qur'an. There are about 82 times the words zakat and prayer are mentioned together in the Qur'an, therefore the obligation to pay zakat can be likened to the same position as the obligation to pray. As a result, if you have not paid zakat then the prayer is not necessarily accepted by Allah SWT. Based on this, zakat can be said to be not a free gift or donation to people in need or because the giver has a generous nature, but zakat is an obligation that must be carried out by the zakat giver (muzaki) to mustahiq (asnaf 8) so as not to sin and get a reward when doing so. The obligation or fardhu of zakat has been agreed upon by the early salaf scholars and the current khalaf scholars (contemporary scholars).[16]

Zakat worship can be interpreted as having a vertical relationship with Allah SWT and a horizontal relationship with fellow human beings or another understanding as submission to Allah hablu minallah (vertical) and association with others hablu minannaas (horizontal). The term Maaliyah Ijtihadiyah defines zakat worship as a form of seriousness towards the management of wealth.

Based on the texts, the fiqh scholars have determined several conditions for the obligation to pay zakat, including: [17]

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[10] Bahrun Abu Bakar, LC and Anshori Umar Sitanggal, *Penerapan Zakat Dalam Sistem Modern* (Jawa Barat: CV. Pustaka Setia, 2007),19.

[11] *Ibid.*

[12] *Ibid.*, 20.

[13] *Ibid.*, 21.

[14] Hikmat Kurnia and A. Hidayat, LC, *Panduan Pintar Zakat*, 4.

[15] Dr. Busyro, M.Ag, *Dasar-Dasar Filosofis Hukum Islam*, 1st edition (Bukittinggi: Wade, 2016), p. 71

[16] Hikmat Kurnia and A. Hidayat, LC, *Panduan Pintar Zakat*, 6.

[17] *Ibid.*, 12.

1. Perfect ownership. Perfect ownership means a situation where the muzaki has full control over his property, without attachment or interference from other parties.
2. Growing. The value of the property has increased due to trade or exchange. The growth or development in question is that the value / price increases when traded. Examples: the value of gold, silver, and foreign currencies (dollars).
3. Has reached the nisab; Nisab is the amount of property that has reached a certain amount determined by Sharia. If the wealth does not reach the nisab or is less than the predetermined amount, then there is no obligation to pay zakat.
4. Basic needs have been met; The asset that is zetted is an asset if the basic needs of life and family dependents of the muzaki have been met.
5. There is no double zakat; zakat is no longer required if it has been paid on assets that have changed form.
6. Haul fulfilled; Haul is the passage of one nishab of wealth in one year in the Qomariyah (Hijriyah) year, which is sufficient haul (even for a year). Agricultural products and rikaz (found goods) do not require a haul, agricultural zakat is paid immediately when harvested and found goods are paid zakat when found.

Mustahik Zakat

Islam has determined who is entitled to receive zakat. These provisions have been explained by Allah SWT in Surah At Taubah verse 60 called ashnaf which consists of the poor, poor, amil, riqab, gharimin, sabilillah, and ibnu sabil. [18]The verse reads as follows:

اِنَّمَا الصَّدَقٰتُ لِلْفُقَرَاۤءِ وَالْمَسٰكِيْنِ وَالْعٰمِلِيْنَ عَلَيْهَا وَالْمُؤَلَّفَةِ قُلُوْبُهُمْ وَفِى الرِّقَابِ وَالْغٰرِمِيْنَ وَفِيْ سَبِيْلِ اللّٰهِ وَابْنِ السَّبِيْلِۗ فَرِيْضَةً مِّنَ اللّٰهِ ۗوَاللّٰهُ عَلِيْمٌ حَكِيْمٌ

Meaning: Indeed, zakat is intended only for the poor, the amil zakat, those who are softened (converts), for (freeing) slaves, those who are in debt, for the cause of Allah and for those who are on a journey (who need help), as an obligation from Allah. Allah is All-Knowing, All-Wise.

1. Fakir

The poor group is someone whose life is completely hopeless, does not have property, energy and positions that can be used to meet their basic needs. [19]

2. Poor

Poor is someone who is only able to meet their basic daily needs, but actually to meet these needs is still lacking (not enough).[20]

3. Amil

Amil means "worker". In fiqh terms, amil is characterized as "someone who is appointed by the ulil amri to collect and distribute zakat to those who are eligible to receive it."[3] 3. [21]

4. Muallaf

According to the fiqh of zakat, "converts" are people whose hearts are tamed so that they will embrace Islam and not disturb the Muslims. The purpose of giving zakat to them is so that they will remain steadfast in Islam and will attract other disbelievers to Islam. [22]

[18] Hamka, *Panduan Zakat Praktis*, 62.
[19] *Ibid.*
[20] *Ibid.*, 63
[21] *Ibid.*, 64.
[22] *Ibid.*, 64.

5. Riqab

What is meant by riqab in fiqh zakat is a slave (worker) who is given the opportunity by his master to accumulate wealth in order to be free by redeeming himself to be free from his master. [23]

6. Gharimin

The gharimin group is people who have an obligation to pay debts but are unable to pay them. [24]

7. Fi Sabillilah

The scholars give the definition of fi sabilillah as "one who fights for the religion of Allah, including someone who seeks to fight for Islam and protect Muslims from the infidels". [25]

8. Ibn Sabil

People who travel far not because of sin but to uphold the religion of Allah SWT are referred to as ibnu sabil.

Among the groups or people who are not entitled to receive zakat are: [26]

1. Rich people. "It is not lawful to take alms from the rich and powerful," said the Prophet. (Bukhari, HR).
2. The Prophet's family. "It is not lawful for us to receive alms (zakat)," said the Prophet. (HR Muslim).
3. A person in his/her charge, such as children, spouse and parents.
4. Non-Muslims or disbelievers (only entitled to receive alms).

Obligatory Object of Zakat

The Qur'an provides a comprehensive description of wealth, as well as the conditions for paying zakat. The Qur'an also does not explain in detail about the obligation to pay zakat. However, Allah SWT has conveyed to His Messenger Muhammad SAW to explain in detail about matters related to zakat in the form of sunnah, both qauliyah and sunnah amaliyah. Allah SWT says in Surah An Nahl verse 44 which reads:

وَاَنْزَلْنَآ اِلَيْكَ الذِّكْرَ لِتُبَيِّنَ لِلنَّاسِ مَا نُزِّلَ اِلَيْهِمْ وَلَعَلَّهُمْ يَتَفَكَّرُوْنَ

Meaning: "And We have sent down the Qur'an as a light for mankind from what was sent down to them, that they may think."

Zakat mal (wealth zakat) was made obligatory by Allah SWT at the beginning of Islam, namely before the Prophet migrated to Medina. The Shari'a then determined in the second year of Hijri what types of assets were required to be zakaah and who was entitled to receive zakat, then how much property was zakaah. The scholars agree on what assets are subject to zakat, among others:[27]

1. Gold and Silver

As commanded by Allah SWT in Surah At Taubah verses 34-35, Muslims are obliged to pay zakat on gold and silver:

يٰٓاَيُّهَا الَّذِيْنَ اٰمَنُوْٓا اِنَّ كَثِيْرًا مِّنَ الْاَحْبَارِ وَالرُّهْبَانِ لَيَأْكُلُوْنَ اَمْوَالَ النَّاسِ بِالْبَاطِلِ وَيَصُدُّوْنَ عَنْ سَبِيْلِ اللّٰهِ ۗوَالَّذِيْنَ يَكْنِزُوْنَ الذَّهَبَ وَالْفِضَّةَ وَلَا يُنْفِقُوْنَهَا فِيْ سَبِيْلِ اللّٰهِ ۙفَبَشِّرْهُمْ بِعَذَابٍ اَلِيْمٍ

Meaning:" O you who have believed, surely many of the rabbis and monks have indeed consumed people's wealth unlawfully and turned people away from the way of Allah. Those who store

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[23] *Ibid.*

[24] *Ibid.*, 68.

[25] *Ibid.*, 69.

[26] Ririn Aprinda, "Hukum Ekonomi Syariah (Perintah Mengeluarkan Zakat)" (Makassar: Universitas Islam Negeri Alauddin Makassar), 2020), p. 15.

[27] Zulkifli, *Panduan Praktis Memahami Zakat , Infaq, Shadaqah, Wakaf dan Pajak*, p. 72.

up gold and silver and do not spend it in the way of Allah, give them good news (that they will receive) a painful punishment on the Day when it will be heated in the Hellfire, and their foreheads, stomachs, and backs will be ironed (while saying), “This is what you used to keep for yourselves (not spending it). So, feel the consequences of what you have kept.”

According to fiqh scholars, if the gold and silver have reached the nishab, they must be taken out. The nishab for gold is 20 mitsqol and the nishab for silver is 200 dirhams with provisions for a haul of up to one year and a zakat rate of 2.5%.[28] According to the Imamiah group, gold and silver made into money are subject to zakat, but gold and silver made into goods or jewelry are not subject to zakat. Ulama Hanabilah believes that there is no zakat in the form of paper money unless it is exchanged for gold or silver. Meanwhile, according to the three schools of thought, namely Hanafi, Maliki and Syafi'i, zakat is obligatory on gold and silver if it is in the form of merchandise and as cash, but they have different opinions regarding gold and silver jewelry. There are those who require zakat to be paid and there are also those who do not require zakat to be paid.[29]

Imamiah requires giving zakat of 1/5 or 20% of the remaining spending money (expenses) within a period of one year. Syafi'i, Maliki and Hanafi disagree in stating that there is no obligation to pay zakat on banknotes unless all conditions are met, such as reaching the nishab and the haul is sufficient for a year:[30]

The following are the mandatory conditions for zakat on gold and silver:

a. Owned by Muslims.
b. The owner is free (not a slave).
c. Fully owned (claimed and with full rights).
d. Up to the nishab size
e. The haul is fulfilled in one year[31]

2. Farm animals

The Hadith of the Prophet narrated by Imam Bukhari, explains that no one who owns a camel, cow or goat is not obliged to pay zakat, unless on the Day of Resurrection he will bring with him a bigger and fatter one to burden him, because of his sin the animal will gore. with its horns, and this shows the obligation of zakat towards livestock. Humans receive their rewards whenever they are given.[32]

3. Commercial Assets (Tijarah)

The obligation to pay trade zakat is contained in His words, Surah Al Baqarah verse 267:

يٰٓاَيُّهَا الَّذِيْنَ اٰمَنُوْٓا اَنْفِقُوْا مِنْ طَيِّبٰتِ مَا كَسَبْتُمْ وَمِمَّآ اَخْرَجْنَا لَكُمْ مِّنَ الْاَرْضِ ۗ وَلَا تَيَمَّمُوا الْخَبِيْثَ مِنْهُ تُنْفِقُوْنَ وَلَسْتُمْ بِاٰخِذِيْهِ اِلَّآ اَنْ تُغْمِضُوْا فِيْهِ ۗ وَاعْلَمُوْٓا اَنَّ اللّٰهَ غَنِيٌّ حَمِيْدٌ

Meaning: O you who believe, spend some of the good results of your efforts and some of what We bring out from the earth for you. Don't choose something bad to give away, even though you don't want to take it, except by squinting (reluctantly) at it. Know that Allah is Most Rich, Most Praiseworthy.

The conditions for trade zakat include:

a. Nisab reached. The nisab is estimated based on the value of gold and silver. Similar to gold and silver zakat, trade zakat is paid at 2.5% of the total value of merchandise.
b. Until the haul (one year).

28 *Ibid.*, p. 73.
29 *Ibid.*
30 *Ibid.*
31 *Ibid.*
32 *Ibid.*, p. 80.

c. The merchandise will generate profits.[33]
4. Zakat Rikaz and Mining Goods

Rikaz is treasure hoarded in the ground resulting from human actions, such as gold, silver, and so on. Mining products (ma'din) are in the form of solid objects such as gold, silver, iron, copper, tin, or liquid substances such as gasoline and diesel. Scholars differ on whether zakat should be paid for ma'din goods or mining goods. The Ahmad School states that mining goods are all the products of the earth which contain objects, such as gold, silver, iron, copper, tin, gems, yakut, emeralds, piruz, precious stones, jewels, 'aqik, coal, stone, asphalt. , gasoline, sulfur, mine salt, and so on. The provisions are that the results obtained must only reach the nisab. Zakat is 20% of the amount found.[34]

Zakat on Income and Zakat on Profession

The term profession can be interpreted in two Arabic words. First, al-mihnah: This term often refers to work that emphasizes the performance of the mind. Scientists call al-mihanyyun or ashab al-mihnah. Lawyers, writers, doctors, legal consultants, office workers, and so on are some examples. Second, al-hirfah, this word is more often used to refer to types of work that depend on hands or muscle strength. For example, experts, blacksmiths, sewing workers at convections, construction workers, and so on. Experts call his name ashab al-hirfah.[35]

A profession is any lawful business that makes money by having a certain skill.[36] The profession consists of several forms including:[37]

Physical businesses, such as artists and employees

a. Thinkers in business, such as consultants, designers, and doctors

b. Affairs related to position, such as salary and allowances

c. Business with capital, such as investment

What is meant by "professional zakat" is zakat imposed on every particular job or skill, whether carried out alone and without relying on other people, or in collaboration with other people or other institutions to generate income that meets the nisab (minimum limit of zakat fitrah) . In the context of discussing fiqh, professional zakat is one type of zakat today which takes the form of business assets such as employee salaries, employee wages, income of doctors, engineers, advocates, and others who work in certain professions, as well as income from capital invested in outside the field of trade such as cars, ships, airplanes, printing, entertainment venues, and so on. This zakat obligation is subject to a one year requirement and is paid when received. Professional zakat, also known as income zakat, is zakat that must be paid if a person's income reaches one nisab. The amount of zakat is equivalent to 520 kg of rice, and the zakat that must be paid is 2.5% of the person's salary.

Sayyid Quthub interprets professions in his commentary book Fi Zhilalil Al-Qur'an Surah Al-Baqarah verse 267 which states that professions include everything produced on earth, such as agricultural products and mining products. Therefore, all efforts undertaken by humans before, during and after the time of the Prophet can be said to be a profession. So in terms of zakat, businesses and professions must follow these provisions and be able to pay it.[38]

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[33] *Ibid.*, p. 93.

[34] Khoirul Abror, *Fiqh Zakat dan Wakaf* (Bandar Lampung: Permata, 2019), p. 36

[35] Asmuni Mth, "Zakat Profesi dan Upaya Kesejahteraan Sosial", *Jurnal Ekonomi Islam*, vol. 1 (2007), p. 43.

[36] Nahdhah and Indah Dewi Megasari, "Zakat Profesi Dalam Perspektif Ulama di Kota Banjarmasin", *Al'Adl*, vol. 10 (2018), p. 206.

[37] Wiwid Sugiarto, "Implementasi Zakat Profesi Dalam Perspektif Hukum Islam" (Lampung: Universitas Islam Negeri Raden Intan Lampung, 2018), p. 39

[38] Oom Mukarromah, *Zakat Profesi Pegawai Negeri Sipil*, p. 59.

At the Principal Global Gathering on Zakat which was held in Kuwait on April 30 1984, the members of the meeting agreed on the obligation of professional zakat if it had reached its nishab, although there were differences in opinions regarding how to pay zakat. [39]

Some fatwa institutions and ulama do not recognize this professional zakat for various reasons. Yusuf Al-Qaradawi, Abdul Wahhab Khalaf, Sheikh Abu Zahrah, Tarjih Muhammadiyah Council, Indonesian Ulema Council (MUI), Didin Hafidhudin, and Quraisy Syihab are ulama who receive professional zakat.

Modern-day ulama figures and a number of well-known fatwa institutions, including Wahbah Az-Zuhaili, Sheikh Bin Baz, Sheikh Muhammad bin Shaleh Al Utsaimin, Hai'atu Kibaril Ulama, Bahtsul Masail Nahdlatul Ulama, Dewan Persis Hisbah, and Dewan Persis Hisbah. The Zakat Congress in Kuwait, was among those who opposed professional zakat.

According to Imam Malik in his book Al Muwatta', Mu'awiyah bin Abu Sufyan, who was the first Islamic caliph, had implemented the collection of zakat from the salaries, wages, bonuses and fixed incentives of his soldiers. Meanwhile, the first Islamic caliph who required zakat on service fees, allowances, honoraria, salaries and various other types of income was Umar bin Abdul Aziz. [40]

There are several thoughts emerging regarding the nishab and levels of professional zakat, including:

a. Adjusting agricultural products, both at the nishab and zakat levels, with professional zakat. So the zakat nishab for rice is 653 kg of rice and the zakat content is 5% or 10% (depending on the degree concerned) and is issued every time you receive a salary and does not require a one year haul.
b. Equivalent to trade or gold zakat. The nisab consists of 85 grams of pure 24 carat gold; zakat rate of 2.5 percent; can be paid for each salary received with accumulation at the end of the year.
c. Comparing zakat on agricultural products with the nishab of zakat on agricultural products. The nishab is equivalent to 653 kg of rice, while the amount of zakat is equivalent to gold, to be precise 2.5%.[41]

This third opinion is seen as being more based on the maslahah for muzakki and mustahiq. Because muzaki will be burdened with a zakat rate of 5% if you use the first opinion (similar to agricultural zakat, both the nishab and the rate). [42] Meanwhile, mustahiq will be burdened if their nishab uses the second option such as gold, nishab and zakat because a high nishab will reduce the number of people who reach the nishab. [43]Therefore, the third opinion is a middle opinion which considers the problems that arise for both parties (muzaki and mustahiq). Ibnu Mas'ud, Caliph Mu'awiyah, and Umar bin Abdul Aziz once implemented a nishab of 2.5%. [44]

So, if someone earns a lot of money from his work, then he is obliged to pay zakat. However, if the money does not meet the living needs of themselves and their families, then they become mustahiq (zakat recipients). Meanwhile, he is not obliged to pay zakat if his income only meets basic needs or is not much. The necessities of life in question are essential needs, especially clothing, food, shelter, and the costs expected to carry out a profession.

Activity zakat is divided into three parts, namely professionalism zakat, independent work zakat, and salary zakat. The author will discuss each of them below

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[39] *Ibid.*, p. 60.
[40] *Ibid.*, p. 53.
[41] Hikmat Kurnia and A. Hidayat, LC, *Panduan Pintar Zakat*, p. 58.
[42] Oom Mukarromah, *Zakat Profesi Pegawai Negeri Sipil* (Banten: FTK Banten Press, 2016), p. 56.
[43] Sutardi, *Implementasi Kaidah-Kaidah Islam Dalam Pengelolaan Zakat Profesi*, vol. 2 (2017), p. 98.
[44] Gus Arifin, *Keutamaan Zakat, Infak, Sedekah* (Jakarta: PT. Elex Media Komputindo, 2016), p. 95.

1. Zakat among Professionals

Activity or professionalism is a type of work that is dominated by one or more people who are responsible for operations, either through ideas, thinking, management, organization, or skills in non-practical areas (professional people), taking a smaller role. These people are connected to different groups based on an agreement or understanding between the two which includes the type of service and the time it is provided. Lawyers, accountants, auditors, consultants, doctors, midwives, pharmacists, journalists and other professionals fall into this category. The professional zakat category includes zakat on professional activities.

1. Zakat Kalangan Wirausahawan

Penghitungan zakat bagi pekerjaan mandiri/wiraswasta:

a. Peralatan dan perlengkapan yang mereka gunakan dalam bekerja, seperti bangunan, rakit, perabot, dan perkakas lainnya, tidak dikenakan zakat karena merupakan milik sendiri dan bukan barang yang diperdagangkan.
b. Bayaran dari satu pengambilan merupakan sumber yang harus dikeluarkan zakatnya, setelah dikurangi dana, porsi produk yang dibayarkan pada tahun itu dan kewajiban.
c. Biaya-biaya yang berkaitan dengan kegiatan kerja seperti upah mitra/rekan, sewa, biaya fungsional, biaya-biaya, dan sebagainya dikurangkan dari sumber zakat.
d. Dengan asumsi dia tidak mempunyai pendapatan lain, gaji pokok individu dan keluarganya dikurangkan dari sumber zakatnya.
e. Zakat nishab 85 gram emas 24 karat, diqiyaskan ke zakat naqdain (emas dan perak)
f. Jika menggunakan penanggalan Hijriah maka zakatnya sebesar 2,5% dan jika menggunakan penanggalan Masehi sebesar 2,575 persen. 45

2. Zakat among Entrepreneurs

Calculation of zakat for independent work/self-employed:

a. The tools and equipment they use in their work, such as buildings, rafts, furniture and other utensils, are not subject to zakat because they are their own property and not goods traded.
b. The payment from one collection is the source on which zakat must be paid, after deducting funds, the portion of the product paid for that year and liabilities.
c. Costs related to work activities such as partners' wages, rent, functional costs, expenses, and so on are deducted from zakat sources.
d. Assuming he has no other income, the basic salary of the individual and his family is deducted from the source of his zakat.
e. Zakat nishab 85 grams of 24 carat gold, diqiyaskan to zakat naqdain (gold and silver)
f. If you use the Hijri calendar, the zakat is 2.5% and if you use the Gregorian calendar it is 2.575 percent.

3. Salary Zakat

Assets from business/work income have zakat or what is termed salary or wages. Salary or wages can be categorized as a type of professional zakat. The mandatory provisions for zakat such as nishab and haul can be applied to this professional zakat. Calculation of salary zakat follows the following provisions:

a. Determination of annual salary income.
b. Deductions are made for significant living expenses, installments for goods, and debts paid in one trip. The remaining assets must be paid zakat when the nishab has been reached.
c. The zakat nishab is equal to the price of 85 grams of 24 carat gold.

[45] Muhammad Sabir, *Fikih Zakat*, p. 60.

d. If you use the Hijri calendar, the amount of zakat is 2.5%, while for the Gregorian calendar it is 2.575%.
e. If you don't have financial data and records. In this situation, the excess reserve funds are determined towards the end of the withdrawal, if it reaches the nishab, he is obliged to pay zakat of 2.5% without taking into account any hesitation in the withdrawal. [46]

Based on the calculation of zakat on his entire salary for one year, muzaki can pay zakat on his salary every month or every time he receives a salary. However, in calculating the haul, he must match the amount he spends with the amount he has to pay

Zakat Additional Employee Income

Everything obtained from business or work can be termed income. There are two types of earnings:

1. Business or work that can be done independently without needing other people through hand or mind skills. This income is referred to as professionals such as doctors, artists, advocates, and so on.
2. Business or work carried out by someone with the aim of getting a salary/allowance/honorarium. [47]

TPP Zakat (Additional Employee Income) can be said to be one part of professional zakat or another term called zakat kasb al amal wa al mihan al hurray (zakat from a job or salary), in the book Fiqhuz Zakah written by Dr. Yusuf Buku Al Qaradawi and the book Al Fiqhul Islami wa Adillatuhu written by Wahbah Az Zuhaili. 48

One of the scholars of the Kingdom of Saudi Arabia at that time, Sheikh Muhammad bin Shaleh Al-Utsaimin, explained about paying professional zakat from his salary every month. He explained that there is no zakat if someone earns a monthly salary if there is nothing left over to meet their needs in the following month. This is because one of the conditions for requiring zakat is that if the source is money, it must reach the nisab. If a person saves, for example by spending half his salary and saving the other half, then he is obliged to pay zakat on the assets (money) he saves every time he makes a calculation or haul.

"Every income or income such as salary, honorarium, wages, services and others obtained in a halal manner, whether routine or non-routine such as doctors, lawyers, consultants and the like, as well as income obtained from other independent work, must be released "zakat is provided if the requirements for the zakat obligation have been fulfilled," said the fatwa of the Indonesian Ulema Council (MUI) on 6 Rabiul Akhir 1423 H/ 07 June 2002 AD. 49

In accordance with local government policy, employees pay Zakat on Additional Employee Income (TPP) of 2.5% every month to the Amil Zakat Agency. Zakat deductions for TPP are distributed through the Padang Panjang City Amil Zakat Agency (BAZ) based on the regional government's appeal. Employee Income Additional Zakat (TPP) is part of the Professional Zakat whose basic argument is Al Baqarah verse 267 and the Hadith of the Prophet which says, if a group does not pay zakat then Allah will inflict disaster on them in the form of a dry season and drought." (HR. Tabrani); "If the assets that must be given zakat are mixed with other assets, it will damage the assets" (HR. al-Bazzar and Baihaqi).

Zakat on Additional Employee Income (TPP Zakat) has not actually been discussed much by scholars, therefore TPP Zakat can be compared to Income Zakat or Professional Zakat. TPP zakat can

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[46] *Ibid.*, p. 70.
[47] Elpianti Sahara Pakpahan, *Pandangan Ulama Tentang Zakat Profesi*, vol. 3 (2018), p. 3.
[48] Ahmad Sarwat, *Seri Fiqih Kehidupan 4 Zakat* (Jakarta Selatan: DU Publishing, 2011), p. 214.
[49] Muhammad Jimmy Kurniawan dan Ahmad Sobari, *Dampak Instruksi Bupati Tentang Zakat Profesi Terhadap Pegawai dan Pengelolaan Zakat di Baziz Kabupaten Bogor*, vol. 1 (2013), p. 5.

be applied to professional zakat, meaning that to find the legal basis, you must refer to the opinions of a number of contemporary scholars, including Sheikh Yusuf Al Qardhawi, Wahbah Az-Zuhaili, Muhammad Abu Zahrah, and Abdul Wahhab Khallaf. The results of the study of majma' fiqh and MUI fatwa show that it is recommended to pay/withhold additional Zakat from employee income every month or every time it is earned.

Padang Panjang City Government Policy towards Zakat in Additional Employee Incom.

With the Circular Letter of the Mayor of Padang Panjang Number: 400/224/Kesra-PP/V-2019 concerning the Deduction of Zakat from Additional Employee Income (TPP), all employees in the City of Padang Panjang should be willing to have the TPP Zakat deducted every month and then distributed to the Agency. Amil Zakat (BAZ).

The Mayor's Circular was then followed up by a letter notifying the Regional Secretary of Padang Panjang City to all Regional Apparatus in Padang Panjang City with Letter Number 400/405/Kesra-PP/VII-2019 dated 30 August 2019 regarding Notification where one of the contents of the letter explained The realization of deductions for salary zakat and TPP zakat for all employees in Padang Panjang City is included in one of the assessment materials in the performance evaluation of the Regional Government of Padang Panjang City, then it must be reported by each OPD to the Mayor through the Organization Section of the Regional Secretariat of Padang Panjang City no later than the 10th of every the month.

Because every month the salary is deducted by 2.5% by the treasurer's salary to pay zakat, the Mayor of Padang Panjang's appeal is not liked by some employees. The local government's policy to deduct TPP zakat based on religious and state regulations has been widely questioned by employees.

According to the Regional Government of Padang Panjang City, the policy implemented is the result of a long process where the government has discussed it with ulama and BAZ Padang Panjang City. TPP zakat is additional income that must be paid zakat, although employees are also required to pay zakat on their monthly salary of 2.5%. With this TPP Zakat, BAZ Padang Panjang City will receive larger zakat funds. This large amount of funds will be distributed to eight asnaf, so that it can reduce the poverty level of Padang Panjang City.

Implementation of Additional Zakat Payments for Employee Income to the Padang Panjang City Zakat Agency

The Padang Panjang City Zakat Amil Agency has formed a Zakat Management Unit (UPZ) in each OPD to accommodate TPP Zakat. In Padang Panjang City there are 23 UPZs, with the Service Secretary, Agency Secretary and Office Secretary serving as heads of each UPZ. For salary Zakat, employees have realized it 100%. However, for TPP Zakat, the distribution is still 40% of the total number of employees in Padang Panjang City. This is because several employees refused to have their TPP Zakat deducted. They reasoned that they wanted to distribute their TPP Zakat to their immediate family.

The low realization of TPP Zakat is caused by the lack of firmness in the Padang Panjang City Government in making regulations regarding TPP Zakat. Researchers are of the view that the current regulations are only recommendations/admonitions, as for the payment of zakat on employee salaries, the realization has reached 100%, this is due to the Padang Panjang City Regional Regulation Number 7 of 2008 concerning Zakat which states in Chapter II that there is an obligation to pay zakat which is stated in Article 2 "Every resident of Padang Panjang City who is Muslim, or an entity owned by a person who has fulfilled the requirements is obliged to pay zakat". Specifically for zakat for Civil Servants (PNS) which is collected by the Salary Treasurer (Treasurer of the Zakat Collection Unit) with the consent of the person concerned, the amount is 2.5% and then transferred to the Amil Zakat Agency account. That is the explanation contained in Article 2 Chapter VII Scope of Authority to Collect Zakat. This shows that the realization of zakat on employee salaries can be fulfilled with the existence of Regional Regulations.

DISCUSSION

Padang Panjang City Ulama's Perspective regarding Zakat in Additional Income for Padang Panjang City Employees

Income zakat or professional zakat which comes from salary zakat is part of mal zakat which must be issued and does not violate sharia. The zakat nishab is 85 grams of gold if accumulated every year. The zakat rate is 2.5%.

There are several views of scholars regarding professional zakat, namely: [50]

1. The first group believes that all types of income should be paid directly at 2.5%, regardless of how much a person's basic needs are. This figure of 2.5% of all gross salaries is irrelevant if seen in real terms. Similar to income tax, which can be as high as 2.5% in some developed countries, this method is also applied in the same way. So the correct way is to deduct directly from gross income.
2. The second group believes that considering a person's basic needs. Therefore, the amount of zakat that must be paid is determined by subtracting a person's basic needs from their gross income. Furthermore, zakat is issued at 2.5% of a person's salary/net income.

The results of the interview with Zulhamdi, Lc, M.Ag (Chairman of the Padang Panjang City MUI) resulted in the following conclusions:

“Zakat from income must be paid zakat, because it comes from a business carried out by the serang. All lawful income, whether routine, such as that obtained from state officials, officials, employees, or non-routine, such as doctors, lawyers, consultants, and the like, as well as income from other freelance work, is called income. Income that is considered halal, for example, is salary, honorarium, wages and services. There are several zakat for which zakat must be paid apart from salary sources such as TPP, if TPP has met the obligatory requirements then it is deducted every month by 2.5%. "This is very effective compared to employees coming directly to the BAZ office to pay their zakat."

Then Zulhamdi also said that employees who are willing to have their TPP zakat deducted can be categorized as employees who obey ulil amri and this is an application of their obedience to the government or ulil amri as explained in Surah An Nisa' paragraph 59.

Chairman of the Padang Panjang City NU PC (Fahmi, S.Th.i), said:

"The Zakat deduction for additional employee income (TPP) will educate employees to become muzakki, and foster a caring attitude towards people who are less fortunate and support government programs in eradicating poverty."

If studied in maşlahah al-murlah, Zakat Additional Income (TPP) does have the same legal status as professional zakat because it does not have the legal arguments explained in the Al-Qur'an and Hadith. However, if studied further, the substance of the position of TPP Zakat in Islamic Law can be explained through legal grounds such as kias, ijma or maşlaẖah al-murlah. TPP zakat refers to agricultural zakat for the haul and gold zakat for the nisab, so TPP Zakat can be categorized as part of mal zakat based on this approach. In this context, the ease of determining the value of zakat is determined by maşlaẖah al-murlah because it has a reasonable rationale. Then the benefits received by mustahik are very large in living their lives. [51]

CONCLUSION

[50] Aldo Gilang Priyambodo, Lucky Nugroho, and Dian Sugiarti, “Kajian Penghimpunan Zakat Profesi (Studi Kasus Badan Amil Zakat Nasional Provinsi Kalimantan Timur)”, *Jurnal Manjemen dan Ekonomi*, vol. 1 (2023), p. 23.

[51] Wawancara dengan Ketua MUI Kota Padang Panjang (Zul Hamdi, Lc, M.Ag)

Interviews conducted with the Regional Government of Padang Panjang City, the MUI of Padang Panjang City and the Padang Panjang City Amil Zakat Agency regarding Employee Income Additional Zakat (TPP) resulted in the conclusion that this TPP Zakat should indeed be carried out by the Padang Panjang City Amil Zakat Agency. The system which is carried out by means of direct deductions every time an employee receives TPP every month must be reviewed again because not all employees have the obligation to pay zakat. The realization of the collection of Zakat on Additional Employee Income (TPP) has only reached 40% because there are several employees who are not willing to have their TPP Zakat deducted directly by the Padang Panjang City BAZ, because they know that this TPP zakat is part of the professional zakat which they have paid from their salary every month. However, the ulama in Padang Panjang City and Islamic groups such as MUI, NU, and Muhammadiyah assess that the Padang Panjang City Government's appeal is correct and employees should obey the government's appeal as ordered by Alah SWT in the letter An Nisa' verse 59 where the people must obey ulil amri

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