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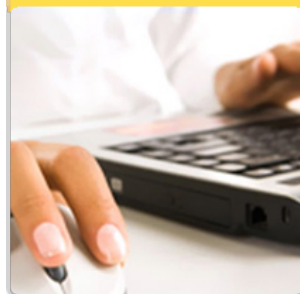
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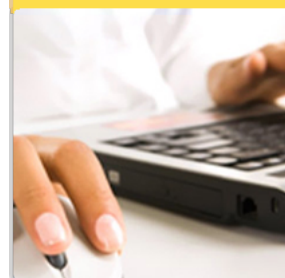
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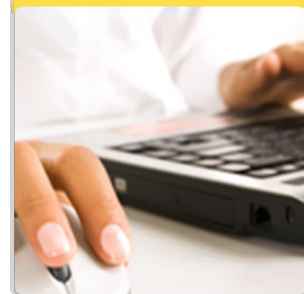
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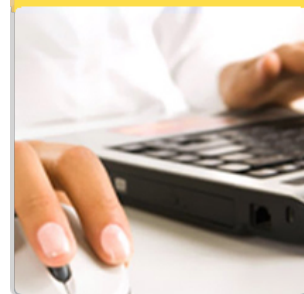
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Contributions of Profession Zakat on Local Economic Development

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Abstract: This study aim is to determine and understanding the importance of profession zakat from muzakki payment to expend part of their income for one year and to fulfill Shariah provisions. The research method used is a normative legal research with approach of legislation (statue approach), and conceptual approach. Approach legislation (statue approach), carried out by examining the legislation and regulations relevant to legal issues studied. The conceptual approach is done by examining the views and doctrines developed in jurisprudence related to legal issues and formulation of study problem. Research results show that management of profession zakat in Gorontalo Province needs to be optimized, in terms collection, distribution, and the utilization in order the profession zakat can really help poor people.

Key Words: Contributions, Profession zakat, Economy, Muzakki

GLOSSARY

Zakat = certain amount of property that must be paid by a Muslim and given to groups who deserve it (the poor and so on) according to conditions set by law

Muzakki = The zakat payer

mustahiq = The zakat recipient

Hadith = Muhammad Prophet Words

Haul = minimum limit to pay zakat (IDR 1800,000)

Amil = zakat board

tabi'in = People after four colleagues of Prophet Muhammad

Nishab = Zakat cutoff measurement

Thaharah = cleansing

Tazkiyah = sanctification

5 wasaq = approximately 12 quintals

Khilafah = Grey area

Ijtihad = Using all capabilities to achieve the goal

Ulama = Islamic scholars

Maal al-mustafad = Property from profession work

I. INTRODUCTION

Zakat is an of Islam pillar that must be implemented, and became one primary element for enforcement of Islamic religious laws. *Zakat* is obligatory for every Muslim who has fulfilled certain conditions. The command is based on al-Quran verse At-Tawbah verse 103 which means ". Receive contributions from their wealth, to purify them and sanctify them with it; and pray for them. Your prayer is comfort for them. Allah is Hearing and Knowing." *Zakat* implementation is obligatory pillars of Islam for capable people and *zakat* collection is a potential source of funds for realization of public welfare and *zakat* is a religious obligation to achieve social justice for all Indonesian people to pay attention to poor. Seeing the large potential, *zakat* can becomes instrumental in economic development of people, especially in areas that already have a system to implement the *zakat* widely. Therefore, *zakat* institutions should become a strategic partner of government in improving the quality of life. Synergy government and civil society of *zakat* activists can alleviate the poverty in this country. Moreover, if *zakat* management can run effectively, it is possible to fulfill the poor need quickly.

Facilitating the *zakat* management is not solely an individual basis from *muzakki* to *mustahiq*, but more orderly distribution is carried out by an agency that specifically address the *zakat* to meets the specific requirements contained in Koran, as an explanation of God in at-Tauba verse 60 and 103 with a phrase that means take meaningful order to collect *zakat* and *Amil* word which means *zakat* administrators, "*zakat* is taken administered by authorized personnel of "*Amil* ". In addition, government also has issued Law on *Zakat* management regulated in Law Number 38 Year 1999 Jo Act No. 23 year 2011 as well as the regulation of *Zakat*. Essentially there are spacious and variation types of income and livelihoods today are subject to *zakat* obligation, but most people do not know the benefits of the command. Even some rich people who belong to

muzakki category reluctant to spend part of his property. In fact, essence of properties owned is deposit from God to be paid their *zakat*. What happened when income affected by *zakat* obligation is lower while income without was increased. That phenomenon is intrinsically contrary to justice principle in Islam, because the farmers / ranchers / traders with small income are obliged to pay *zakat* a lecturer, police, prosecutors, judges, artists, or the doctor are ignored to not pay *zakat*. (Muhammad Hadi; 2010: 2)

Above phenomena shows the implementation of profession *zakat* in Indonesia is still contentious, especially in relation to profession *zakat* and requirements that must be removed. For example, 21 percent of East Lombok inhabitant is civil servants with Regional Regulation (Perda) No. 9 of 2002, on application of profession *zakat* for civil servants in West Nusa Tenggara. Contradictory is happened on cutting 2.5% of salaries of civil servants every month, which was considered by a number of civil servants as wrong time to do so. They consider the income earned is still relatively low (Muhammad Hadi; 2010: 2). Similarly, phenomena in Gorontalo shows that binding rules for all civil servants to issue Part of income, (Governor Regulation No. 7 of 2014 about the collection of *Zakat* in Gorontalo provincial government) still have problems in collection and management.

In response to these problems, government and *muzakki* should be coordinated well in order application of profession *zakat* to professionals become effective and did not invite contradiction. Government has responsibility to people prosper, at least be able to change them from *mustahiq* (recipients) to become *muzakki* (giving alms).

II. METHODS

The research method used is a normative legal research. Normative legal research is also called doctrinal law research. (Amirudin, 2010: 118) This study will use legislation approach (statue approach), and conceptual approach. Legislation approach (statue approach) is carried out by examining the legislation and regulations relevant to legal issues being handled, (Peter Mahmud Marzuki, 2005: 133). The conceptual approach is done by examining the views and doctrines developed in jurisprudence relating to legal issues and problem formulation in this study.

III. RESULTS AND DISCUSSION

1. The nature of Profession *zakat*

Zakat and profession are words with two meanings and both are closely linked, so that later integrated into profession *zakat*. *Zakat* implies *thaharah* (cleansing), growth and blessings. The scientists found that called *zakat* because in it there is *Tazkiyah* (sanctification) of spirit, property and society. *Syar'i* meaning of *zakat* is: "Certain sections of property paid to certain people who deserve it as worship and obedience to Allah" (Huesin As-Syahatah; 2004: 4). Indonesian dictionary define "*zakat*" by a certain amount of property that must be paid by a Muslim and given to groups who deserve it (the poor and so on) according to conditions set by law'. (KBHI; 2008: 1568).

Although the *Ulama* have different argument about notion of *zakat*, but the principle is the same. *Zakat* is part of property as subject to certain conditions, so that Allah requires the owner to set aside some wealth to those who deserve it with certain requirements. (Majma lughah al-Arabiyah; 1972: 396).

Zakat payment from body and soul of wealth should fulfill several conditions below.

- a. *Zakat* drawn in body and soul actually for sake of self-perfection to religion.
- b. *Zakat* is an obligation that must be met by every individual Muslim.
- c. To be successful, *zakat* can be felt fully by those entitled to receive, then management should be done in collection and distribution.

In connection with ownership of such property, Islam has laid the cornerstone of human life through the al-Quran and as-Sunnah, with principle of life dynamics which should be consistent with: 1) Guidance of live with life purpose is to worship, 2) sharpie way of life with way of life morals and 3) the pattern and system with indications of justice and righteousness. (Abdurrahman Basalamah; 2003: 5-6). The three principles should accommodate all aspects of human life, surely human life will be saved and God's grace will touch all sides of life. In line with guiding principles of life dynamics, then the properties owned and work that was involved and economic system used should be consistent in combination of these three.

QS. *Al-Hadith* verse 7 explains the rich men are "caliphate" and "representative of property owner. He will be held liable in their utilization, both in collecting or spending, according to directions and instructions of asset owner. The rich should not waste it and squandered his property, nor hold it and stinky. The rich man who perform the duties of his position in field of this treasure will entitled to receive the blessing and addition, as an officer and employees are entitled to a regular salary and bonus. But if they do not do so, then they entitled to receive His wrath and punishment, as He says in QS. Ibrahim verses (7). Law Dictionary explains that word profession (Netherlands) means profession, skill in a particular field or a particular discipline: profession, a

vacation requiring advanced education and training (Martin Basiang; 2009: 348). According to Frans Magnis Suseno, professions are divided into two types, namely the profession in general and noble profession. Profession in general has at least two principles that should be hold, namely: (Nurul Qamar; 2010: 67-68).

1. The principle to do the profession in responsibly; and
2. Respect for others rights.

Profession *zakat* is charged to income of workers because of his profession. However, professional workers have broad sense, because everyone is working with his ability. In other words, they work for their profession. Profession *zakat* is *zakat* that must be paid from profession income when it has reached *nishab* (cutoff). The profession, for example, civil or private, lawyers, consultants, doctors, notaries, accountants, artists, entrepreneurs and others.

Yusuf Qardhawi call the term profession *zakat* with *Kasb al-Amwal al Mihan Al-Hurray*, namely every job or business work themselves without being dependent on others for their skill abilities, or thinking done for some other person to receive the reward (Yusuf Qardhawi; 1991: 48). Yusuf Qardhawi said that among the very important things to get the attention of Muslims today is the income or revenue cultivated through his expertise, both skills he does individually or jointly. Stand alone profession are doctors, architects, lawyers, tailors painters or preacher and so forth. Joint profession is employees (public and private) by using a system of wages or salaries (Didin Hafiduddin; 2002: 93)

Although *zakat* profession is just emerging and not yet widely known in previous generation, but it does not mean that revenue from the profession or professional work is free from *zakat*. *Zakat* is essentially a levy on wealth groups who have excess wealth to be given to most vulnerable citizens. It can avoid from stinky or greedy and indifference toward others. In addition, *zakat* can bring rewards and purify the soul of property owners from dirty and sin.

Yusuf Qardhawi explained that the job to make money consist of two kinds: One is the work carried out on their own without others help, because of their skill or brain. It can make professional income, such as income of a doctor, engineer, lawyer, artist, tailors, carpenters and others. The second are the works of a person for other parties including government, corporations, and individuals with wages created from hand, brain or both. Income from such work gets wages, salary or honorarium. (Yusuf Qardhawi; 1991: 459).

Above description distinguish the difference between work and profession. Work is an activity to get / earn money without certain prerequisites. While the profession is a job that requires certain prerequisites.

2. The Ulama View about Profession Zakat

Ulama (Islamic *Ulama*) have different views about mandatory provision of *Zakat* property. There is a difference perspective between the *Ulama* themselves. There are those who support the existence of profession *zakat* and some are reject it.

Contemporary *Ulama* such as Abdurrahman Hasan, Muhammad Abu Zahrah, Abdul Wahab Khalaf, Wahbah Az-Zuhaili and Yusuf Qardhawi has conducted research and giving arguments expressed by both parties. Some *Ulama* require profession *zakat* and the other not. In conclusion, *Ulama* oblige the profession *zakat* based on below opinion: (www.zakatprofesi.com).

1. It must fulfills *haul* with all types of property, including the results of profession (*al-Maal al- mustafad*) that not supported by authentic texts or hasan *hadith* that can become a foundation of *takhshis 'am* or *taqyidi mutlaq*.
2. *Ulama* colleagues and *tabi'in* have different opinions regarding the profession *zakat* (*al-Maal al-mustafad*). Some of them oblige and others not, but immediately pay the *zakat* after receiving income. Therefore, one *Ulama* opinion is not more important than the others so no one requires adhering to one of them and the problems is returned to authority of texts: "If you disagree then return it to Allah (*al-Quran*) and His Messenger (*al- hadith*) ".
3. Among the *Ulama* that do not require *haul* is closer to a common understanding of texts and absoluteness, because the texts that refer to *zakat* obligation generally applicable and absolute.
4. If the texts refer to *zakat* obligation is applied in general and absolute, then the profession *zakat* is included.
5. The *haul* condition for profession *zakat* will discharge the *zakat* obligation to most officials and professionals with huge income. It is because the income is used to finance lavish life and dissipate. Thus the *zakat* borne only by at lower and middle workers who saving.
6. The *haul* condition for profession *zakat* has implications for injustice in imposition of *zakat*. Farmers work in fields for months, when obtaining the results as much as 5 *wasaaq*, (approximately 12 quintals of grain or 7.20 quintals of rice in worth about IDR 1800,000) it become subject of *zakat* by 5-10 percent, while high-ranking officials and corporate leaders or professional workers who earn very large money are not subject of *zakat*.

The *khilafah* among the *Ulama* today to find clarity about the profession *zakat* must be seen as a blessing, because contested problem at this time is an invention based on *ijtihad* law. Hence, Koran states that if you disagree on something, then return it to Allah and Prophet. (Surah An-Nisa, verse: 59).

3. Regulation Profession Zakat

Profession *zakat* is potential to improve the community economy, especially in Gorontalo. The optimal management will increase the stability of economy. These activities need a support in form of a clear and unequivocal regulation and role of government in implementation of profession *zakat*. The regulations to manage national *zakat* is set in Law number 23 year 2011 on *zakat* management, Government Regulation No. 14 Year 2014 on Implementation of Law Number 23 Year 2011 on *Zakat* Management, Regulation of Religion Minister No. 52 Year 2014 About Terms and Procedure for Calculation of *Zakat* Mal and *Zakat* Fitrah and *Zakat* Reform for Productive Business, and Presidential Decree No. 8 of 2001 on National *Zakat* Agency.

In addition to the above rules, there are also specific rules of *Zakat* in Region. They are Gorontalo Governor Regulation No. 7 year 2014 on the collection of *Zakat* in Gorontalo Provincial government; Gorontalo Regional Regulation No. 10 Year 2008 on *Zakat* management and Gorontalo Mayor Regulation No. 19 Year 2008 on Implementation of Regional Regulation No. 10 Year 2008 on *Zakat* management.

Zakat Management Act establishes the principle of *zakat* management professionally and responsibly carried out by public and government. Governments have an obligation to provide protection, guidance, and services to *muzakki*, *mustahiq* and *zakat* board in according with existing mechanisms. In addition to these principles, *zakat* management also based on Islamic law, trust, benefit, justice, rule of law, integrated and accountability. Profession *zakat* is very enormous potential in both receipt and the expenditure. In order to become real, *zakat* as a fund to tackle poverty and income distribution can become tool to create social justice. Profession *zakat* management should be regulated by government through legislation and reinforced by government regulation. It aim is to make the process of *zakat* management and utilization can be run smoothly and also to solve the various problems relating to collection and distribution of *zakat*.

Zakat potential in Indonesia with a Muslim population of 87% is quite large. The empowerment of this potential becomes a dominant factor to improve socio-economic conditions of people below the poverty line. It requires various measures and efforts as well as a touch of dissemination to public to make public are aware to their obligation.

Poverty can be minimized if there is a distribution of income and wealth evenly. In a sociological perspective, according to Ramly Djafar (chairman Bazda Gorontalo) based upon results of an interview held on February 14, 2017, poverty arises because of gap in social and economic inequalities, and there are still striking differences between the rich and poor. In addition, many *Ulama* argue that, one of fundamental effort that can be done to alleviate or minimize the problem of poverty is through efforts to optimize the implementation and utilization of *zakat*.

4. Profession zakat As Part of Economic Development

Most ordinary people only think about finances, Bank, increase in fuel prices and economic image of government. The stakeholders and other academic also unclear about the economic direction role in society. It is understood that economy can be analogized as oxygen for all human beings who live on earth. (Nur Moh.Kasim, 2014: 51)

Profession *zakat* is one of economy's incomes in Indonesia. When managed properly, it will bring fresh wind to *zakat* world in Indonesia. In addition, it will bring positive effects on economy in Indonesia and can improve the livelihoods of poor people.

The determination of profession *zakat* in Indonesia is not optimally implemented and still same as in *zakat* income and existing provisions of Indonesian *Ulama* Council (MUI). This still needs reexamination by considering the kind of *zakat* in modern times and their potential. Therefore, it needs firmness about its provisions. The goal is to provide great benefits for the vulnerable as well as to increase the economic development of people.

Government has to create regulations to manage *zakat* from the community. Desires and expectations are motivated to look at potential factors in general and profession *zakat* or income *zakat* in this area is large enough to support economic growth. This needs to be taken seriously by local government in order to empower poor communities in the area. In addition, *zakat* can contribute to regional development.

Various problems of *zakat* which occur during this time due to several things. They are the roles and responsibilities of government in dealing seriously the welfare issues. Ironically, contribution of state as an institution which should have an important role in its citizen's welfare still far from expectations. Therefore, state must regulate economic activity in order to keep economic stability and people welfare to alleviate poverty and unemployment. One economic activities of government is to build significant economic growth and equitable.

The economic issue is a very crucial thing in human life, individual, community, and country. Prosperity and tranquility of a country can be seen from the economic community figure. The nature of economic problems that plague humanity is derived from how the distribution of wealth among the people. It may spur the government to do things that are progressive in sustaining economic growth.

One important task of government in economy is to free people from the poverty and improve the livelihoods of communities equitably. In this regard, it is found the problem of poverty reduction to deliver a prosperous society (physical and mental) and justice. Welfare indicator is free of infidelity, hunger, polytheism, and fear. (Nur Moh Kasim, 2014: 53).

Government involvement in economy is needed because it will encourage economic growth and acceleration. According to Islamic view, government intervention in economy is not limited to fiscal and monetary policy. Islam requires government to intervene these areas. Government is obliged also fully to maintain and developing moral economic of the actors. Below is some important role of government in economic growth, (Herwin Mopangga, 2011: 156-157).

- a. Several developing countries have social, political and economic instability. This is a source to impede economic growth. The existence of a strong and authoritative government guarantee for security and rule of law and unity and peace in country. It is indispensable to create work and good business climate as the motor of economic growth.
- b. Improving incapacity or weakness of private sector to perform the entrepreneurial functions that willing and able to hold capital accumulation and take the initiative to hold the investments needed to monitor outcomes of growth process.
- c. Economic growth is the result of accumulation of capital and investments made mainly by private sector, which can raise the productivity of economy.
- d. Low savings in public investment (private sector) is the center or the causing factor of poverty that hamper economic growth.
- e. The main social obstacle to increase the living standards is the people that are very large and the very fast growth rate. The government should capable to decrease intensively the rate of population growth through family planning programs and implement programs for agricultural development or rural areas that can slow down the urbanization from rural population to towns and cities and lead to social problems, political and economy.
- f. The government can create the spirit to encourage the achievement of rapid economic growth and not only require the development of any supply factors, which increase the production capacity of community.

Indonesian government should seriously manage the profession *zakat* to boost state revenue and local revenue. The core of financial resources for state and local finance in Islamic economics is *zakat*, as *fitrah zakat*, *mal zakat* or profession *zakat*.

IV. CONCLUSION

Profession *zakat* is a power to be used systematically to raise the treasure and dignity of mankind. Potential and actualization of *zakat* has infinite capacity to support economic development of people and nation. *Zakat* payment is an obligation for Muslims to conform with Islamic law. In addition, *zakat* is a religious institution with aim to improve the justice, public welfare, and poverty reduction. The question now is how much our concern to common interest to improve *zakat* awareness in order efficient and effective. One way is to optimize the role and contribution of *zakat* profession as one factor to reinforce the relationship between fellow Muslims.

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