

PROFESSION ZAKAT IN QANUN PERSPECTIVE/DISTRICT CODE (*PERDA*) OF ACEH: AN EFFORT TO SOLVE ACEHNESE'S POVERTY

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Abstract: Poverty has been a greatest problem in Indonesia. It emerges consideration for community, especially government as regulator because its characteristics multi-dimensionally and complexly have influenced every aspect of human civilization, mainly Indonesian people. Poverty level in Indonesia decreases every year, but the hard attempts to cope with it must be central priority for government to reach national development target: creating welfare for all of Indonesian people. *Zakat* as a religious instrument that has a mission to empower the poor has been running for so long in this country. However, in the beginning of the New Order era *zakat* started being driven into state legislation. *Zakat* has potential to help the government tackle the issue of social justice and welfare. This is consistent with the constitutional mandate. However, due to the unfavorable political situation *zakat* issues were suspended. In 1999, Law 38/1999 was issued. It became a milestone for Indonesian that Islamic Sharia *zakat* officially became positive legal which meant being legalized by the state. This code was later replaced by Law 23/2011. Unlike the previous law, Law 23/2011 provided reinforcement against BAZNAS role as a leading sector in the management of national charity (*zakat*).

Keywords: *zakat, poverty, Aceh qanun*

JEL Classification: I30, I32, K22

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INTRODUCTION

One of the goals of national development is for the development of all Indonesian people. The goals can be done to achieve these national development goals by reducing poverty. The problem of poverty is something that needs to be a complex and multidimensional concern. Continual poverty can have a domino effect on people's quality of life that requires a high level of education, well-being, and social crisis which is characterized by a high level of welfare and crime.

In Indonesia, the development strategy which is prioritized on the distribution of development outcomes announced since Repelita III is the development of the government to realize prosperity and prosperity for all Indonesian people. This strategy is closely related to reducing poverty and increasing the budget. But in reality, national development has produced various changes in aspects and dimensions of people's lives. The orientation of development towards achieving high economic growth has led to a comparison of the amount of poverty. Based on data from the Central Statistics Agency (BPS) in 1998, the number of poor people in Indonesia was 22.5 million people or 13.67% of the total population. While in September 2019, the percentage of poverty in Indonesia reached 9.22% with the number of poor people 24.79 million people. Of this poor population concentrated in Java and Bali. However, the highest poverty rates seen by the percentage of the poor are mostly in the Nusa Tenggara, Maluku and Irian Jaya regions.

Officially, the National Development Planning Agency (Bappenas) issued a definition of poverty in 2004 as a condition in which a person or group of people, men and women, were unable to fulfill their basic rights to maintain and develop a dignified life. The basic rights of rural communities include, the fulfillment of food needs, health, education, employment, housing, clean water, land, natural resources and the environment, a sense of security from the treatment or threat of violence, and the right to participate in social and political life, both for women and men.

Many people think that the definition is too conceptual so that adequate description is needed so that the definition is more measurable. The BPS also provides a reference to poverty in order to create a poverty line. The reference is to use the consumption expenditure approach with the poverty threshold based on the adequacy of calorie needs (2100 kcal/capita/day) and other non-food basic needs per capita per day. This approach is different from the approach used by the World Bank in which they use the income approach with an income limit of US\$ 1 per capita per day and US\$2 per capita per day after being equalized with the purchasing power of residents in an area or with the term purchasing power parity (PPP).

Based on Law No. 33 of 2004 the financial balance between the Central and Regional Governments has the aim of empowering and enhancing the ability of the regional economy, creating a regional financing system that is fair, proportional, rational, transparent, participatory, responsible and reduces development disparities between regions. With the policy of regional autonomy followed by the policy of fiscal decentralization it is expected that there will be equity and economic growth in the region so that people's welfare increases.

Regional autonomy, which is one of the reform agenda, is used to reduce various shocks caused by development disparities between regions. With the policy of fiscal decentralization through financial balance between the Central and Regional Governments as stipulated in Law No. 33 of 2004 it is expected that there will be a sense of justice between regions and equitable development between regions so that development inequality between regions can be reduced.

LITERATURE STUDY

In the strict sense of proper, poverty is understood as a state of lack of money and goods to ensure survival. In a broad sense, according to Chambers (in Suryawati, 2005) poverty is an integrated concept that has five dimensions, namely: (1) poverty (proper); (2) powerlessness; (3) vulnerability to deal with emergency situations (state of emergency); (4) dependence; and (5) isolation both geographically and sociologically.

Sharp, et al (in Kuncoro, 1997) try to identify the causes of poverty in economic terms. First, micro-poverty arises because of inequality in resource ownership which results in an unequal distribution of income. The poor only have limited resources and the quality is low. Second, poverty arises due to differences in the quality of human resources. Low quality human resources means low productivity, which in turn low wages. The low quality of human resources is due to low education, bad luck, discrimination or because of heredity. Third, poverty arises due to differences in access to capital. These three causes of poverty lead to the vicious circle of poverty theory. This theory was discovered by Nurkse (1953), who said: "*A poor country is poor because it is poor*".

Underdevelopment, market imperfections, and lack of capital cause low productivity. Low productivity results in low income they receive. Low income will have implications for low savings and investment. Low investment results in underdevelopment due to slow development.

The World Bank uses this absolute poverty measure to determine the number of poor people. According to the World Bank, poor people are those who live on less than US\$1/day in PPP dollars (purchasing power parity). However, not all countries follow the minimum standards used by the World Bank, because for developing countries the level is still high. Therefore many countries determine their own national poverty lines where the criteria used are adjusted to the economic conditions of each country.

In Indonesia, the BPS determines Indonesia's absolute poverty as a person's inability to meet the minimum basic need for calorie energy (2,100 kcal/capita/day) used by the body and minimum basic needs for clothing, housing, health, education, transportation, and other basic needs.

In the scientific world, the problem of poverty has been widely studied by social scientists from various disciplinary backgrounds using various concepts and measures to mark various aspects of the problem. The problem of poverty is not only faced by developing countries but developed countries are also trying to overcome this problem. According to Ala (1981), poverty is multidimensional. Viewed from general policy, poverty includes primary aspects in the form of poor assets, socio-political organization, knowledge, skills, and secondary aspects in the form of poor social networks, financial resources, and information. Therefore, efforts should be made to eradicate poverty in a comprehensive and sustainable manner by involving the cooperation of various parties, especially the government.

Poverty has been seen as a common enemy that must be eliminated by all countries in the world including in Indonesia. The United Nations (UN) through the world bank has declared poverty reduction by pioneering cooperation agreements between all countries in the world, but the number of poor people remains high especially in developing countries.

Further, Islamic Shari'ah not only has the dimension of worship, but also contains a social dimension of humanity. *Zakat* is worship that has two dimensions at once, worship

of God and human relations. In the development of the practice of *zakat*, it does not only fulfill obligations, but also leads to the development of the Islamic economy. And in the context of Indonesia, talking about Islamic economics, will lead to the implementation of *zakat*. Optimizing the practice of *zakat* requires government intervention (Sjazali, 1992), especially through making legislation that regulates explicitly. It is realized that the law has a strong force (law enforcement). As a comparative, the success of tax collection and management is a concrete example of the effectiveness of the law. In this context, not a few Muslim scholars and Indonesian Muslim scholars want *zakat* to be managed as tax.

Zakat which has taken root in the heart of the Muslim community is a great potential in developing a weak community economy. All parties starting from the obligatory *zakat* (*muzakki*), who receive *zakat* (*mustahik*), the government as the manager of *zakat* and scholars as religious experts to the wider community together must maximize their respective functions in the management of *zakat*.

Islamic teachings on *zakat* show that poverty and *zakat* are like two sides of a coin. It cannot be separated, because *zakat* has good and positive influences on the socio-economic aspects, giving impact to the creation of community security and eliminating class disagreements due to the sharpness of income differences.

The implementation of *zakat* by the state will support the formation of an economic situation that is growth with equity, increased productivity coupled with equitable distribution of income and increased employment for the community. *Zakat* funds have the potential to be a source of expenditure for Muslim communities and resources to overcome various kinds of social costs resulting from human relations. The *zakat* system is able to build economic growth as well as equal distribution of economic growth with equity. Able to prevent usury practices, show economic cooperation, there is social security and most importantly can lift the people's economy is weak. This can all be realized if *zakat* is upheld properly.

RESEARCH METHOD

This study is a qualitative research with explanation approach due to discover and report of relationship among different aspects of the phenomenon. As a qualitative approach, this study can be categorized as applied research through reviewing the available literature and the implementation of profession *zakat* in Aceh Province as the poorest province in Sumatra. Through this method, this study would like also to describe how the opinions of ulama in Aceh regarding the profession *zakat*.

RESULT AND DISCUSSION

Poverty Rate in Aceh Province

In Indonesia, the problem of poverty alleviation has been a problem throughout history. In March 2019, the number of poverty in Indonesia reached 25.144 million people and 819.44 thousand of them were domiciled in Aceh Province. During the period September 2018 - March 2019, the Poverty Line in Aceh rose 2,15% from Rp476,666 per capita per month to Rp486,935 per capita per month.

Today, Aceh still occupies the poorest province in Sumatra and number six in Indonesia. As of March 2019, the number of poor people in Aceh reached 819,440 people or 15.32%. The poverty rate was reduced by 12,060 people compared to the poor people in September 2018 which numbered 831,500 people or 15.68% (BPS, 2019).

As with other regions, poverty in Aceh Province is a condition that is always associated with limited fulfillment of basic needs, difficulties and material shortages in various living conditions. The limitations referred to are the lack of staples, lack of wealth (which is usually considered as capital, money, material goods, or resources), and weak access to public facilities, especially education and health, caused by various different factors between one family and other.

For Aceh Province, the problem of poverty has a more complex spectrum, because the driving factors do not only come from economic, cultural and demographic factors but also structural and political factors. Development policies that are often centralized in urban areas and do not reach all communities in remote areas have caused income inequality in society. This condition was exacerbated by the political upheaval in Aceh that began in the 1980s. The conflict has caused lack of access and control over the fate and communities in conflict areas. The security conditions that are not always conducive also hamper the growth of production units.

Aceh Province which is an area with abundant natural resources and is known as a capital region also faces a number of problems in the implementation of development, especially the problem of poverty. As with other regions in Indonesia, economically poverty in Aceh Province arises because of the unequal patterns of asset ownership and differences in the quality of human resources. The poor only have a limited number of assets and assets that are generally of low quality. While the low quality of human resources associated with low education is a factor that prevents them from getting access to employment and earning a decent income.

Number and percentage of poor people in Aceh Province during 2000-2010. The prolonged conflict, the economic crisis and the earthquake and tsunami disaster as well as the increase in the price of fuel oil (BBM) in the country are factors that have the potential to increase poverty in this area during the year 2000-2010 in addition to the number of existing structural poverty figures. However, since 2006 the poverty rate in Aceh Province has decreased relatively in line with the increasingly conducive economic and political conditions and the implementation of various social security network programs by the government such as the fuel compensation policy, *Askeskin*, rice subsidies, oil subsidies and the amount of aid that came to this area after tsunami disaster.

Economic growth is a necessary condition for poverty reduction. While the sufficient conditions are that growth is effective in reducing poverty. This means that the growth should spread to each income group, including the poor population (growth with equity) (Siregar, 2006). Thus regional economic growth becomes an important element in overcoming poverty in Aceh Province.

The phenomenon of poverty in Aceh Province has been going on for a long time, despite efforts to overcome it, but to date there are still around 1 million people living below the poverty line. The sectoral growth pattern will determine the rate of economic growth in this area that can reduce poverty in Aceh.

After the Tsunami, Aceh's economy had collapsed to a very alarming level. Aceh's GRDP calculated at constant prices, for 2005 only reached Rp36.29 trillion, down 10.12% from the previous year. Five of the nine economic sectors that formed the structure of the GRDP experienced a large contraction, namely agriculture fell 3.89%, mining and quarrying fell sharply to 22.62%, as well as the manufacturing industry fell 22.30 %, construction fell 16.14%, and the service sector fell 9.53%. The development of Aceh's GRDP in the last five years were Rp36.29 trillion (2005), Rp36.85 trillion (2006), Rp35.98 trillion (2007), Rp34.09 trillion (2008) and Rp32.18 trillion (2009) (BPS, 2010). This was

represented by 23 districts/cities in Aceh Province. Regencies/cities to be studied are Simeulue, Aceh Singkil, South Aceh, Southeast Aceh, East Aceh, Central Aceh, West Aceh, Aceh Besar, Pidie, Bireun, North Aceh, Southwest Aceh, Gayo Lues, Aceh Tamiang, Nagan Raya, Aceh Jaya, Bener Meriah, Pidie Jaya, Banda Aceh, Sabang, Langsa, Lhokseumawe, and Subulussalam.

Weak efforts to fight poverty in the era of regional autonomy according to Thia (2001) were also confirmed by various empirical studies. The Jasmina's study, for example, shows that of the 268 districts/cities studied, only 93 districts/cities (35%) have implemented pro-poor budget spending policies (siding with the poor). Meanwhile, Sumarto (2004) shows that governance that has worsened significantly in the era of regional autonomy has hampered efforts to reduce poverty.

This condition is actually a portrait of structural poverty. That is, the existing poverty is not caused by a weak work ethic, but is caused by an injustice of the system. This model of poverty is very dangerous to the community, so we need a mechanism that is able to channel the wealth owned by the able community (the have) to groups of people who are unable to (the have not). This hypothesis immediately made us aware of the urgency of an alternative breakthrough to cut the poverty chain. It does not mean to deny the government's efforts to minimize poverty, but in this context, *zakat*, especially professional *zakat* needs to be seen as an alternative solution that is efficient enough to realize the ideals of social welfare. *Zakat* functions as a distributor of the flow of wealth from the have to the hands of the have not. *Zakat* is an official institution aimed at creating equity and justice for the community, so that the standard of living of the community can be improved.

Overview of Obligations of Zakat

Zakat is one of the worship services in the field of assets that contain wisdom and benefits that are so great and noble, both relating to people who give alms (*muzakki*), recipients of *zakat* assets (*mustahik*), or for the community as a whole. According to Yusuf Qardhawi (in Superna and Darmuin, 2009), in general there are two goals and teachings of *zakat*, namely for individual life and for social life. Therefore, Hafiduddin (2002), the purpose of the utilization of *zakat* is basically anything that can provide and perpetuate benefit for all people including the efforts that lead to it, then it can become part of the utilization of *zakat* in terms of the *maqāṣid al-shari'ah* (the purpose of the Shari'a).

Zakat is *māliyyah ijtimā'iyah* worship which has a very important, strategic and decisive position for the development of the welfare of the people. The teaching of *zakat* provides a foundation for the growth and development of the socio-economic power of the people. The contents of the teachings of *zakat* have broad and complex dimensions, not only the values of moral, spiritual and ukhrawi worship, but also economic and worldly values. This paper tries to synergize productive *zakat* in the Aceh qanun review with efforts to reduce poverty in the Acehese people.

Zakat in the teachings of Islam is one of the main joints of a person's Islam as well as other pillars (pillars) of Islam namely the creed, prayer, fasting and pilgrimage to the temple. In this position, Yafie (1994) states *zakat* is considered as *ma'lūm min al dīn biddharūrah* or known to exist automatically and is an absolute part of one's Islam. In the Koran (Qardhawi, 1991), there are twenty-seven verses that align the obligation of prayer with *zakat* in various forms of words. Sometimes in the form of *fi'il madhi*, *fi'il mudhari*, *fi'il amar* or the number of *ismiyyah*.

In the Koran there are verses that praise those who truly pay *zakat*, while threatening those who ignore it. That is why Caliph Abu Bakr al-Shiddiq r.a. very firmly fighting those who like to pray but are reluctant to pay *zakat* (Al-Jazaari, 1976).

Zakat has two sides that can not be separated. **First**, the party that is the recipient of *zakat* - called *mustahik* - has the right to get part of the funds/assets of *zakat*. **Second**, those who are obliged to pay *zakat* - which is called *muzakkî* - those who own property in accordance with the provisions of *zakat* regulations issued based on the amount of wealth (*nishâb*) and the duration of ownership of the property (*haul*). The latter side is included in the category of *Arân al-Islâm*. The first dimension is only a logical consequence of the second side. In other words, the collection of *zakat* is due to the existence of *muzakkî* (obligatory *zakat*). *Zakat* aside from being a joint of the implementation of the faith also has a dimension as a moral education. As contained in the teachings of prayer, there is a teaching content about discipline, obedience, cleanliness, and so forth. Likewise with charity there is a content of moral teachings, namely eroding the greed that exists in humans against property.

Zakat has been known in the celestial religion brought by the earlier apostles. Only, at that time the *zakat* without the specified levels, also without clearly explained which assets must be *zakati*. Likewise, the question of limiting the amount of *nishab* is up to the initiative and pleasure of the muzakki (*zakat* payers). Those who receive *zakat* are only two groups: the needy and the poor. This voluntary condition lasted until the second year of Hijri or coincided with the year 623 AD.

The verses regarding *zakat* have been revealed to the Prophet (peace be upon him) since he was in Mecca, but *zakat* was only required for Muslims in the second year after the emigration in Medina with the recitation of the Koran, which contains details about the right groups (*mustahik*) on *zakat*. Allah SWT expressly gave the order to the Prophet SAW to take sadaqah (which here means *zakat*) from the property of those who are able to purify the treasure. The phrase "take" here refers to the power that is able to do that is the state or government.

Zakat is not intended to eliminate poverty altogether, but aims to reduce the volume of poverty. Poverty, wherever and whenever will remain, including in developed countries because it has become 'sunatullah'. It's just that in our country there are too many poor people, while in developed countries is relatively less. So the presence of *zakat* is expected to be one of the efforts to empower the poor (Hafidhuddin, 2010). In fact (Mas'udi, 1995) with a little euphoria, some circles assume *zakat* as a figure of "Imam Mahdi" or "Ratu Adil". Although this personification is very difficult to digest the ratio, but it is believed that someday, the greatness and miracles of *zakat* will come to the surface. The phrase illustrates how strong the position of *zakat* in the community's belief space, along with the great power contained in it.

Zakat means blessing, growing, developing, clean, pure and good. It is said to be a blessing, because *zakat* will make a blessing on the property of someone who has made alms. Said to be sacred, because *zakat* can purify the owner of the property of the nature of all', shirk, miser and miserable. It is said to grow, because *zakat* will double the reward for *muzakki* and help the difficulties of the poor, and so on. Sayyid Sabiq defines *zakat* as "a designation of the right of God issued by someone for the poor, called *zakat*, because by issuing *zakat*, it contains hope to obtain blessings, cleanse the soul and cultivate it with various virtues." (Anis, 1972; Sabiq, 1977)

In terms of the understanding of *zakat*, the *zakat* should grow and always develop, this is the nature of the benchmark for the optimization of *zakat* in people's lives. Building

and developing the law and procedures of *zakat* are very dependent on the era. How *zakat* should be managed is given to the government. Because the government should be more aware of the situation and all things experienced by its people, what the people need and how to help it, must be thought of by the government. There is nothing fundamental to *zakat* except the law which is compulsory and its management is very flexible. The most important thing is how *zakat* can become one of the financial instruments in alleviating poverty and raising the ranks of the poor in a society.

Zakat is a tangible form of social solidarity in Islam. With *zakat*, a sense of togetherness and responsibility can be developed to help one another among community members, while eliminating the selfish and individualistic nature.

The economic empowerment of the Islamic Community through the implementation of *zakat* worship still faces many obstacles, especially from among the Islamic Community itself. Awareness of the implementation of *zakat* is still among the Islamic Ummah still not followed by an adequate level of understanding of this one worship, especially when compared with other compulsory worship such as prayer and fasting. Lack of understanding about the types of assets that are obligatory *zakat* and payment mechanisms that are guided by Islamic sharia cause the implementation of *zakat* worship to be very dependent on each individual. This in turn affects the development of *zakat* institutions, which should play an important role in the culture of *zakat* worship collectively so that the implementation of this treasure worship becomes more effective and efficient.

As we all know, that the discourse that was warm in the world of *zakat* over the past few decades is the introduction of professional *zakat* instruments in addition to *zakat fitrah* and *zakat maal* (*zakat* of wealth). With the emergence of this profession *zakat* raises a lot of conversation. Those who oppose the application of the profession's *zakat* consider that professional *zakat* has never been known before in Islamic law and is a new thing that is being made up. While the majority of contemporary scholars have agreed on the legality of the profession of *zakat*. Professional *zakat* itself is *zakat* issued from professional income or professional results when it reaches its *nishab*. The profession of alms is not yet known in the Islamic scientific realm, so there is much debate.

Three Ulama fatwas on Professional Alms. **First**, World Ulama Fatwa from the results of the Conference I about *Zakat* in Kuwait, 29 Rajab 1404/30 April 1984 one of which is Obligatory to Professional *Zakat*. **Second**, Indonesian Ulema Council Fatwa (MUI), number 3 of 2003: Require professional *zakat* or alms income. **Third**, The Ulema Fatwa (MUI) of Aceh regarding the obligatory *zakat* from the service sector or salary was decided at the Commission B meeting (fatwa/law), number 01/1998, Friday 2 Rabbil beginning 1419 H/26 June 1998 M). Among other things reads, payment/collection of *zakat* salary is recommended at each time to get income as *ta'jil/taqsith*.

Overview of Professional *Zakat*

There are a number of opinions that arise regarding *nishab* and professional alms levels, namely: (1) analogizing professional alms to agricultural products, both *nishab* and the levels of *zakat*. Thus, the professional *zakat* threshold is 520 kg of rice and the level is 5% or 10% (depending on the level of excess concerned) and is issued every time there is no need to wait for a time limit; and (2) analogize with trade *zakat* or gold. The *nishab* is 85 grams of gold, and the level is 2.5% and issued every time you receive it, then the calculation is accumulated or paid at the end of the year.

Professional *zakat* is *zakat* issued from professional income (teachers, doctors, officials, etc.) or the results of a profession when it reaches its *nishab*. Unlike the sources of

income from agriculture, animal husbandry and trade, sources of income from the profession were not widely known in the past generation.

Therefore, discussions regarding the types of professional *zakat* cannot yet be found with a level of detail that is equivalent to other types of *zakat*. But that does not mean that the income from the profession is free from *zakat*, because *zakat* is essentially a levy on the wealth of the group that has excess assets to give to those in need.

Every income, regardless of the type of profession that causes the income, is required to pay *zakat* when it reaches *nishab*. Besides that, based on the purpose of the prescription of *zakat*, such as to clean and develop wealth and help the mustahik, professional *zakat* also reflects a sense of justice which is the main characteristic of Islamic teachings, namely the obligation of *zakat* on all income and income.

Zakat's Profession

Perhaps the most striking form of income in this day and age is what is earned from his work and profession. Jobs that make money are of two kinds: first, work that is done alone without depending on others, thanks to dexterity of the hand or brain. Income obtained in this way is professional income, such as the income of a doctor, engineer, advocate, artist, tailor, carpenter and others. Second, the work done by someone for another party, be it the government, companies, or individuals by obtaining wages, which are given, by hand, brain, or both. Income from such work takes the form of salary, wages or honorarium (Zakiah, 1996).

Zakat and profession can be taken if it's been a year and is quite good. If we hold to the opinion of Abu Hanifah, Abu Yusuf, and Muhammad that *nishab* does not need to be achieved throughout the year, but it is quite fully achieved between the two ends of the year without lacking in the middle we can conclude that with this interpretation it is possible to oblige *Zakat* on income results every year, because the results rarely stop throughout the year and most even reach both ends of the year. Based on that, we can determine the income as a source of *zakat*, because there is *illat* (cause), which according to the scholars of legal *fiqh*, and *nishab*, which is the obligatory foundation of *zakat*.

Because Islam has a measure for a person - to be considered rich - that is 12 Junaih gold according to the size of the old Egyptian Junaih, then that measure must also be fulfilled for a person to be exposed to the obligation of *zakat*, so that it is clear the difference between the obligatory rich person and the poor recipient of *zakat*.

In this case, the Hanafi school is more clear, namely that the number of *nishab* is sufficient at the beginning and end of the year alone without having to be in the middle of the year. These provisions must be considered in requiring *zakat* on the results of this income and profession, so that it can be clear who is classified as rich and who is classified as poor, a professional worker rarely does not meet these provisions (Al-Juhairi, 1995).

Regarding the amount of *zakat*, income and profession in *fiqh*, specific issues regarding leasing. Someone who rents out his house and gets a quite rentable rent, that person must pay his *zakat* when he receives it without a year requirement. It essentially resembles an income, and must be issued *zakat* when it reaches a *nishab*.

This is in accordance with what we have stated earlier, that it is rare for a worker whose income does not reach the *nishab* as we have set, even though it is not enough in the middle of the year but enough at the end of the year. He is obliged to issue *zakat* in accordance with the *nishab* which has been a year old.

The consequence of that interpretation, except for those who oppose it, is that *zakat* must be collected from salary or something like a month out of twelve months. Because the obligatory provisions of *zakat* are full *nishab* at the beginning of the year or the end of the year.

The opinions of the professors about the results of income and profession and income from salaries or others, namely wealth obtained by a Muslim through a new form of business that is in accordance with religious law. So the fiqh view of this form of income is that it is an "income asset." A group of friends believes that the obligation to pay *zakat* is directly, without waiting for a year time limit.

What is needed today is to find the exact law of "income assets", because there are important things that need attention, namely that the results of income, professions and non-commercial assets can be classified as "income assets". If the wealth from one wealth, which has been issued, the *zakat*, in which there is "income assets", develops, for example trading profits and livestock production, then the year calculation is equated with the calculation of the parent year. That's because the profit relationship with the parent is very close.

Based on that, if a person already has a *nishab* of livestock or trading assets, then the basis and profits are jointly issued at the end of the year. This is clear. In contrast to that, "income assets" in the form of money from the obligatory wealth of *zakat* that is not yet enough for a year, for example someone who sells their crops that have been issued *zakat* 1/10 or 1/20, as well as someone selling livestock production that has been issued *zakat*, then the money obtained from the price of the item is not issued at that time. This is to avoid double *zakat*, which in taxation is called "Overlapping Taxes."

What is clear is the opinion mentioned above is the opinion of fiqh scholars even though it is well-known among many *fiqh* scholars is that a year is an absolute requirement for any obligatory *zakat*, acquisition or non-acquisition assets. It is based on the traditions regarding the provisions of the one year period and the assessment that the traditions apply to all assets including business assets.

Provisions for Professional Zakat

The term profession *zakat* is new, there has never been an ulama who has revealed from the past until now, except for Shaykh Yusuf Qaradhowy to write this problem in his *Zakat* book, then in the imitation (followed without reviewing the syar'i texts) by the supporters, including in Indonesia.

In the provisions of professional *zakat* there are several possibilities in determining *nishab*, content, and time to issue professional *zakat*. This depends on the qiyas (analogies) being performed. **First**, if it is analogous to the *zakat* of trade, then the threshold, grade, and time of issuing it are the same as those of gold and silver. The *nishab* is worth 85 grams of gold, the amount of *zakat* is 2.5% and the time to remove it is once a year, after deducting the basic needs. How to calculate for example: if Person A earns Rp5,000,000 every month and his basic monthly needs are Rp3,000,000 then the amount of *zakat* issued is $2.5\% \times 12 \times \text{Rp}2,000,000$ or Rp600,000 year/Rp50,000 month.

Secondly, if it is analogous to agricultural alms, the *nishab* is worth 653 kg of rice or wheat, the amount of *zakat* is 5% and is issued for each salary or income. For example, once a month. How to calculate the case example above, then the obligation of *zakat* si A is $5\% \times 12 \times \text{Rp}2,000,000$ or Rp1,200,000 per year/Rp100,000 per month. Third, if it is analogous to *zakat rikaz* (Hafidhuddin, 2002), then the *zakat* is 20% without *nishab*, and is

issued when receiving it. How to calculate the case example above, then person who has an obligation to tithe 20% x Rp5,000,000 or as much as Rp1,000,000 every month.

Regarding the time spent on the profession of alms, some scholars differed as follows:

1. Opinions As-Syafi'i and Ahmad require haul (enough for a year) from the wealth obtained.
2. Opinions of Abu Hanifah, Malik and modern scholars, such as Muh Abu Zahrah and Abdul Wahab Khalaf require haul but counted from the beginning and end of the treasure was obtained, then during the year the property is added up and when it reaches his *nishab* it is obligatory to issue *zakat*.
3. Opinions of Ibn Abbas, Ibn Mas'ud, Umar bin Abdul Aziz and modern scholars such as Yusuf Qardhawi do not require haul, but *zakat* is issued directly when getting the treasure. They confuse it with *zakat* of agricultural which is paid at each time of harvest.

Our scholars cannot agree in determining the actual status of the *zakat* of the profession. Is it included *zakat* in trade, agriculture, or others. This happened, because indeed in the time of the Prophet Muhammad and his professional friends as they are known today were not found. So the problem of *zakat*, is only focused on commerce, agriculture, war booty, and found property (*rikaz*). The Koran also does not sharih explain it. This does not mean that the Koran does not respond to the problems of this profession. For this reason, the khalaf (contemporary) scholars try to analyze and ultimately determine the status and the laws and *zakat* of the profession. of course they are based on the cues of syar'i propositions and the spirit of religious values in general. Namely by using *qiyas*. Both *qiyas al-aqly* and *qiyas al-al-shar'i*. Both *qiyas* can be used to argue (Saebani, 2009).

The only way they apply is analogy (*qiyas*). By analogy that's the conclusion they get varies depending on the reasons for each. Awareness of the common welfare of each mujtahid also affects the results of their ijihad. However, the profession cannot be expressed with *zakat* of *rikaz* and spoils of war. Because the wealth obtained from the profession was not obtained from the findings. The treasure was obtained from deliberate work. Indeed, scholars try to attract professional alms here, it seems likely to see a large percentage and the ease of obtaining the treasure. In fact, most of Indonesia's population work as employees whose salaries are of the Minimum Wage (UMR) of around 1 million - 1.3 million per month. If you still have to pay 20% *zakat* it feels burdensome for them. Besides that the phrase "*It is equally easy to get a lot of income and there is no risk of loss as happened in trade and agriculture.*" That is very contrary to the realities of life of these employees. Each profession has its own difficulty level. It's not as easy as finding treasure or taking someone else's property. Besides that risk is not like merchandise and agriculture. But the risk of pain, time, energy, can not be denied. Even time and energy have been set for several hours per day. Can be heavier than trade and agriculture. Because they don't have to be many hours per day. Determination of time that makes people bound is harder than working as traders or farmers determined by my own pell. Therefore, the percentage of 20% is very inappropriate and very burdensome for the muzakki.

More clearly, if the profession of *zakat* is equated with the trade *zakat*. If one receipt has reached *nishab*, which is 94 grams of gold, then there is no need to wait a year to pay the *zakat*. If it's still lacking, then wait a year. If it has not reached *nishab* a year,

immediately give alms. Obviously this is closer to the truth. Because the more is the better. The hadith narrated by Ibn Umar above which states: "*It is not obligatory to issue zakat from assets that have not reached a year.*" On the contrary if you do not get the benefit of *zakat* itself, also get the blessing of giving (*infaq*). The sooner *zakat* is the cleaner and more developed the treasure.

Whereas industrial *zakat* is more suitable to be matched with agricultural *zakat* with a percentage of 5% -10% or if necessary with the findings of *zakat* and spoils of war, which is 20%. Because seeing great results and all-technology work. Here, it seems easy to get a big treasure with the work of machines. Even though it still uses human labor, at least 10% of production results. The goal is that economic prosperity can be felt by all groups. Not only the rich, but also the poor come to feel that well-being. There is no reason that this percentage is burdensome. That is in accordance with the purpose of *zakat* itself.

Opinions of Ulama in Aceh Regarding Professional Zakat

In Indonesia, the collection of *zakat* salary/income is regulated in Law Number 38/1999, concerning Management of *Zakat*. The derivative is the Decree of the Minister of Religion (KMA) No. 581/1999, concerning Implementation III). No. 38/1999, and the Decree of the Director General of Islamic Community Guidance and Human Rights, No. D/291/2000, regarding the Technical Guidelines for the Management of *Zakat* (Armiadi, 2012).

Specifically for Aceh, in addition to laws that apply nationally, Aceh has a number of regulations in the form of a qanun, a governor's regulation. even at the level of the law, including NAD Governor Decree No. 18/2003, concerning the Work Procedure of the NAD Baitul Mal Agency, Qanun No. 7/2004. Regarding *Zakat* Management in Aceh, it was replaced by Qanun no. 10/2007, concerning Baitul Mal, Governor Regulation No. 60/2008, Regarding *Zakat* Management Mechanisms, Governor Instruction No. 06/2008, Regarding Collection of *Zakah* on Income from Civil Servants (PNS), Employees within the government, Instruction of the Governor of NAD Province No. 12/2005 concerning Deduction of Salary *Zakat* and Honorarium for every civil servant and officials in the Aceh government environment even articles 191-192 of Law No. 11/2005, About the Government of Aceh. The Ulema Fatwa (MUI) of Aceh regarding the obligatory *zakat* from the service sector or salary was decided in the Commission B meeting (fatwa/law), number 01/1998, Friday the 2nd Rabi'ul beginning 1419 H/26 June 1998 AD). Among other things mentioned, the payment/collection of *zakat* salary is recommended at each time to get income as *ta'jil/taq*.

This profession of *zakat* applies and is applied in Aceh, this is seen in the Duties and Authority of the Baitul Mal Aceh. With regard to financial distribution, article 18 states:

1. The Aceh Provincial Baitul Mal Agency has the authority to determine, collect and distribute national-level corporate *zakat* in the regions and the Provincial level within the Aceh region as well as the salaries/honorariums for civil servants and private and civil and military who are domiciled in the capital of Aceh Province.
2. Regency/City Baitul Mal Board authorized to determine, collect, and distribute Regency/City level company *zakat* as well as salary and honorarium for civil servants and private and civil and military who are domiciled in Regency/City (Armiadi, 2008).

In the province of Aceh, this issue has been a heated debate since 1978, when the MUI in the province of Aceh issued a fatwa deciding that *zakat* for legal services is

compulsory for every Muslim. This decision was very controversial not only among the Muslim scholars who adhered to the Shafi'i school of thought, but also among Muslim intellectuals. More than that, the Aceh provincial MUI does not rest its fatwa on certain schools of thought, but relies on the Al-Baqarah letter verse 267. Basically, this verse only mentions the obligation to pay *zakat*. For this reason, the implementation of the fatwa was ineffective, because the majority of Acehnese people, especially Islamic religious scholars, disagreed with this fatwa. In 1980, Ibrahim Husein, one of the MUI functionaries and also as the Head of the Regional Office of the Department of Religion in Aceh, determined that each official of the department was required to pay *zakat* from salary if it had reached the specified limit to pay *zakat*, namely *nishab*. Among the officials of this department there are those who disagree with the decision, because they are not convinced that Islam requires them to pay *zakat* from the proceeds of their income. Their stance is understandable, bearing in mind that the majority of the employees are from Islamic boarding schools, or at least study in religious studies institutions, where the teachers agree with the Islamic boarding school scholars, and this is justified by older employees (Amiruddin, 2007).

After the MUI promotes the preachers to disseminate the contents of this fatwa, then the leaders of Muslim organizations in Aceh accept this fatwa, for example, employees at IAIN Ar-Raniry, Dolog Aceh and others. They realize that there are still many people around them who are more in need than them. In addition, because at that time there were still no *dayah* scholars who thought that the profession of *zakat* was compulsory, so many people were still unsure of the legal status of the *zakat*.

When the problem arises, the *dayah* scholars try to answer the problem with a convincing opinion. In 1989, the *Dayah* scholars from the Inshafuddin *Dayah* Association held a workshop that included the issue of *zakat* services as a discussion agenda which became an additional issue besides the issue of body transplantation and IVF. An encouraging result, after an in-depth study, the scholars accepted *zakat* services as an obligation. The discussion was conducted independently. It means that they did not refer to the MUI fatwa and did not review the fatwa, but in some cases the fatwa of the *Dayah* ulama was different from the 1983 MUI fatwa. The differences are as follows:

1. The MUI does not base their opinions on one school or even in their discussions, MUI scholars sometimes quote several scholars' opinions. On the other hand, the *dayah* scholars based their opinions on four schools, Shafi'l, Hanbali, Hanafi and Maliki.
2. MUI requires *zakat* services. On the other hand, the *dayah* scholars believe that service or profession is not a cause in the payment of *zakat*. But, obligatory or not to pay *zakat* depends on the income from various jobs.
3. Other differences regarding *nishab*. The Aceh provincial MUI analogizes the *zakat nishab* services on agricultural products (*zuru'*) while the *ulema dayah* bases its views on the comparison between *zisah* services *zakat* with *zakat* on gold and silver. However, the two scholars agreed that the amount of *zakat* required to be tithed was 2.5%.

According to the results of research conducted by IAIN Ar-Raniry, before the *dayah* ulemas issued their fatwa, most Acehnese people, especially those who have been in *dayah* consider that *zakat* services are not mandatory. Only 22.5% believe that *zakat* services are mandatory, while 51.25% think otherwise, and 21% abstain. It is estimated that after the *dayah* ulama issued the fatwa, many among the community, especially the alumni of the *dayah* changed their views. This is understandable, because a fatwa issued by a *dayah* ulama is more easily accepted by the public than a MUI fatwa, which is considered as a scholar to connect the tongue of the government.

The scholars who oppose the profession *zakat*, they have their own reasons that are strong and fundamental according to their point of view. So we cannot claim that their opinions are wrong. Likewise with contemporary scholars who require professional alms, they have a logical foundation and are supported by extensive reasoning based on the development of the times and the current conditions of society. According to the author's analysis, in the conditions of modern and global times such as today, the opinions of contemporary scholars are very appropriate to be applied in life. Professional alms must be issued to reduce social inequality in life and the emergence of awareness in each individual, that in each income coffers there are few other people's rights that must be surrendered.

CONCLUSION

Professional *zakat* is *zakat* issued from professional income (teachers, doctors, officials, etc.) or the results of a profession when it reaches its *nishab*. Unlike the sources of income from agriculture, animal husbandry and trade, sources of income from the profession were not widely known in the past generation.

The most striking income today is what is obtained from work and profession. Jobs that make money are of two kinds. The first is work that is done alone without depending on others, thanks to dexterity of the hand or brain. Income obtained in this way is professional income, such as the income of a doctor, engineer, advocate, artist, tailor, carpenter and others. The second is work done by someone for another party, be it government, companies, or individuals by obtaining wages, which are given, by hand, brain, or both. Income from such work takes the form of salary, wages or honorarium.

Zakat and profession can be taken if it's been a year and is quite good. If we hold to the opinion of Abu Hanifah, Abu Yusuf, and Muhammad that *nishab* does not need to be achieved throughout the year, but it is quite fully achieved between the two ends of the year without lacking in the middle we can conclude that with this interpretation it is possible to oblige *zakat* on income results every year, because the results rarely stop throughout the year and most even reach both ends of the year. Based on that, we can determine the income as a source of *zakat*, because there is *illat* (cause), which according to the scholars of legal fiqh, and *nishab*, which is the obligatory foundation of *zakat*.

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