

## The Istinbath Method of Professional Zakat Law at the Muhammadiyah Tarjih Council and Its Implications For the Implementation of Professional Zakat at the Muhammadiyah University Of North Sumatra

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<b>Article History</b> Received : 2018-07-03 Revised: 2018-07-11 Published: 2018-07-30  <b>Keywords:</b> <i>Professional Zakat; Muhammadiyah Tarjih Assembly; Istinbath Al-Ahkam; Fatwa; Islamic Law.</i>	Zakat profession is a problem that has not been discussed in the time of the Prophet Muhammad. However there is no argument in the verses of the Holy Qur'an and the Prophet's Hadith explicitly explain the obligation and unobligation about the law of zakat profession. Causing the differences of opinion among Ulama about its legal status. Meanwhile in Indonesia, Islamic organizations have their respective legal provisions in establishing the law of zakat profession. In this state, Muhammadiyah through Muhammadiyah Tarjih Assembly has set the zakat profession, is a mandatory. This aim of this study is to know the law of zakat profession according to Majelis Tarjih Muhammadiyah and how the method used by Majelis Tarjih Muhammadiyah in establishing the law of zakat profession. And also the fatwa's implications about application of zakat profession at the University of Muhammadiyah North Sumatra. The method used by the writer in this research is descriptive analytical. collecting data from the literature study. This research tried to explain the istinbath method of the law of zakat profession from Muhammadiyah organization through Muhammadiyah Tarjih Assembly and fatwa implication to the law of zakat profession applied at University of Muhammadiyah North Sumatra.

### I. INTRODUCTION

Muslims are a noble people, chosen by Allah to carry the message and to be witnesses for all people. The duty of Muslims is to create a just, prosperous, peaceful, and prosperous life wherever they are. Therefore, Muslims should be a blessing for all of nature.

The reality of the Muslim community today is far from ideal. This is due to their inability to change what exists within themselves (QS. Ar-Ra'd: 11). The basic potential bestowed by Allah upon the Muslim community has not been optimally developed. In fact, the Muslim community has many intellectuals and scholars, in addition to abundant natural and economic resources. If all of this potential is developed carefully, combined with the

potential of Islamic faith (tawhid), optimal results will certainly be obtained. At the same time, if the independence, religious awareness, and Islamic brotherhood of Muslims increase, then the doors of evil due to economic difficulties will be increasingly narrowed. Because poverty can lead to disbelief.

One aspect of Islamic teaching that has not been seriously addressed is poverty alleviation by optimizing the collection and utilization of zakat. This is exemplified by the Prophet Muhammad (peace be upon him) and his successors during the golden age of Islam. Yet, Indonesian Muslims possess enormous potential for zakat funds.

Islam affirms the rights of the poor to the wealth of the rich. When a wealth owner gives a portion of his wealth to the poor, he has truly fulfilled his responsibility, purified his wealth, and pleased God (Abdullah, 2007).

In the early days of Islam, namely the time of the Prophet Muhammad (peace be upon him) and his companions, Islamic principles were implemented demonstratively, especially in terms of zakat, which is the third pillar of Islam after the shahada and prayer (al-Muslih, dkk, 2004). In reality, zakat has resulted in comprehensive economic changes in Muslim society. The issue of zakat cannot be separated from the community's businesses and income. Likewise, during the early stages of the Hijrah in Medina, zakat had not yet been implemented. In the first year in Medina, the Prophet and his companions, along with all the Muhajirin, were still faced with the challenge of how to make a living in their new home. Not everyone who participated in the Hijrah was well-off, except for Uthman ibn Affan. All their possessions and wealth remained in Mecca.

During the reign of Caliph Uthman ibn Affan, zakat collection was no longer centralized within the caliph. This was because people had differing views on how to distribute zakat, with some giving it directly to the poor, while others preferred to hand it over to Uthman's envoys. Furthermore, the Islamic empire had expanded significantly, so zakat distribution was handled by the respective regional governors (Muhammad, 2002).

Furthermore, it is told in the history of Islamic civilization that the success of Islamic government reached its peak when it was led by the caliph Umar bin Abdul

Azis. That Umar bin Abdul Azis has collected zakat on income originating from gifts, gifts, employee salaries, honoraria, confiscated property and so on. Thus, in this era, income zakat or professional zakat was known, although the forms of income were still simple compared to conditions like now (Muhammad, 2002). Meanwhile, during the time of the prophet, the only assets subject to zakat were livestock, goats, cows and camels, valuable items; gold and silver, herbs; wheat, dried grapes (raisins) and dates.

Yusuf Qardhawi divides the development of zakat in the early Islamic period into two periods, namely the Mecca and Medina periods (Yusuf Qardhawi, 1999). He stated that the form of zakat in the Mecca period was unrestricted zakat (which could be called infaq).

because there are no provisions regarding the limits and amount of zakat that must be paid, but it is simply left to the feeling of faith, generosity and with other people or institutions, which generate income (money) that fulfills the nishab.

While many jobs today can generate substantial income and are easily accomplished in a relatively short time, if this issue is linked to the implementation of zakat already in place in society, a gap or injustice emerges between farmers who devote considerable effort but earn little, and professional workers who can quickly achieve substantial returns.

On the other hand, there is no explicit evidence that requires professional zakat, either in the Quran or the Sunnah. Even the Prophet Muhammad (peace be upon him) never implemented professional zakat during his lifetime. Therefore, Islamic organizations in Indonesia have different views on the law of professional zakat,

although some share the same view. Nahdatul Ulama (NU) is of the view that all halal income containing elements of mu'awadhah (exchange), whether from professional/non-professional work, or the results of the service industry in all its forms, which have met the requirements for zakat, including reaching one amount of 1 (one) nishab and the intention of *tijarah*, are subject to zakat obligations.

Likewise, the Hisbah Persis Council, which stipulates that professional zakat is not obligatory, only decides that assets that are not subject to zakat obligations, including professional income, are subject to *infaq* obligations, the amount of which depends on the Islamic need for the assets.

However, in this research, the author pays more attention to Indonesian Islamic organizations based on the mass of one-The only institution that requires professional zakat is Muhammadiyah through the 25th National Tarjih Conference in Jakarta in 2000. Therefore, the author wants to examine the process of establishing the law on professional zakat, as well as the implications of the fatwa on the implementation of professional zakat at the Muhammadiyah University of North Sumatra. Therefore, the author compiled this research with the title, *The Istinbath Method of Professional Zakat Law at the Muhammadiyah Tarjih Council and Its Implications for the Implementation of Professional Zakat at the Muhammadiyah University of North Sumatra*.

## II. RESEARCH METHODS

This study uses a normative juridical research method with an Islamic legal approach to examine the *istinbath* method used by the Muhammadiyah Tarjih Council in determining the law of professional zakat and its implications for

implementation at the University of Muhammadiyah North Sumatra (UMSU). The research applies conceptual and historical approaches to analyze Islamic legal principles related to zakat, as well as the development of professional zakat discourse in Muhammadiyah. The legal materials consist of primary sources, including the Qur'an, Hadith, Muhammadiyah Tarjih Council decisions, and UMSU regulations concerning professional zakat, while secondary sources include books, journals, and previous studies related to Islamic law and zakat. Data were collected through library research and analyzed qualitatively using a deductive approach, starting from general Islamic legal principles and applying them to the specific issue of professional zakat and its implementation within Muhammadiyah institutions.

## III. RESULTS AND DISCUSSION

### A. Zakat In General

Zakat according to language, means name'; *thaharah*; *barakah*, which means fertility, purity, blessing and also means *tazkiyah*, which means to purify (Tengku, 1999). In the book *Subulussalam*, zakat has more than one meaning. *Al-nama'* means growing, *al-thaharatu* means purity and *al-shalahu* means goodness (Muhammad, 2007). The word zakat applies generally to obligatory charity, *sunnah* charity, *nafaqah*, forgiveness and rights.

Meanwhile, according to Yusuf Qardhawi, zakat means a certain amount of wealth that is required by Allah SWT to be given to those who are entitled (Yusuf Qardhawi, 1999). The author concludes that zakat is an obligation on wealth that has been determined by sharia to be paid out by following sharia rules that are intended for groups that have been determined by sharia.

The word "profession" comes from the English word "profession," which means both work and profession. There is no explicit equivalent for the term "profession" in Arabic terminology. This is because Arabic is a language that has adopted very few foreign languages. In modern Arab countries the term profession is translated and popularized with two Arabic vocabulary words.

First, *al-mihnah*. This word is often used to describe jobs that rely more on brain power (Yusuf Baqai, 1995). Therefore, professionals are called *al-mihaniyyun* or *ashab al-mihnah*. For example, lawyers, writers, doctors, legal consultants, office workers, and so on.

Second, *al-hirfah*. This word is more often used to refer to types of work that rely on manual or muscle power (Ibnu Manzbur, 1995). For example, craftsmen, blacksmiths, tailors in garment factories, construction workers, and so on. They are called *ashab al-hirfah*.

Thus, from the definition above, the formula is obtained, "a profession is any lawful endeavor that brings in relatively large results (money) in an easy way, whether through a particular skill or not." (Fakhrudin, 1999).

From the definition of profession above, professional zakat is defined as "zakat imposed on every job or certain professional skill, whether carried out alone or with other people or institutions, which brings in income (money) that meets the *nishab* (Didin, 2002).

The Muhammadiyah Tarjih Council was established as a result of the decision of the 16th Muhammadiyah Congress in Pekalongan in 1927 during the leadership of KH Ibrahim (1878-1934), who became the second General Chairman of

Muhammadiyah after KH Ahmad Dahlan (1868-1923). At the congress, the Muhammadiyah Central Leadership proposed that the organization establish a Tasyri' Council, a Tanfidz Council, and a Taftisy Council. The proposal submitted by the Central Leadership originally came from and was initiated by a prominent Muhammadiyah cleric.

prominent figure, KH Mas Mansur (1896-1946) who at that time was the Regional Consul of Muhammadiyah Surabaya.<sup>39</sup> This idea had previously developed in Surabaya at the 15th Congress in 1928.

The Tarjih Council has primary duties and authorities in its work. The duties of the Tarjih Council, as stated in Article 8 of Muhammadiyah PP Decree No. 5/PP/1974, are as follows:

- 1) Researching Islamic Law to find its purity.
- 2) Providing materials and considerations to the Leadership of the Association to determine policy and carry out leadership and lead the implementation of Islamic teachings and laws to members.
- 3) Accompanying the leadership of the organization in leading members in implementing Islamic teachings and laws.

#### **B. Istinbath Method of Professional Zakat Law**

Zakat is one of the five pillars of Islam and is obligatory for every Muslim to perform. Zakat holds a crucial position because it serves a dual function: as an individual act of worship to Allah to harmonize vertical relationships with Him, and as a social act of worship to establish horizontal relationships with others (Abdurrachman Qadir, 1998).

As is the case with the current issue of professional zakat, which is still widely debated, professional zakat is a term that has emerged recently. The term used by early scholars for professional zakat is usually called al-mal al-mustafad. Included in the category of al-mal al-mustafad is income generated from non-zakat professions, such as the salaries of civil servants/private sector employees, consultants, doctors, and others, or sustenance that is generated unexpectedly such as lotteries, prize quizzes (which do not contain gambling elements) and so on.

Officially, the issue of professional zakat has been discussed several times, the first time was at the 41st Muhammadiyah Congress in Surakarta, then in the Muhammadiyah Tarjih forum, namely the 22nd Tarjih Congress in Malang on 12-

February 16, 1989, and the 25th National Tarjih Conference in Jakarta on July 16-17, 2000. At the 25th National Tarjih Conference, it was agreed that zakat is obligatory for the legal profession.

The definition of profession and professional zakat according to Muhammadiyah, in this case the Central Leadership (PP) of Muhammadiyah, defines profession as any form of business that is halal and can produce relatively large results (money) in an easy way, whether through a particular skill or not (Abdurrachman Qadir, 1998).

The form of business can be:

- 1) Physical efforts, such as employees and laborers.
- 2) Mind-work, such as consultants and doctors.
- 3) Position benefits, such as commissions and position allowances.
- 4) Capital ventures such as investments.

The results of professional efforts can be:

- 1) Regular and definite results every month, week or day, such as wages for workers or employees.
- 2) Variable and unpredictable results such as contractor and author royalties.

In this case, Muhammadiyah generally bases the issue of professional zakat on business forms that generate relatively large profits (modern professions that are money-making). This is due to the gap which is quite striking in the implementation of zakat in society.

Thus, the definition of professional zakat is zakat paid from the results of a lawful business that can generate results (relatively large sums of money easily, through a specific skill). In this professional context, the most important thing is having a business that generates a relatively large amount of money.

Based on the explanation above, the Muhammadiyah Tarjih Council has determined that professional zakat is obligatory. For the following reasons:

in Surah Al-Baqarah verse 267 with meaning zakat, as also in the Koran Surah Al-Baqarah verse 3 and At-Taubah verse 34. it is obligatory to use it according to the rules principles:

الأصل في الأمر للوجوب

*"In principle, the law contained in the amar (command) is mandatory."*

in Surah Al-Baqarah verse 267 it is general and indeed there is already a takhsish, namely the hadiths of the Prophet Muhammad SAW above. But because the law on 'amand this khash is the same, then the generality remains valid in its entirety to determine the obligation of professional zakat, in accordance with the rules of ushul:

التَّخْشِيشُ قُضِيَ الْعَامَ الْمَوْفِقِ اللَّهُ بِكَلِمَةِ اللَّهِ تَزَادُ أَفْغَضَ بَدَّ بَ

*"Mentioning some units of the word 'am which according to the law do not contain takhshish"*

التَّخْشِيشُ حُجَّةٌ بِالْبَاقِيِ عَدَالَةً بَ

*"The word 'am which has been confirmed can still be used as evidence for the remaining meaning"*

Taking the generality of the wording from verse 267 of the Al-Baqarah letter is more appropriate than maintaining the specificity of its nuzul, because the rule says:

بِعَنْوَانِ السَّبِيحَةِ اللَّهُ بِصُورِ السَّبِيحَةِ الْعَبَّ

*"The meaning of the phrase is like taking the general meaning of the phrase, not limited to the specific reason (for the phrase to occur)."*

Although zakat is considered an act of worship, it is not a form of worship, but rather a collective act of worship. Zakat is fundamentally about realizing justice, the goal of Islamic law. It purifies wealth and narrows the gap between the rich and the poor. The rich are obligated to give a portion of their wealth to the poor. This is in accordance with the Quranic verse at-Taubah (Surah At-Taubah). 103 and Al-Hasyr verse 7 as well as the Hadith of the Prophet which has been explained above.

Therefore, the Muhammadiyah Tarjih Council has issued a decision through the National Tarjih Conference.

XXV Central Leadership of Muhammadiyah in Jakarta regarding professional zakat as follows:

- 1) Professional zakat is obligatory.
- 2) The nisab for professional zakat is equivalent to 85 grams of 24 carat gold.
- 3) The level of professional zakat is 2.5%.

### C. Implementation Zakat Profession in University Muhammadiyah of North Sumatra

#### 1. Basic Management of Professional Zakat at UMSU

The University of Muhammadiyah North Sumatra (UMSU), as one of the charitable organizations under the auspices of Muhammadiyah, has implemented professional zakat for employees working within the UMSU environment following the issuance of a decision by the Tarjih Council of the Muhammadiyah Central Leadership.

UMSU employees receive their monthly salaries through a bank account. Muhammadiyah's decision mechanism for enforcing the obligation to pay zakat on professional income within UMSU is carried out through direct deductions (autodebit) from each employee's salary (Akrim, 2017).

In its implementation within the University environment, although there is already a fatwa, UMSU also has regulations as a legal basis for implementation within its environment, namely the Chancellor's Decree number 2045/KEP/II.3-AU/UMSU/C/2013 concerning the deduction of zakat funds for the Leaders and employees of the University of Muhammadiyah North Sumatra, even though the implementation of deductions for professional zakat funds has begun since 2006 (Akrim, 2017).

The amount of professional zakat deduction is 2.5% and assets that have met the nisab, namely 85 grams of pure gold. However, there are several deduction provisions for lecturers and employees who, if their salary does not meet the nisab for professional zakat,

the salary deduction remains at 2.5% but its allocation is not for professional zakat but is recognized as infaq, alms and waqf (Akrim, 2017). This is a policy of the UMSU that there is togetherness in implementing socio-religious aspects in the form of providing assistance to the poor and others, the funds for which come from salary deductions.

## 2. Implementation of Professional Zakat

As the UMSU Institution in general has a vision and mission in accordance with Islamic law regarding professional zakat within its own internal circles, both from UMSU lecturers and employees. The existence of UMSU as an educational institution that is also still part of Muhammadiyah's charitable efforts also does not forget how the role and function of "arkanul Islam", UMSU tries not only to prioritize the prestige and progress of its institution but also to carry out one of the pillars of Islam that is often forgotten today, the 4th pillar of Islam, namely the obligation to pay zakat.

## 3. Standard Operating Procedures (SOP) for Professional Zakat at UMSU

The five management factors mentioned above are crucial to achieving maximum zakat collection. Furthermore, implementing these management functions will increase public trust in the institutions that manage zakat at various levels.

Based on information from the UMSU professional zakat management, the Standard Operating Program (SOP) for professional zakat is as follows: (Akrim, 2017).

- a. The Chancellor met with the UMSU leaders to agree on the Chancellor's

Decree regarding the implementation of professional zakat.

- b. After the Chancellor's Decree regarding various provisions for UMSU professional zakat was issued, the next stage was to send it to all UMSU leaders.
- c. Each leader must conduct outreach regarding the Chancellor's Decree.
- d. Collection of professional zakat is carried out by deducting the salaries of UMSU Leaders and permanent lecturers whose salaries have reached the nisab (85 grams of pure gold) in a year and at the same time by cutting infaq and alms by 2.5%.
- e. The treasurer collects the amount of professional zakat every month, then deposits it into the professional zakat account.
- f. LKK managers as the holders of the mandate to manage professional zakat distribute it to the mustahiq.
- g. The LKK makes an activity report to the Chancellor every year regarding the results achieved in one year.

## IV. CONCLUSION AND SUGGESTIONS

### A. Conclusion

As a conclusion to the discussion, this article concludes several conclusions as follows:

- a. Professional zakat is a new category of assets for which zakat is obligatory. The Muhammadiyah Tarjih Council issued a fatwa at the 25th National Tarjih Conference in Jakarta, declaring that professional zakat is obligatory.
- b. The word *مَا كَسَبْتُمْ* in QS. Al-Baqarah verse 267 is general in nature. This includes all income from trade, salaries, and

other professions. Therefore, it is highly relevant and contextual to establish zakat on income in the form of salaries and other income based on this verse.

- c. The Muhammadiyah University of North Sumatra (UMSU) has implemented professional zakat for its employees following a decision from the Muhammadiyah Central Leadership Tarjih Council. UMSU also has regulations as the legal basis for its implementation.

Namely the Rector's Decree number 2045/KEP/II.3-AU/UMSU/C/2013 concerning the deduction of zakat funds for the Leadership and employees of the University of Muhammadiyah North Sumatra. In implementing the obligation to pay zakat on professional income within the UMSU environment, this is done by means of direct deduction (autodebit) from the salary received by each employee.

### B. Suggestions

Based on the findings of this study, Muhammadiyah institutions are expected to strengthen education and dissemination regarding the legal basis and importance of professional zakat in improving social welfare. Furthermore, zakat management institutions should enhance transparency and accountability in collecting and distributing professional zakat funds to increase public trust. Future research is recommended to explore the effectiveness and socio-economic impact of professional zakat implementation through empirical studies in various Islamic institutions in Indonesia.

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