

**SOCIALIZATION OF PROFESSIONAL ZAKAT AS AN EFFORT TO RAISE AWARENESS OF
THE COMMUNITY ALMS OF NITIKAN VILLAGE, SOROSUTAN VILLAGE,
UMBULHARJO DISTRICT, SPECIAL REGION OF YOGYAKARTA.**

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Abstrak

Kegiatan pengabdian kepada masyarakat ini dilaksanakan dengan mengadakan sosialisasi tentang pentingnya menunaikan zakat bagi ibu-ibu PKK (Pemberdayaan Kesejahteraan Keluarga) di Desa Nitikan, Kecamatan Umbulharjo, Kota Yogyakarta. Kegiatan ini bertujuan untuk menambah kesadaran dan pemahaman masyarakat tentang pembayaran zakat. Kegiatan ini berbentuk sosialisasi menggunakan metode ceramah dan tanya jawab. Materi terdiri dari definisi zakat, ashnaf zakat, metode pembayaran zakat dan contoh kasus. Peserta sosialisasi ini terdiri dari 20 orang ibu-ibu PKK (Pemberdayaan Kesejahteraan Keluarga) di desa Nitikan, 1 orang mahasiswa dari Universitas Widya Mataram, dan 1 orang mahasiswa dari Universitas Sarjanawiyata Tamansiswa.

Kata Kunci : Zakat, kesadaran, pemahaman, masyarakat.

Abstract

Community service activities are carried out by holding socialization on the importance of giving alms to women PKK (Family Welfare Empowerment) in Nitikan Village, Umbulharjo District, Yogyakarta City. This activity aims to increase public awareness and understanding of zakat payment. This activity takes the form of socialization using lecture and question and answer methods. The material consists of the definition of zakat, ashnaf zakat, zakat payment methods and case examples. The participants of the socialization consisted of 20 PKK (Family Welfare Empowerment) mothers in Nitikan

village, 1 student from Widya Mataram University, and 1 student from Sarjanawiyata Tamansiswa University.

Keywords: Zakat, awareness, understanding, society.

Introduction

Zakat is one of the five pillars of Islam, also a concept of Islamic teachings that is based on the Qur'an and the Sunnah of the Apostles about the wealth obtained by someone who is safe from God and socially. As a Muslim who is capable and has fulfilled the Nisab (minimum limit) and haul (one year time) of the possessed property, he is obliged to pay zakat. Besides being useful for purifying hearts and wealth, zakat is also useful for distributing wealth from wealthy people to groups (asnaf) so that they can examine wealth and fill the social security in society (Hadi, 2010).

In general, zakat can be divided into two types namely zakat fitrah and zakat maal. Zakat al-Fitr itself is zakat which is obligated to be issued by Muslims, whether male, female, large or small, independent or slave, old and young, at the beginning of the month of Ramadan until the issuance of Eid. In zakat fitrah there is no nisab (minimum amount) or haul (one year time). The amount issued per person is about two kilograms of staple food according to the area to be issued in the month of Ramadan until before the Eid Prayer is performed (Bank Indonesia, 2016).

As for zakat maal, zakat is required for certain assets after fulfilling certain requirements, namely the fulfillment of time requirements (haul) and the amount requirements (nishab). According to Islamic jurists clarified by Yusuf Qardawi, there are several conditions that must be completed in order to be able to meet the requirements of the assets owned by a Muslim, require certain ownership (almilkuttam), develop (a namaa), according to the needs, free from debt, reaching nishab, valid for one year (haul) (Sari, 2006). As an implication, differences in the amount of assets can also be different when the time limit must be determined and the minimum amount of assets that must be completed zakat. For example, gold deposits have haul and nishab reserves that are different from merchandise produced. Unlike zakat fitrah, zakat maal works to purify property, as we already know, in our property contains other people's property.

The idea to implement zakat from all business results that have economic value, both from the service sector and the profession has not been fully accepted in Indonesian society. Meanwhile, the social reality in Indonesia shows a wider and more varied employment field, not limited to the agricultural and livestock sectors that have clearly regulated zakat. The fact that there is no classical literature (the book of fiqh) that examines in detail about professional zakat except the latest literature such as Yusuf Qardawi and Wahbah Zuhayli proves that the legal status of professional zakat is contemporary ijihad. On this basis the implementation of professional zakat still invites debate about the types of professions and zakat requirements that must be issued (Hadi, 2010).

Professional zakat is the payment of zakat on professions or income which is cultivated through its expertise, both those that are done individually or jointly, which are done alone, for example the profession of doctors, architects, legal experts, tailors, painters, maybe also preachers or preachers, and so forth. As for what is done together such as employees (government and private) using the system of wages or salaries or honorarium (Al-Qardawi, 1969). Based on the Fatwa, the MUI explained that all forms of income were obtained by halal and must be issued zakat on the condition that the nishab has reached within one year, which is worth 85 grams of gold and the level of zakat income is 2.5%. As for the time to spend zakat income can be issued when receiving if it is enough nishab. If the nishab does not reach the income can be collected for one year, then zakat is issued if the net income is sufficient nishab.

As for the practice of professional zakat in Indonesia there is still no similarity in qias, nisab and haul depending on the decision of zakat institutions, although they are different but are still in the appropriate scope only differing opinions.

According to Islamic economists professional zakat has a contribution to the development of the economic community. Research conducted previously concluded that professional zakat is very potential in alleviating poverty, while if giving zakat once a year with only 2.5 kg of rice and given to neighbors, the rice is only enough to address the neighbors' needs for food several times. In contrast to professional charity, it has the potential to reduce poverty, especially if managed properly. Unfortunately, in practice in the community there are still many who do not understand and are aware of the urgency of issuing professional alms. Based on the surveys there are still many people who do not know about the profession of alms.

Table 1. Fundraising Based on the Level of Zakat Management Organization

Tingkatan OPZ Level of OPZ	Pengumpulan Collection		Penyaluran Disbursement		Daya Serap Absorption
	Jumlah Dana (Rp) Total Amount (Rp)	%	Jumlah Dana (Rp) Total Amount (Rp)	%	
1	2	3	4	5	6
BAZNAS [®]	296,234,308,349	2.9	270,716,950,765	3.1	
BAZNAS Provinsi	583,919,722,674	5.7	481,796,534,289	5.5	84.95%
BAZNAS Kabupaten/Kota	3,539,980,546,674	34.6	2,586,872,888,351	29.8	
LAZ	3,728,943,985,109	36.5	3,519,873,720,039	40.5	
OPZ Dalam Pembinaan Kelembagaan	2,078,865,243,749	20.3	1,828,961,140,910	21.1	Efektif
Total	10,227,943,806,555	100.0	8,688,221,234,354	100.0	

Sources: Statistic Zakat (2019)

Zakat potential in Indonesia is very high, because Indonesia is a country with the largest Muslim population in the world. With 80% of the population is Muslim. According to the 2017 Zakat Outlook issued by PUZKAS BAZNAS, the potential for zakat in Indonesia reached 217 T and in 2017, only 5 T could be collected from such a potential. In 2019, the potential for zakat throughout Indonesia is estimated to reach 233.6 trillion. Among other provinces in Indonesia, West Java is one of the provinces that has the highest zakat potential, which is 26,845.7 billion. Every year, the national zakat collection experiences an average growth of 30.55 percent. In 2016, zakat collected by zakat management organizations, both Baznas and LAZ, was IDR 5,017.29 billion, and increased to IDR 6,224.37 billion in 2017 and IDR 8,100 billion in 2018. Zakat is distributed to 8 asnaf, namely: poor, poor, amil, convert, gharimin, riqab, fisabilillah and ibn sabil and distributed through various programs that can prosper them and make them turn into prosperous people, both physically and religiously prosperous. Although at this time the potential for zakat has not been realized, BAZNAS West Java is trying to channel the collected zakat funds through several empowerment programs in several fields such as religious, economic, social, and educational. The distribution of zakat is also in accordance with the 8 asnaf.

Whereas the economic potential of Muslims is large enough to overcome poverty and income inequality, namely through the potential for receiving zakat, infaq, shadaqah (ZIS). The National Amil Zakat Agency (BAZNAS) said the receipt of zakat in 2015 reached 4.2 trillion rupiah. This number is

expected to increase in 2016 which is targeted to reach 5.2 trillion rupiah from a potential of 217 trillion rupiah (BAZNAZ DIY, 2016).

Table 2. Collection by Type of Fund

Jenis Dana <i>Fund Types</i>	Realisasi 2019 <i>Realization 2019</i>	%
1	2	3
Zakat Maal-Penghasilan <i>Zakat Maal-Profession</i>	3,951,113,706,297	38.6
Zakat Maal Badan <i>Zakat Maal Organization</i>	306,737,147,482	3.0
Zakat Fitrah <i>Zakat Fitrah</i>	1,406,144,490,186	13.7
Infak/Sedekah Terikat <i>Restricted Infaq/Sadaqah</i>	712,309,604,322	7.0
Infak/Sedekah Tidak Terikat <i>Unrestricted Infaq/Sadaqah</i>	2,582,142,106,259	25.2
CSR <i>CSR</i>	96,395,440,616	0.9
Dana Sosial Keagamaan Lainnya <i>Other Socio-Religious Funds</i>	1,173,101,311,393	11.5
Total	10,227,943,806,555	100.0

Sources: Statistic Zakat (2019)

With such great potential, we took the initiative to hold a socialization regarding the payment of professional zakat to the community in Nitikan Village, Umbulharjo District, Yogyakarta City as an effort to introduce and explain the profession zakat. By holding this socialization, it is hoped that the community in Nitikan Village, Umbulharjo District, Yogyakarta City can implement the zakat of the profession so that it can help overcome poverty problems in Indonesia

Methodology

This socialization activity was carried out on February 8, 2020 at 16:00 WIB at Al-Anwar Mosque, Nitikan Village, UH 6, No. 260A, RT. 52, RW. 13, Sorosutan, Umbulharjo, Yogyakarta. Before the socialization began, of course we prepared the place, facilities and infrastructure of the socialization such as installing LCD, sound system and preparing socialization materials.

This socialization activity was carried out at Al-Anwar Mosque with 20 participants participating in the socialization of Nitikan Village Village residents, Sorosutan Village. In addition, this socialization was also attended by 2 students including Sarjanawiyata Tamansiswa University and Widya Mataram University.

Results and Discussion

Starting the discussion with explaining the definition of professional zakat. According to literacy, professional zakat consists of two words, namely: zakat and profession. In classical fiqh literature the meaning of zakat is a right issued of property or body. With regards to things this, Wahbah al-Zuhayly

stated that zakat is the fulfillment of the right mandatory in the property. In the dictionary Indonesian, profession is a field jobs based on skills education (skills, honesty, etc.) certain (Indonesian Dictionary in Muhammad 2002: 58). Professional zakat is zakat paid remove from the results what is obtained from job and profession. For example work what makes good money is work do it yourself without depending with others, thanks to the dexterity of hands or brain (professional). Nor work what one person does for another party, be it the government, company, or individual by earning the wages by hand, brain, or both. The income from such work is salary, wages, or honorarium. Which That's how it is when it reaches the nisab and haul the income he generates must be zakat is issued. (Qardawi, 2007: 459).

In the view of al-Ghazali zakat is a type of worship in the form of a ritual at the same time material is not like worship creed, prayer or fasting (Al-Ghazali in Muhammad Hadi 2010: 68). To be able getting there requires understanding sufficient to realize that zakat obligation is not just a charity only ritual mahdhah, but also has meaning of social obligation. Zakat is piety through social endeavors. So that to come to such awareness is necessary awareness coupled with action social charities, including issuing zakat, infaq and sadaqah. Because in the teachings of zakat are views and commitments the social is so clear, even from the point the most touching interests many people, namely the fulfillment of needs economy. In general, professional zakat according to Tarjih Muhammadiyah decision is zakat issued from the results of a lawful business that can bring results or money, relatively many in a lawful way and easily, either through certain skills or no. While in Zamzami's understanding, Ahmad, professional zakat is income zakat which is obtained and accepted in a way that is lawful in the form of wages, honors or salaries (Inoed, 2005: 50).

In community service in the form of this seminar, the speaker also explained about the professions that are obliged to pay zakat. The form of income most striking at this time is what is earned from a permanent job and profession, then get a fixed salary. Even though it's a job that makes money there are two kinds. The first is work done alone without depending on others, thanks to dexterity hand or brain. Earnings that obtained in this way is professional income, such as income a doctor, engineer, artist advocate, tailors, carpenters and others (Daradjat, 1996: 56). The second, is a job that done by someone for the other party- government, companies and individuals by obtaining wages, which are given, by hand, brain, or both. Income from work done for another person or party in return receive wages or honorariums such as public or private employees (Hasan, 2001: 204)

Income and profession can be taken zakat if it is a year and enough *nisab*. If we hold on to the opinion Abu Hanifa, Abu Yusuf, and Muhammad that the *nisab* does not need to be reached throughout the year, but quite fully achieved between the two ends of the year without less in the middle we can conclude that with this interpretation it is possible to oblige zakat on income every year, because the results rarely stop throughout the year even most reach both ends of the year. by thing that, we can set the income result as a source of zakat, because of the presence of *illat* (cause), which according to fiqh scholars valid, and *nisab*, which is the basis obligatory zakat.

Islam has a size for someone – to be considered rich – that is 12 Junaih of gold by Junaih's measure Egypt is old then that size must be fulfilled, also for someone to be exposed to the obligation of zakat, so that the difference between people is clear the rich who must pay zakat and the poor zakat recipients. In this case, the Hanafi school is clearer, namely that the number of the sensab is sufficient at the beginning and end of the year without having to is in the middle of the year. That stipulation must be considered in obliging zakat on the results of this income and profession, so that can be clear who is classified as rich and who is classified as poor, a worker professions rarely do not meet the requirements the (Juhairi, 1995: 45).

Regarding the amount of zakat, income and profession in fiqh special issues regarding rental. Someone who rents out his house and get the rent that enough nisab, that the person is obliged pay zakat when you receive it without a year requirement. It's on essentially resembles a source of income, and zakat must be issued when it is reach one nisab. It is in accordance with what we have emphasize first, that rarely someone workers whose income does not reach nisab as we have determined, although not quite in the middle of the year but enough at the end of the year. It is mandatory pay zakat according to the nisab is a year old. As a result of that interpretation, except for against, is that zakat is obligatory collected from salary or something like a month of twelve months. Due to mandatory conditions Zakat is enough full nisab at the beginning year or year end. The opinion of the great teachers about the results income and profession and income from salary or others, namely wealth that is obtained by a Muslim through the form of new business in accordance with religious law. So the fiqh view of form income is, that it is a "treasure income". A group of friends argues that the obligation of zakat on wealth directly, without waiting for the limit time of year.

What is needed today is to find the exact law of "treasure income", because there are things important thing to note is that income, profession, and non-trade assets can be classified as "assets income". If the wealth of one wealth, for which zakat has been issued, which includes "assets income" it, has developed, for example profit livestock trade and production then the calculation of the year is equated with parent year calculation. That's because profit relationship with its parent very closely. Based on that, if one has have one nisab livestock or property trade, then the basis and profit together the zakat is issued at the end year. This is clear. In contrast to that, the "treasure income" in the form of money from wealth obligatory zakat is not enough time a year, for example someone who sells the yield of the plant that has been released Zakat is 1/10 or 1/20, so does someone selling livestock production that has been zakat is issued, then the money earned from the price of the item is not issued zakat at that time. It's for avoid double zakat, which is deep taxation is called "Overlapping Tax".

The results of the socialization on the importance of zakat and professional zakat payments made by our group produced several findings, namely:

- a. Public knowledge about the obligation of tithing and knowledge of professional zakat is increasing.
- b. Knowledge of professional zakat becomes new knowledge for Nitikan village residents Sorosutan village so that it becomes a separate motivation for residents.
- c. The enthusiasm of the participants was very good, this was evidenced by the large number of participants present, the enthusiasm in listening to the socialization also asked a number of questions the speakers did not understand.

The results of the socialization by providing knowledge to the public about professional zakat, professional zakat law and also the levels of professional zakat itself. Knowledge of professional zakat is an interesting thing for citizens because many do not know about professional zakat and become new knowledge for them. In the socialization material, it is explained about the meaning of zakat, zakat law and various types of zakat and their levels. However, the focus of the socialization material is more on professional zakat where the definition of professional zakat itself is income or income that is cultivated through his expertise, whether done individually or jointly. Self-employed professions, for example doctors, architects, legal experts, tailors, painters and so on. While the professions are carried out jointly, such as employees (government and private) using the system of wages or salaries.

All income through professional activities if it has reached Nisab, then the zakat must be issued. The basic law of obligation to issue zakat is as follows:

Qs. Al-Baqarah verse (43)

وَأَقِيمُوا الصَّلَاةَ وَآتُوا الزَّكَاةَ وَارْكَعُوا مَعَ الرَّاكِعِينَ

“Establish prayer, pay zakat and ruku 'together with those who bow'.”

Qs. At-Taubah verse (103)

خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ سَمِيعٌ عَلِيمٌ

“Take alms from some of their assets, with the alms you cleanse and purify them, All forms of income obtained by lawful means must be issued zakat on the condition that the nishab has been reached. In one year, that is, the value of gold is 85 grams and the level of income is 2.5%. If the amount does not reach nishab, then all income is collected for one year, then zakat is issued if the net income is enough nishab”.

This socialization also provides knowledge about institutions that manage zakat such as BAZNAS, LAZIS NU, LAZIS MU, Dompot Dhuafa and others. After finishing the presentation, the discussion session was opened. Some participants were enthusiastic in asking questions. They asked for a more detailed explanation to the presenters about whether professional alms are obligatory for everyone who is already working or a profession, how we should issue professional alms and so on. Professional zakat itself is a zakat that did not exist during the time of the Prophet, professional zakat exists because of the development of an era where many professions have sprung up and the professional zakat law itself is mandatory for everyone who is a profession and earns more than the threshold of the professional zakat. The community also asked whether the profession of a trader and a farmer was included in the profession zakat, in this case certainly not because the zakat was included in the zakat of agriculture and trade alms.

Conclusion

This socialization activity can be concluded, as follows:

1. Public knowledge about the obligation of tithing and knowledge of zakat, especially professional zakat increases.
2. The socialization on this profession zakat became new knowledge for the Nitikan village Sorosutan village community, so that it became a separate motivation for residents.
3. The enthusiasm of the participants was very good, evidenced by the large number of invited guests present, and the enthusiasm in listening to the socialization also asked a number of questions the speakers did not understand.

Some suggestions that can be submitted after this problem is implemented are:

1. BAZNAS or other amil zakat institutions must be more intensive in providing socialization about zakat to the public
2. The socialization of zakat carried out to the public must be carried out with various approaches, for example a personal or group approach and perhaps also a short, medium and long term approach.

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