

ZAKAT AS ORIGINAL SOURCE OF REVENUE FOR ACEH**ZAKAT SEBAGAI SUMBER PENDAPATAN ASLI ACEH***M. Syahbandir, Efendi & Mahfud*

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Abstract: Article 180 (1) letter D of Aceh Governance Act No. 11 of 2006 on the Aceh Government articulated that zakat is one of the Aceh Province, regencies, or cities' original revenue sources. However, the legal basis of collecting zakat in Pidie, Bireuen and Lhokseumawe is very weak as it is only based on the Head of Regency or Mayor Regulation. This research aims to examine Islamic aspects of zakat collection in Pidie Regency, Bireuen Regency and Lhokseumawe City, and whether such collection has been in accordance with existing laws or not. This is normative legal research by examining the collection of zakat from Islamic aspects and existing laws in regard with the collection of zakat within such three regions. The research shows that Pidie Regency does not collect income zakat as it follows Madhhab al-Shafi'i which does not recognize it. The collection of this kind of zakat in Bireuen and Lhokseumawe has been in accordance with existing laws.

Keywords: Zakat, Regional Source of Revenue, Aceh

Abstrak: Pasal 180 ayat (1) huruf d Undang Undang Nomor 11 Tahun 2006 tentang Pemerintahan Aceh menentukan bahwa zakat adalah salah satu sumber pendapatan asli daerah Aceh dan pendapatan asli daerah kabupaten/kota. Kabupaten Bireuen dan Kota Lhokseumawe melakukan pemungutan zakat meskipun dasar hukum pemungutannya masih sangat lemah karena hanya didasarkan kepada peraturan Bupati atau Walikota. Sedangkan di Kabupaten Pidie tidak melakukan pemungutan zakat dari gaji seperti halnya di dua kabupaten di atas namun hanya memungut zakat non-gaji saja. Penelitian ini bertujuan mengkaji pemungutan zakat dari aspek hukum Islam dan apakah pemungutan zakat di Bireuen dan Lhokseumawe sudah sesuai dengan peraturan perundang-undangan yang berlaku. Penelitian ini adalah penelitian hukum normatif dengan mengkaji pemungutan zakat dari aspek Islam dan peraturan perundang-undangan yang berlaku terkait dengan isu pemungutan zakat di tiga pemerintah daerah di atas. Hasil penelitian menunjukkan bahwa Pemerintah Kabupaten Pidie tidak membenarkan pemungutan zakat penghasilan profesi karena mengikuti Mazhab Syafii yang tidak mengenal zakat penghasilan profesi. Pemungutan zakat profesi oleh Pemerintah Daerah Kabupaten Bireuen dan Kota Lhokseumawe sudah sesuai dengan peraturan perundang-undangan yang berlaku.

Kata Kunci: Zakat, Pendapatan Asli Daerah, Aceh

Introduction

Aceh is a province that has been granted a special autonomy. One of its specialties is that Aceh is given an authority to implement Islamic law in a complete way, including managing religious property. In implementing this authority, the Regional Government has collected *infâq* (donations) and charity as sources of Regional Revenue. *Infâq* and charity are collected only based on the Instruction of the Regent or Mayor. This instruction is issued based on the Aceh Qanun No. 10 of 2007 on Baitul Mal which determines that the “person who does not qualify as *muzakki* (being able to pay the obligatory charity or *zakat*) can pay *Infaq* to the Baitul Mal”.¹

The collection of *Zakat* as an Original Source of Regional Revenue (PAD) has a strong legal basis. The authority to collect *Zakat* is strictly regulated in Law Number 11 of 2006 concerning Aceh Government (UUPA). The original source of Aceh’s revenue and the original income of regencies/cities consist of:

- a. Local taxes
- b. Regional levies
- c. The results of the separated regional wealth management belonging to Aceh/regencies/cities and the results of Aceh/regencies/cities’ capital insertion.
- d. *Zakat*, and
- e. The Management of Aceh’s PAD sources and the PADs of regencies/cities as referred to in article (1) letters A and B, is carried out based on legislation.²

Aceh’s constitution does not regulate the

management of *zakat* at the regency and city levels. Therefore, the collection of *zakat* is based on regent or mayor regulations, as is in the case of Pidie Regency, Bireuen Regency and Lhokseumawe City. However, the *zakat* collection law in Pidie Regency, Bireuen Regency, and Lhokseumawe City is very weak because it is only based on Regent Regulations in Pidie and Bireuen and Mayor Regulations in Lhokseumawe. For that reason, this study aims to identify and discuss aspects of Islamic law on the collection of *zakat* as PADs by the Local Governments of Pidie and Bireuen Regencies and Lhokseumawe City. In addition, this study also aims to evaluate the suitability of the collection of *zakat* by the Local Governments of Pidie and Bireuen Regencies and Lhokseumawe City with the constitution.

To answer the purpose of the research, library research is conducted. This research uses secondary legal materials consisting of articles and books related to the issues discussed. The approach used in this research is the statute approach in aspects associated with the basis of *zakat* collection in Pidie, Bireuen and Lhokseumawe. The data obtained in this research is analyzed qualitatively and the results of this research will be presented in the form of descriptive analysis.³

Opinions of the Ulama on the Collection of *Zakat*

Literally, *zakat* is derived from Arabic “*zaka*” which means blessing, growing, clean, and commendable. According to *fiqh*, *zakat* means a certain amount of property that is required by Allah the Exalted to be given to a person entitled to receive it, and also means issuing a

1 Qanun Aceh Nomor 10 Tahun 2007, Pasal 21 ayat (2)

2 Undang-Undang Nomor 11 Tahun 2006, Pasal 180 ayat (1) UUPA.

3 Peter Mahmud Marzuki, *Penelitian Hukum* (Jakarta: Kencana Prenada Media Group, 2005), 93-95.

certain amount.⁴ According to the Sharia, *zaka*t is “a name for a number of certain assets that have reached certain conditions required by Allah to be issued and given to those who have the right to receive them”.⁵ *Zaka*t is also interpreted as “growing”, “developing”, “purifying”, or “cleaning”.⁶ *Zaka*t also means to increase or grow, and if something is to increase or grow without defects, so the word *zaka*t means clean.⁷

In the Qur’an and Hadith it is found some definitions of *zaka*t which include growing, developing, pure, and clean (QS Asy-Syam [91]: 9), doing a lot of goodness (QS an-Nur [24]: 21), cleansing or purifying (QS al-Baqarah [2]: 129), praises (QS an-Najm [53]: 32), halal (allowed) and good (QS al-Kahf [18]: 19), and a good compliment (QS al-Mukminun [23]: 1). *Zaka*t is an obligation for every Muslim. As one of the pillars of Islam *zaka*t is the greatest Islamic foundation whose obligation is directly delivered through the Qur’an and Hadith. *Zaka*t is not an ordinary charity, but it is a command from Allah which must be carried out by every Muslim. Al-Qur’an has commanded Muslims to carry out *zaka*t, as in QS al-Baqarah [2]: 110, QS al-Hajj [22]: 78, dan QS, al-Muzammil [73]: 20.⁸

There are also several hadiths that show

the importance of a *zaka*t institution. One of them is the story narrated by Ibn Abbas who said that the Messenger of Allah sent Muadz to Yemen and Muadz said: “explain to them that Allah the Exalted has obliged them to pray five times a day and night. If they have obeyed, tell them that they have to pay *zaka*t and pay it to the poor. If the obligation has been obeyed by those who are most valuable, fear the prayers of oppressed people because actually there is no wall between them and Allah”.⁹

In addition to the Qur’an and Hadith, there is also research (*ijtihad*) regarding the guidelines of *zaka*t that “the rich who do not fulfill their *zaka*t, on the Day of Resurrection their wealth will turn into a venomous snake that will see their bodies and say: “I am your property and I am your wealth”.¹⁰ Both classic and contemporary scholars have agreed on the obligation of *zaka*t, and for those who deny it they are considered being out of Islam.¹¹

*Zaka*t is also interpreted as a mandatory charity which in the Qur’an the word charity, in various forms, is mentioned 154 times.¹² Thus, *zaka*t can be interpreted a mandatory charity that in the Qur’an it is narrated *inna ma as sodaqotu* which means *zaka*t.¹³

Since the first arrival of Islam into our

4 Yusuf Qaradhawi, *Kiat Islam Mengentaskan Kemiskinan* (Jakarta: Gema Insani Press, 1995), 34.

5 Irsyad Andriyanto, “Strategi Pengelolaan Zakat Dalam Pengentasan Kemiskinan”, *Jurnal Wali-songo*, Vol. 19, No. 1, (2011), 31.

6 Fathurrahman Rauf, *Zakat Untuk Pengentasan Kemiskinan* (Jakarta: PP. LAZIS NU, 2009), 4.

7 Farida prihhatini, et.al., *Hukum Islam Zakat & Wakaf* (Jakarta: Papas Sinar Sinanti dan Fakultas Hukum UI, t.t.), 46.

8 Syarif Hidayatullah, *Ibadah Tanpa Khilafah Zakat*, cetakan pertama, (Jakarta: Al-Kautsar Prima, 2008), 4.

9 Farida prihhatini, et.al., *Hukum Islam Zakat & Wakaf...*, 49.

10 Abdul Ghofur Anshori, *Hukum dan Pembe-dayaan Zakat Upaya Sinergis Wajib Zakat dan Pajak di Indonesia*, (Yogyakarta: Pilar Media, 2006), 18.

11 Abdul Ghofur Anshori, *Hukum dan Pembe-dayaan Zakat Upaya Sinergis Wajib Zakat dan Pajak di Indonesia...*, 18.

12 Asmuni Mth, “Zakat Profesi Dan Upaya Men -ju Kesejahteraan Sosial”, *Jurnal Fakultas Hukum UII* Vol. 1, No.1 (2007), 46.

13 Asmuni Mth, “Zakat Profesi Dan Upaya Men -ju Kesejahteraan Sosial”..., 46.

country, zakat has been implemented, which is driven by the two most important religious institutions such as mosques and *pesantren* (Islamic boarding school). However, there is no adequate evidence that zakat is collected formally without government intervention. It is in the beginning of the new order that the Ministry of Religious Affairs had the desire to get the government involved in zakat management in order to optimize the potential of zakat. But this proposal did not get parliament and President Suharto supports at that time.¹⁴

Apart from the unclear national policy regarding the management of *zakat* and the lack of support from the authoritarian head of state at that time (Suharto), a number of amil zakat institutions in various regions continued to emerge which is known as the Amil Zakat, Infaq and Sedekah Agency (BAZIS). Ali Sadikin as Governor of the Jakarta special capital region issued the Decree No. Cb.14/8/18/68 dated 4 December 1968 on the Establishment of the BAZIS.¹⁵ New types of amil zakat agencies then emerged such as the state-owned *Baitul Mal Ummat Islam Bank Negara Indonesia* (BAMUIS BNI) which was established in 1968, *Lembaga Amil Zakat Yayasan Umat Islam* (LAZ YAUMIL) PT. Bontang LNG (1986), and *Baitul Mal Pupuk Kujang* (1994). Along with the development of BAZIS at that time the government issued Law No. 38 of 1999 concerning the management of Zakat.¹⁶

Nowadays the BAZIS is known as The National Amil Zakat Agency (BAZNAS) whose

zakat management is assisted by the Amil Zakat Agency (BAZ) and the Amil Zakat Institution (LAZ). There are five forms of zakat management in contemporary Muslim societies, namely the collection of zakat compulsorily by the state, by public or private voluntarily by the state, voluntarily by the private sector and on an individual basis. The position of Indonesia here is unique that the management is officially related to state authority, but it is still at voluntary level and still includes community groups.¹⁷

In Indonesia, taxes and Zakat are carried out independently and separately, zakat is an obligation of Muslims to Allah, while taxes are an obligation of the Indonesian people to the government, but the principle of the two is the same which is aimed at the welfare of society. It can be seen here that there is a reduction in zakat from taxable residual income with an aim that taxpayers are not charged twice, in other words they are not only required to pay taxes but also zakat. Regarding taxes there are clear sanctions if citizens are negligent, or deliberately do not pay. The sanctions are in the form of administrative sanctions. For the distribution of zakat to *mustahik* in Indonesia it is in accordance with religious provisions, namely eight *asnaf* which has been written, based on the priority scale and needs of *mustahik* and can be used for productive purposes.¹⁸

Regarding the opinions of scholars on za-

14 PEBS-FEUI, *Indonesia Shari'ah Economic Outlook (ISEO)* (Jakarta: Lembaga Penerbit Fakultas Ekonomi UI, 2011), 91.

15 BAZIS, *Manajemen ZIS Bazis Provinsi DKI Jakarta* (Jakarta: Bazis, 2006), 12.

16 Eri Sudewo, *Manajemen Zakat* (Jakarta: IMZ, 2004), 273.

17 Indonesia Zakat dan Development Report 2010, *Menggagas Arsitektur Zakat Indonesia: menuju sinergi pemerintah dan masyarakat sipil dalam pengelolaan zakat nasional* (Jakarta: IMZ, 2011), 136.

18 Indonesia Zakat dan Development Report 2010, *Menggagas Arsitektur Zakat Indonesia: menuju sinergi pemerintah dan masyarakat sipil dalam pengelolaan zakat nasional...*, 142.

kat collection, there are several opinions related to 'amil as a committee. 'Amil is derived from the word 'amal which can be translated as working or collectors. According to Al-Raghib al-Isfahaniy, in *Mufradat* (vocabulary) explains that 'amal is everything that animals do for a purpose. Muhammad Rashid Ridha, in interpreting the surah al-Tawbah verse 60 explained that what is meant by amil zakat is people who are assigned by an *imam* (religious leader) or the government or others who represent them to collect zakat and are called *al-jubat* (zakat collectors). Those who keep zakat is called *al-hazanah* (guards or keepers), including herders and administrative officers. They all must be Muslim.¹⁹

'Amil is people who manage, collect, and calculate zakat. They also search for mustahiq and distribute zakat to them. Based on this definition it is not stated the terms regarding *imam* appointment.²⁰ But this definition does not exclude it, it loosens it. One way to manage zakat according to Abu Zahra is through community organizations under the supervision of the government. Al-Qardhawi interprets amil zakat as everyone involved or has an active participation in zakat management organizations, including the person in charge, collectors, dividers, treasurers, writers, etc.²¹

There are differences in opinion among scholars about the model of zakat collection. However, some Islamic economists have

considered it has been resolved. The majority of Muslim countries fail to implement this policy. It is caused by the long debate resulting in the loyalty of every Muslim to let the government to manage their zakat that they cannot supervise its process and many Muslim governments are incapable of working professionally. If there is no zakat management undertaken collectively by the government and other parties, this target cannot be achieved. Besides, *muzaki* also have different views about the payment of zakat at the time of the Messenger of Allah concerning the payment of zakat.²²

Sheikh Zaruq stated that scholars agreed that zakat must be submitted voluntarily to a just government. Different views among the scholars occurred when the ruling government is unfair or unjust. If that happens, there are some scholars who allow zakat to be absolutely given to *muzaki*. Some other scholars, however, do not allow such a scheme.²³ Regarding the study of zakat for profession, there are some people argue that zakat for profession is not an object of zakat. Muhammadiyah's stance, which initially did not agreed if profession zakat is an object of zakat, can be seen from the results of the Tarjih Muhammadiyah XXI Congress which was held in Malang City on 12-16 February 1989. The congress discussed about profession zakat, but the problem could not be resolved due to the absence of a final agreement. At the Tarjih Muhammadiyah XXV National Conference

19 Akhmad Haries dkk., "Pandangan Ulama Tentang Hukum *Surung Sintak* Pada Pelaksanaan Zakat Fitrah Di Kota Samarinda", *FENOMENA* Vol. 5, No. 2 (2013), 167.

20 Akhmad Haries dkk., "Pandangan Ulama Tentang Hukum *Surung Sintak* Pada Pelaksanaan Zakat Fitrah Di Kota Samarinda"... , 168.

21 Akhmad Haries dkk., "Pandangan Ulama Tentang Hukum *Surung Sintak* Pada Pelaksanaan Zakat Fitrah Di Kota Samarinda"... , 169.

22 Ahmad Mifdlol Muthohar, "Preferensi Masyarakat Terhadap Lembaga Zakat dan Bentuk-Bentuk Pemberdayaan Dana Zakat", *INFERENSI* Vol. 10, No.2, (2016), 382.

23 Ahmad Mifdlol Muthohar, "Preferensi Masyarakat Terhadap Lembaga Zakat dan Bentuk-Bentuk Pemberdayaan Dana Zakat"... , 384.

in Jakarta 5-7 July 2000 it is decided that profession zakat is obligatory. This proves that there is a dynamic in legal thinking, of course using the methodology of *ijtihad* and *istinbath* (determination) which is strong enough in establishing new laws.²⁴

According to Sahal Mahfudh in Muhammad Aziz Sholikah, regarding profession zakat, there is no Sharia requirement about it. Salary and income from a profession are not entitled to zakat payment since the two incomes do not meet the *haul* (period) and *nishab* (minimum amount requirement).²⁵ Salary if being accumulated yearly may fulfill the *nishab*, even though the salary is received every month. Salary accumulated yearly only meets the rights requirement but not the ownership requirement. According to him, items that become objects of zakat must have the ownership requirement.²⁶ This is based on al-Shafi'i's opinion. Meanwhile, al-Qaradawi in *fiqh al zakah* argues that profession zakat is an object of zakat if it meets the terms and conditions.²⁷ It can be seen that there are differences in opinion among scholars regarding profession zakat. In Indonesia, The Indonesian Ulema Council still has different views on whether or not profession zakat is obligatory.

24 Muhammad Aziz, Sholikah, "Metode Istibat Hukum Zakat Profesi Perspektif Yusuf Alqardawi Dan Implikasinya Terhadap Pengembangan Objek Zakat Di Indonesia", *Ulul Albab*, Vol. 16, No.1 (2015), 92.

25 Muhammad Aziz, Sholikah, "Metode Istibat Hukum Zakat Profesi Perspektif Yusuf Alqardawi Dan Implikasinya Terhadap Pengembangan Objek Zakat Di Indonesia"... , 92.

26 Akhmad Haries dkk., "Pandangan Ulama Tentang Hukum Surung Sintak Pada Pelaksanaan Zakat Fitrah Di Kota Samarinda"... , 169.

27 Akhmad Haries dkk., "Pandangan Ulama Tentang Hukum Surung Sintak Pada Pelaksanaan Zakat Fitrah Di Kota Samarinda"... , 169.

The Suitability of Zakat Collection by Regency/City Governments in Aceh with Legislation

The collection of Zakat as a PAD has a strong legal basis. Zakat as a source of PAD for Aceh's regencies/cities consists of:

- a. Local taxes
- b. Regional levies
- c. The results of the separated regional wealth management belonging to Aceh/regencies/cities and the results of Aceh/regencies/cities' capital insertion.
- d. Zakat, and
- e. The Management of Aceh's PAD sources and the PADs of regencies/cities as referred to in article (1) letters a and b, is carried out based on legislation.²⁸

Infâq and charity are not regulated as a source of regional income in the provisions of the articles above. The legal basis for infaq and charity collection is very weak based only on the instructions of the Regent/Mayor. For example, in Banda Aceh infaq and charity collection is based on the Instruction of Banda Aceh Mayor related Zakat collection, Income Infaq, and Services/Wages of Civil Servants and Non Civil Servants.²⁹ According to this Instruction, every employee and non-employee whose income has not yet reached the Zakat Nisab which is Rp. 2.500.000 monthly is required to pay infaq as much as 1% of the income received. The infaq is immediately cut by the Treasurer at each Regional Work Unit.

For persons or entities that do not qualify to be muzakki they can pay infaq to the Baitul

28 Undang-Undang Nomor 11 Tahun 2006, Pasal 180 ayat (1).

29 Instruksi Walikota Banda Aceh Nomor 2/ INSTR/2010

Mal.³⁰ Thus, the infak payment has become an obligation. However, it is contrary to the Aceh Qanun Number 10 of 2007 which does not require infaq. Nevertheless, Article 21 verse (2) only mentions “can pay” and this means that the collection/payment of infaq and charity is only voluntary and cannot be forced.

Nonetheless, according to Sri Nurhayati and Dodik Siswanto in zakat as a tax deduction factor in Aceh by Law No. 11 of 2006, the Aceh Qanun Number 10 of 2007 is a rule issued only by the Aceh Government and there are no rules issued by the Minister of Finance yet.³¹ Therefore, Law No. 11 Year 2006 cannot be implemented, although according to M. Shabri Abdul Majid, according to Law No. 44 of 1999 on the specialty of Aceh, Aceh has been granted the right to manage zakat.³²

In line with what is expressed by M. Shabri Abdul Majid, Ridwan Nurdin also argues that Law No. 44 of 1999 concerning the Implementation of the Sepcialty of Aceh, and Law No. 18 of 2001 about Special Autonomy are the basis of the establishment of the Baitul Mal in Aceh as an official institution for zakat and religious property management.³³ The rules are reinforced by Law No. 11 of 2006

concerning the Government of Aceh which in Article 180 is stated that zakat is one of the PADs for Aceh, and regencies and cities in Aceh.³⁴ Therefore, it can be seen below that the Bireuen and Lhokseumawe City Regional Governments have collected and managed zakat in Aceh. Although Pidie Regency does not collect zakat from professional income or salaries, Pidie Regency remains open to collecting zakat for non-salary or professional income because the Pidie Regional Government adheres to the Syafii School which does not justify the collection of salary zakat. This discussion will be explained further below.

1. Bireuen Regency

The legitimacy of zakat collection in Bireuen Regency is carried out based on the Bireuen Regent regulation.³⁵ According to the Regent Regulation, zakat is “part of property that must be set aside by a Muslim or an Agency (Corporation) in accordance with Islamic Sharia provisions to be channeled to those entitled to receive it under the management of the Baitul Mal”.³⁶ This regent regulation divides zakat that can be managed by the Bireuen’s Baitul Mal into two types, namely Zakat for Income and Zakat *Mal* (property).

The Bireuen Regional Government does not adhere to the Syafii School in terms of collecting profession zakat or income zakat. It can be seen that the implementation of zakat they follow al-Qaradhawi who views that profession zakat is an object of zakat if it meets

30 Qanun Aceh Nomor 10 Tahun 2007, Pasal 21 ayat (2)

31 Sri Nurhayati, Dodik Siswanto, “Factors on Zakat (Tithe) Preference as a Tax Deduction in Aceh, Indonesia”, *International Journal of Nusantara Islam* Vol. 3, No.1, (2015), 3.

32 Abdul Majid, M. Shabri. “The Motivation of Muzakki to Pay Zakah: Study at the Baitul Mal Aceh”. *Signifikan: Jurnal Ilmu Ekonomi*, Vol. 6, No. 1, 2017; lihat juga, Sri Nurhayati, Dodik Siswanto, “Factors on Zakat (Tithe) Preference as a Tax Deduction in Aceh, Indonesia”..., 3.

33 Ridwan Nurdin, “Pengelolaan Zakat Di Aceh Pasca Deklarasi Syariat Islam”, *Miqot*, VOL. 35, No. 1, (2011), 131.

34 Ridwan Nurdin, “Pengelolaan Zakat Di Aceh Pasca Deklarasi Syariat Islam”..., 131.

35 Peraturan Bupati Bireuen Nomor 20 Tahun 2013 Tentang Mekanisme Pengelolaan Zakat, Infaq, Shadaqah Dan Harta Agama Lainnya.

36 Peraturan Bupati Bireuen No. 20 Tahun 2013, Pasal 1 angka 8

the terms and conditions.³⁷

According to the Regent Regulation, Income Zakat is:

Zakat originating from income sources such as salary/revenue, services, honorarium and other sources, if calculated within one year it reaches nisab Zakat in accordance with the stipulation of the Baitul Mal Supervisory Board". Meanwhile, the zakat mal is "zakat that is imposed on assets set aside by a Muslim or an agency owned by a Muslim in accordance with the provisions of Sharia. As for Nisab for Income Zakat is the amount of income that is subject to Zakat in one year is equivalent to 94 grams of pure gold, or every month 1/12 of 94 grams = 7.83 grams and the value of money is determined by the Baitul Mal of Aceh Advisory Board in accordance with the development of average gold prices on the market.³⁸

To collect the zakat mentioned above a Zakat Collection Unit is then formed, hereinafter referred to the Zakat Collection Unit (UPZ) of Bireuen Regency. This is an organizational unit formed by the Baitul Mal of Bireuen Regency to collect zakat from muzakki, government agencies, and the private sector. The Executing Body of the Baitul Mal is a non-structural Institution of Aceh to which the authority to manage and develop the activities in the following points is given:

a. Zakat, waqf, religious assets with the aim of benefiting the Muslim ummah, as well as being trustees based on Islamic Sharia which is domiciled at the Regency, area, village levels.

- b. Income zakat from Muslim civil servants/officials/employees in Bireuen regency, which is paid through the Regency Budget (APBK)/the Indonesian State Budget (APBN) and other sources of fund.
- c. Zakat Mal originates from State-Owned Enterprises (BUMN), Region-Owned Enterprises (BUMD), legal entity, entrepreneurs, traders and other professionals operating/working in Bireuen Regency. Infaq, charity and other religious assets within Bireuen Regency.³⁹

Based on Article 4 verse (1) of the Regent Regulation, that every salary payment of civil servants/employees/other officials working within the Bireuen Regional Government is subject to deduction of Income Zakat of 2.5% (two and a half percent) of the salary amount according with a payroll whose amount is above the nisab Income Zakat or in accordance with the stipulation of the Baitul Mal of the Aceh Sharia Advisory Board. Exceptions for the imposition of income zakat in Article 4 paragraph (1), are:

- a. Civil servants/employees/officials who do not embrace Islam; and
- b. If the total salary per month does not reach the nisab according to the amount set by the Baitul Mal of the Aceh Sharia Advisory Board.

Furthermore, Article 4, verse (3) and (4) rules that the deduction of Income Zakat is done by the Zakat Collection Unit through the Expenditure Treasurer of the Regency Work Unit (SKPK) within the Government of Bireuen, and the deduction of Income Zakat on vertical institutions, BUMN and BUMD or

37 Muhammad Aziz, "Sholikhah, Metode Istibat Hukum Zakat Profesi Perspektif Yusuf Alqardawi Dan Implikasinya Terhadap Pengembangan Objek Zakat Di Indonesia", *Ulul Albab*, Vol. 16, No.1 (2015), 92.

38 Peraturan Bupati Bireuen Nomor 20 Tahun 2013 Tentang Mekanisme Pengelolaan Zakat, Infaq, Shadaqah Dan Harta Agama Lainnya

39 Peraturan Bupati Bireuen Nomor 20 Tahun 2013 Tentang Mekanisme Pengelolaan Zakat, Infaq, Shadaqah Dan Harta Agama Lainnya

other regional institutions is conducted by a Zakat Collection Unit designated the agency concerned.

Article 5 of the Regent Regulation stipulates that the deduction of Income Zakat as referred to in Article 4 verse (3) is paid by the Zakat Collection Unit to the Regional Treasury with a Zakat Special Account and is recorded as Regional Original Income, and the results are reported to the Baitul Mal of Bireuen Regency. The results of the Income Zakat deduction as referred to in Article 4 verse (4) shall be deposited by the relevant Zakat Collection Unit to the Zakat Special Account of the Regional Treasury in the beginning of each month and is recorded as Regional Original Income, and a copy of the deposit proof is submitted to the Regional General Treasurer and the Baitul Mal of Bireuen Regency.

Article 8 of the Regent Regulation determines that disbursement of zakat funds from the Special Account for Zakat is carried out by the Baitul Mal Secretariat by submitting a Letter of Payment Request (SPP) and a Letter of Payment Order (SPM). Disbursement of zakat funds as referred to in verse (1) is done by attaching a zakat deposit report or other zakat deposit proofs and Work Plan (RK), Integrity Fact Statement Letter from the Head of the Baitul Mal Executive Board based on the decision of the Supervisory Board.

Based on the Regent Regulation of Bireuen on the Mechanism of Zakat, Infaq, Charity, and other religious assets Management that acknowledge profession zakat or salary zakat, it can be concluded that the Bireuen Regional Government does not follow the Syafii school which does not justify the collection of income zakat. Some scholars point out three reasons why profession zakat is also mandatory, namely; the first is the scope of the broad

meaning of the word contained in Surah al-Baqarah (2): 267, second is the analogical philosophy of profession zakat with other types of zakat such as zakat on agricultural products and zakat on gold and silver, and third is by looking at the purpose of zakat, for example to clean and develop property, and help *mus-tahiq*.⁴⁰

2. City of Lhokseumawe

The Baitul Mal of Lhokseumawe City is an “an Aceh’s non-structural institution whose duty is independent in accordance with the provisions of sharia and is responsible to the Mayor of Lhokseumawe City”.⁴¹ The collection of Salary Zakat for Civil Servants (PNS) by the City of Lhokseumawe’s Baitul Mal increases significantly every year. This is proven that in 2012 the total collection of salary zakat reached Rp. 3.500.000.000. When compared to the previous year the amount is Rp. 3.272.862.150, meaning that the collection of salary zakat for civil servant increased by 0.9 percent.⁴²

The Management of zakat by the Baitul Mal of Lhokseumawe City is based on The Republic of Indonesia Law Number 38 Year 1999 concerning Management of Zakat, the Decree of the Minister of Religion Number

40 Fuad Riyadi, “Kontroversi Zakat Profesi Perspektif Ulama Kontemporer,” *ZISWAF: Jurnal Zakat dan Wakaf*, Vol. 2, No. 1 (2015), 115-117.

41 Peraturan Walikota Lhokseumawe Nomor 33 Tahun 2017, Pasal 1 angka 7.

42 Sulaiman Abdulrani Abdullah, “Analisis Pengelolaan Zakat Gaji Pegawai Negeri Sipil Di Baitul Mal Kota Lhokseumawe Menurut Fiqh Islam”, akses 3 April 2019, https://www.academia.edu/8740966/jurnal_Analisis_Pengelolaan_Zakat_Gaji_Pegawai_Negeri_Sipil_Di_Baitul_Mal_Kota_Lhokseumawe_Menurut_Fiqh_Islam, 14.

581 of 1999 concerning Management of Zakat, and the Decision of Director General of Islamic Community Guidance and Hajj Affairs Number D/291 of 2000 on Technical Guidelines for Zakat Management.⁴³ Due to the special autonomy, thus besides Law Number 11 Year 2006 concerning the Aceh Government, the basis of taxation in the City of Lhokseumawe also refers to Aceh Qanun Number 7 of 2004 concerning Management of Zakat and Aceh Qanun Number 10 of 2007 concerning Baitul Mal. The Aceh Governor Regulation Number 6 of 2001 concerning Amendment to the Governor Regulation Number 60 of 2008 concerning Mechanism of Zakat Management, Qanun of the Lhokseumawe City Number 3 of 2012 concerning Organizational Structure and Work Procedure of the Secretariat Special Institution of Lhokseumawe.⁴⁴

In addition, there is also a regulation of the Mayor of Lhokseumawe as a technical guidance for the deduction of infaq and zakat based on zakat management Mechanism, infaq, charity, waqf, and other religions endowment.⁴⁵ Furthermore, there is also the Mayor of Lhokseumawe's Decree on Infaq deduction from Companies that obtain projects from the Lhokseumawe City Government and Mayor

of Lhokseumawe Decree No. 366 of 2012 concerning Deduction of Zakat from Salaries and Honoraria for Every Civil Servants and Officials within the Lhokseumawe City Government.⁴⁶ The Mayor of Lhokseumawe regulation provides the definition of Zakat which is part of assets set aside by a Muslim or an entity (corporation) in accordance with the provisions of Sharia to be distributed to those entitled to receive it under the management of the Baitul Mal of Lhokseumawe City.⁴⁷

The Baitul Mal of Lhokseumawe City is an institution operated under the Mayor of Lhokseumawe. It has not used the rights to manage zakat in financing its operation yet. However, the operational costs of this institution are still provided by the Lhokseumawe City Government. This is due to the small amount of zakat they collect, compared to the relatively large number of mustahik. The policy is very applicable given the small amount of zakat collected. The main task of the Baitul Mal of Lhokseumawe City is to carry out zakat management and empowerment of religious assets in accordance with Islamic Sharia. But thus far the Baitul Mal of Lhokseumawe City only serves to distribute Zakat funds collected by the treasurer of the government office to be given to mustahik with the same amount of funds collected. The funds from salary zakat of civil servants in the Lhokseumawe City area that have been obtained so far are the result of salary deductions by the treasurer of each government office which is then transferred to the Baitul Mal of Lhokseumawe City's Account. It can be said that the Baitul Mal of Lhokseumawe City does not collect PNS zakat.

43 Sulaiman Abdulrani Abdullah, "Analisis Pengelolaan Zakat Gaji Pegawai Negeri Sipil Di Baitul Mal Kota Lhokseumawe Menurut Fiqh Islam", akses 3 April 2019, https://www.academia.edu/8740966/jurnal_Analisis_Pengelolaan_Zakat_Gaji_Pegawai_Negeri_Sipil_Di_Baitul_Mal_Kota_Lhokseumawe_Menurut_Fiqh_Islam, 13.

44 Nasrullah, "Regulasi Zakat Dan Penerapan Zakat Produktif Sebagai Penunjang Pemberdayaan Masyarakat (Studi Kasus pada Baitul Mal Kabupaten Aceh Utara)", *INFERENSI, Jurnal Penelitian Sosial Keagamaan*, Vol. 9, No.1 (2015), 4.

45 Peraturan Walikota Lhokseumawe Nomor 33 Tahun 2017

46 Keputusan Walikota Lhokseumawe Nomor 451.12/202/2007

47 Peraturan Walikota Lhokseumawe Nomor 33 Tahun 2017, Pasal 1 angka 26.

Employees of the Baitul Mal of Lhokseumawe City in carrying out their duties, are based on appropriate rules or instructions, that the target of fundraising from Civil Servants within the scope of Lhokseumawe City that has been collected by the Head of Office through the Treasurer goes well, due to the Head of Office's harmonious relationship with the management of the Baitul Mal City of Lhokseumawe City as evidenced by the increase in zakat funds from year to year. This is a good achievement because besides changes towards a better direction, it also has an impact on the goodness and prosperity of the destitute and the poor so this social assistance can be channeled to more mustahik.

Article 2 of the Regulation of Mayor Lhokseumawe Number 33 of 2017 determines that the Baitul Mal has the authority to collect, manage and distribute zakat at the City level encompassing BUMD, medium-class Business Entities, income zakat and services/honoraria from Officials/Civil Servants/Military and Police Personnels, city-level employees of Central Government/Aceh Government, Officials/Civil Servants/Employees of Regency/ City government leaders, DPRK members, BUMN/BUMD employees, private companies at the city level, zakat on leased houses/shops located in the city, religious property, and endowments existed in the city.

The income and services or honoraria of civil servants and non-civil servants within Lhokseumawe City are subject to zakat on each item (salary, TPK, position allowance, meal/drink allowance, *Meugang*, budget user honorarium, financial manager, committee/team of activities, and other incentives) of 2.5% if the accumulated amount of all income items reaches the Nisab zakat which is Rp. 3,800,000 (three million eight hundred thou-

sand rupiahs) or adjusted based on the decision of the Baitul Mal of the Aceh Sharia Advisory Board (based on the latest gold price value) and for civil servants whose income has not yet reached the threshold then they are only levied an infaq by 1% (one percent) of the amount of income received.⁴⁸ However, those who are not Muslims are excluded from the imposition of income zakat (profession).⁴⁹

The provisions of Nisab (lineage) which are the same as Article 3 for the collection of Zakat and infaq from those working for the Central Government and other Employees and also excluding collection from Central Government Civil Servants and other Central BUMD Employees who are not Muslims that both zakat and infaq are not collected from those who are not Muslims.⁵⁰ All zakat receipts in the scope of Lhokseumawe City as referred to in Articles 3 and 5 above are deposited into a special zakat account in the Regional General Budget account and recorded as Lhokseumawe City's Regional Original Revenue (PAD) by BUD/BUD Proxy officials.⁵¹ However, infaq deduction is deposited into a special infaq account.⁵²

Furthermore, Article 17 regulates the Infaq of city government's partners that any disbursement of funds from SP2D issued to City Government's partners who get projects from the City Government shall be subject to a required infaq of 0.5% of the project value

48 Peraturan Walikota Lhokseumawe Nomor 33 Tahun 2017, Pasal 3 ayat (1).

49 Peraturan Walikota Lhokseumawe Nomor 33 Tahun 2017, Pasal 3 ayat (3).

50 Peraturan Walikota Lhokseumawe Nomor 33 Tahun 2017, Pasal 12 ayat (1).

51 Peraturan Walikota Lhokseumawe Nomor 33 Tahun 2017, Pasal 12 ayat (1).

52 Peraturan Walikota Lhokseumawe Nomor 33 Tahun 2017, Pasal 15.

above Rp. 20.000.000 by providing proof of infaq deduction.

3. *Pidie Regency*

Unlike Bireuen Regency and Lhokseumawe City which have Regent/Mayor Regulations regarding mechanisms for collecting Zakat and Infaq, in Pidie Regency there is only a Regent Regulation that only regulates the management of infaq and charity, namely the Pidie Regent Regulation Number 11 of 2016 concerning Infaq and Charity Management in Pidie Regency. Thus, the collection of zakat in Pidie Regency is based on the Aceh Qanun on the Baitul Mal.⁵³

The Baitul Mal of Pidie Regency does not collect salary zakat or professional income zakat on the grounds that there is no sharia law about profession zakat. Professional zakat is “zakat that is imposed on each job or certain professional expertise whether it is done alone or carried out together with other people or institutions that produce money, salaries, honoraria, monthly wages that fulfill the nishab, which in the term fiqh is known as *al-mal al-mustafad* (income)”.⁵⁴ Professional salaries and income cannot be collected as zakat because they do not meet the requirements of haul and nishab. Profession zakat if calculated yearly may fulfill the nishab which only fulfills the prerequisite but does not meet the ownership requirement. What has been done by the Pidie Regional Government refers to the Shafi’i School which does not justify the collection of zakat from professional salaries

or income.⁵⁵

According to Islamic constitutional theory, the management of zakat is the authority of *waliyul amr* or the government, in accordance with the word of Allah in QS al-Taubah [9]: 103, which is ‘take zakat from their property’, and the Jurists (fiqh experts) concluded that only the government can do zakat collection with strength.⁵⁶ What has been regulated in the word of Allah and the opinion of the jurists above are in line with what has been regulated by the Law of the Aceh Government which articulates that zakat is a source of regional original revenue.⁵⁷ Hence, this constitutional theory has legitimized the government, including the local government, for collecting zakat including profession zakat.

Nevertheless, in Pidie Regency there are not many people acknowledge profession zakat. Some argue that profession zakat from a Muslim is zakat that imposed to Muslims whose income has exceeded the costs of daily needs, which as a consequence so they are obliged to pay profession zakat.⁵⁸ Pidie Regency only acknowledges non-salary zakat or non-profession zakat. In other words, the Pidie Regional Government only manages zakat

53 Qanun Aceh Nomor 10 tahun 2007, Pasal 180 ayat (1) UUPA

54 Anik Nur Latifah, “Kedudukan Hukum Zakat Profesi Dan Pembagiannya”, *Jurnal Studi Islam dan Muamalah At-Tahdzib*, Vol. 3, No.2 (2015), 3.

55 Muhammad Aziz, Sholikah, “Metode Isti - bat Hukum Zakat Profesi Perspektif Yusuf Alqardawi Dan Implikasinya Terhadap Pengembangan Objek Zakat Di Indonesia”, *Ulul Albab* Vol. 16, No.1 (2015), 95.

56 Masnun Tahir, Zusiana Elly Triantini, “Integrasi Zakat Dan Pajak Di Indonesia Dalam Tinjauan Hukum Positif Dan Hukum Islam”, *Al-Adalah*, Vol. 12, No. 3 (2015), 514.

57 Undang-Undang Pemerintahan Aceh Nomor 11 Tahun 2006, Pasal

58 Muhammad Birusman Nuryadin, Muhammad Iswadi, “Beban Ganda Zakat Profesi Dan Pajak Penghasilan Pekerja Muslim Di Samarinda”, *FENOMENA*, Vol. 8, No 2 (2016), 202.

mal as a source of local revenue.⁵⁹ Therefore, the Pidie Regentional Government does not issue a District Qanun (Regional Regulation) or its own Regent Regulation like those in Bireuen Regency and Lhokseumawe City. The Pidie Regentional Government only refers to the Aceh Qanun regarding the Baitul Mal.

Conclusion

There are different views and regulations regarding zakat collections in Pidie, Bireuen and Lhokseumawe for PADs. The Pidie Regional Government does not justify the collection of professional income zakat because professional income zakat is not recognized according to the Shafi'i School, while in Bireuen Regency and Lhokseumawe City the collection of professional income zakat is justified that the two local governments directly deduct salaries of employees who have fulfilled the nisab for professional income zakat. The collections of zakat in Bireuen Regency and Lhokseumawe City are in accordance with the adopted laws and regulations. The legal basis for zakat collection in Bireuen is based on Bireuen Regent Regulation Number 20 of 2013 and zakat collection in Lhokseumawe City is carried out by Mayor Lhokseumawe Regulation Number 33 Year 2017. Pidie Regency does not recognize professional income zakat so there is no local legal regulation regarding this. However, Pidie Regency can manage infaq and charity based on Pidie Regent Regulation Number 11 of 2016 concerning Management of Infaq and Zakat and collection of non-salary zakat refers to Aceh Qanun Number 10 of 2007 concerning Baitu Mal.

59 Qanun Aceh Nomor 10 Tahun 2007, Pasal 1 angka 16, "zakat mal is zakat that is imposed on assets set aside by a Muslim or an institution owned by a Muslim in accordance with the provisions of Sharia"

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