

Construction of Professional Zakat in the Perspective of Islamic Law: Orientation and Formulation

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Abstract

Professional zakat, as a crucial instrument in Islamic economics, has experienced significant development alongside the increasingly complex dynamics of modern society. This study aims to analyze the legal construction of professional zakat through the maqashid syariah approach and to examine the formulation of policies and calculation mechanisms of professional zakat within the Indonesian legal system. The findings indicate that professional zakat has a strong normative foundation based on the method of analogy (qiyas syabah) to zakat on gold and agricultural produce, which is subsequently implemented in national regulations such as Law No. 23 of 2011 and the Indonesian Ulama Council's fatwa. However, the implementation of professional zakat faces various challenges, particularly related to public awareness and structural obstacles in zakat management. This study emphasizes the importance of strengthening professional zakat literacy and integrating technology into zakat collection systems to enhance the effectiveness of professional zakat as a tool for empowering the Muslim community's economy.

1. Introduction

Professional Zakat in the Indonesian Islamic legal perspective is closely related to the dynamics of social, economic, and religious thought development in the Muslim community. (Jannah, 2020). Since the initial arrival of Islam in the Nusantara archipelago in the 7th century CE, zakat has been recognized as one of the obligatory pillars of Islam for every capable Muslim. However, in the early period, public awareness of zakat remained low, and it tended to be placed below the priority of other religious practices such as prayer (salat) and fasting (puasa). (Hayat, 2024). This resulted in suboptimal understanding and implementation of zakat, including professional zakat.

The development of professional zakat in Indonesia cannot be separated from the dynamics of history and the socio-cultural changes within the Muslim community. In the early days of Islam in the Nusantara archipelago, zakat was primarily practiced in the form of fitrah zakat (zakat on basic necessities) and maal zakat (zakat on wealth), while professional zakat was not widely known. With the development of economic structures and the emergence of modern professions, the need for regulations on income-based zakat became increasingly urgent. This was particularly felt in the modern era, where the sources of income for Muslims are no longer limited to agriculture and livestock farming, but also include salaries, honorariums, and other professional income. (Arif, 2024).

During the time of the Prophet Muhammad (peace be upon him) and his companions, the practice of professional zakat existed in the form of deductions from the income of officials or government employees. For example, the Prophet Muhammad (peace be upon him) instructed Uthab bin Asid to pay two dirhams daily to the Baitulmaal (public treasury) during his tenure as governor of Mecca. A similar practice was also implemented during the reign of Caliph Umar bin Abdul Aziz, who firmly deducted zakat from the salaries of government employees. This demonstrates that the concept of professional zakat has strong historical roots in Islamic tradition, although its terminology and legal formulations developed later (Ma'mun & Firmansyah, 2022).

In Indonesia, the development of professional zakat as a distinct category began to receive serious attention after the ideas of Sheikh Yusuf al-Qaradawi were popularized through his monumental work, *Fiqh az-Zakah*, in 1969. (Julianti & Ismail, 2023) This work became a primary reference in the development of the concept of professional zakat in various Muslim countries, including Indonesia. After its translation and dissemination by Didin Hafidhuddin in the late 1990s, the understanding and practice of professional zakat began to be adopted by national zakat institutions such as BAZNAS (National Zakat Agency).

Throughout its history, zakat in Indonesia has undergone various changes, particularly in terms of management and regulation. During the era of Islamic kingdoms, zakat was managed by imams and mosque leaders who were responsible for collecting and distributing zakat, infaq (voluntary charity), and

waqf (endowment) for the benefit of the community. However, during the Dutch colonial period, zakat became an important source of funding for the independence movement, leading the colonial government to issue policies that restricted and prohibited the collection of zakat by religious officials and the indigenous population. (Fikriawan, 219 C.E.) As a result, zakat management became fragmented and poorly organized.

Following Indonesian independence, the government began to recognize the importance of structured zakat management. Formal efforts were undertaken through the establishment of zakat collection institutions via regulations issued by the Ministry of Religious Affairs and the formation of BAZIS (regional zakat agencies) in various regions. (Aulia & Arif, 2025). However, the implementation of these regulations was often hampered by national political and economic dynamics, resulting in suboptimal and largely individualistic zakat management, including professional zakat.

Following independence, the Indonesian government began to play a more active role in zakat management by establishing zakat collection institutions through official regulations. However, the implementation of this policy was often hindered by national political and economic dynamics, so zakat management, including professional zakat, did not proceed optimally. It was only during the reform era, particularly after the enactment of Law Number 38 of 1999 and subsequently Law Number 23 of 2011, that zakat management in Indonesia received a stronger and more structured legal basis.

Professional zakat itself is a recent development in zakat jurisprudence. This concept became widely known after Sheikh Yusuf al-Qaradawi comprehensively discussed it in his book *Fiqh az-Zakah* in 1969. Qardhawi argued that zakat is not only levied on assets such as gold, silver, and agricultural products, but also on regularly earned income or professional earnings, such as employee salaries, honorariums, and professional wages. This idea was subsequently adopted by many Muslim countries, including Indonesia, and became the normative basis for the development of professional zakat in the modern era.(Arif, 2024).

In Indonesia, the widespread implementation of professional zakat began after Yusuf al-Qaradawi's *Fiqh az-Zakah* was translated and disseminated by Didin Hafidhuddin in the late 1990s. (Azam, 2022). Government and private zakat institutions, such as BAZNAS and Dompot Dhuafa, have begun to implement professional zakat as part of their zakat fundraising programs. However, the development of professional zakat in Indonesia still faces challenges in terms of public understanding, nisab (minimum threshold) determination, and management mechanisms that comply with sharia principles and national regulations.

A major challenge in the construction of professional zakat in Indonesia is how to build public legal and religious awareness so that professional zakat is viewed as an obligation equal to maal zakat (zakat on wealth) and fitrah zakat

(zakat on basic necessities). Furthermore, a fair, transparent, and accountable mechanism for calculating and distributing professional zakat is needed to increase public trust in zakat management institutions and encourage the active participation of Muslim professionals in fulfilling their zakat obligations.

Many Muslims still view professional zakat as a supererogatory act or merely a recommendation, not an obligation equal to maal zakat and fitrah zakat. This is exacerbated by the lack of socialization and education on the importance of professional zakat in the context of the modern economy and community empowerment. Zakat institutions need to innovate in their methods of education and zakat collection to reach more muzakki (zakat payers) from among professionals.

From the perspective of Islamic law, professional zakat has sparked debate among scholars. Some scholars support the implementation of professional zakat based on analogy (qiyas) to zakat on gold, silver, and agricultural products, while others reject it because there is no explicit evidence from the Quran and Hadith that directly regulates zakat on professional income. In Indonesia, the Indonesian Ulema Council (MUI), through its fatwa (religious edict), has determined that professional zakat is obligatory for every Muslim whose income has reached the nisab and haul (one lunar year), in accordance with sharia provisions and applicable laws.

The development of zakat regulations in Indonesia has made significant progress with the enactment of Law Number 38 of 1999 concerning Zakat Management, which was later improved by Law Number 23 of 2011. (Hakim, 2015). This regulation acknowledges the existence of two types of zakat management organizations: BAZNAS, established by the government, and LAZ (Lembaga Amil Zakat), established by the community. However, in practice, the management of professional zakat still faces challenges such as low muzakki participation, insufficient socialization, and a suboptimal system for distributing zakat to mustahik (zakat recipients).

Regulations on professional zakat in Indonesia continue to evolve to meet the needs of the times. The government, through BAZNAS and LAZ, has set standards for the nisab and mechanisms for calculating professional zakat that are adjusted to national economic conditions. The nisab for professional zakat is generally equated with 85 grams of gold per year or approximately 2.5% of net income after deducting basic needs. (Listihana et al., n.d.). However, in practice, there are still differences in interpretation and application across various regions and zakat management institutions.

Beyond the normative and regulatory aspects, professional zakat also has a very important socio-economic dimension. Optimally collected professional zakat funds can be used for community empowerment programs in economics, education, health, and poverty alleviation. Thus, professional zakat not only

functions as an individual act of worship but also as an instrument for social justice and economic development within the community.(Fikriawan, 219 C.E.). The success of professional zakat management hinges on synergy between the government, zakat institutions, religious scholars (ulama), and the community. A transparent, accountable, and technology-based management system is needed to ensure the effective and efficient collection and distribution of professional zakat. (Ramadhan, 2024). Furthermore, strengthening regulations and oversight is key to increasing public trust in zakat management institutions.

Ultimately, the ongoing development of the legal framework for professional zakat within the Indonesian Islamic legal perspective must continue. Existing challenges and opportunities must be addressed through policy innovation, institutional strengthening, and increased zakat literacy among professional communities. In this way, professional zakat can become an important pillar in achieving social justice and community welfare in Indonesia.

The urgency of developing the legal framework for professional zakat in Indonesia from an Islamic legal perspective lies not only in normative and regulatory aspects but also in social and economic aspects. Professional zakat is expected to become an instrument for community economic empowerment and poverty alleviation, in line with the objectives of maqasid sharia (the objectives of Islamic law). However, to achieve this goal, synergy is needed between the government, religious scholars, zakat institutions, and the community in building an effective, efficient, and sharia-compliant professional zakat system.

Based on this background, the research questions in this study are:

1. What is the Islamic legal basis for constructing the obligation of professional zakat?
2. What is the formulation of the mechanism for calculating professional zakat within the Indonesian legal system?

Several previous studies have examined professional zakat from various perspectives. Indri Khaerunnisa, in the General Bookkeeping Service Journal, researched the relationship between the level of professional zakat literacy and the compliance of the community in paying professional zakat. This study showed a significant positive correlation between professional zakat literacy and zakat payment compliance, highlighting the importance of zakat education in increasing muzakki compliance. (Khaerunnisa et al., 2025). J Umaisa, in a thesis from Universitas Sulawesi Barat, examined the factors influencing the interest of Civil Servants (ASN) in paying professional zakat. This study used a quantitative approach to measure the influence of zakat knowledge, income level, and professional zakat socialization on zakat payment compliance among ASN. (Jumaisa, 2025).

This research offers a novel contribution by comprehensively constructing the concept of professional zakat from an Islamic legal perspective, employing a maqasid sharia approach and a policy formulation that integrates normative,

historical, and implementational aspects within Indonesia. Unlike previous research that focused primarily on social factors and behavioral compliance, this study emphasizes the legal construction and formulation of a mechanism for calculating professional zakat that aligns with sharia principles and national regulations. Furthermore, this research examines structural challenges in the implementation of professional zakat and provides recommendations for policy innovations based on technology and more holistic zakat literacy to enhance the effectiveness of professional zakat management in Indonesia.

Therefore, this research expands the study of professional zakat beyond the behavior of muzakki to include Islamic law and public policy, thus providing a new contribution to the development of theory and practice of professional zakat in the modern era.

2. Research Method

This study employs a normative-juridical method, focusing on the analysis of applicable legal norms, legal doctrines, and legislation governing professional zakat in Islamic law. It utilizes a qualitative approach with a library research design. This method was chosen because the primary focus is analyzing the construction of professional zakat from an Islamic legal perspective through a review of literature and sources of both classical and contemporary Islamic law. The approach used is theological-normative and maqasid sharia. The theological-normative approach is used to examine verses from the Quran, Hadith, fatwas of scholars, and fiqh books as the normative basis for professional zakat. The maqasid sharia approach is used to assess the extent to which professional zakat aligns with the main objectives of Islamic law, such as social justice, poverty alleviation, and the protection of community wealth.

Data collection involved gathering library resources and categorizing them into primary, secondary, and tertiary sources. Primary sources include the Quran, Hadith, classical and contemporary fiqh books, MUI fatwas, and Indonesian zakat-related legislation (Law No. 23 of 2011 and PMA No. 52 of 2014). Secondary sources include books, scientific articles, nationally and internationally indexed journals, and relevant previous research findings. Tertiary sources include encyclopedias, dictionaries, and other supporting documents related to professional zakat. Data analysis is descriptive-analytic, identifying, classifying, and interpreting data based on the main research themes. The collected data is thoroughly examined to discover the legal construction of professional zakat, its maqasid sharia orientation, and its implementation in Indonesia. This analytical technique also involves comparing the views of classical and contemporary scholars and applicable regulations.

Research validity is maintained through source triangulation, comparing and confirming findings from various primary, secondary, and tertiary sources. Furthermore, a cross-check is conducted on the analysis results with previous research and official fatwas from religious institutions.

3. Results and Discussion

Islamic Legal Basis for the Construction of the Obligation of Professional Zakat

Professional zakat (zakat profesi) or income zakat (zakat penghasilan) is a part of zakat maal (zakat on wealth) that is obligatory to pay if a person's income has reached a certain nisab (minimum threshold) and haul (one lunar year). Although the Quran and Hadith do not explicitly mention professional zakat, the general obligation of zakat is affirmed in several verses, such as Surah At-Taubah verse 103 and Surah Al-Baqarah verse 267, which command the collection of zakat from the wealth of Muslims to purify and cleanse them. (Jamal, 2022). Therefore, professional zakat is constructed as an obligation based on the general principle of the obligatory nature of zakat in Islam, which is universal and encompasses various forms of wealth, including income from professions.

Due to the lack of specific texts explicitly addressing professional zakat, contemporary scholars utilize qiyas syabah (analogy based on similarity) to establish this obligation. Income from professions is analogized to wealth that is obligated for zakat, such as gold, silver, and agricultural produce, for which stipulations already exist in Islamic law. The nisab (minimum threshold) for professional zakat uses the standard nisab for agricultural zakat, namely 524 kilograms of rice, and the zakat rate is 2.5%, similar to zakat on gold and silver. This approach has been agreed upon in various religious forums, including the First International Mukhtar on Zakat in Kuwait in 1984, and the Indonesian Ulema Council (MUI) fatwa of 2009, thus forming a strong and widely accepted legal basis. (Zikri Dwiatmaja et al., 2024) .

Furthermore, the legal provisions for professional zakat are strengthened by fiqh principles stating that government decisions on matters of ijthad can resolve differing opinions. Therefore, Indonesian government regulations, such as Law No. 23 of 2011 and the Minister of Religious Affairs Regulation No. 52 of 2014, which govern professional zakat, provide a strong and legally binding framework, both religiously and nationally. MUI fatwas also explicitly affirm the obligation of professional zakat for every Muslim whose income reaches the nisab and haul, thus providing clear legal legitimacy for the implementation of professional zakat in Indonesia. (Martawati et al., 2024).

Historically, professional zakat is a contemporary Islamic legal phenomenon that emerged as a response to modern economic developments unknown during the time of Prophet Muhammad SAW and his companions. Classical scholars like Abu Hanifah, Malik, Shafi'i, and Ahmad ibn Hanbal did not specifically discuss professional zakat because the socio-economic context of their time was vastly different. (Umar & Zahidin, 2020). However, modern economic development necessitates ijthad (independent legal reasoning) by scholars to accommodate the obligation of zakat on professional income, as argued by Yusuf al-Qaradawi and other contemporary scholars who affirm the importance and validity of professional zakat as a legitimate obligation. (Riyadi, 2015).

The obligation of professional zakat can also be understood through the maqasid al-sharia approach, which focuses on the objectives of Islamic law to achieve the well-being of the community and prevent social harm. (Muhazir, 2021). Professional zakat functions as a tool for distributing social justice and alleviating poverty, thus its obligation aligns with the goals of Islamic law to create societal well-being. (Nurhakim & Budimansyah, 2024). The maqasid al-sharia approach emphasizes that ijtiḥad in establishing the obligation of professional zakat must consider social benefit and justice to ensure that zakat law remains relevant to contemporary needs. (Martawati et al., 2024).

The general verses and hadiths frequently cited as the basis for the obligation of professional zakat are Surah Al-Baqarah, verse 267, which encourages Muslims to spend a portion of their good earnings, and general hadiths that affirm the obligation of zakat on possessed wealth. (Saniah, 2021). These general verses and hadiths encompass various forms of wealth, including professional income, thus providing a strong normative basis for the obligation of professional zakat.

The role of fatwas (religious edicts) and state regulations is crucial in reinforcing this obligation. Fatwas from the Indonesian Ulema Council (MUI) and government regulations provide clear legal legitimacy for professional zakat, ensuring that this obligation is not only religious but also legally recognized by the state. This is essential for widespread societal acceptance and efficient implementation.

The obligation of professional zakat also reflects the Islamic principles of justice and equality. (Zikra & Tanjung, 2023). If farmers cultivating rice paddies are obligated to pay zakat upon harvest reaching the nisab (threshold), then professionals receiving regular income should also be obligated to pay zakat to prevent inequality in social obligations. (Nasional, 2023). This strengthens the argument that professional zakat is a just and proportional obligation in accordance with Sharia principles.

The modern economic landscape, dominated by the service and professional sectors, necessitates the adaptation of Islamic law to new realities. The construction of the professional zakat obligation is a response to this change, ensuring that zakat law remains relevant and capable of addressing the needs of the community in a contemporary economic context. The approaches of qiyas (analogical reasoning) and maqashid al-sharia (objectives of Islamic law) are crucial instruments in this adaptation process.

Therefore, the obligation of professional zakat is the result of ijtiḥad by contemporary scholars, built upon the general principles of zakat in the Quran and Hadith, the method of qiyas, and maqashid al-sharia. Official regulations and fatwas strengthen the legal status of professional zakat, making it a valid obligation that must be fulfilled by every Muslim who meets the nisab and haul requirements. This legal construction demonstrates that professional zakat is a vital part of Islamic law, adaptive and relevant to the needs of the modern age.

Formulation of Professional Zakat Calculation Mechanism in the Indonesian

Legal System

Zakat as an instrument of wealth distribution is part of the Islamic economic system that aims to balance the ownership of wealth between the rich and the poor. Therefore, the formulation of the mechanism of professional zakat must be in accordance with the principles of justice and benefit which are the core of Maqashid Shariah. Income obtained from modern professions is part of the wealth circulating in society and therefore becomes an object that is worthy of being subject to zakat.(Liansari, 2018). In this context, calculating professional zakat is not merely a matter of numbers or nominal amounts, but also considers the ongoing socio-economic function of zakat in uplifting the dignity of the poor and needy (dhuafa).

The maqashid al-sharia approach also demands a mechanism that is easily implemented and monitored. Within the context of Indonesian positive law, this requires integration between the zakat system and the state's legal system, so that professional zakat becomes not only a moral obligation but also a structured legal obligation. This aligns with the principle of hifz al-dīn, namely maintaining the relevance and operationality of Islamic law in modern society.(Hanafi Hrp et al., 2024). When the state takes a role in facilitating the payment of professional zakat through regulations and bureaucratic systems, it is fulfilling its function as an upholder of maqashid al-sharia in the aspect of social worship.

Professional zakat, as a form of contemporary zakat, is a response to modern socio-economic dynamics, particularly concerning income earned from specific skills or professions such as doctors, lawyers, accountants, civil servants, and others. Within the Indonesian legal system, the formulation of the professional zakat calculation mechanism faces conceptual and normative challenges. This formulation is based on Islamic Sharia principles governing the obligation of zakat maal (zakat on wealth), specifically zakat on regular income or earnings.

Normatively, the calculation of professional zakat refers to the nisab and zakat rate stipulated in official fatwas and regulations, such as Law No. 23 of 2011 on Zakat Management and Minister of Religious Affairs Regulations (PMA) No. 52 of 2014 and PMA No. 31 of 2019.(Nasional, 2020) . Regulasi ini mengadopsi pendekatan qiyas syabah, yaitu analogi ganda antara nisab zakat pertanian dan kadar zakat emas, sebagai dasar hukum penghitungan zakat profesi di Indonesia.

The nisab for professional zakat in Indonesia is set at 85 grams of 24-carat gold per year, which in nominal terms in 2025 is worth around Rp85,685,972. If converted to a monthly nisab, then the income that must be zakated is income that exceeds around Rp5,461,000 per month. The amount of zakat that must be paid is 2.5% of the net income that has passed the nisab.(Nasional, 2020). This provision aligns with MUI Fatwa Number 3 of 2003 and has become the primary

reference for implementing professional zakat in Indonesia.

In practice, professional zakat is calculated based on either gross or net income earned over a month or a year. Gross income is the total income before deducting expenses and basic needs, while net income is the income remaining after deducting basic needs and necessary professional expenses. This approach follows the fiqh principle that zakat is only payable on surplus assets after basic needs are met. (Nasional, 2025). Therefore, accurate calculation of professional zakat should consider net income to avoid overburdening the zakat payer (muzakki).

Professional zakat can be calculated periodically, either monthly or annually. Monthly payment is recommended as it facilitates regular and consistent fulfillment of the obligation. However, annual payment is also permissible for those who are unable or unaccustomed to monthly payments; this involves calculating the total annual income and multiplying it by the 2.5% zakat rate. (Nasional, 2021). This flexibility is crucial for adapting to the conditions and capabilities of the zakat payer (muzakki).

Beyond the technical aspects of calculation, the formulation of the professional zakat mechanism also accommodates the role of zakat management institutions, such as BAZNAS and LAZ (Amil Zakat Institutions), which serve as facilitators in collecting, managing, and distributing zakat. Integrating the professional zakat calculation system into the payroll systems of government institutions and private companies is an innovation that enhances the effectiveness and compliance of muzakki in paying professional zakat. (Nasional, 2020). This system allows for automatic zakat deductions, simplifying zakat collection.

Challenges in formulating the professional zakat calculation mechanism in Indonesia include differing public understandings of nisab and haul, as well as low literacy regarding professional zakat. Therefore, socialization and education on professional zakat are crucial components of the calculation mechanism to ensure public understanding of the obligation and its correct calculation. (Nasional, 2020). Strengthening zakat literacy can also increase muzakki participation and compliance.

A collective ijtihad (consensus) among national scholars is needed to ensure uniformity in the legal approach to professional zakat. When Islamic law becomes part of the national system, its mechanisms must be operational within a modern state context. Clear formulation is essential not only to strengthen community compliance but also to increase public trust in zakat institutions as professional, transparent, and accountable entities.

From a regulatory perspective, the existing provisions for calculating professional zakat in Indonesia accommodate the principles of justice and community well-being, in line with maqashid al-sharia. The nisab, determined

based on the standard price of rice as a staple food, and the 2.5% zakat rate, following the regulations for gold and silver zakat, enable professional zakat to serve as an effective instrument for social justice and poverty alleviation.(Nasional, 2020). This demonstrates that the formulation of the professional zakat calculation mechanism is not merely technical but also oriented toward Sharia objectives.

Using the price of gold as a reference for the nisab of professional zakat provides flexibility in adjusting the nisab value according to market fluctuations. This is important to ensure that the professional zakat obligation remains relevant and proportional to current economic conditions. Therefore, the professional zakat calculation mechanism in Indonesia is dynamic and adaptive to economic changes.(Nasional, 2020).

Overall, the formulation of the professional zakat calculation mechanism in the Indonesian legal system integrates Sharia principles, national regulations, and modern practices. The use of qiyas (analogical reasoning) as a legal basis, the clear establishment of the nisab and zakat rate, and the integration of technology in zakat management are key to the successful implementation of professional zakat. However, strengthening literacy and socialization of professional zakat remains a priority to ensure the mechanism's effectiveness and maximize its benefits for the community.

As a continuation of the maqashid al-sharia approach in formulating the professional zakat calculation mechanism, it is also important to emphasize the principles of sustainability (istidamah) and flexibility (murunah) in its formulation. In the pluralistic Indonesian context with its multifaceted legal system, zakat regulations must be able to adapt to socio-economic dynamics without losing their Sharia essence. Professional zakat should be designed to be applicable to all professional groups, including those with fluctuating incomes such as freelancers or informal workers. This aligns with the maqashid objective of facilitating, not hindering, the community's adherence to Sharia.

4. Conclusion

The obligation of professional zakat in Islamic law is constructed through the approach of qiyas syabah, linking professional income to wealth that is obligatory to be zakat-ed, such as gold and agricultural produce. Although there is no explicit textual evidence, the Indonesian Ulema Council's (MUI) fatwa and national regulations strengthen the status of professional zakat as a Sharia obligation that must be fulfilled by every Muslim who meets the nisab and haul. The maqashid al-sharia approach also emphasizes that professional zakat serves as an instrument of social justice and poverty alleviation, making its obligation highly relevant in the modern socio-economic context.

The formulation of the professional zakat calculation mechanism in Indonesia refers to the stipulation of a nisab of 85 grams of gold per year, with a zakat rate of 2.5% of net income after deducting basic needs and professional expenses. This mechanism is clearly regulated in Law No. 23 of 2011 and the Minister of Religious

Affairs' regulations, and has been integrated into the zakat management system through zakat collection institutions and the payroll systems of government and private institutions. However, challenges remain regarding literacy on professional zakat, socialization, and public awareness of fulfilling this obligation optimally. Despite this, the implementation of professional zakat still faces various challenges, particularly concerning low literacy and public awareness of the obligation, as well as structural constraints in zakat management. This indicates the need for continued strengthening of education and socialization of professional zakat, as well as the utilization of information technology to improve transparency, accountability, and ease of access for muzakki

This research also shows that the harmonization between Islamic law and the national legal system in regulating professional zakat in Indonesia has been successful, creating synergy that supports the effective and Sharia-compliant implementation of zakat. However, the development of policies that are adaptive to economic and social changes is crucial so that professional zakat can continue to play a role as an instrument for empowering the economic community that is responsive to the needs of the times. Overall, professional zakat in Indonesia has a strong and comprehensive legal framework and calculation mechanism, but its successful implementation depends heavily on collaboration between the government, zakat institutions, religious scholars (ulama), and the community. Joint efforts in improving zakat literacy, strengthening regulations, and optimizing technology will be key to optimizing the potential of professional zakat as a sustainable source of social financing and making a significant contribution to the community's welfare. Therefore, professional zakat in Indonesia has a strong and adaptive legal basis and calculation mechanism, although its implementation still requires strengthening to function maximally as an instrument for empowering the economic community and distributing social justice. Based on the research results and conclusions above, several strategic suggestions can be made:

1. To the Indonesian Ulema Council (MUI)

Review and develop a fatwa related to professional zakat, including the possibility of adjusting the nisab and zakat levels to be more responsive to economic dynamics and the needs of the community, and eliminating public uncertainty regarding the obligation of professional zakat.

2. For zakat collection institutions (BAZNAS and LAZ)

Increase socialization and education of professional zakat literacy massively and sustainably, using digital media and information technology to effectively reach professionals and increase compliance in paying zakat. The education provided is based on maqashid values so that the community understands that zakat is not just an obligation, but a means of realizing social balance. With the integration of maqashid in policy formulation, professional zakat will not only be valid in terms of fiqh and legality, but also effective in achieving distributive justice and strengthening social cohesion in a multicultural society like Indonesia.

3. Government and private sector

Integrate the system of calculating and deducting professional zakat automatically through payroll, making it easier for workers and professionals to fulfill their zakat obligations without administrative obstacles.

4. Academics and researchers

It is expected to continue to conduct empirical and normative studies related to

professional zakat, including legal, social, and economic aspects, to provide innovative solutions that can strengthen the professional zakat management system in Indonesia.

5. Muslim society, especially professionals

It is urged to increase awareness and commitment in fulfilling professional zakat as part of worship and social responsibility in order to support equal distribution of welfare and poverty alleviation.

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