

Professional Zakat as an Instrument of Maqashid Syariah from the As-Syatibi Perspective in the Development of National Law in Indonesia

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Abstract

This study aims to define professional zakat from the point of view of the concept of maqashid as-Shari'ah offered by Abu Ishaq Al-Syatibi. The author seeks to analyze the potential of zakat profession through the maqashid as-Shari'ah indicator. The research method used is qualitative with a normative approach. The results showed that zakat profession as a form of mashlahah in alleviating poverty. The author sees no nash inferring the prohibition of zakat profession (Lafadz al Amr wa al Anhy). At the time of the Prophet and Companions, the types of professions of the people at that time were limited to breeders, traders, miners and farmers (maqhasid at-tabī'ah). The study of zakat is also very dynamic (sukut al-Syar'i). Empowerment of the poor (Istiqlal). Zakat profession can realize benefits and be able to avoid chaos. The daruriyyat aspect, professional zakat is a support for the basic needs of the poor and poor, especially after the pandemic. The hajjiyyat aspect, professional zakat is able to eliminate difficulties or make the maintenance of the five main elements even better. The aspect of tahsiniyyat, professional zakat is able to improve the standard of living of the poor community from recipients of zakat funds to zakat fund givers.

I. Introduction

Scarcity is one of the problems in the economy (Asriadi, 2017; Hameed et al., 2025). In February 2022, Indonesians are preoccupied with the scarcity of cooking oil (Siahaan et al., 2022). This resulted in a 73 percent increase in cooking oil prices in April. Not only the scarcity and increase in the price of cooking oil, this phenomenon resulted in a corruption case that ensnared the Director General of Foreign Trade in the ministry of trade (Farisa, 2022). Data on the Market Monitoring system and Basic Needs recorded that the price of cooking oil was at 18,300 IDR / liter. Unlike the case in 2021, cooking oil is still at 14,000 IDR/ liter. The scarcity of cooking oil in Indonesia causes inflation in the price of cooking oil (Kamalina, 2022).

Poverty is a problem in the economy in addition to scarcity (Samuelson, 2005). In 2020, the percentage of poor people in Indonesia was 10.19 percent of the total Number of Indonesians or a total of 27.55 Million People (BPS, 2024). In 2021, the percentage of poor people in Indonesia is 10.14 percent or a total of 27.54 million people. The poverty rate in Indonesia as of March 2025 was recorded at 8.47 percent, or around 23.85 million people, down from 8.57 percent, or around 24.06 million people (BPS, 2025), in September 2024. This development indicates an improvement at the national level, although conditions in urban and rural areas show different dynamics. In urban areas, the poverty rate actually increased slightly to 6.73 percent, or approximately 11.27 million people, compared to 6.66 percent, or approximately 11.05 million people, in September 2024. Conversely, in rural areas, the poverty rate showed a significant decrease to 11.03 percent or around 12.58 million people, down from 11.34 percent or around 13.01 million people in the previous period. (BPS, 2024) This shows that the Indonesian government's economic regulations have not achieved optimal welfare equality.

Zakat is one of the philanthropies in Islamic economics (Uyun, 2015; Abduh, 2024). During the leadership of Umar ibn Abdul Aziz, zakat management as one of the strategies to prevent welfare inequality (Musthofa & Possumah, 2020; Nurpalah & Nurdin, 2025). Umar ibn Abdul Aziz (717-720M) formed Baitul mal as a state treasury container that has a function in the management and distribution of zakat (Shaferi & Laksana, 2024). The number of zakat (asnaf) recipients during the Umar period decreased dramatically, followed by the development of state infrastructure (Aziz & Faruk, 2025). Zakat can be one of the strategies in government policies to overcome poverty and welfare inequality.

In February 2022, the number of Muslim communities in Indonesia was recorded at 86.9 percent of the total population of Indonesia. The Center for Strategic Studies of the National Amil Zakat Agency (PUKAS BAZNAS) noted that Indonesia's zakat potential reached IDR 327.6 trillion in 2021(BAZNAS, 2022). This zakat potential

consists of company zakat with a value of IDR 144.5 trillion, zakat income and services with a value of IDR 139.07 trillion, zakat money with a value of IDR 58.76 trillion, agricultural zakat with a value of IDR 19.79 trillion, and livestock zakat with a value of IDR 9.52 trillion. Zakat Income or professional zakat contributes 42.4 percent of the total potential zakat in Indonesia (Farchatunnisa et al., 2023). From this data, the author sees that zakat has a very large contribution if managed effectively and efficiently.

Ataul-Haq in Zahir reviews that zakat has an important role in improving the living standards of the poor (Zainudin, 2016). Zakat is able to increase people's income which has an impact on poverty alleviation (Herianingrum, 2024). Zakat is able to reduce income gaps and inequality of community groups with empowerment programs from zakat funds. Unlike Haq, Monzer Khaf stated that zakat was unable to overcome the problem of poverty. Khaf argues that zakat is the income of the muzakki while poverty is a problem caused by productivity and weak economic development (Kahf, 1997). Similar to the Khaf, Timur Kuran mentioned that zakat has not been able to solve poverty in Muslim countries, because zakat does not yet have a major role in the economic system of these countries (Kuran, 1991).

Zakat is one of the pillars of Islam which is obligatory to its adherents (Purwanto, 2014; Mohamed & Abdulrohim, 2025). Shari'a paying zakat is a teaching that was passed down during the prophetic period of Muhammad to the present day (Al-Qaradhawi, 2017). The Shari'a brought by the Messenger of Allah went through a long process until it could be accepted by the Muslim community today (Williams, 2020). The journey began with the receipt of revelation by the Messenger of Allah, then delivered to the companions, continued by tabi'in and tabi'in-tabi'in, and so on (Afsaruddin, 2020). Imam Abu Hanifah, Imam Malik, Imam As-Shafe'i and Imam Ahmad bin Hanbal had a very large contribution in the implementation of Shari'a zakat. The purpose of determining sharia is to regulate human beings to achieve maslahah (Mayangsari et al., 2014; Zakaria et al., 2020). In ushul fiqh, the purpose of the arrangement is known as maqashid as-sharia, meaning the purpose and intention of the derivation of Islamic law (Mutasir & Busyro, 2023). The concept of maqashid as-Shari'ah has been studied by Al-Juwaini who is famous for Imam Haramain (Nizar, 2016).

Zakat has long been recognized as one of the fundamental pillars of Islam, serving both as a form of religious devotion and as a socio-economic mechanism to promote justice and welfare (Ali et al., 2024). Traditionally, zakat obligations were associated with tangible sources of wealth such as agricultural produce, livestock, gold, silver, and trade commodities (Çakmak, 2023; Maspul & Mubarak, 2025). However, in the context of modern economies, where salaried income and professional wages constitute the primary source of wealth for many Muslims, the discourse on zakat profession (zakat on income) has gained increasing scholarly attention (Retsikas, 2020; Sarif et al., 2024).

The central question that arises is whether zakat on professional earnings, which was not explicitly mentioned in classical jurisprudence, can be legitimized within the framework of Islamic law, and more specifically, whether it aligns with the overarching objectives of the Sharia (maqāṣid al-sharī'ah).

The theoretical foundation for this inquiry is rooted in the work of Abū Ishāq al-Shāṭibī (d. 790 H/1388 M) (Kurniawan et al., 2025), whose seminal text *al-Muwāfaqāt fī Uṣūl al-Sharī'ah* systematically articulated the concept of maqāṣid al-sharī'ah (Al-Shatibi, 2003). According to al-Shāṭibī, the Sharia is fundamentally oriented towards securing human welfare (jalb al-maṣāliḥ) and preventing harm (dar' al-mafāsid), expressed through the preservation of five essentials (al-ḍarūriyyāt al-khams): religion (ḥifẓ al-dīn), life (ḥifẓ al-nafs), intellect (ḥifẓ al-'aql), lineage (ḥifẓ al-nasl), and property (ḥifẓ al-māl). Within this framework, zakat is not merely a ritual obligation ('ibādah māliyyah), but also a socio-economic instrument that safeguards wealth distribution, alleviates poverty, and strengthens social solidarity. Contemporary Muslim scholars such as Yusuf al-Qaradawī (2000) have emphasized that zakat is inherently dynamic, designed to adapt to new forms of wealth and income that emerge in response to changing economic structures.

The emergence of zakat profession reflects this dynamic adaptability (Hasan et al., 2024). In today's economic reality, especially in urban and professional settings, income derived from salaries, consultancy, honoraria, and wages forms the backbone of individual financial resources (Yu & Santos, 2025). If such earnings were excluded from the scope of zakat, the spirit of distributive justice and wealth purification envisaged by the Sharia would be undermined (Hasan, 2020; Latif, 2022). Saleh et al., (2024), in his influential work *Fiqh al-Zakāh*, strongly argues that professional income should be subjected to zakat, based on the principles of analogy (qiyās) and the maqashid of preserving wealth and ensuring equitable distribution. Similarly, Wahbah al-Zuhayli (1997) also highlights that zakat on income is a legitimate extension of classical zakat categories, provided it fulfills the conditions of ownership, growth (namā'), and sufficiency (niṣāb). From the perspective of maqāṣid al-sharī'ah, zakat profession contributes directly to multiple dimensions of human welfare (Ab Rahman et al., 2020; Nurrachmi et al., 2025). It upholds ḥifẓ al-māl by ensuring that wealth circulates within society rather than being concentrated in the hands of a few (Darussalam & Muhammad, 2024). It promotes ḥifẓ al-nafs by addressing the material needs of the poor and marginalized, thereby safeguarding their dignity and survival (Samodien & Al-Sowaidi, 2022; Rofiq, 2025). Moreover, zakat profession also supports ḥifẓ al-dīn and ḥifẓ al-'aql, as the allocation of zakat funds can enhance religious education, intellectual development, and communal resilience (Maksum et al., 2022). In this sense, zakat profession embodies not only the obligatory nature of worship but also the ethical and social mission of Islam.

The research is also motivated by ongoing debates within Islamic legal scholarship. While some traditionalist jurists remain cautious, arguing that zakat should remain confined to categories explicitly outlined in the classical sources, a growing number of contemporary scholars assert the legitimacy of zakat profession through the maqashid approach. For example, Jasser Auda (2008) in his *Maqasid al-Shariah as Philosophy of Islamic Law* highlights that maqashid must be understood as a living framework that accommodates new realities and ensures that Islamic law remains relevant in addressing contemporary challenges. This resonates with al-Shāṭibī's insistence that Sharia aims for universal principles of justice, mercy, and welfare, which must not be obstructed by rigid literalism.

Therefore, the present study is situated within this intellectual discourse, aiming to critically analyze zakat profession as an instrument of maqāṣid al-sharī'ah in light of al-Shāṭibī's theoretical framework. By doing so, the research seeks to demonstrate that zakat profession is not a departure from Islamic legal tradition but rather a faithful application of its principles to contemporary realities. This analysis underscores the relevance of maqashid as both a hermeneutical tool and a normative foundation, ensuring that Islamic law continues to serve its ultimate purpose: the realization of human welfare and the prevention of harm. The study of maqashid as-Shari'ah was developed by his disciple Imam al-Ghazali. In 790 AD, Abu Ishaq Asy-Syatibi attempted to reconstitute and refine the more systematic structure of maqashid as-Shari'ah studies. *Kitab al-Muwwafaqat fi ushul al-Ahkam* became the main reference in studying maqashid as-Shari'ah because Asy-Shari'a sought to review in a structured and systematic manner in describing the purpose of determining sharia (Thaib, n.d.). In this paper, the author aims to define zakat profession in terms of the point of view of the concept of maqashid as-Shari'ah offered by Abu Ishaq Asy-Syatibi.

The introduction contains research background, brief description of literature review from previous researches (State of the art) to show the limitation of previous research, the expected goals, the renewal of reseach. It is in Times New Roman 12. Unlike research report, the literature review should be in the form of previous studies (state of the art) to show the renewal of the scientific article.

2. Research Method

This study employs a qualitative research method with a normative juridical approach (Taekema, 2018; Hamzani et al., 2023), which is deemed most relevant for examining Islamic legal thought and its contemporary implications. As emphasized by Zaini, (2011), the normative juridical approach is designed to analyze legal concepts, principles, and doctrines as they are formulated within the Islamic legal tradition. In this context, the author seeks to understand zakat profession (zakat on income) within the framework of maqāṣid al-sharī'ah, particularly drawing upon the theoretical

foundation articulated by Abū Ishāq al-Shāṭibī in al-Muwāfaqāt. The use of a qualitative-normative framework allows this research (Gatti & McAvoy, 2024), to move beyond a descriptive account of zakat rules and instead critically explore their underlying objectives, philosophical orientation, and socio-economic implications.

The data utilized in this research are primarily secondary sources, including academic journal articles, reference books, and classical Islamic legal texts (Stewart & Kamins, 1993; Brundage, 2017), that are directly relevant to the themes of zakat, Islamic jurisprudence (uṣūl al-fiqh), and maqāṣid al-sharī'ah. These sources provide both theoretical grounding and practical insights (Tan, 2010; Khan & Khan, 2024) into how zakat profession has been discussed, justified, and contextualized in scholarly discourse. The collection of data follows the procedure of a library study (study of literature) (Burrell & Cane, 1982; Steen, 1991), as outlined by Vaismoradi et al., (2013), which involves the systematic gathering, categorization, and interpretation of written sources in order to develop a comprehensive understanding of the subject matter. The advantage of this method lies in its ability to synthesize a wide array of classical and contemporary perspectives into a coherent conceptual framework.

In conducting the analysis, this study applies doctrinal and conceptual legal research techniques (MD, 2019). Doctrinally, the study examines the textual basis of zakat profession by referring to Qur'anic injunctions, Prophetic traditions, and juristic interpretations. Conceptually, it interprets these findings through the lens of maqāṣid al-sharī'ah—the higher objectives of Islamic law. The author uses maqāṣid as an analytical tool to assess whether zakat profession can be legitimately derived as a modern legal instrument, and how it contributes to the preservation of the five essential values (al-ḍarūriyyāt al-khams), namely religion, life, intellect, lineage, and property. Through this dual methodological framework, the research not only grounds its analysis in the normative sources of Islam but also situates zakat profession within a broader ethical and socio-economic discourse.

The analytical process is carried out in several stages (Maroto et al., 1999; Ravisankar et al., 2014). First, the collected data are organized according to thematic categories, such as the theoretical foundation of maqāṣid al-sharī'ah, the concept of zakat in classical jurisprudence, and the emergence of zakat profession as a contemporary discourse. Second, these categories are critically compared and evaluated to identify both continuity and innovation within Islamic legal scholarship. Third, the study applies interpretative analysis to connect zakat profession with the objectives outlined by al-Shāṭibī, emphasizing how zakat on income functions as an instrument for achieving distributive justice, economic balance, and social welfare. Finally, conclusions are drawn based on the integration of normative legal analysis and maqāṣid-based reasoning, thereby producing a holistic understanding of zakat profession in light of al-Shāṭibī's theoretical framework.

Therefore, the research methodology chosen is not merely descriptive, but analytical and evaluative (Powell, 2006), aiming to construct a solid normative justification for zakat profession within the paradigm of maqāṣid al-sharī'ah. By grounding the study in rigorous literature analysis and aligning it with both classical and contemporary Islamic scholarship, the methodology ensures that the findings are academically robust, contextually relevant, and theoretically sound. Ultimately, this methodological design supports the overall aim of the paper (Tobi & Kampen, 2018; Tobi & Kampen, 2018), which is to define and analyze zakat profession from the maqāṣid perspective of Abu Ishaq al-Shāṭibī, highlighting its role as a strategic instrument for realizing the ethical and socio-economic objectives of Islamic law.

3. Results and Discussion

Definition of Maqashid as-Shari'ah

Maqashid shari'ah consists of two words namely maqashid and shari'ah. Maqashid means purpose or intentionality (Jamal, 2016). The word maqashid is a form of jama' of maqsud which comes from the word qashada which means to desire or to mean. Shari'a linguistically means the road to the source of water, the road to the source of water. Fazlur Rahman defines sharia as walking towards the source of life (Rahman, 2017). Allah SWT mentioned some of the words of syari'ah in the letter al-Jassiyah and al-Syura: It means: "Then We make you above a sharia (rule) of affairs (religion), Then follow the sharia and do not follow the passions of those who do not know." (Q:S, 45:18)

According to Asafri Jaya Bakti, maqashid sharia in terms has no special meaning from the scholars of Usul Fiqh (Bakri, 1996). As-Syatibi also did not make a specific definition, but he stated that sharia and its functions and benefits for mankind as he wrote in the kitab al-Muwawafakat (Al-Syatibi & al-Lakhmi, 1997): "Indeed, sharia was established with the aim of establishing the welfare of man both in the world and also the Hereafter." Therefore, referring to the previous explanation, maqashid sharia is the purpose and purpose of the Islamic law (Fauzia & Riyadi, 2014). The definition of some scholars about maqashid sharia in general is the benefit of every human being by means of nurturing primary needs (dharuriat), the desire to perfect secondary needs (hajiyat) and tertiary needs (tahsiniat). The goal, of course, is for the good of human life both in the world (muamalah) and in the hereafter related to aqidah and worship.

Febriadi divides two phases in the development of this concept, namely; Pre-Codification and Codification Phases (Febriadi, 2017). The Pre-Codification Phase in Maqashid as-Shari'ah begins in the Time of the Messenger of Allah, Khulafa Ar Rasyidin, Tabi'in which still refers to nash and the life of the Messenger of Allah. Example; The Companions forbade Abu Bakr to work and trade during his caliphate, Umar ibn al-Khattab did not include mu'alah in the asnaf faction, Umar freed the thieves because of the necessities of life in times of famine. Umar threatens traders who lower

prices than other traders (Abdurrahman, 2013). The Codification phase began at the time when Imam Malik (179 H) wrote Maqahsid in the book of Al Muwatta', Imam Shafi'I (204 H) alluded to ta'lilu al ahkam in the book of Arrisalah, At-Tirmidzi (d. 320 H) wrote the maqashid As-Shalah, Al Kabir (365 H) wrote Muhasinu As Shari'ah, Imam Haramain (478 H) wrote Al Burhan which in it studied dhruriyyat, tahsiniyat, and haji at. Imam Ghazali (505 H) discussed the method of understanding maqashid, followed by Ar-Razi (d. 606 H), then Al-Amidi (d. 631 H), and 'Izzuddin ibn 'Abd As-Salam (d. 660 H), then Al-Qarafi (d. 684 H), At-Thufi (d. 716 H), Ibn Taimiyyah (d. 728 H), Ibn Al-Qayyim Al-Jauziyyah (d. 751 H), only then followed by Asy -Syatibi (d. 790 H).

Biography of Abu Ishaq Asy- Syatibi

Asy-Syatibi has the full name Ibrahim bin Musa bin Muhammad Al-Lakhimy Al-Gharnathy Abu Ishaq Al Syatiby. He was born in a region called Syatiba and later grew up in Gharnathah or Granada. Its scientific development intersects with the time of the fifth Sultan Muhammad al-Gani Bilah which is Maikiy (Djalaluddin, 2015). The first education obtained by Syatibi was arabic lessons. His first teacher in Arabic and Nahwu lessons was Abu Abdullah Muhammad Al-Biri who was famous as a Nahwu (Shaikh alNuhat) expert in Andalus until he died in 754 A.D./1353 A.D. Later He went on to study Arabic and Nahwu to Abul Qasim alSharif al-Sibt i who had the nickname of the standard holder of rhetoric in Arabic, besides that al-Sibt i was given a julukuan as rais al-Ulum al-Lisaniyah. He studied with him until al-Sibt i died in 760 A.D./1358 A.D.

Asy-Syatibi continued his studies studying fiqh. He learned the fiqh in Granada from a mufti and khatib namely Abu Sa'id ibn Lubb. Asy-Syatibi mastered fiqh thanks to the teachings of Abu Sa'id ibn Lubb, although they had conflicting ideas on some issues of fiqh. Not only to the three teachers, Syatibi studied with other teachers in Granada. Like, Abu Abdullah al-Maqarri. Al-Syatibi also studied rational science or ulum al-aqliyyah. He learned it from two great scientists Abu Ali Mansur al-Zawawi and Abu Abdulllah al-Sharif al-Tilmisani.

The condition of the people of Granada at that time adhered to the Madzhab Maliki as the official royal tradition (Basri, 2021). the life of the people of Granada is so far from the islamic life that they are even filled with various khurafat and bid'ah (Kasdi, 2016). This condition worsened when the fifth Muhammad al-Ghany Billah assumed power. The fifth Muhammad al-Ghany Billah worsened the condition of the community with frequent bloodshed and rebellions. At that time, everyone who called for a religious method that was actually accused of having quit the religion often even received very severe punishments (Khatib, 2018). The excessive fanaticism that the scholars of Granada and the Andalusian community of the time practiced against

Maliki's scholars. They view everyone who is not Maliki's scholars as heretical.

The Al-Muwafaqat was compiled by Asy-Syatibi in order to bridge the tensions that occurred at that time between Maliki's scholars and Hanafi's scholar (Thahir, 2015). During his life asy-Syatibi produced several written works namely; First, Al-Khulashah fi al-Nahwi fi Asfari Arba'ati Kibar is a book that explains Syatibi's comments about the book al-Khulasa al-Alfiyyah by Ibn Malik. Second, Al-Muwafaqat, the most important masterpiece of Syatibi. A book that explains the science of ushul fiqh and an introduction to the concepts of maslahah and maqashid according to asy-Syatibi. Third, Kitab al-Majalis, a book that explains the chapter of buying and selling in the book of sahih bukhari. Fourth, Kitab al-Ifadat wa al-Insyadat, a book that explains the literature and art of composing in Arabic. Fifth, the Book of Unwan al-Ittifaq fi 'Ilmi al-Isytiqaq. Sixth, the Book of Ushul al-Nahwi. In addition, Syatibi created various fatwas and also Arabic verses (Syar'i, 2013). The author concludes that Asy-Syatibi started his science through literature and Language, then entered the study of ushul fiqh and fiqh with the Analysis of Sharia maqashid. According to him, the study of Arabic as a door to understanding and analyzing istinbatu al-ahkam in Islam.

Al-Muwafaqat As the gate of Maqhasid Sharia

The utilization of sub-chapter in discussion corresponds to the needs of discussion. For instance:

The Book of Al-Muwafaqat is one of asy-Syatibi's essays. At first, Asy-Syatibi gave the name al-Ta'rif bil Asrar al-Taklif as the definition and wisdom behind the imposition of shari'a (Djalaluddin, 2015). This work of Asy-Syatibi has a motive for explaining the meaning hidden in Shari'a to the excessive adherents of Sufism (Syar'i, 2013). His work was a critique of the worship behavior of the adherents of the Malikiy madzhab at the time. Over time and some of the events that Asy-Syatibi experienced, the name of the kitab al-Ta'rif bil Asrar al-Taklif was changed by him to al-Muwafaqat (Fadzil et al., 2008). Al-Muwafaqat in etymology means an agreement. Asy-Syatibi made his a study of the fiqh agreement between adherents of the Malikiy's Scholar and the Hanafy's Scholar (Nasution & Nasution, 2020). The author sees Asy-Syatibi as motivated to bridge the tension between the two Scholars. The Malikiy Scholar was the official Scholar of the kingdom at the time, while the Hanafy Scholar was the one brought by the migrants to Andalusia. Adherents of the Hanafiyah's Scholar were discriminated against by the government at that time.

Al-Muwafaqat consists of four main studies, namely; al-muqaddimah, al-ahkam, al-maqhasid, dan al- 'adillah (Al-Syatibi & al-Lakhmi, 1997). The study of al-muqaddimah has two sub-chapters, namely; kulliyat-u-assyariyyah dan al-istiqa'. Al-ahkam's study has two sub-chapters; al-ahkam al-taklify dan al-ahkam al-wadh'i. Al-maqhasid studies have two sub-chapters; qashdu asy-Syari' dan qashdu al-mukallaf.

The study of al- 'Adillah study al-muhkam and al-mutasyabih, al-makiyyah and al-madaniyyah, al-Ijtihad and Tajdid. The author sees Asy-Syatibi trying to detail systematically in the kitab al-muwafaqat starting with the elaboration of the provisions of Sharia and its methods, then developed with the angle of istinbat al-ahkam and strengthened in the wisdom of al-maqhasid. The author maps in the image below;

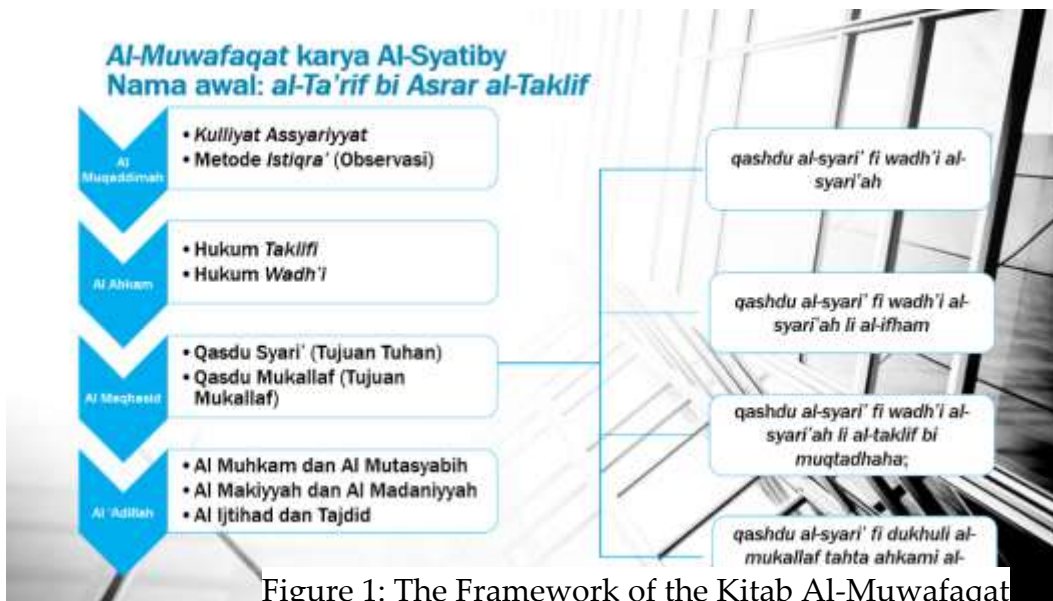


Figure 1: The Framework of the Kitab Al-Muwafaqat

Asy-Syatibi divides this maqashid sharia in two parts, first is qasd as-syar'i as the study of the purpose of God establishing sharia, and second is qasd al-mukallaf as the study of the purpose of Qasd as-syar'i divided into four (Al-Syatibi & al-Lakhmi, 1997);

Qasd as-syar'i fi wadh'i as-syariah. This study was preceded by a question "What does Shari'a mean by the Shari'a decree of Allah ta'ala?". Asy-Syatibi explains that Allah ta'ala gives sharia or rules in order to provide benefits and avoid emergencies. The purpose of establishing shari'a is jalb al-masalih wa dar'u al-mafasid. Asy-Syatibi divided the al-mashlahah into three important parts as stated above, namely daruriyyat, hajiyyat and tahsiniyyat. Daruriyyat is a necessity so that religion is preserved while we are in the world, because otherwise it is in the care, it is possible to damage and even the loss of life, especially related to worship such as prayer, fasting and other worship. Asy-Syatibi divides 5 related to this maqashid daruriyyat, namely hifz ad-din (religion), hifz an-nafs (soul), hifz an-nasb (descendants), hifz al-maal (treasure), and hifz al-aql (reason). These are the 5 purposes of Islamic law in this world.

Qasd as-syar'i fi wad'i as-syariah li al-ifham. Asy-Syatibi emphasized that the provisions of sharia can be understood and become two important things, namely; first, this Shari'a is derived in Arabic, this Allah ta'ala explains in the letter of Joseph verse 2. According to Asy-Syatibi, Mastery of Arabic literacy is important to understand Sharia. Second, Shari'a is ummiyah, global, meaning that in order to understand a sharia, it does not have to be necessary to have natural sciences, both about chemistry, hisab sciences, physical sciences and other sciences that are exact. The goal is to make sharia easy to be understood by everyone from various circles. One of the reasons why this sharia is ummiyah, of course, is because the bearer of this sharia is the Messenger of Allah saw as an ummi (illiterate) in sura al-Jumu'ah verse 2.

Qasd al-Syari' fi Wad'I al-Syari'ah li al-Taklif bi Muqtadaha. The purpose of sharia is to be carried out according to the command of Allah swt. This study covers two main points; First, Taklif is a burden beyond the limits of human ability. Tiadklah becomes a taklif if the burden is beyond the limits of human ability. Second, al-taklif bima fih masyaqqah became a burden in which difficulties. According to Asy-Syatibi, Allah sent down sharia not to bring about a masyaqqah for the mukallaf perpetrators. But behind it all, God benefits His servants. Similarly, when a doctor gives medicine to his patient, where the medicine is felt very bitterly, but it does not mean to give difficulty to the patient, it is precisely the medicine to bring about healing with God's permission.

Qasd al-Syar'i fi Dukhul al-Mukallaf tahta ahkam al-Syari'ah. This study has about 20 problems. This study was preceded by a question: "Why does a mukallaf practice sharia law?". So Imam Syatibi said that in order for a mukallaf to be free from the demands and desires of his passions, Imam Syatibi called him a servant of endeavor, not a servant of the idtiraran. Therefore, every behavior that arises from his passions, then becomes void and has no benefit. This means that every charity of the deed must follow the commands of Shari'A, not come from its shahwat.

The author concludes Qasd as-syar'I as a picture give met;

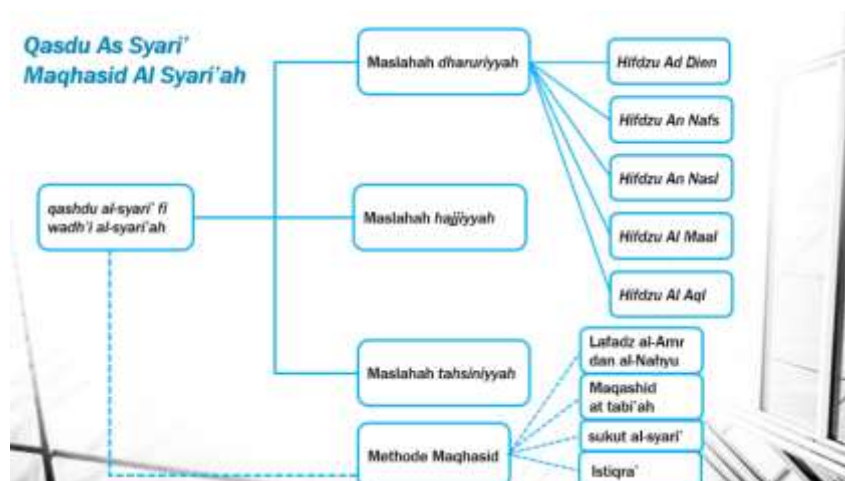


Figure 2: Qasdu As-Syari' fi Wadh'-i-Syariah

Asy Syatibi uses four methods in understanding sharia maqhasid, namely; (1) Lafadz al Amr wa al Anhy as understanding the meaning of the word command and prohibition in the verses of the Qur'an and Hadith, (2) maqhasid at-tabi'ah as an identification of the life and behavior of the shababs and tabi'in. (3) sukut al-Syar'I as a method of law-taking that has not been found from the previous two methods. (4) Istiqra' as the last method of understanding sharia maqhasid in the application of the life of a Muslim (Fadzil et al., 2008). The author sees that this matode is often used in solving social problems in order to achieve a maslahah by Asy-Syatibi.

The monumental work *Al-Muwāfaqāt fī Uṣūl al-Sharī'ah*, written by Abū Ishāq Ibrāhīm ibn Mūsā al -Shāṭibī (d. 790 H/1388 AD) is a fundamental milestone in the development of Islamic legal epistemology as well as a conceptual gateway to understanding *Maqāṣid al-Sharī'ah*. Al-Shāṭibī in *Al-Muwāfaqāt* not only presents a systematic framework of *uṣūl al-fiqh*, but also lays the philosophical foundation that all provisions of Sharia are oriented toward achieving human welfare and rejecting all forms of mafsadah. With a critical and integrative methodological approach, *Al-Muwāfaqāt* asserts that Sharia is built on universal principles (*al-kulliyyāt al-'āmmah*) that apply across space and time, so that Islamic law is not merely a collection of legal-formal norms, but a normative system that is responsive to human social, economic, and spiritual needs.

More explicitly, al-Syāṭibī in *Al-Muwāfaqāt* articulates that *Maqāṣid al-Sharī'ah* is the spirit and deepest orientation of Sharia, manifested in the preservation of five fundamental aspects of life, namely religion (*ḥifẓ al-dīn*), life (*ḥifẓ al-nafs*), intellect (*ḥifẓ al-'aql*), lineage (*ḥifẓ al-nasl*), and property (*ḥifẓ al-māl*). This formulation is not merely a normative categorization, but rather an analytical tool that allows Islamic law to be applied adaptively in contemporary contexts, including modern issues such as professional zakat. Thus, *Al-Muwāfaqāt* serves as a gateway to understanding maqashid, because it is through this framework that the significance of each legal derivation can be measured in terms of its preservation of collective maslahat.

Furthermore, al-Syāṭibī emphasizes that maqashid is not merely a product of rational speculation, but rather stems from inductive studies of the texts of the Qur'an and Sunnah as well as the practices of the Companions. The process of *istinbāt* used is the *istiqrā'* method, which involves a comprehensive observation of the texts of sharia to identify consistent patterns of objectives. This demonstrates that *Al-Muwāfaqāt* does not merely engage in a dialogue between text and reality but also connects revelation and reason within the epistemological framework of Islamic law. With this approach, maqashid becomes an instrument that connects the normative and empirical dimensions of sharia, enabling it to address the dynamic needs of the ummah in every era. Therefore, positioning *Al-Muwāfaqāt* as the gateway to maqashid sharia in the study of professional

zakat becomes relevant and significant. Professional zakat as a form of contemporary ijtihad cannot be separated from the maqashid orientation established by al-Syātibī, as this zakat instrument has direct implications for the preservation of wealth (ḥifẓ al-māl) while also supporting the socio-economic dimension of the community. Thus, Al-Muwāfaqāt is not merely a classical work of usul al-fiqh but also a methodological foundation for examining how professional zakat can be positioned as a strategic instrument in achieving comprehensive sharia objectives.

Zakat Profession in Maqashid Sharia Review

The purpose of establishing shari'a is to provide benefits and avoid the destruction both in the world and for the hereafter (Mayangsari et al., 2014). Islamic teachings lead to the achievement of the goal of happiness in the world and the hereafter, and the economic aspect is no exception. Islamic economics is present in order to provide solutions to various problems that occur in the current economy (Mudhiiah, 2016). A consequence logically, that in order for this Islamic economic building to grow and stand firm, it cannot be separated from the theory of Maqashid. Shaikh Muhammad Thahir ibn 'Assyria once said that: "Forgetting the importance of the maqashid side in islamic sharia is a major factor causing stagnation in fiqh. Reviving the Islamic economy, which has been buried for so long and has almost become a fossil, is the land of ijthadi".

Syed Nawab Haider Naqvi said the principle of behavior in the economic affairs of the people is the ethical value of the muamalah (Naqvi, 1981). Ethics is important in Islamic economics, and can be elaborated even further in rational behavior, ethics related to consumer behavior, in distribution fairness, and of course ethics related to the role of government in the Islamic economy. Ethics is the focus in the study of maslahah as one of the methods of proposing jurisprudence (Rozi, 2020). Fiqh that is missing from ethics will be more rigid, rigit and too legal formal Fiqh Maqashid is one of the stimuli that needs to be continuously developed by Islamic economic actors so that it can be felt more by the community (Jamal, 2016). Yusuf al-Qardhawi saw this stagnation of jurisprudence, especially the stigmatization of jurisprudence which always started from the theme of worship (Qardhawi et al., 2012). Qardhawi sought to guide the study of jurisprudence with the people's perspective on social, political, and economic issues. Islamic economics, which is a reincarnation of the mu'amalah jurisprudence, should have become more pliable and elastic by establishing Maqashid al-Sharia. The author sees in social affairs jurisprudence that textuality is not the dominant, but puts forward the fiqh of maslahah.

Zakat is one of the important pillars in the Islamic economy (Koni, 2017). The Quran mentions the word "zakat" approximately 72 times which of course with various types of derivations (Baqi, 1994). The word "zakat" is more juxtaposed with the word command to perform prayers. Since this zakat is part of the pillars of Islam, its existence becomes so important that it is considered ma'lum min ad-din bi al-darurah, becoming an inseparable

part of one's Islam (Yafie, 1994). Etymologically, the word "zakat" is a masdar of the word zaka which means to grow, blessing, be good and clean. In epistemology, zakat is an order over a certain number of and already fulfilling certain conditions that will be issued and received by a certain group at a certain time. The interrelationship between the linguistic meaning and the term so strong for the treasure that has been consecrated, it has an impact on the sanctity of the treasure and the peace of the soul and the tumbah and blessings of the treasure.

Zakat profession is part of one of the studies that exist in contemporary jurisprudence for which there are still differences of understanding among scholars today (Zen, 2014). Some still have doubts about it and even tend to refuse when a certain profession is obtained whose results exceed significantly above the income of farmers. However, the opinion about the permissibility of zakat income or this profession is quite a lot of support in Indonesia so that it becomes one of the items in the enactment of Law number 23 of 2011 concerning Zakat Management article 4 in point 'H' about income and services; official that the professional zakat in the Law is declared as part of zakat in Indonesia (Trigiyanto, 2016).

Zakat Profession is still a debate among contemporary scholars because at the time of the Prophet Saw, friends and classical scholars, the types of community professions were still limited and of course the zakat regulations in the context of treasures that must be Issued were also in accordance with the existing economic developments at that time (Zen, 2014). Based on that, the scholars stipulate that the treasures that must be blessed are only five kinds, namely livestock, gold, and silver, trade, agriculture, mining goods and rikaz (Saniah, 2021). Yusuf al-Qardhawi as one of the scholars who popularized professional zakat, defined professional zakat as zakat which is excluded from income obtained from work done by himself due to his own intelligence or his own skills such as doctors, tailors, carpenters and others or from jobs that are subject to companies or individuals by getting wages, salaries, honorariums such as civil servants. Yusuf Qardhawi said that the work has two measures or criteria each; (1) The type of work done by yourself without being helped or dependent on others, according to their expertise (Qardhawi et al., 2012). (2) The type of work performed for the needs of another party, for example working in a government office or company by obtaining wages or salaries for the work (Al-Qaradawi, 1973). The author sees that the study of professional zakat has become a standard regulation in Law number 23 of 2011 concerning Zakat Management even though nash has not been written in gambling related to this profession zakat.

Asy Syatibi uses four analytical methods to understand sharia maqhasid in zakat, namely; (1) Lafadz al Amr wa al Anhy, (2) maqhasid at-tabi'ah, (3) sukut al-Syar'I, and (4) Istiqra' (Al-Syatibi & al-Lakhmi, 1997). The author sees that the study of profession zakat is not written nashly, but on the other hand there is no nash that concludes the prohibition of zakat of this profession (Lafadz al Amr wa al Anhy). At the time of the Prophet and

Companions, the types of professions of society at that time were limited to breeders, traders, miners and farmers. The classical scholars agreed that the treasures that were obliged to be blessed were only five kinds, namely livestock, gold, and silver, trade, agriculture, mining goods and rikaz (maqhasid at-tabi'ah). The study of zakat was also very dynamic during the caliphate period. Caliph Uthman ibn Afwan revoked the decree of muallaf as one of the groups receiving zakat. This is because the spread of Islamic teachings and the potential for zakat is more necessary for the poor and poor than the muallaf of the nobles of the Quraysh tribe. The author sees that the study of zakat can be analyzed more dynamically (sukut al-Syar'i). The phenomenon of people who have a fairly large regular income because of their skills and profession, on the other hand there are poor people who must immediately need help to maintain their lives (Istiqra'). As-Syatibi said that the purpose of establishing zakat sharia is in order to realize benefits and avoid the existence of mudharatan.

Asy-Syatibi divided the al-mashlahah into three important parts as stated above, namely daruriyyat, hajiyyat and tahsiniyyat. Zakat profession can realize benefits and be able to avoid chaos. The daruriyyat aspect, professional zakat is a support for the basic needs of the poor and poor, especially after the pandemic. The basic needs of the community include; food, medicine, direct cash assistance, financial assistance for the economic resilience of the people. The fulfillment of these primary needs will have an impact on the protection of five elements in the purpose of sharia, namely, the protection of religion, soul, reason, descendants and property. The hajiyyat aspect, professional zakat is able to eliminate difficulties or make the maintenance of the five main elements even better. Allocation of professional zakat on personal protective equipment during the pandemic, providing regular post-pandemic health checks, providing education funding assistance to those in need. So that the addition has an impact on self-protection for the beneficiaries of zakat. The tahsiniyyat aspect, professional zakat is able to improve the standard of living of poor people from recipients of zakat funds to zakat fund givers. Zakat profession is aimed at improving a better standard of living, so as to be able to maintain religion, soul, reason, descendants and property and even encourage the country's economy in fiscal terms.

Professional zakat (zakāt al-mihnah or zakāt al-kasb wa al-'amal) is a contemporary form of ijhtihad that arose from modern needs in response to the economic dynamics of Muslims, particularly in relation to sources of income derived from salaries, honoraria, wages, or professional fees. This concept is not explicitly found in classical times, but its legal derivation is based on the general principles of zakat derived from the Qur'an, Sunnah, ijma', and qiyas. Within the framework of maqāṣid al-sharī'ah, professional zakat represents a systematic effort to ensure that the zakat instrument remains responsive to socio-economic developments while remaining oriented toward the preservation of maslahat.

Normatively, maqashid syariah emphasizes five main objectives (al-ḍarūriyyāt al-khams), namely the preservation of religion, life, intellect, lineage, and wealth. Professional zakat can be analyzed for its contribution to each dimension of maqashid. First, from the aspect of ḥifẓ al-dīn (preservation of religion), professional zakat serves as a manifestation of a Muslim's spiritual obedience in fulfilling their sharia obligations on the income they earn, thereby strengthening their commitment to religion in the midst of modern economic realities. Second, from the aspect of ḥifẓ al-nafs (preservation of the soul), the distribution of professional zakat enables the fulfillment of the basic needs of the poor, thereby reducing social vulnerability and upholding distributive justice. Third, from the aspect of ḥifẓ al-'aql, professional zakat indirectly supports the intellectual development of society because zakat funds can be directed towards education and the improvement of scientific capacity. Fourth, from the perspective of ḥifẓ al-nasl, professional zakat guarantees the sustainability of poor families by providing basic needs that maintain the dignity and quality of the next generation. Fifth, in the context of ḥifẓ al-māl, professional zakat plays a role in purifying income while preventing the accumulation of wealth among a limited group, thereby supporting a more balanced economic distribution.

Furthermore, professional zakat also reflects the dimensions of tahsīniyyāt and ḥājiyyāt in maqashid syariah. It serves as a solution (ḥājah) to contemporary economic realities characterized by the dominance of income based on wages and services, whereas in classical times, sources of zakat were more closely associated with agricultural produce, trade, gold, silver, and livestock. At the same time, professional zakat functions as tahsīnī by upholding social ethics such as solidarity, compassion, and moral responsibility among professionals toward the sustainability of vulnerable groups. Thus, professional zakat not only fulfills the legal-formal aspects of Sharia but also reflects the deep ethical and moral objectives of Islam. Methodologically, the application of professional zakat within the framework of maqashid syariah is also in line with the theory of istiqrā' (inductive reasoning) used by al-Syāṭibī in Al-Muwāfaqāt. By comprehensively examining the Sharia evidences, a universal principle can be drawn that Sharia is always present to preserve benefits and prevent harm. Therefore, although professional zakat is not explicitly mentioned in classical texts, its legal legitimacy can be accepted because it brings tangible benefits, both in the context of individuals and society at large.

Thus, in terms of maqashid syariah, professional zakat can be positioned as a strategic instrument to address contemporary socio-economic challenges. It not only reinforces the sanctity of wealth but also expands the scope of distributive justice, strengthens social solidarity, and ensures the realization of the Sharia vision as a blessing for all humanity. Therefore, professional zakat is a concrete manifestation of how the objectives of Sharia function as a dynamic paradigm in actualizing the principles of justice, balance, and public welfare in the modern era.

CONCLUSION

Zakat profession still raises pros and cons to its application in society. Through Law number 23 of 2011 concerning Zakat Management article 4, the Government has determined professional zakat to be one of the zakat maal managed by the National Amil Zakat Agency (BAZNAS). The author sees that the study of profession zakat is not written in nash, but on the other hand there is no nash that concludes the prohibition of zakat of this profession (Lafadz al Amr wa al Anhy). At the time of the Prophet and Companions, the types of professions of society at that time were limited to breeders, traders, miners and farmers. The classical scholars agreed that the treasures that were obliged to be blessed were only five kinds, namely livestock, gold, and silver, trade, agriculture, mining goods and rikaz (maqhasid at-tabi'ah). The study of zakat was also very dynamic during the caliphate period. Caliph Uthman ibn Afwan revoked the decree of muallaf as one of the groups receiving zakat. This is because the spread of Islamic teachings and the potential for zakat is more necessary for the poor and poor than the muallaf of the nobles of the Quraysh tribe. The author sees that the study of zakat can be analyzed more dynamically (sukut al-Syar'i). The phenomenon of people who have a fairly large regular income because of their skills and profession, on the other hand there are poor people who must immediately need help to maintain their lives (Istiqra').

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