



NU Kyai's Thoughts On Professional Zakat And Its Implementation In Zakat Payment At The Amil Institution In Jember

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Abstract

This research examines the thoughts of Nahdlatul Ulama (NU) Kyai in Jember regarding professional zakat and its implementation in zakat payment through zakat management institutions. Using a phenomenological qualitative method, this research explores the mindset of NU kyai, encompassing structural and cultural perspectives by involving six influential NU figures in Jember Regency. The results show a significant difference of opinion. Supporters argue that professional zakat is an important instrument for economic equality, poverty alleviation, and the improvement of community welfare. They base their views on the principle of qiyas (analogy) from religious texts. On the other hand, the opposing group believes that the obligation of professional zakat lacks a strong legal basis in the Qur'an or Hadith and prioritizes voluntary donations or charity. In its implementation, the role of zakat management institutions in Jember faces challenges such as a lack of public trust, sectoral egos among institutions, and issues of transparency and credibility in the management of zakat funds. This research emphasizes the need for collaboration among zakat management institutions, strengthening credibility, and transparency in zakat management to enhance community participation and the effectiveness of zakat distribution. The thoughts of NU kyai have a significant influence on the patterns of zakat distribution by the community, making them a key element in the optimization of professional zakat in Jember.

Keywords: Professional Zakat, NU Kyai Jember, Zakat Management Institution

Abstrak

Penelitian ini mengkaji pemikiran para kyai Nahdlatul Ulama (NU) di Jember mengenai zakat profesi serta implementasinya dalam pembayaran zakat melalui lembaga pengelola zakat. Dengan menggunakan metode kualitatif fenomenologis, penelitian ini mengeksplorasi pola pikir kyai NU dari perspektif struktural dan kultural dengan melibatkan enam tokoh NU penting yang berpengaruh di Kabupaten Jember. Hasil penelitian menunjukkan adanya perbedaan pendapat yang signifikan. Kelompok pendukung berpendapat bahwa zakat profesi merupakan instrumen penting untuk pemerataan ekonomi, pengentasan kemiskinan, dan peningkatan kesejahteraan masyarakat. Mereka mendasarkan pandangan mereka pada prinsip qiyas (analogi) dari teks-teks keagamaan. Di sisi lain, kelompok yang menentang berpendapat bahwa kewajiban zakat profesi tidak memiliki dasar hukum yang kuat dalam Al-Qur'an atau Hadis serta lebih mengutamakan sumbangan sukarela atau sedekah.

Dalam implementasinya, peran lembaga pengelola zakat di Jember menghadapi berbagai tantangan, seperti kurangnya kepercayaan masyarakat, ego sektoral

antar lembaga, serta masalah transparansi dan kredibilitas dalam pengelolaan dana zakat. Penelitian ini menekankan perlunya kolaborasi antar lembaga pengelola zakat, penguatan kredibilitas, serta transparansi dalam pengelolaan zakat guna meningkatkan partisipasi masyarakat dan efektivitas distribusi zakat. Pemikiran kyai NU memiliki pengaruh yang signifikan terhadap pola distribusi zakat oleh masyarakat, menjadikan mereka elemen kunci dalam optimalisasi zakat profesi di Jember.

Kata Kunci: *Zakat profesi, Kyai NU Jember, Lembaga Pengelola Zakat*

INTRODUCTION

Zakat plays a significant role in alleviating poverty and improving the welfare of the community. East Java, including Jember Regency, has significant zakat potential. The Director of Zakat and Wakaf Empowerment at the Ministry of Religious Affairs (Kemenag), Waryono Abdul Ghafur, stated that the East Java National Zakat Amil Agency is a role model in the zakat empowerment program. However, East Java still has a gap between the potential of zakat and its realization. The potential of zakat reaches Rp 36 trillion, but its realization is only Rp 405 billion (Kemenag 2024). This indicates that the potential has not yet been fully utilized optimally. Good management of zakat, especially through official institutions, can be a solution to achieve, effectiveness, and equity in zakat distribution.

The management of zakat in Indonesia has been regulated through Law No. 23 of 2011 on the Management of Zakat. In this regulation, zakat managers consist of the Zakat Amil Agency (BAZ) and the Zakat Amil Institution (LAZ). The main tasks of these institutions include the collection, management, and distribution of zakat, as well as the socialization of zakat to the community (Zakat *et al.*, 2019).

As a district with significant zakat potential, Jember has many zakat management institutions, both nationally and locally certified. Some of them are BAZ Daerah Jember (BAZDA Jember), LAZ Yayasan Dana Sosial al Falah (LAZ YDSF), LAZ Yatim Mandiri, LAZ Hidayatullah, LAZ Rumah Zakat, LAZISNU, LAZISMU, LAZ AZKA, LAZ Zakat Rizki, and other LAZ (Widwayati *et al.*, 2024). However, the gap between the potential of zakat and the actual management of zakat in these institutions indicates challenges in the implementation of zakat, particularly professional zakat. One of the factors influencing this is the diverse understanding of the obligation of professional zakat among the community, including the religious views conveyed by local scholars and religious leaders. The public's awareness of paying zakat through official institutions in Jember is still low, influenced by the traditional understanding that zakat is a form of charity not bound by formal rules (Yulia Anisa *et al.*, 2011).

One form of zakat that is becoming increasingly well-known is professional zakat. This concept was introduced by Yusuf Qardhawi and has become a topic of discussion among scholars (Andi Intan Cahyani, 2020). Professional zakat must be paid by individuals with income that reaches the *nishab*, as based on the texts of the Qur'an, hadith, and the *ijtihad* of contemporary scholars. The legality of professional zakat has been recognized in Law No. 23 of 2011, although its implementation still requires more detailed clarification.

The thoughts of scholars, especially the kyai from Nahdlatul Ulama (NU), have a significant influence in shaping the religious awareness of the Jember community. Their views on professional zakat and its implementation in zakat payments through zakat management institutions are key to understanding and addressing the low participation of the community.

Research on zakat has been extensively conducted, both in terms of management, empowerment of zakat funds, criticism of the understanding of zakat, and also on professional zakat. Among the research on professional zakat is "*The Behavior of Religious Elites' Zakat in Malang City (A Study on the Religious Elites' Construction of Professional Zakat in Malang City)*" by Fakhrudin and Erik Sabti Rahmawati (Fakhruddin & Rahmawati, n.d.). Then there is a study by Ali Topan titled "*Epistemology of Islamic Philanthropic Jurisprudence in Professional Zakat: A Study of the Indonesian Ulema Council Fatwa Number 3 of 2003 on Income Zakat*" (Ali Topan, 2022). The two previous studies both describe the understanding of professional zakat, as will the research that the researcher will conduct. However, the two previous studies did not continue with how the understanding of this affects the payment of professional zakat in zakat management institutions as zakat administrators.

Starting from that difference, and because previous research has not specifically described the thoughts of NU clerics in Jember, both structurally and culturally, regarding professional zakat and the impact/implementation of those thoughts in zakat payments at zakat management institutions, the researcher is interested in conducting a study titled "*The Thoughts of NU Kyai on Professional Zakat and Its Implementation in Zakat Payments at Zakat Management Institutions in Jember*".

LITERATURE REVIEW

Social Construction

The theory of social construction, developed by Berger and Luckmann (Berger & Luckmann, 2011), is a continuation of the phenomenological approach and aims to understand how "reality" and

"knowledge" are formed in society. Social reality, which is formed through social interaction and communication, is found in intersubjective experience. Knowledge of social reality is related to the understanding of community life, which encompasses cognitive, emotional, and intuitive aspects.

Berger combines Durkheim's view of objectivity and Weber's view of subjectivity. Durkheim placed objectivity above subjectivity, while Weber emphasized individual subjectivity. Berger argues that the two are inseparable, where society becomes an objective reality that stands apart from the individual, while the individual also shapes society as a subjective reality (Asmanidar, 2021).

The concept of dialectics between objectivity and subjectivity, inspired by Hegel, is explained through three stages: externalization (adjusting oneself to the social world), objectification (social interactions that shape a shared reality), and internalization (individuals identifying themselves with social institutions). This process runs simultaneously, where society, as a product of individuals, also becomes an objective reality through externalization (Hadiwijaya, 2023).

Professional Zakat

Zakat is an obligation in Islam that means growth and development (Al-Jurjani, 2022). Whereas in terms of terminology, although the scholars express it with different wording from one another, it is essentially the same, namely that zakat is a portion of wealth with certain conditions that Allah SWT has made obligatory for its owner to give to those entitled to receive it with certain conditions as well (Al-Ghazi, 2020). In addition to zakat, Islam also encourages the giving of *shadaqah*, *infaq*, *hibah*, and *wakaf* for the welfare of the community.

The categories of zakat known in Islam are two types; *zakat fitrah* and *zakat maal* (An-Nawawi, 2021). Here are the details:

1. **Zakat Fitrah:** Given to cleanse minor sins during Ramadan fasting, amounting to 2.5 kg (another opinion is 2.8 kg) of rice per person, which is distributed to those entitled.
2. **Zakat Maal** (wealth) is a portion of wealth that must be given after it has been possessed for one year (*haul*) and reaches a minimum amount (*nishab*).

Regarding zakat *maal*, there are at least eight types of wealth that are subject to zakat in classical *fiqh*, which include: *al-dzahab* (gold), *al-fiddah* (silver), *al-qamhu* (wheat), *al-sya'ir* (barley), *al-tamr* (dates), *al-ibil* (camels), *al-baqar* (cattle), *al-ghanam* (sheep). However, the majority of *fiqh* scholars

tend to prefer the qiyas approach by seeking the 'illah from those eight types of wealth to then generalize it to other types of wealth beyond that (Hisan, 2024). Wahbah az-Zuhaily also mentioned that the wealth subject to zakat includes gold and silver, minerals, found items, trade goods, crops, fruits, and livestock (Az-Zuhaily, 2005). With the developments that have occurred, the variety of objects subject to zakat has increased. The main consideration is that the new objects considered obligatory for zakat have a relatively high economic value.

According to the provisions contained in Law No. 23 of 2011 on Zakat Management, Zakat is imposed on assets including:

1. Zakat Gold, Silver, and Money (precious metals and other precious stones);
2. Zakat Securities;
3. Business or trade zakat;
4. Agricultural plantation and forestry zakat;
5. Zakat for livestock and fisheries;
6. Mining zakat;
7. Corporate zakat;
8. Zakat on income, profession and services;
9. Zakat on found items.

To get a more comprehensive picture of zakat along with its detailed provisions, read the following zakat matrix (BAZNAS, 2018):

Tabel. 1

TYPES OF ZAKAT	SUBJECT OF ZAKAT	ZAKAT OBJECT	NISHAB	SIZE	TIME	ASNAF	EXPLANATION
Zakat al Fitr	Muslim Individual/ Muslimah	Wealth beyond basic daily needs	Basic daily needs that are reasonable on Eid al-Fitr	2.5kg /3L staple food	The month of Ramadan	8 categories, prioritized for the poor and needy	Fulfilled before The Eid Prayer
Zakat on wealth	Individual	Gold, silver and money	Equivalent to 85 grams (gold and money), 595 grams (silver)	2,5%	Haul	8 categories	The beginning of the haul is counted when the wealth reaches <i>nishab</i>
		The principal value of savings, deposits, and securities	Equivalent to 85 grams gold	2,5%	Haul	8 categories	
		The results from savings,	Equivalent to 85 grams gold	2,5%	Haul	8 categor	

		deposits, and securities				ies	
		Merchandise	Equivalent to 85 grams gold	2,5%	Haul	8 categories	
		Agricultural, plantation, and forest products	Equivalent to 635 kg of grain or 524 kg of rice	10% or 5%	Fulfilled at every harvest	8 categories	Depending on the cultivation method
		Livestock farming	Has specific provisions		Haul	8 categories	The beginning of the haul is counted when the wealth reaches <i>nishab</i>
		Fishing	Equivalent to 85 grams gold	2,5%			
		Mining	Equivalent to 85 grams gold	2,5%	Haul	8 categories	The beginning of the haul is counted when the wealth reaches <i>nishab</i>
		Professional income	Equivalent to 85 grams gold	2,5%	Every time it is obtained	8 categories	Fulfilled when it has reached the <i>nishab</i>
			Equivalent to 653kg of unhusked rice or 524kg of rice	10% or 5%			
		<i>Rikaz</i> (found items)	-	20%	When obtained	8 categories	Fulfilled when obtained
Company		Current assets-current liabilities	Equivalent to 85 grams gold	2,5%	Haul	8 categories	Haul is the same as the fiscal year.
		Profit before tax	Equivalent to 85 grams gold				
		Net profit	Equivalent to 85 grams gold				

Zakat is a pillar of Islam that is individually obligatory, typically amounting to 2.5% of annual wealth. In addition to being a spiritual obligation, zakat is regarded as an investment for the afterlife. Therefore, trust, accountability, and risk management are key to the legitimacy of the institutions managing it, whether public or private (Fauzia & Borchgrevink, 2025).

Didin Hafiduddin (Hafidhuddin, 2002) classified the obligation of zakat in the modern economy into 10 parts, including professional zakat, corporate zakat, securities, trade, and sharia insurance. Professional zakat

must be paid if the income reaches the *nishab*, based on legal foundations that include the generality of the Qur'an and Hadith texts, the opinions of scholars, and social justice. There are several opinions regarding the *nishab* and haul of professional zakat among others (Hafidhuddin, 2002):

1. Analogous to trade zakat, with the same *nishab* and rate.
2. Analogous to agricultural zakat, with a *nishab* equivalent to 653 kg of rice and a rate of 5%.
3. It can be likened to zakat *rikaz*, which is imposed at 20% without *nishab* and paid upon receipt.

Speaking about professional zakat, according to Anggraini dan Jahar (Anggraini & Jahar, 2020), the determination of its legal ruling should be based on the approach of Islamic legal philosophy, particularly through the perspective of Maqashid al-Syariah and the principle of *maslahah* (public interest). Through this approach, the regulation of professional zakat does not become trapped in a rigid application of classical *fiqh* texts but is instead adapted to the needs and welfare of the community in the context of contemporary socio-economic conditions.

Zakat Management Organization (Amil)

Among the jurists such as Taqiyuddin al-Hishni al-Dimasyqi (Al-Dimasyqi, 2024), he defines the zakat collector as "a person assigned by the imam (leader) to collect zakat and distribute it to those entitled to receive it as commanded by Allah." In the MUI Fatwa No. 08 of 2011 concerning Zakat Amil, it is stated that a Zakat Amil is an individual or a group of individuals appointed by the government to manage the implementation of zakat worship; or an individual or a group of individuals formed by the community and sanctioned by the government to manage implementation of zakat worship.

In Indonesia, the management of zakat is regulated by Law No. 23 of 2011 on Zakat Management, Government Regulation of the Republic of Indonesia No. 14 of 2014 on the Implementation of Law No. 23 of 2011 on Zakat Management, Presidential Instruction No. 3 of 2014 on the Optimization of Zakat Collection. In Chapter I Article 3 of the law, it is stated that the management of zakat aims to:

1. Increasing the effectiveness and efficiency of services in zakat management; and
2. Increasing the benefits of zakat for community welfare and poverty alleviation.

Furthermore, in Chapter II, Article 5, it is stated that for the management of zakat, the government establishes BAZNAS as a non-structural government agency that is independent and accountable to the President through the minister. To assist BAZNAS in the implementation of the collection, distribution, and utilization of zakat, the community can establish LAZ (Article 17). If the amil is in the form of an institution such as BAZ or LAZ, then all parties associated with it, including the amil. Starting from the director, the employees in the fields of management, finance, distribution, collection, security, and others, all receive salaries from the portion of the amil's rights (Siti Kalimah, 2020).

BAZNAS and LAZ are required to report the implementation of zakat management according to zakat accounting standards, specifically by creating the Financial Accounting Standards Statement 109 (PSAK 109) (Rozi Andrini, 2023). If a violation occurs, administrative sanctions will be imposed and can be followed by criminal sanctions. These sanctions are intended so that BAZNAS and LAZ, as zakat managers, remain strong, trustworthy, and credible in the eyes of the public, so that in the end, the community will consciously and deliberately hand over their zakat to the zakat management institutions. Moreover, Islamic philanthropic fatwas play a significant role in influencing public policy, particularly in shaping regulations that promote social empowerment and community welfare (Mufid & Adamu Abubakar Muhammad, 2023).

RESEARCH METHOD

This research uses a phenomenological qualitative research method, aimed at uncovering the social consciousness and collective consciousness of a community, in this case, the NU kyai community in Jember. This research will explore the patterns and thought processes of NU kyai, both structural and cultural, as well as how these thought processes are applied in zakat payments through zakat management organizations (amil) in Jember. The selection of NU clerics as informants used purposive techniques with criteria such as being NU administrators (branch or sub-branch) for structural NU clerics; having a *pesantren* where daily worship activities include NU rituals like reciting dhikr aloud after prayers, using *qunut* during the Fajr prayer, and practicing *tahlil* as criteria for cultural NU clerics. This research will use three data collection techniques: observation, interviews, and documentation. From the primary data in the form of interview results, classification will be carried out based on the informants' opinions in the first focus, namely the opinions of the supporting group and the opposing group; similarly, in the second focus, classification will be carried out between the agreeing, hesitant, and opposing opinions. The classification is carried out by considering the reasons and legal basis

behind the opinions expressed. To analyze the data, this research uses non-statistical qualitative data analysis with the Miles and Huberman model, which includes three stages: data reduction, data presentation, and conclusion drawing. In addition, this research also applies ethnomethodological phenomenological analysis to understand the methodology of social interactions that shape the social system.

DISCUSSION

The Thoughts of NU Kyai on Structural and Cultural Aspects in Jember Regarding Professional Zakat

Addressing the issue of professional zakat, the views of NU clerics in Jember regarding professional zakat are divided into two categories: the pro group and the contra group. Both groups have their own arguments and legal foundations that form the basis of their opinions.

1. Professional Zakat Support Group

a. General Perspective on Professional Zakat

Islamic jurisprudence is elastic and contextual, thus capable of becoming a solution to new problems, including professional zakat. Zakat in Islam is divided into two types: zakat *fitriah*, which is obligatory for every Muslim before Eid al-Fitr, and zakat mal, which is imposed on wealth that reaches the *nishab* (Al-Qardlawi, 1973). Professional zakat falls into the category of zakat mal because a profession that generates income is considered wealth.

According to the Director of ASWAJA NU Center Jember and also Deputy Chairman of the Tanfidziyah Board of PCNU Jember, such as Dr. K.H. Abdul Haris, M.Ag.,

"I agree with the existence of professional zakat because professional zakat is part of zakat mal. Essentially, the term 'mal' does not only refer to material aspects but also to anything that has economic value, including a profession or anything that essentially can generate wealth. It would be unfair if a farmer with a modest income is obligated to pay zakat while a professional with a high income is not. This could pamper wealthy individuals with lucrative professions."

A similar sentiment was expressed by Dr. K.H. Hamam, M.H.I., and K.H. Hamid Hasbullah, that professional zakat is important for reducing economic inequality and achieving social justice. They argue that all income with economic value, whether from agricultural produce or professions, must be subject to zakat if it exceeds the *nishab*. This idea is supported by modern scholars such

as Yusuf al-Qardhawi, with the principle of zakat as a tool for wealth redistribution.

Professional zakat has proven to be beneficial, as seen in Jember, where zakat funds help honorary teachers and underprivileged communities. However, some reject this concept on the grounds of adhering to classical texts, which are considered less relevant to the current context. The elasticity of *fiqh* is key in ensuring that Islamic law remains just and relevant in the modern era.

b. Evidence and Basis for Legal Interpretation

In general, there are two approaches used by the informants in determining the obligation of professional zakat, namely the *bayani* and *ta'lili* approaches. The *bayani* approach is used to analyze issues through linguistic aspects, while the *ta'lili* approach is used to make analogies or *qiyas*. From the various opinions available, the majority tend to argue that the basis for considering professional zakat is *qiyas* (analogy).

Dr. K.H. Abdul Haris, M.Ag., in supporting the obligation of professional zakat, quoted Surah Al-Baqarah verse 267 which reads, "O you who have believed, spend from the good things which you have earned and from that which We have produced for you from the earth." According to Abdul Haris, the word "مَا" in the verse indicates that zakat applies to all types of productive endeavors, as long as the endeavor is good and meets the *nishab*. He also stated that the use of the word "الْفُقْرَاءُ" indicates the obligation of zakat, which cannot be understood as ordinary charity, but as obligatory charity.

Abdul Haris added that professional zakat can be rationalized even though in certain contexts zakat is *ta'abbudi* in nature, such as issues of *nishab* and haul. He gave an example that it would be irrational if zakat were required from farmers but not from professions like lawyers, even though such professions did not exist during the time of the Prophet. This allows for the application of *qiyas* (analogy) to connect professional zakat with other zakat obligations.

Furthermore, Abdul Haris explained that zakat falls within the realm of *ta'aqquli*, which means it can be rationalized by the mind. For example, zakat fitrah during the time of the Prophet used dates as a staple food, but in Indonesia, dates are analogized with rice as the more relevant staple food today.

K.H. Hamid Hasbullah, as a caretaker of Pondok Pesantren Al-Azhar Jember, supports the use of *qiyas* in professional zakat,

although there are differing opinions among scholars regarding the timing, method, and type of professional zakat. This difference arises due to variations in the analogy of professional zakat. If analogized with gold zakat, professional zakat must follow the *haul* (one year) and its *nishab* is equivalent to 85 grams of gold. However, if analogized with agricultural zakat, professional zakat can be given at the time of harvest, which in the context of a profession means at the time of receiving a salary, with a *nishab* of 5 *wasaq* (164 liters).

Dr. K.H. Hodri Arief, as the caretaker of Pondok Pesantren Bahrul Ulum Jember and the Chairman of the Central Board of RMI (Rabithah Ma'ahid Islamiyah), added that the essence of zakat is the equitable distribution of wealth. He quoted a verse from the Qur'an that calls for wealth not to circulate only among the rich, supporting the understanding of zakat as a means to achieve social equity.

2. Group Rejecting Professional Zakat

a. General Views on Professional Zakat

The group that opposes professional zakat argues that the obligation of professional zakat does not have a clear basis in the Quran or Hadith. They contend that professional zakat was only introduced by contemporary scholars and that there is no formulation of professional zakat in the thoughts of classical scholars. Kyai Abdul Wahab Ahmad, M.H.I., a young NU figure, rejects professional zakat because there is no specific evidence that discusses it. As he stated:

"In principle, the issue of zakat is more of a ta'abbudi (doctrinal) nature and not ta'aqquli (rational), so the opportunity for professional zakat to be analogized is minimal. In addition, there is no text that mentions professional zakat."

He argues that the obligation of professional zakat, which has never been mandated before, indicates that there is no strong legal basis for it. Kyai Abdul Wahab prefers to give wealth through voluntary *infaq* and *shadaqah*, rather than through obligatory zakat. He also emphasized that zakat is *ta'abbudi* (doctrinal) in nature, not *ta'aqquli* (rational), making it difficult to analogize it to professional zakat.

K.H. Hasin Safrawi, Chairman of the Management Board (*Takmir*) of Al-Baitul Amin Grand Mosque, Jember, although he is among those who reject professional zakat, does not reject it outright. He argues that professional zakat is only obligatory for professionals with sufficiently high incomes, such as directors with large salaries,

who can set aside part of their earnings to save and reach the *nishab* of gold. On the other hand, if someone's income is only enough to meet their living expenses and bills, then they are not obligated to pay professional zakat. K.H. Hasin also emphasized that in a person's wealth, there are rights of others, which can be given through *shadaqah*, not zakat, especially if the income does not reach *nishab*. His opinion aligns with Imam Shafi'i's recommendation to give at least 2.5% of one's wealth as *shadaqah*, which is not obligatory.

b. Evidence and Basis for Legal Reasoning

The group that opposes professional zakat argues that there is no clear evidence that explicitly regulates the obligation of professional zakat. They argue that zakat is more of a *ta'abbudi* (doctrinal) nature, based on direct guidance from the Qur'an and hadith, such as the provisions regarding *haul*, *nishab*, and the objects of zakat. The qiyas approach is considered weak because there is no clear basis in religious texts.

Kyai Abdul Wahab Ahmad, M.H.I., rejects the use of Surah Al-Baqarah verse 267 as the basis for professional zakat because the verse is general in nature. According to him, if such a general verse is used as the basis for professional zakat, it will overlap with the specific verses that already exist regarding zakat. He emphasized that specific verses about zakat must remain applicable and cannot be replaced by more general verses, because general verses will specify or explain more specific verses. Thus, the use of a general verse like Al-Baqarah 267 will erase the relevance of specific proofs about zakat.

Kyai Abdul Wahab Ahmad, M.H.I. added that professional zakat does not exist because, according to him, professions do not fall into the category of zakat regulated in Islam, namely *zakat fitrah* and *zakat maal* (wealth). He argues that a profession, especially in the service sector, is not a form of wealth but rather expertise or skills, which cannot be measured in terms of material quantity like tangible wealth. Therefore, professions cannot be subject to zakat, even if their income reaches the *nishab*. Kyai Abdul Wahab emphasized that if the goal is to help others, it can be done through other regulations outside of zakat, and there is no need to add to the existing zakat provisions.

From the presentation of opinions from both pro and contra groups regarding professional zakat, it is generally concluded in the following table:

Tabel. 2

	Pro groups regarding professional zakat	Contra groups regarding professional zakat
Motif	- Expanding opportunities for community economic empowerment. - Reducing the occurrence of inequality.	- The spirit of helping seems forced. - Empowering the economy of the community can be done through charity and other means.
zakat object	What brings profit and has reached <i>nishab</i>	Only limited to explanations based on <i>nash</i> and the opinions of classical scholars
evidence	The <i>bayani</i> approach through verse 267 of Surah Al-Baqarah and the <i>ta'lili</i> or <i>qiyas</i> (analogy) approach	The evidence for zakat is of a devotional nature
Appeal	Making profession-based zakat mandatory for those who meet the requirements	There is no obligation for professional zakat

The Implementation of NU Kyai's Thoughts on Zakat Payment at Amil Institutions in Jember

The discussion on the implementation of the thoughts of NU Jember kyai regarding professional zakat in amil institutions is very relevant, considering the significant role of kyai in shaping the mindset of society, especially in religious and social matters. As explained by Roby Darwis Nasution, kyai in traditional society are not only spiritual leaders but also powerful agents of social change. The community tends to refer to the views of the kyai in solving various problems, including issues related to zakat (Nasution, 2017).

If the kyai, who are role models in the community, have views supporting or opposing professional zakat through amil, it is highly likely that the community will follow those views. If the kyai supports the amil in managing zakat, the community will be more inclined to channel their zakat through the amil, which in turn can increase public awareness and participation in fulfilling their zakat obligations.

On the contrary, if the kyai rejects professional zakat or believes that zakat is limited to zakat fitrah and zakat mal, then the community will also tend not to entrust their zakat through amil, choosing other methods such as *infaq* or *shadaqah*. Therefore, the thoughts and attitudes of kyai towards zakat, especially professional zakat, greatly influence the understanding and actions of the community in distributing their zakat. This is in line with the research by Faizatul Hikmah Aminatus Zahriyah, which concluded that

education has a significant influence on the payment of zakat by muzakki to zakat institutions (Hikmah & Zahriyah, n.d.).

Overall, the thoughts of kyai in the context of professional zakat and its distribution through amil have a significant impact on the social awareness of the community. If the kyai supports professional zakat and amil as zakat managers, there will be a great potential to increase the collection and distribution of zakat, which can help the community, especially those in need, and contribute to local economic stability.

Based on interviews with several NU clerics in Jember, it can be concluded that the implementation of zakat payment through amil institutions in Jember can be divided into three groups of views, namely: supportive, hesitant, and rejecting. These three views indicate a diversity of thought among the kyai regarding professional zakat, which is certainly influenced by various factors, whether from the perspective of *fiqh*, social, or cultural. The understanding and attitude of the kyai towards this zakat are certainly not separate from the process of *ijtihad*, which allows for differing opinions as long as it does not cause division. Here is a further explanation of the three groups of views:

1. Supporting

The attitude of supporting zakat payments through amil is based on the importance of the amil's role in collecting, managing, and distributing zakat. If zakat is distributed directly from the *muzakki* to the *mustahik*, then the function of the amil will be lost. Dr. K.H. Hamam emphasized the importance of distributing zakat through amil institutions to ensure proper distribution, such as providing assistance to specific segments. Well-managed zakat, especially productive zakat, can have a positive impact on the community's economy. However, if the collected zakat funds are limited, it is more likely to be realized only in the form of consumptive zakat.

Dr. K.H. Hodri Arief supports the payment of zakat through amil to avoid distribution imbalances, where zakat can become concentrated on certain *mustahik* without coordination among *muzakki*. The government has a strategic role in coordinating the amil to ensure the equitable distribution of zakat. However, uniting the perceptions among Islamic organizations that each have their own amil is not an easy task due to sectoral egos. This ego can hinder community empowerment and the effectiveness of zakat. Dr. Hodri Arief emphasized the importance of an open attitude among social organizations and the need for collaboration for the benefit of the community, setting aside doctrinal differences. Overall, supporting the

existence of *amil* is very important so that the distribution of zakat can be equitable, and for that, the role of government coordination is greatly needed to ensure the empowerment of *mustahik* and the optimal management of zakat.

2. Doubt

Basically, everyone agrees that *amil* functions to manage zakat funds from the community. However, NU clerics in Jember still have doubts about the status of the existing zakat *amil* because they have not fully met the criteria set by the scholars. Dr. K.H. Abdul Haris, M.Ag., stated that the current *amil* are still not proactive enough and lack the necessary "coercive power." This is due to the lack of *amil* officers who visit *muzakki* directly, especially those who do not work under government institutions, such as farmers and traders. Dr. K.H. Abdul Haris argues that if the zakat collector has not met these criteria, then distributing zakat directly to the *mustahik* can be a valid option.

Dr. K.H. Abdul Haris, M.Ag., as a preacher who often shares his views in religious events, expressed his concern about zakat collectors. He suspects that the collected zakat funds could be misused for proselytizing purposes by groups with radical ideologies, such as the Salafi movement. Therefore, he suggested that zakat should be distributed directly to the *mustahik* or through organizations with a clear mandate, such as Muhammadiyah or Nahdlatul Ulama, which have a moderate understanding. His views can influence the society that hears them, which might then prefer to distribute zakat directly without intermediaries, as the *amil* are considered risky

Yayasan Amil Zakat Nurul Hayat (NH) is confident with the motto "cool for everyone," which reflects the organization's determination to always provide coolness and benefits for all groups. This motto emphasizes that Nurul Hayat is not affiliated with any particular ideology or group, with the aim of being widely accepted and providing benefits without distinguishing between groups. In addition, this motto also embodies the meaning of *rahmatan lil alamin*, which is to spread Islamic teachings wisely and help one another in goodness, as well as striving to be a moderate and neutral organization.

BAZNAS, as the official government zakat management institution, can be a solution for those who are concerned about the affiliation of zakat collectors with radical ideologies, because government institutions are neutral. However, despite this, the public still tends to prefer private Zakat Management Institutions (LAZ) because they feel more confident in their performance. Dr. K.H. Hamam,

M.H.I., Deputy Secretary of the Jember Branch Executive Board of Nahdlatul Ulama (Wakil Katib PCNU Jember), believes that BAZNAS has not yet fully gained public trust due to the lack of visibility of the institution's strength and performance. Therefore, the most important thing is to build public trust through transparency and good performance from zakat managers, whether they are government or private institutions.

3. Refusing

The group that opposes professional zakat argues that there is no specific evidence regulating professional zakat. They are more cautious in imposing a command, fearing that the spirit of economic equality might be pursued in a way that does not need to be forced. Kyai Abdul Wahab Ahmad, M.H.I., highlighted the operational issues of zakat collectors, especially regarding who is entitled to be called a collector and the criteria that must be met by zakat management officers. According to him, many people think that zakat collection units (UPZ) are *amil*, whereas they only assist the *amil*. Additionally, Kyai Abdul Wahab Ahmad also criticized the status of professional zakat, which is still being debated, as well as the issue of zakat distribution that could lead to overlap between zakat recipients and the use of funds for *sabilillah*. This objection is similar to the view of Dr. K.H. Abdul Haris, M.Ag., who also questions whether the zakat officers are in accordance with the definition and criteria of *amil* set by the scholars.

Kyai Abdul Wahab Ahmad, M.H.I., feels uneasy about the 1/8 portion of zakat received by the *amil*, as this creates potential for misuse. However, this has been anticipated by the Nurul Hayat Zakat Management Institution (LAZ) which does not take a share of the collected zakat. Instead, they run businesses such as ready-to-serve *aqiqah* to fund their operations. This is considered effective in reducing the negative stigma against zakat collectors as opportunists. Furthermore, Kyai Abdul Wahab Ahmad also criticized the use of money as a medium for distributing zakat, which he believes adds to the issues in zakat jurisprudence, particularly regarding whether zakat can be paid in money instead of in the form of harvest yields, especially for former *muzakki*.

Based on the explanations provided by the speakers and informants, it further strengthens Hilman Latif's opinion (Latief, 2022) that the issue of professional zakat has yet to reach a consensus due to the pluralism of religious interpretations and the diverse methodological approaches used by scholars. Whatever the outcomes of

the implementation of NU Kyai's thoughts on paying zakat through amil in Jember can be summarized in the following table:

Tabel. 3

Conclusion Results	Distribution of Zakat Through Amil		
	Agree	Doubt	Refusing
Consideration	<ul style="list-style-type: none"> ✓ More evenly ✓ The absence of <i>ewoh pakewoh</i> ✓ More targeted ✓ More productivity-oriented 	<ul style="list-style-type: none"> ✓ The amil does not have the power to coerce ✓ The potential to affiliate with radical movements ✓ Less transparent 	<ul style="list-style-type: none"> ✓ Questioning the status of the amil ✓ Professional zakat is still disputed ✓ Its distribution is often one-sided (<i>sabil al-khayr</i>) ✓ Questioning the status of cash zakat
Recommendation	<ul style="list-style-type: none"> ✓ It is necessary to sit together among all Islamic organizations ✓ Prioritizing the common interest over group and personal interests, putting aside separate sectoral egos (partnership in zakat administration, synergy between BAZNAZ and LAZ, among LAZ, and with universities, etc.) ✓ The community needs to have more faith in Amil (an outside audit). 	<ul style="list-style-type: none"> ✓ Directly to the <i>mustahik</i> or seek credible and moderate amil (such as amil affiliated with NU or Muhammadiyah). 	<ul style="list-style-type: none"> ✓ Clarifying the identity and legality of the amil ✓ Distribution of zakat evenly (8 categories) ✓ Referring to the provisions of classical scholars

As a recommendation in response to the differing views among kyai regarding professional zakat and its payment through amil in Jember, to address differing views on professional zakat and build public trust in official zakat institutions, the government and related parties need to take strategic actions. These include increasing public understanding through

education involving scholars and professionals, ensuring institutional transparency through open reports and regular audits, strengthening collaboration between BAZ, LAZ, and Islamic organizations to avoid competition, and developing accessible digital zakat services. In addition, partnerships with schools and professional associations are essential to boost participation. All these efforts aim to enhance zakat's role in economic empowerment and reducing social inequality.

CONCLUSION

Supporters of professional zakat argue that this form of zakat can expand economic empowerment and reduce social inequality, as it is imposed on all forms of income that have reached the *nishab*. On the other hand, opponents of professional zakat argue that the spirit of helping should not be forced, and economic empowerment can be achieved through charity. They consider professional zakat valid only if it aligns with the *nash* and the opinions of classical scholars. Regarding the distribution of zakat through *amil*, there are three views: those who agree (considering it more equitable and targeted), those who are hesitant (concerned about transparency and radical affiliations), and those who reject it (preferring direct distribution to *mustahik*). The main agreement is the need for transparency and credibility in the distribution of zakat.

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