



## Jasser Auda's *Maqāṣid al-Sharī'ah*: Transforming Professional *Zakat* for People's Welfare

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### Abstract

In the current era, professions are increasingly diverse and offer substantial incomes, especially in Indonesia. The Indonesian Ulema Council (MUI) responded to the problem by issuing MUI Fatwa No. 3 Year 2003, which addresses the obligation of paying *zakat* on professional income. This research aims to discuss the welfare and social justice efforts made by MUI, providing confirmation of the obligation to pay professional *zakat*. This research employs a normative juridical approach, focusing on statutory analysis. The data used are MUI Fatwa Number 3 Year 2003 and previous studies related to *Maqāṣid al-Sharī'ah*, then were analyzed through Jasser Auda's *Maqāṣid al-Sharī'ah* theory to explore the role of MUI in efforts to implement social welfare and justice in the implementation of *zakat* payments. The results show that Jasser Auda's *Maqāṣid* theory is relevant to professional *zakat* in the modern era, where its obligation is grounded in the stability of income. In the concept of *Wholeness*, professional *zakat* must be paid through an institution or directly to the recipient. *Openness* equates it with *zakat* on commerce according to the MUI fatwa, which emphasizes justice. *Interrelatedness* shows the role of professional *zakat* in education, while *multidimensionality* offers flexibility in its empowerment. Finally, *Purposefulness* emphasizes the purpose of *zakat* in religious and socio-economic aspects.

### Kata Kunci:

*Zakat Profesi; Maqāṣid al-Sharī'ah; Fatwa MUI*

### Abstrak

Profesi di era saat ini sangat beragam dan memiliki penghasilan yang sangat besar khususnya di Indonesia. Majelis Ulama Indonesia (MUI) merespon permasalahan tersebut dengan mengeluarkan Fatwa MUI Noor 3 Tahun 2003 tentang *zakat* profesi. Penelitian ini bertujuan untuk membahas tentang upaya kesejahteraan dan keadilan sosial yang dilakukan oleh MUI, memberikan penegasan tentang kewajiban mengeluarkan *zakat* profesi. Jenis penelitian ini adalah yuridis normatif dengan menggunakan pendekatan *statute approach* (Pendekatan Undang-undang). Data yang digunakan berupa Fatwa MUI Nomor 3 Tahun 2003 dan penelitian-penelitian sebelumnya yang berkaitan dengan *Maqāṣid al-Sharī'ah*, kemudian dianalisis dengan menggunakan teori *Maqāṣid al-Sharī'ah* Jasser Auda untuk mengeksplorasi peran MUI dalam upaya melaksanakan kesejahteraan dan keadilan sosial dalam pelaksanaan pembayaran *zakat*. Hasil penelitian menunjukkan bahwa Teori *Maqāṣid* Jasser Auda relevan dengan *zakat* profesi di era modern, yang wajib dikeluarkan karena pendapatan yang stabil. Dalam konsep *Wholeness*, *zakat* profesi harus dibayarkan melalui lembaga atau langsung kepada penerima. *Openness* menyamakannya dengan *zakat* perniagaan sesuai fatwa MUI yang menekankan keadilan. *Interrelatedness* menunjukkan peran *zakat* profesi dalam pendidikan, sementara *Multidimensionality* menawarkan fleksibilitas dalam pemberdayaannya. *Purposefulness* menegaskan tujuan *zakat* dalam aspek religius dan sosial-ekonomi.

## INTRODUCTION

*Zakat* has become one of the key public financial instruments in Islam, making a significant contribution to addressing various social issues.<sup>1</sup> *Zakat* positively impacts economic development, as higher economic growth helps reduce poverty rates across the community. *Zakat* not only has a short-term solution but also provides a long-term contribution to *Mustahik*. One of the key approaches in *Zakat* empowerment alleviates poverty by providing productive economic fund assistance to *Mustahik*. Economic assistance in the form of productive *zakat* to *mustahik* can be in the form of business capital to develop the economy.<sup>2</sup>

The role of *Zakat* can also contribute to the field of education. The National Amil *Zakat* Agency (BAZNAS) in Indonesia has issued various *zakat* empowerment products in education to help the underprivileged community improve the quality of education they receive. These initiatives help children from low-income families access quality education through scholarship programs, tuition assistance, orphan education programs, character-building initiatives, non-formal education, the construction of school facilities, and financial aid for education-related expenses.<sup>3</sup> In addition to contributing to poverty alleviation and contributing to the field of education, the *zakat* contribution still has an urgent role in other fields such as health, social, and other fields. To maximize the impact of *zakat* contributions, its management must be entrusted to professional institutions appointed by the government, as well as organizations operating under the guidance of community-based institutions such as Muhammadiyah and Nahdlatul Ulama.

One of the ongoing debates in the field of *zakat* is about professional *zakat*. There are many differing views on professional *zakat* because it did not exist during the Prophet's lifetime. The key point of contention revolves around the legal basis for professional *zakat*, as differing approaches to legal *istinbat* (derivation of rulings) lead to variations in the determination of *nisab* (minimum threshold) and *haul* (holding period). Some scholars reject the obligation of professional *zakat*, arguing that no explicit *nash* (textual evidence) mandates its payment and that it cannot be established solely through *qiyas* (analogical reasoning) or *ijtihad* (independent juristic interpretation). The debate over professional *zakat* reflects the dynamic nature of Islamic jurisprudence (*fiqh*) in responding to the development of the times. Proponents argue that professional *zakat* expands the scope of *zakat* and improves social justice, while those who refuse to adhere to the validity of *nash* and strict *fiqh* principles. In practice, the application of professional *zakat* largely depends on the decisions of individuals and *zakat* institutions in each country. Professional *zakat*—also known as income and service *zakat*—has been stipulated in BAZNAS regulations. According to the Decree of the Chairman of BAZNAS Number 1 of 2024 concerning, the *nisab* value of income and service *zakat* in 2024 is set at 85 (eighty-five) grams of gold, or equivalent to Rp.

<sup>1</sup> Eris Munandar and Ahmad Hasan Ridwan, “Wacana Pemikiran Zakat Profesi Dalam Perspektif Ormas Islam Di Indonesia,” *Jurnal Ekonomi Rabbani* 2, no. 2 (2022): 270–80, <https://doi.org/10.53566/jer.v2i2.121>.

<sup>2</sup> Dyarini Dyarini et al., “Pengelolaan Zakat Kontemporer dalam Pengentasan Kemiskinan di Indonesia,” *Prosiding Seminar Nasional Penelitian LPPM UMJ* 1, no. 1 (2023), <https://jurnal.umj.ac.id/index.php/semnaslit/article/view/19393>.

<sup>3</sup> Khoiril Ma'arif, “Produk Pemberdayaan Zakat Yang Dikeluarkan Oleh Badan Amil Zakat Nasional Di Indonesia Di Bidang Pendidikan,” *QULUBANA: Jurnal Manajemen Dakwah* 3, no. 2 (2023): 18–32, <https://doi.org/10.54396/qlb.v3i2.537>.

82,312,725.00 (eighty-two million three hundred twelve thousand seven hundred and twenty-five rupiah) per year or Rp. 6,859,394.00 (six million eight hundred and fifty-nine thousand three hundred and ninety-four rupiah) per month. The rate of *zakat* for income and services is worth 2.5% (two point five per hundred).<sup>4</sup>

Various studies have examined *zakat* from the perspective of *Maqāshid al-Shari'ah*. Muhammad Hizbullah<sup>5</sup> argues that professional *zakat* supports the objectives of *Maqāshid al-Shari'ah*, which include safeguarding religion, life, intellect, property, and family. Adib Mohammad Zahrudin<sup>6</sup> emphasizes the crucial role of *zakat* institutions in alleviating poverty and reducing social inequality, highlighting the importance of transparency and accountability in their operations. Amir Sahidin<sup>7</sup> categorizes the use of *zakat* into three *Maqāshid*: *diniyah* (religious), *ijtima'iyah* (social), and *iqtishadiyah* (economic). Fakhrudin<sup>8</sup> points out that *zakat* is not only an act of worship intended to purify wealth but also a tool for promoting economic welfare when managed properly. Muh Zulfahnuri Syamsu<sup>9</sup> finds that while *zakat* management has positively impacted individual beneficiaries, its effects on the broader community have been limited. While these studies employ classical *Maqāshid al-Shari'ah* and provide a general review, this research focuses on the perceptions of *Maqāshid al-Shari'ah* by Jasser Auda, which are particularly relevant in the modern context.

Classical *Maqāshid al-Shari'ah* has limitations when it comes to analyzing the justice and welfare aspects of professional *zakat* due to its textual and static approach. This method focuses heavily on the literal interpretation of Islamic legal texts, making it less adaptable to social and economic changes. Unlike traditional income sources such as agriculture and trade, modern professions require a more flexible and context-sensitive framework. The rigidity of the classical perspective often fails to provide fair and proportionate solutions for professional *zakat*, which can lead to potential injustices. Furthermore, an emphasis on legal certainty restricts a broader understanding of *zakat's* main objectives, such as poverty alleviation and economic empowerment for individuals. Additionally, the absence of effective evaluation methods for *zakat* hinders the achievement of sustainable community welfare.

Jasser Auda's contemporary approach offers a more systemic and inclusive solution by considering broader welfare indicators, such as enhancing the quality of life and fostering economic empowerment of *mustahik* (*zakat* recipients). His modern interpretation of

<sup>4</sup> Ketua BAZNAS, "Keputusan Ketua Badan Amil Zakat Nasional Republik Indonesia Nomor 1 Tahun 2024 Tentang Nilai Nisab Zakat Pendapatan Dan Jasa Tahun 2024," *Baznas*, 2024.

<sup>5</sup> Muhammad Hizbullah, Haidir Hadir, and Yeltriana Yeltriana, "Hukum Zakat Profesi Dalam Tinjauan Maqasid Syar'iyah," *TAQNIN: Jurnal Syariah Dan Hukum* 5, no. 01 (2023), <https://doi.org/10.30821/taqin.v5i01.15369>.

<sup>6</sup> Adib Mohammad Zahrudin and Ahmad Musadad, "Analisis Maqasid Syariah Terhadap Praktik Pengelolaan Zakat Di LAZ Dompot Al-Qur'an Indonesia Sidoarjo," *Jurnal Media Akademik (JMA)* 2, no. 12 (2024), <https://jurnal.mediaakademik.com/index.php/jma/article/view/1312>.

<sup>7</sup> Amir Sahidin, "Pendayagunaan Zakat Dan Wakaf Untuk Mencapai Maqashid Al-Syari'ah," *Al-Awqaf: Jurnal Wakaf Dan Ekonomi Islam* 14, no. 2 (2022): 97–106, <https://doi.org/10.47411/al-awqaf.vol14iss2.148>.

<sup>8</sup> Fakhrudin Fakhrudin et al., "From Fiqh Al-Ibadat to Muamalat: Repositioning Zakat Management in Indonesia in the Perspective of Maqāshid Al-Shari'ah," *Samarah: Jurnal Hukum Keluarga Dan Hukum Islam* 8, no. 1 (2024): 495–517, <https://jurnal.ar-raniry.ac.id/index.php/samarah/article/view/19637>.

<sup>9</sup> Muhammad Zulfahnuri Syamsu, Ipanang Ipanang, and Jabal Nur, "Pengelolaan Zakat Sebagai Kekuatan Pemberdayaan Ekonomi Umat Perspektif Maqasid Syariah," *FAWAID: Tinjauan Hukum Ekonomi Syariah* 3, no. 1 (2021), <https://doi.org/10.31332/flr.v3i1.2704>.

*Maqāṣid al-Shari'ah* is holistic, integrating social, economic, and technological dimensions to ensure that professional *zakat* serves as an effective instrument of social justice. Therefore, it is essential to update the *Maqāṣid al-Shari'ah* approach to ensure its relevance to modern economic challenges and to strengthen justice and welfare in the management of professional *zakat*. This study aims to examine why Jasser Auda's *Maqāṣid al-Shari'ah* concept is regarded as a crucial tool for promoting justice and welfare in the empowerment of professional *zakat* within contemporary society.

## RESEARCH METHODS

This study employs a normative legal research method, specifically a normative juridical approach. This approach entailed conducting library research by relying solely on secondary data or library resources. The research primarily used a statutory approach, focusing on relevant laws and regulations related to the topic under discussion.<sup>10</sup> Data collection was carried out through literature and document studies, enabling the acquisition of secondary data pertinent to the research topic. The primary source of information was the Fatwa of the Indonesian Ulema Council (MUI) No. 3 of 2003 on professional *zakat*. Supporting sources include laws related to *zakat*, legal journals, academic papers, and previous studies on the subject. The data analysis process consisted of three stages: data reduction, data description, and data interpretation. This study applied Jasser Auda's *Maqāṣid al-Shari'ah* framework to provide a systematic and contemporary analysis of professional *zakat*.

## RESULTS AND DISCUSSION

### Professional *Zakat* in Islam and Regulation in Indonesia

Linguistically, the word "*zakat*" carries several meanings, including "blessing" (*al-barakatu*), "growth and development" (*al-namaa*), "purity" (*ath-thaharatu*), and "well-being" (*ash-shalahu*). While scholars may use slightly different wording to explain *zakat*, there is a general similarity that refers to a portion of wealth that must be given under specific conditions prescribed by Allah SWT to be distributed to eligible recipients according to established guidelines. The linguistic meanings of *zakat* are closely connected to its practical implications: wealth from which *zakat* is given is believed to be blessed, purified, and capable of growth and prosperity. This aligns with the message conveyed in Surah At-Taubah (9:103) and Surah Ar-Rum (30:39), which emphasize the spiritual and economic benefits of *zakat*.

In *sharia*, *zakat* refers to a specific portion of wealth that has met the requirements prescribed by Allah SWT and must be distributed to eligible recipients under defined conditions. Several criteria determine whether wealth is subject to *zakat*. *Al-Milk At-Tam* (Complete Ownership), which means the wealth must be fully owned and legally acquired through legitimate means such as business, employment, inheritance, or gifts. The owner must have full control over its use and benefits. Secondly, *An-Namaa* (Growth Potential) means the wealth must have the potential to grow, either through investment or natural development. Examples include trade assets, livestock, agricultural produce, profit-sharing

<sup>10</sup> Peter Mahmud Marzuki, *Penelitian Hukum: Edisi Revisi* (Prenada Media, 2017).

deposits (*murabahah*), joint ventures, and bonds. Thirdly, *Nisab* (Minimum Threshold). It means the wealth must reach a specified threshold (*nisab*) before *zakat* becomes obligatory. For instance, agricultural produce must reach 653 kg, gold, and silver must reach 85 grams, trade assets must be equivalent to the value of 85 grams of gold, and livestock such as goats, sheep, and cattle must meet their respective *nisab*. Fourthly, it has exceeded the basic needs. This criterion states that the wealth must be surplus to the essential needs of the owner and their dependents, ensuring that *zakat* does not burden those struggling to meet their daily necessities. Lastly, *Haul* (One-Year Ownership). Certain assets, such as trade commodities, must be held for one full lunar year (*haul*) before *zakat* becomes due. However, for agricultural produce, *zakat* must be paid at the time of harvest.<sup>11</sup>

In simple terms, a profession is a job that calls for intelligence, skill, and knowledge. More precisely, Yusuf Al-Qardawi defines a profession as any occupation or enterprise that generates income or wealth, whether conducted independently or with the assistance of others—such as the government, private sector, or individuals—in exchange for compensation, honoraria, or salaries. Examples of professional occupations include educators (teachers, lecturers, and professors), consultants, doctors, engineers, designers, lawyers, artists, and tailors. Additionally, jobs that involve working under an employer, such as laborers and corporate employees, also fall within this category. The financial outcomes of these professions, including wages, salaries, and other fixed incomes that meet the *nisab* threshold, are subject to *zakat* obligations.<sup>12</sup>

*Zakat* which is derived from an individual's labor and professional earnings is known as professional *zakat*. For instance, a job that generates income can be performed independently through professional dexterity of hands or brain, or it can be one that a person performs for the government, businesses, or individuals to earn money with their hands, brains, or both. Salary, pay, or honoraria are the compensation for this type of employment. Once this income meets the *nisab* (minimum threshold) and *haul* (holding period) requirements, a portion of it must be allocated as *zakat* per Islamic principles.<sup>13</sup>

The implementation of professional *zakat* payment is one of the principles of justice in Islamic teachings, particularly in wealth. Salaries and wages earned by professionals such as employees and doctors often reach substantial amounts, aligning with modern economic developments. Income activities are growing from time to time so that they generate more than enough income. The rules of Islamic teachings are not only based on justice for all mankind but are in line with the benefits and needs of human life throughout the ages.<sup>14</sup>

There are differences of opinion on the *nisab* for professional *zakat*. According to Muhammad al-Ghazali, the *nisab* of professional *zakat* in *qiyaaskan* is equal to agricultural

<sup>11</sup> Asroful Anwar, "Implementasi Zakat Pertanian Cabai Perspektif Yusuf Al-Qardhawi: Studi Kasus Kecamatan Lima Puluh Kabupaten Batu Bara," *AT-TAFAHUM: Journal of Islamic Law* 1, no. 1 (2017), <https://jurnal.uinsu.ac.id/index.php/attafahum/article/view/666>.

<sup>12</sup> Alfiandi Zikra and Dhiaudin Tanjung, "Zakat Profesi Perspektif Maqâshid Syari'ah," *JiIP - Jurnal Ilmiah Ilmu Pendidikan* 6, no. 10 (2023): 7940–47, <https://doi.org/10.54371/jiip.v6i10.3014>.

<sup>13</sup> Ikbal Baidowi, "Zakat Profesi (Zakat Penghasilan)," *TAZKIYA Jurnal Keislaman Kemasyarakatan & Kebudayaan* 19, no. 1 (2018): 40–54, <https://jurnal.uinbanten.ac.id/index.php/tazkiya/article/download/1264/983/3063>.

<sup>14</sup> M Ilham Muchtar and Rapung Rapung, "Analisis Hukum Islam Terhadap Zakat Profesi Dalam Tinjauan Maslahat," *Journal of Islamic Constitutional Law* 1, no. 1 (2024).

*zakat*, which is set at 653 or 750 kg or 10% (if irrigated by rainwater) or 5% (if irrigation uses a mill or machine) from crops. In contrast, Yusuf Qardawi argues that professional *zakat* must fulfil the requirements of *haul* (sufficient assets for one year) and should be compared to the *nisab* for gold, applying the same 2.5% rate as trade *zakat*, equivalent to 85 grams of pure gold. The difference in opinion about this *nisab* is due to considerations of different social conditions in one region.<sup>15</sup> In Indonesia, the *nisab* for income and service *zakat* in 2024 has been formally established through the Decree of the Chairman of the National Amil Zakat Agency (BAZNAS). It states that the *nisab* for income and service *zakat* in 2024 is equivalent to 85 grams of gold, valued at Rp. 82,312,725.00 per year or Rp. 6,859,394.00 per month, with a *zakat* rate of 2.5%.

Looking at the difference between *nisab* and *haul*, it can be understood that MUI Fatwa Number 3 of 2003 and the BAZNAS Decision on *nisab* and *haul* align more closely with the opinion of Yusuf Qardawi's opinion. *Nisab zakat* profession or income is *qiyaskan* with a gold *zakat* of 85 grams. Meanwhile, the *haul*, or period for the issuance of professional *zakat*, is one year. The rate of professional *zakat*, or income, is 2.5%. Professional *zakat*, or income, can also be issued *zakat* every month when receiving salary or wages or collected first for one year and then issued *zakat*. Professional *zakat* is paid through the official *zakat amil* so that it can be managed properly.

### Maqāṣid al-Shari'ah Jasser Auda Perspective

The term *Maqāṣid al-Shari'ah* consists of two components: *Maqāṣid* and *Shari'ah*. The word *Maqāṣid* is derived from the root word "*jama*", which denotes aims, purposes, or directions. According to a different viewpoint, *Maqāṣid* refers to things that are meant and wanted. *Maqāṣid al-Shari'ah* refers to the values that are the main emphasis of the law, whereas *sharia* refers to the laws that Allah has established to lead people to seek pleasure in this life as well as the next. In the formulation of *Shari'ah*, both general and specific, *Ash-Shari'* consistently upholds ideals, principles, and elements that ensure the fulfillment of the concept of *'ibad fi al-Dunya wa al-Akhirah*—worship in this world and the hereafter.<sup>16</sup>

Al-Syatibi argues that the realization of *maslahah* in society depends on fulfilling five essential objectives of *Shari'ah*. First, the election of religion (*hifzh al-din*). Second, the preservation of the soul (*hifzh al-nafs*). Third, the preservation of reason (*hifzh al-'aql*). Fourth, the maintenance of offspring (*hifzh al-nasl*). Fifth, the preservation of property (*hifzh al-mal*).<sup>17</sup> The true benefits that arise within society are those that align with reason, avert potential harm, and do not contradict the principles of Islamic law.

The approach of *Maqāṣid al-Shari'ah* will always be interesting to discuss and study in depth. This is a form of Islam that is universal, and understood textually and contextually. The teachings of Islam, both as a belief system and a scientific discipline, remain relevant to

<sup>15</sup> Muhammad Hadi, *Problematisa Zakat Profesi Dan Solusinya* (Yogyakarta: Pustaka Pelajar, 2010).

<sup>16</sup> M. Iqbal, "Maqasid Syariah Sebagai Dasar Paradigma Ekonomi Islam," *Hikmah* 16, no. 2 (2019): 47–58, <https://www.e-jurnal.staisumatana-medan.ac.id/index.php/hikmah/article/view/46>.

<sup>17</sup> Safriadi Safriadi, "Maqāṣid Al-Syari'ah Sebagai Metode Ijtihad Kontemporer," *Al-Qadha: Jurnal Hukum Islam Dan Perundang-Undangan* 4, no. 2 (2018): 1–16, <https://doi.org/10.32505/qadha.v4i2.309>.

the context of its time and can contribute to a theoretical framework as well as a framework of thinking to analyze more deeply the study of Islamic law.<sup>18</sup> To address fundamental questions in *fiqh* proposals and the role of *Maqāṣid al-Shari'ah* in resolving contemporary issues, a methodical approach to Islamic legal theories is used. Any entity is viewed as a unified system made up of several subsystems that interact with one another or with the external environment under the systems approach, which takes a holistic approach. The philosophy of Islamic systems is expected to offer new insights, renewing the arguments of Islamic theology. This systems-based perspective is better suited to explaining the perfection of God's creation, as opposed to previous causality-based arguments.<sup>19</sup>

According to some contemporary scholars of Islamic *fiqh*, several aspects of *Maqāṣid al-Shari'ah* and Islamic law (*fiqh*) require re-evaluation because they are less relevant if implemented in the context of Muslim life today. One of the contemporary *Usul al-Fiqh* scholars is Jasser Auda.<sup>20</sup> His educational background combines both Eastern and Western traditions, as reflected in his expertise in systems analysis, in which he holds a Ph.D. Auda conceptualizes *Maqāṣid al-Shari'ah* as the philosophy of Islamic law through the lens of systems theory. He built and positioned *Maqāṣid al-Shari'ah* as a philosophy of Islamic law with a system theory approach so that all aspects related to Islamic law must be related to each other in an orderly manner to form a totality product. This perspective emerges in response to the rigidity and lack of contextual grounding in traditional Islamic legal interpretations. In actuality, the purpose of legislation is to ensure human existence is safe, comfortable, and healthy. By employing a systems approach as his style of thinking and analytical tool, Jasser Auda rejects *Maqāṣid al-Shari'ah's* philosophy of thought. Additionally, he stated that Islamic legislation has to be geared toward the ummah's advantage.<sup>21</sup>

The study of traditional *Maqāṣid al-Shari'ah* is categorized into three levels: *tahsiniyat* (complementary), *hajiyyat* (necessities), and *dharuriyat* (essential or fundamental objectives). Expanding upon this framework, Jasser Auda established a new perspective in his work *Maqāṣid al-Shari'ah as a Philosophy of Islamic Law: A Systems Approach*, aiming to overcome the limitations of the traditional paradigm, particularly the notion of the closed doors of *ijtihad*<sup>22</sup>. The scope of Jasser Auda's *Maqāṣid al-Shari'ah* thinking focuses on the fundamentals of Islamic law and the system theory approach.

Jasser Auda's critique of *Ushul Fiqh* begins with the argument that traditional approaches tend to be overly textual, often neglecting the underlying intent of the texts. He identifies three primary issues: first, the reliance on binary and dichotomous logic in categorizing certain *fiqh* theories; second, the atomistic and reductionist analysis of *fiqh* propositions; and third, the limited applicability of classical *Maqāṣid*, which he argues are

<sup>18</sup> Abdul Wahid, "Pendekatan Maqasid Al-Syariah Dalam Studi Hukum Islam," *JURISY: Jurnal Ilmiah Syariah* 3, no. 2 (2023): 75–83, <https://ejournal.staiha.ac.id/index.php/jurisy/article/view/402>.

<sup>19</sup> Jaser Audah, *Al-Maqāṣid Untuk Pemula*, trans. Ali Abdelmon'im (Yogyakarta: SUKA-Press, UIN Sunan Kalijaga, 2013).

<sup>20</sup> Siti Mutholingah and Muh. Rodhi Zamzami, "Relevansi Pemikiran Maqashid Al-Syariah Jasser Auda Terhadap Sistem Pendidikan Islam Multidisipliner," *Journal TALIMUNA* 7, no. 2 (2018): 90–111, <https://doi.org/10.32478/talimuna.v7i2.183>.

<sup>21</sup> Mohammad Fauzan Ni'ami and Bustamin, "Maqāṣid Al-Syari'ah Dalam Tinjauan Pemikiran Ibnu 'Āsyūr Dan Jasser Auda," *Juris: Jurnal Ilmiah Syariah* 20, no. 1 (2021): 91–102, <https://doi.org/10.31958/juris.v20i1.3257>.

<sup>22</sup> Muhammad Faisal, "PENDEKATAN SISTEM JASSER AUDA TERHADAP HUKUM ISLAM: Ke Arah Fiqh Post-Postmodernisme," *Kalam* 6, no. 1 (2017): 39, <https://doi.org/10.24042/klm.v6i1.393>.

too focused on individual interests and fail to address broader, global issues. To address these issues, Auda broadens the scope and dimensions of classical *Maqāṣid* ideas, which were formed in the classical century and were criticized by Jasser Auda. There are four flaws there, he says. First is traditional *Maqāṣid* the traditional *Maqāṣid* categorization. Fourth, rather than drawing from important sources such as the Qur'an and Sunnah, the traditional *Maqāṣid* theory bases its determination of *Maqāṣid* on intellectual legacy of *fiqh* developed by physicists.<sup>23</sup>

The categories that Jasser Auda developed to use systems theory as an approach in Islamic law include cognitive nature, wholeness, openness, connected hierarchy, multi-dimensionality, and purposefulness.<sup>24</sup> This theory of *Maqāṣid al-Shari'ah* is different from other theories of *Maqāṣid al-Shari'ah* because the approach used is another philosophical approach, 'anti-modernism,' that criticizes modernism in a different way from postmodern theory. This approach is used to open up a new method to study a *Maqāṣid al-Shari'ah* with the characteristics of cognitive character, comprehensiveness, openness, hierarchy, multidimensionality, and intentionality. Ultimately, the realization of *Maqāṣid* serves as a key measure of the success of *ijtihad*, demonstrating that Islamic law has the capacity to bring about tangible and transformative changes in the lives of Muslims.<sup>25</sup>

In contrast to the traditional *Maqāṣid* principles, Jasser Auda presents a modern reinterpretation that aligns more closely with contemporary concerns. This shift in interpretation is evident in several key areas. *Hifz al-nasl*, traditionally understood as the "preservation of offspring," has evolved into a broader concern for family welfare and even suggests the establishment of a *Madani* Islamic social system. *Hifz al-aql*, or the "preservation of intellect," now encompasses scientific inquiry, the pursuit of knowledge, critical thinking, and resistance to blind conformity, even advocating against excessive reliance on foreign expertise. The idea of *hifz al-ird*, or the protection of honor, which evolves into the preservation of human dignity and the defense of human rights, is also included in the modern *Maqāṣid* doctrine. Furthermore, *hifz al-din*, traditionally interpreted as "the preservation of religion," has been redefined in modern discourse to include the principle of freedom of belief. Additionally, *hifz al-mal*, or "the preservation of property," has evolved into economic growth and reduced the class divide.<sup>26</sup>

### **Analysis of Professional Zakat Based on Regulations in Indonesia from the Perspective of *Maqāṣid al-Shari'ah***

The Fatwa Commission of the Indonesia Ulema Council (MUI) issued a fatwa in response to public inquiries and government policies, ensuring that they remain aligned with the principles of *Shari'ah*. Among the various social issues addressed by the MUI, one of the

<sup>23</sup> Retna Gumanti, "Maqasid Al-Syariah Menurut Jasser Auda (Pendekatan Sistem Dalam Hukum Islam)," *Jurnal Al Himayah* 2, no. 1 (2018): 97–118, <https://journal.iaingorontalo.ac.id/index.php/ah/article/view/582>.

<sup>24</sup> Faisal, "PENDEKATAN SISTEM JASSER AUDA TERHADAP HUKUM ISLAM: Ke Arah Fiqh Post-Postmodernisme."

<sup>25</sup> Umi Cholifah, "Tax Amnesty Perspektif Maqasid Syari'ah Jaseer Auda," *ElWasathiyah: Jurnal Studi Agama* 6, no. 1 (2018): 1–20, <https://doi.org/10.5281/zenodo.3523113>.

<sup>26</sup> Syahrul Sidiq, "Maqasid Syari'ah & Tantangan Modernitas: Sebuah Telaah Pemikiran Jasser Auda," *IN RIGHT: Jurnal Agama Dan Hak Azazi Manusia* 7, no. 1 (2017), <https://doi.org/10.14421/inright.v7i1.1461>.



most debated concerns is the obligation of professional zakat. The discourse on whether professional income is subject to zakat has been a long-standing debate among scholars, with differing opinions on its necessity and implementation.<sup>27</sup> For the lives of Muslims, fatwas are very important to help solve problems whose provisions cannot be in the Qur'an or Sunnah, even though their position is legally not binding, but religiously the fatwa is binding, so it is not justified if a Muslim opposes it even though the fatwa is made based on correct and clear evidence. Among the numerous fatwas issued by the MUI, one specifically addresses the obligation of income and professional zakat, aiming to provide clarity on its implementation in contemporary society.<sup>28</sup>

Fatwa Number 3 of 2003, issued by the Indonesian Ulema Council (MUI), addresses the obligation of *zakat* on income or professional earnings. The fatwa stipulates that any form of lawful income—whether in the form of salaries, honoraria, wages, service fees, or other earnings—is subject to *zakat*. This applies to both regularly earned income, such as that received by government officials and employees, and irregular income earned by professionals such as doctors, lawyers, and consultants. Additionally, it includes income from unpaid labor that generates financial benefits. According to the fatwa, *zakat* must be paid on all sources of income that meet the *nisab* threshold, which is equivalent to 85 grams of gold within a year. If an individual's income reaches this threshold, *zakat* can be paid at the time of receipt. However, if the income does not reach *nisab* immediately, it is accumulated over the year, and *zakat* is paid once the total net income meets the required amount. The rate of *zakat* on income is set at 2.5%.<sup>29</sup>

In MUI Fatwa No. 3 of 2003, several key points are emphasized regarding *zakat* on professional income. This *zakat* obligation applies to private employees, civil servants, and individuals earning allowances—whether received regularly or irregularly—through lawful means, including independent professions. For example, a private employee is an individual who works for a company or organization that is not part of the government or government agency. In general, they can also be paid in a variety of ways, such as a fixed salary or commission, and must work in accordance with a predetermined employment contract agreement. Meanwhile, the Civil Servant (ASN) is a profession for civil servants and government employees with employment agreements who work for government agencies. MUI's fatwa expands the scope of *zakat* beyond traditional sectors such as agriculture, trade, and livestock to include professionals such as doctors, lecturers, lawyers, and both public and private employees. This expansion is considered just, given the economic reality in Indonesia, where professionals often earn significantly higher incomes than farmers, who have long been subject to *zakat* obligations under agricultural *zakat* provisions. The fatwa addresses the absence of specific textual evidence on professional *zakat* by drawing from general principles of fairness and economic equity in *zakat* distribution.

<sup>27</sup> Ali Topan, "Epistemologi Fikih Filantropi Islam Dalam Zakat Profesi: Studi Fatwa Majelis Ulama Indonesia Nomor 3 Tahun 2003 Tentang Zakat Penghasilan," *Jurnal Keislaman* 5, no. 2 (2022): 238–55, <https://doi.org/10.54298/jk.v5i2.3591>.

<sup>28</sup> Verina Salisa Azhara, "Pelaksanaan Penentuan Nishab Zakat Profesi PNS Menurut Fatwa MUI No. 3 Tahun 2003 : Studi Pegawai Kantor Kementerian Agama Kabupaten Ciamis" 7, no. other (2021): 107, <https://doi.org/10.15575/am.v7i1>.

<sup>29</sup> Majelis Ulama Indonesia, "Fatwa Majelis Ulama Indonesia Nomor 3 Tahun 2003 Tentang Zakat Penghasilan," Himpunan Fatwa MUI § (2003).

With the existence of professional *zakat*, or income that has been facilitated by the MUI, the *zakat* management agency will play an important role in the management of *zakat*. If more private and state employees become aware of their *zakat* obligations and actively participate, the collected funds can be widely distributed to those in need, enhancing social welfare and economic justice. Moreover, in Indonesia, there are *zakat* management institutions under the government and community organizations, such as *zakat* institutions managed by Muhammadiyah and Nahdlatul Ulama (NU).

People may now pay *zakat* more easily because of the growing diversity in the income distribution. Today, *zakat* payments are not limited to Amil Zakat official offices but can also be made through banks and online platforms, including Amil Zakat mobile applications and digital financial services such as fintech. For *zakat* organizers (*Muzakki*), online *zakat* payments offer several advantages. *Amil Zakat* acknowledged that in addition to muzakki, it is simpler to record funds, grants, *shadaqah*, *infaq*, inheritance, and the ability of *kafarat* to enhance communal welfare.<sup>30</sup>

Jasser Auda seeks to present a contemporary interpretation of *fiqh* that is grounded on *Maqāshid al-Shari'ah*. He emphasizes that Islam is a religion that upholds human values and provides a framework for a healthy and peaceful existence. Through his work, Auda aims to establish a system that not only governs the lives of Muslims in accordance with Islamic law but also ensures their well-being and progress. In his book *Maqāshid al-Shari'ah as Legal Philosophy: A Methodological Approach*, Auda outlines four ways in which *Maqāshid* (objectives) can be interpreted as follows. The first is the wisdom behind a law. Second, the law aims to accomplish a positive end result. Third, the set of moral principles and divine purposes that form the foundation of law. *Mashalih* comes in fourth human values and principles are the most significant topics in Jasser Auda's notion of *Maqāshid*. Jasser Auda attempts to restore the ancient *Maqāshid* idea of protection and preservation in *Maqāshid al-Shari'ah* as Philosophy of Law: A System Approach in order to move it toward the *Maqāshid* doctrine, which speaks of progress and right.<sup>31</sup>

According to Jasser Auda, contemporary Islamic legal epistemology comprises six key features that can be applied within a systems philosophy approach. Of these six features, it is intended to assess and counteract various questions about how *Maqāshid al-Shari'ah* is played correctly and realistically in the method of taking *ijtihad* laws today. The goal is to utilize Islamic System Philosophy in both juridical theory and practice, ensuring that Islamic law remains dynamic, adaptable, and relevant across different contexts. The six features are cognition, nature, wholeness, openness, interrelated hierarchy, multi-dimensionality, and purposefulness.<sup>32</sup> This framework will be applied to analyze professional *zakat*, which has been regulated in Indonesia under MUI Fatwa Number 3 of 2003. Using Auda's six-system features, this study evaluated how professional *zakat* aligns with *Maqāshid al-Shari'ah*,

<sup>30</sup> Rezky Mutmainnah et al., "Zakat Profesi : Membangun Kesejahteraan Umat," *Indonesian Journal of Taxation and Accounting* 1, no. 1 (2023): 49–56, <https://doi.org/10.61220/ijota.v1i1.2023c5>.

<sup>31</sup> Usman Betawi, "Maqashid Al-Syariah Sebagai Dasar Hukum Islam Dalam Pandangan Al-Syatibi Dan Jasser Audha," *Jurnal Hukum Responsif* 6, no. 6 (2019): 32–43, <https://jurnal.pancabudi.ac.id/index.php/hukumresponsif/article/view/419>.

<sup>32</sup> Samsul Hadi, "Pendekatan Multidisipliner Dalam Pengembangan Hukum Islam (Menurut Pandangan : Jasser Auda)," *Bintang: Jurnal Pendidikan Dan Sains* 2, no. 3 (2020), <https://ejournal.stitpn.ac.id/index.php/bintang/article/view/978>.

ensuring its continued relevance and effectiveness within contemporary legal and social contexts.

### **Analysis of Social Welfare and Justice on MUI Fatwa No. 3 of 2003 Based on System Theory Carried by Jasser Auda**

The following is an analysis of *Maqāṣid al-Shari'ah* in the MUI fatwa No. 3 of 2003, based on the system theory developed by Jasser Auda. The cognitive nature of Islamic theology and *fiqh* stems from human reasoning and *ijtihad* in interpreting *nas* (sacred texts). It involves the continuous effort to derive practical implications from divine guidance. According to Auda, *ijtihad* is not solely based on the direct manifestation of God's commandments but also incorporates deliberation (*ijma'*) and analogical reasoning (*qiyas*) to ensure relevance and applicability. This perspective aligns with *Al-Musawwiyah's* view, which emphasizes that cognition emerges from the internal dynamics of Islamic law itself. While *Islamic Shari'ah* is based on perfect revelation (the *Qur'an* and *Sunnah*), its implementation relies on ongoing efforts to adapt to societal conditions. This adaptability ensures that *Shari'ah* continues to guide humanity toward fundamental human values and the essence of spiritual and moral life.<sup>33</sup>

This sub-theory relates to the use of reason and *ijtihad* by scholars. Although the text is divine, the understanding of the text is in accordance with the interpretive worldview of the interpreter or *fiqh*ist. From a technical perspective, the texts on *zakat* do not explicitly mention professional *zakat* or income-based *zakat*. For instance, *Q.S. Al-Baqarah: 267* discusses *zakat* in general terms but does not specifically address professional *zakat*. This indicates that its application requires scholarly interpretation and contextual adaptation.

يَا أَيُّهَا الَّذِينَ آمَنُوا أَنْفِقُوا مِنْ طَيِّبَاتِ مَا كَسَبْتُمْ وَمِمَّا أَخْرَجْنَا لَكُمْ مِنَ الْأَرْضِ وَلَا تَيَمَّمُوا الْخَبِيثَ مِنْهُ تُنْفِقُونَ وَلَسْتُمْ بِأَخِيذِيهِ إِلَّا أَنْ تُغْمِضُوا فِيهِ ۚ وَاعْلَمُوا أَنَّ اللَّهَ غَنِيٌّ حَمِيدٌ

*“O you who believe! Give in a part of the fruits of your good efforts and a part of what We have sent out from the earth for you. Do not choose the bad one for you to take out, even though you yourself do not want to take it but by squinting your eyes (reluctantly) at it. And know that Allah is Rich, Most Praiseworthy”.*

Yusuf Qardawi, in his *istinbath*, applies the *qiyas* (analogical reasoning) method to establish the *obligation* of professional *zakat* for every Muslim. The provisions of this *qiyas* are as follows: *The maqis'alayh is gold and silver zakat. The illat is developing (al-nama), and the law is that there is an obligation of zakat for professions that value gold-silver or as required to zakat gold-silver, and fur'u is a profession*<sup>34</sup>. As evidence, the MUI issued a fatwa regarding professional *zakat*, namely the Fatwa of the Indonesia Ulema Council Number 3 of

<sup>33</sup> Muhammad Fakhri Abdillah, “Infak Masjid At Taufiq Pailus Untuk Pembiayaan Menurut Maqasid Al-Syariah Jasser Auda,” *Isti'dal: Jurnal Studi Hukum Islam* 7, no. 2 (2020): 186–209, <https://doi.org/10.34001/istidal.v7i2.2616>.

<sup>34</sup> Muhammad Aziz and Sholikah Sholikah, “Metode Istinbat Hukum Zakat Profesi Perspektif Yusuf Al-Qardawi Dan Implikasinya Terhadap Pengembangan Objek Zakat Di Indonesia,” *ULUL ALBAB Jurnal Studi Islam* 16, no. 1 (2015): 89, <https://doi.org/10.18860/ua.v16i1.3039>.

2003. The Indonesia Ulema Council uses the paradigm of Islamic legal realism with the school of bayani epistemology, which is a text-based thinking methodology that allows reason to understand the truth of its first source, namely the Qur'an and Hadith.<sup>35</sup>

A cognitive analysis of Jasser Auda's *Maqāṣid* theory leads to an understanding that is relevant to contemporary times. In today's era, many professions provide stable and promising incomes, making them subject to *zakat* obligations. In the MUI Fatwa, it has also been explained about professional *zakat*, namely that professional *zakat* has a *nisab* of 85 grams of gold paid every year and a *zakat* rate of 2.5%. This is governed by trade *zakat*, which has a *nisab*, *haul*, and the same *zakat* rate as professional *zakat*. Not only does MUI mandate professional *zakat*, but Yusuf Qardawi also upholds its obligation, reinforcing the necessity of *zakat* on professional income within the framework of Islamic jurisprudence.

*Wholeness* is related to the proposal of *fiqh*. Jasser Auda argues that every cause-and-effect *relationship* should be seen as a whole. A holistic way of thinking in the study of ushul fiqih plays an important role in the reform of Islamic law. Auda seeks to broaden and expand the *Maqāṣid of Shari'ah* from an individual scope to a universal dimension, making it more accessible and applicable to society at large. This concept is known as *Maqāṣid 'alamiyah*, which includes universal values such as justice, freedom, and other fundamental human rights.<sup>36</sup>

MUI has comprehensively considered the obligation of professional *zakat* in MUI Fatwa Number 3 of 2003. MUI Fatwa Number 3 of 2003 comprehensively. If you look at the fatwa, it is *closely* related to the understanding of *fiqh* proposals. This consideration is proven not only to understand the source of the Qur'an and hadith textually. This is evident in MUI's interpretation of the phrase *anfiquu min thoyibati maa kasabtum* ("spend from the good things you have earned"), which led to the ruling that professional *zakat* is obligatory for individuals earning an income. In its *istidlal* (legal reasoning), the MUI based its decision on several *Qur'anic* verses, including *Surah Al-Baqarah* (267, 219) and *Surah At-Tawbah* (103). MUI also took the hadith *Marfu'* hadiths from *Ibn Umar*, *Abu Hurairah*, and *Hakim bin Hizam*, as well as the legal opinion of *Yusuf Qardawi*. In *istinbath* (derivation of legal rulings), *Yusuf Qardawi* interprets the term *maa kasabtum* in *Surah Al-Baqarah: 267* with a general (*'aam*) rather than specific (*takhsis*) meaning. This broader interpretation establishes the obligation of *zakat* on professional income, requiring it to be paid either to official *zakat* management institutions or directly to eligible recipients.

*Openness* suggests that system theory has an aspect of openness. Essentially, even if a system seems to be dead, it is still open. This adaptability influences how effectively a system can function. Systems are constantly interacting with their environment and other systems, shaping their ability to achieve intended objectives. By adopting the system idea, Jasser Auda said that the Islamic legal system is an open system. The idea of transparency is essential to Islamic jurisprudence. The notion that *ijtihad* is no longer relevant would only result in the stagnation of Islamic law. As a key component of *fiqh*, *ijtihad* allows legal

<sup>35</sup> Topan, "EPISTEMOLOGI FIKIH FILANTROPI ISLAM DALAM ZAKAT PROFESI."

<sup>36</sup> Gumanti, "Maqasid Al-Syariah Menurut Jasser Auda (Pendekatan Sistem Dalam Hukum Islam)."

scholars to develop methodologies and frameworks to address emerging legal and societal challenges.<sup>37</sup>

In the past, *ijtihad* was essential, even though societal changes and emerging issues were relatively limited. Today, however, *ijtihad* is even more crucial due to rapid transformations in politics, economics, socio-cultural dynamics, scientific and technological advancements, and the information revolution. These drastic changes have propelled the world beyond the modern era into what is now termed the postmodern era<sup>38</sup>. The *openness* feature can be used as a system to compare ideas broadly, without any differences. A closed mindset leads to stagnation, preventing intellectual and legal thought from evolving<sup>39</sup>. In Jasser Auda's concept of *Maqāshid*, which prioritizes human values and seeks solutions for a harmonious and balanced life, openness is a key principle. This perspective is reflected in *MUI Fatwa Number 3 of 2003*, which establishes the *nisab*, *haul*, and professional *zakat* rate. The *nisab* for professional *zakat* is set at 85 grams of gold, payable once a year at a rate of 2.5%. Professional *zakat* is classified under *maal zakat* through *qiyas* (analogical reasoning) with business *zakat* (*zakat tijarah*), considering their shared criteria of *nisab*, *haul*, and applicable rates. This demonstrates that the *MUI* fatwa on professional *zakat* upholds human values, particularly the principle of justice.

*Interrelated* is a system built that is interconnected with the subsystems under it. This is called a *hierarchical* structure, where small parts become an interpretation of the large parts above them and vice versa. This interconnected hierarchy plays a crucial role in the implementation of *Maqāshid al-Shari'ah*, expanding its scope and applicability. In this case, Jasser Auda divides it into three categories, namely: *The first* is *Maqāshid al'amah* (general *Maqāshid*). It includes all behaviors that bring benefits in general matters, such as peace, justice, and tolerance. *Maqāshid al-amah* covers the *dharuriyat* (primary) aspect of the classical *Maqāshid* theory. *The second* is the *Maqāshid khasanah*. Includes *Maqāshid* related to *maslahah* in certain matters. *The third* is *Maqāshid Juz'iyah* (partial). *Maqāshid*, which is the core of a legal issue or can be categorized as the wisdom of a problem.<sup>40</sup> Unlike traditional *Maqāshid* theory, which views these three categories separately and hierarchically, Auda argues for a holistic approach. He emphasizes the need to see *Maqāshid* as an integrated system rather than isolated principles. Adopting this broader perspective is the first step toward reform, enabling Islamic law to address contemporary challenges effectively.<sup>41</sup>

Jasser Auda argues that the scope and dimensions of *Maqāshid* theory, as formulated in classical Islamic law, must be expanded to enable *Shari'ah* to contribute meaningfully to the advancement of humanity and to address the complexities of the modern era. Traditionally, *Maqāshid* was primarily concerned with individual benefits, but its application must extend beyond personal well-being to encompass society and humanity at all levels. This expansion

<sup>37</sup> Gumanti.

<sup>38</sup> Umar Hasyim, *Membahas Kiblatfiyah; Memecah Persatuan Wajib Bermaḥab Dan Pintu Ijtihad Tertutup* (Jakarta: Bina Ilmu, 1995).

<sup>39</sup> Mohammad Lukman Chakim and Muhammad Habib Adi Putra Habib, "Kesetaraan Gender Dalam Fikih Perempuan Perspektif Maqasid Syariah Jasser Auda," *MAQASHID Jurnal Hukum Islam* 5, no. 1 (2022): 47–60, <https://doi.org/10.35897/maqashid.v5i1.831>.

<sup>40</sup> Gumanti, "Maqasid Al-Syariah Menurut Jasser Auda (Pendekatan Sistem Dalam Hukum Islam)."

<sup>41</sup> Faisol, "PENDEKATAN SISTEM JASSER AUDA TERHADAP HUKUM ISLAM: Ke Arah Fiqh Post-Postmodernisme."

involves a reinterpretation of the classical *Maqāsid* framework, broadening its dimensions to align with contemporary needs. For instance: *hifdz an-Din*, which has the meaning of religious protection, and *hifdz al-Huriyyah al-I'tirad*, which means the protection of freedom of belief. *Hifdz al-Nafs*, which means life protection, becomes *Hifdz al-Huquq al-Insan*, which means the protection of human rights. *Hifdz al-Mal*, which has the meaning of property protection, is a manifestation of social solidarity. *Hifdz al-Aql*, which means the protection of reason, has developed into the embodiment of scientific thinking or the embodiment of the spirit of seeking knowledge. *Hifdz al-Nasl*, which means protection of offspring, developed into *Hifdz al-Usrah*, which means protection of the family. *Hifdz al-'Ird*, which means the protection of honor, has developed into the protection of human dignity and human rights.<sup>42</sup>

One of the most compelling aspects of systems theory is the interconnectedness of Islamic law. The *MUI Fatwa Number 3 of 2003* on the obligation of professional *zakat* has had a significant impact on society. In classical *Maqāsid*, *Hifdz al-Mal*, which means property protection falls under the category of *dharuriyat*. However, within Jasser Auda's *Maqāsid* framework, the payment of *zakat* aligns with *Maqāsid Juz'iyah* (partial *Maqāsid*). If the classical *Maqāsid* interprets *Hifdz al-Mal*, which has the meaning of property protection that is only limited to individual *tendencies*, then the meaning of *Hifdz al-Mal* has a broader meaning, namely "creating social solidarity".

*Zakat* was originally conceptualized not only as part of a ritual obligation to Allah but also as a social obligation necessary to maintain social peace and a means to account for the state.<sup>43</sup> Cash *zakat* is far more successful than the present quo at empowering the poor and eradicating poverty. enabling people to choose how best to spend their funds.<sup>44</sup> Not only that, *zakat* management and *distribution* institutions such as the National Amil *Zakat* Agency (BAZNAS) can empower *zakat* funds for the welfare of the people. For example, *zakat* funds for productive *zakat* purposes are distributed to *mustahik* to make productive businesses.

*Zakat* empowerment has a positive effect on the welfare of *Mustahik*. Business assistance for *Mustahik* affects business growth. This assistance will provide *Mustahik* with motivation to run their business better.<sup>45</sup> By allocating professional *zakat* to entrepreneurship programs that can help local economic growth and create new jobs, training programs and business capital funded by *zakat* provide individuals with the means to start their own businesses, fostering economic independence and long-term financial stability.

MUI Fatwa Number 3 of 2003 not only influences the economic sector but also has significant implications for *education*. The expansion of the meaning of *Hifdz al-Aql*, which has the meaning of protecting reason, has developed into the embodiment of scientific

<sup>42</sup> Gumanti, "Maqasid Al-Syariah Menurut Jasser Auda (Pendekatan Sistem Dalam Hukum Islam)."

<sup>43</sup> Konstantinos Retsikas, "RECONCEPTUALISING ZAKAT IN INDONESIA: Worship, Philanthropy and Rights," *Indonesia and the Malay World* 42, no. 124 (2014): 337–57, <https://doi.org/10.1080/13639811.2014.951519>.

<sup>44</sup> Shahrul Hussain, "Tamluk-Proper to Quasi-Tamluk: Unconditional Cash Transfer (UCT) of Zakat Money, Empowering the Poor and Contemporary Modes of Distributing Zakat Money with Special Reference to British Muslim Charities," *Journal of Muslim Minority Affairs* 41, no. 1 (2021): 179–201, <https://doi.org/10.1080/13602004.2021.1894388>.

<sup>45</sup> Tika Widiastuti et al., "A Mediating Effect of Business Growth on Zakat Empowerment Program and Mustahiq's Welfare," *Cogent Business and Management* 8, no. 1 (2021), <https://doi.org/10.1080/23311975.2021.1882039>.

thinking or the embodiment of the spirit of seeking knowledge, which is very relevant at this time. *Zakat* funds are not only distributed to consumptive or productive needs; they are also distributed as scholarships in the education aspect. Professional *Zakat* funds can have a big impact on the field of education. *Zakat* funds can be used to provide scholarships to underprivileged students. *Zakat* funds can also be used for the construction and renovation of educational facilities such as laboratories, libraries, and other supporting facilities. Because good educational facilities can improve and support educational activities, thus, professional *zakat* not only helps in getting a proper education but also contributes to the development of a better education overall.

*Multidimensionality*, according to Jasser Auda, refers to an approach that looks at different aspects of a *phenomenon* or problem, including in the context of religion. He emphasizes that understanding Islam and its legal framework must incorporate multiple dimensions—historical, social, cultural, and contextual—to produce a more comprehensive and relevant interpretation.<sup>46</sup> The importance of a flexible and dynamic approach to understanding the teachings of Islam means that the interpretation of laws and religious principles must be able to adapt to changing times and different social contexts. This multidisciplinary perspective helps prevent rigid or overly narrow interpretations, fostering more inclusive and adaptive ways of thinking about Islamic law and practice.

The multidimensional aspect of Jasser Auda's *Maqāṣid* has been described in the MUI Fatwa on professional *zakat*. The issue of professional *zakat* is that some scholars do not agree with and do not allow professional *zakat*, with the main reason that professional *zakat* has never been exemplified by the Prophet.<sup>47</sup> However, in the contemporary era, a *multidimensional* approach proves to be highly relevant due to its flexibility and dynamic nature in understanding Islamic teachings. Considering that nowadays the income from the results of a business (profession or service) tends to remain in proportion to agriculture and trade, MUI is right in issuing a fatwa on the obligation of professional *zakat* because the MUI Fatwa has an inclusive and adaptive nature to be applied in this era. A rigid or static interpretation would risk undermining fundamental human values such as justice.

*Purposefulness*, according to systems theory, every action has a result or goal. Nothing is more vital than purpose. This is because, in addition to Islamic law, a system is established to accomplish certain objectives. The Islamic legal system is characterized by several key principles that align with this goal, including *cognition, nature, completeness, openness, interconnected hierarchy, multidimensionality, and purposefulness*. These characteristics ensure that Islamic law remains dynamic, relevant, and capable of addressing contemporary challenges while staying true to its fundamental objectives.<sup>48</sup>

Jasser Auda emphasized that the main purpose of any law or rule is to achieve the welfare and common interests of mankind. This means that the law should serve a larger

<sup>46</sup> Mutholingah and Zamzami, "Relevansi Pemikiran Maqashid Al-Syariah Jasser Auda Terhadap Sistem Pendidikan Islam Multidisipliner."

<sup>47</sup> Fuad Riyadi, "Kontroversi Zakat Profesi Perspektif Ulama Kontemporer," *ZISWAF: JURNAL ZAKAT DAN WAKAF* 2, no. 1 (2016): 109–32, <https://doi.org/10.21043/ziswaf.v2i1.1538>.

<sup>48</sup> Mutholingah and Zamzami, "Relevansi Pemikiran Maqashid Al-Syariah Jasser Auda Terhadap Sistem Pendidikan Islam Multidisipliner."

interest than simply obeying rigid rules. So, Islamic law is not only a collection of rules but also a system that aims to achieve goodness and justice in human life. The discourse of professional *zakat* emerged as a response to the principle of justice in the existence of Islamic *sharia* law. As one of the discourses on Islamic economic activities that has not received the main portion of attention in the classic books of *fiqh*. Based on the principle of justice, contemporary scholars try to interpret the issue of *zakat*, which only revolves around *mal zakat*, such as agriculture, business, and mining, as extending to *zakat* from professions that are *qiyased* to gold and silver.<sup>49</sup> The MUI fatwa on professional *zakat* is the answer to the question of the obligation of professional *zakat*. Although fatwas are not binding, the presence of fatwas has the purpose of achieving a benefit. In the fatwa on professional *zakat*, there are several key components, including the inheritance of the profession, *nisab*, *haul*, and *zakat* rates. In the context of the feature of *purposefulness* (purpose or orientation) in system theory, it refers to the principle that every system, including the professional *zakat* system, is designed and functions to achieve a certain goal. The MUI fatwa on professional *zakat* must be seen as part of a larger socio-economic system. The interaction between the components of the *zakat* system and other elements of society, such as the economy, law, and social policies, must be harmonious to achieve common goals. The MUI fatwa also strikes a balance between religious goals and the practical needs of the community. This includes adjustments in policies and practices to ensure relevance and effectiveness. Overall, the MUI Fatwa on professional *zakat* is seen in the feature of *purposefulness* in Jasser Auda's system theory, reflecting how each element in this system works together to achieve the final goal set, both in terms of religious observance and socio-economic benefits.

## CONCLUSION

Professional *zakat* refers to the *zakat* that is calculated from income earned through professional activities at the time of payment. This income includes salaries of employees, compensation for state officials, and irregular earnings from professions such as doctors, lawyers, consultants, lecturers, and similar freelance jobs. The obligation to pay professional *zakat* applies when the income reaches the minimum threshold (*nisab*), which is equivalent to the value of 85 grams of gold, and has been owned for at least one year (*haul*). The *zakat* rate is set at 2.5%. The MUI Fatwa Number 3 of 2003 addresses the need to adapt *zakat* practices to the realities of the modern economy and contemporary professions. This fatwa serves as a guideline to align *zakat obligations* with modern economic and professional developments while ensuring that the principles of justice and social welfare are upheld in accordance with *Sharia* guidelines.

The fatwa issued by the Indonesian Ulema Council (MUI) regarding professional *zakat* is significant concerning various theoretical frameworks of *Maqāṣid al-Shari'ah*. According to the Cognitive Nature theory, professional *zakat* is equated with trade *zakat*, which has a

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<sup>49</sup> Naif Adnan, "Zakat Profesi: Kajian Hukum Islam Dari Ulama Klasik Hingga Ulama Kontemporer," *Jurnal Bimas Islam* 8, no. 4 (2015): 685–708, <https://jurnalbimasislam.kemenag.go.id/jbi/article/view/207>.



*nisab* of 85 grams of gold, a one-year *haul*, and a *zakat* rate of 2.5%. The Wholeness theory expands the interpretation of the *Quranic* verse to encompass professional *zakat* for individuals with income, taking into account a *fiqh* approach that goes beyond textual analysis. The Openness theory categorizes professional *zakat* as part of *zakat mal*, demonstrating that MUI's fatwa supports the principle of social justice. The Interrelated Theory emphasizes that MUI Fatwa Number 3 of 2003 has a broad impact, affecting not only the economy but also education through the allocation of *zakat* funds for scholarships. Meanwhile, the multi-dimensionality theory illustrates the inclusive and adaptive nature of this fatwa, which should not be interpreted rigidly to maintain its relevance. Overall, through the Purposefulness theory proposed by Jasser Auda, MUI's fatwa reflects how all these elements work together to achieve both religious objectives and socio-economic benefits.

### CONFLICT OF INTEREST

The authors declare no conflict of interest.

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