

# Implementation of Professional Zakat on Employee Income at Sitopeng Public Health Center (PHC) Cirebon City

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## ABSTRACT

ZAKAT is an obligation of Muslim as a form of concern human beings in establishing the relationship between man and Allah and also relationship with other human. the obligation of zakat could be fostering the relationship with Allah SWT also can tighten the relationship between human beings. The aim of the research is to identify the understanding of zakat and application of the zakat profession on employee income at Public Health Center Sitopeng Cirebon City. The Method that used in this research is qualitative method with data collection techniques are observation and interview. Based on the research results obtained that it can be concluded that 1. Implementation of zakat profession at employees on Public Health Center Sitopeng has not been maximized because of the less understanding with the zakat profession regarding the law, calculation, and distributions of profession zakat. Besides that, there is still a lack of socialization on professional zakat from the government or the nearest Zakat Institution. 2. Employee income at Public Health Center Sitopeng has indeed reached the Regional Minimum Wage (UMR) standard for Cirebon City but for the obligation to fulfill the professional zakat it still does not meet the nishob requirements set by the Islamic Sharia, but employees The Sitopeng Health Center can give a portion of its assets through Shodaqoh or infaq.

## INTRODUCTION

Zakat is one of the Islamic instruments used for distribution income and wealth. The existence of zakat firah, zakat maal and zakat from profession is expected can reduce the level of wealth inequality in Indonesia (Pratama, 2015) in the early days of Islam, zakat resulted in a complete economic change in Muslim society that is the time of the Prophet Muhammad and his companions of Islamic principles have been carried out democratically especially in terms of zakat, society guided towards the life of

brotherly love on the basis of God's commands in words and deeds, in this case zakat is able to produce the development of society.

Zakat is one of the obligations and a way in the achievement of harmony and stability relationships namely relationships with fellow humans and relations with Allah SWT. Human relations that will build harmonious relationships that will create mutually beneficial relationships with each other including mutual help to help and help. Zakat include community efforts for the realization of baldatun

tayyibatun warabbun ghaffur is a good community under the auspices of forgiveness and and pleasure of Allah SWT. One of the values contained therein is the national goal of the State of Indonesia in accordance with the 1945 Constitution, namely promoting public welfare. With good management, zakat is a potential source of funds that can be utilized to advance the general welfare of all Indonesian people.

Zakat as a function if managed properly will be able to alleviate poverty and empower many disadvantaged communities as has been carried out by various amil zakat institutions in Cirebon. The institution has been running and managing zakat according to sharia so that the distribution is right on target. The existence of zakat can be used as a source of economic improvement for the people so that the zakat mustahiq who were previously only as recipients can become a muzaki who remain in line with the empowerment and development of human resources from various amil zakat institutions in the city of Cirebon. (M. Ridwan, 2019).

Zakat is the main obligation for the aghniya, businessmen and Muslim rich people, who in the word of Allah SWT are often coupled with the obligation to pray. There are several zakat obligations, and one of them is zakat profession. Professional alms appear to answer the problem of poverty of the ummah. In modern Arabic countries, the term profession is translated and popularized with two vocabularies, first: Al-Mihnah , which is a job that relies more on brain performance (lawyers, doctors, legal consultants, office workers, etc.), second: al-hirfah , that is work that relies on hands or muscle work (craftsmen, blacksmiths, tailors, construction workers, etc.). However, Yusuf al -Qordhowi argues that the most appropriate legal equivalent of professional alms is al-mal-al-mustafat zakat, namely assets obtained through a new and halal type of ownership process.

In the modern era, new professions have emerged with large salaries. These various professions become a necessity, as a result of the transformation of the world from the agrarian era to the industrial era and its peak in the information age now relies heavily on high quality human resources. Salaries can be received monthly, weekly, daily and even in a matter of hours. If the person utilizing competency in a profession with the purpose (intention) mend apatkan wages, so if these wage including trading assets, then it becomes a treasure wage trade because there are elements mu'awadhah (exchange) (Taqiyyudin Abu Bakr Ibn Muhammad al-Husaini, tt: 178). The opinion stipulated in the fourth school, the mustafad mall , there is no obligation of zakat unless it meets two conditions, namely reaching one ratio and one year. (Jamal Ma'mur Asmani, 2016).

Society as a group of people who have the same customs, attitudes, and feelings of unity certainly

have adequate wants and needs. The society includes a small group of people to groups of people in a very large society, such as a country. As is known, a country also has the same habits, traditions, attitudes, and feelings of unity and order. One of the desires of the community in fulfilling their lives is the fulfillment of all the needs of secondary and tertiary promers. (Ridwan, 2020). As the role of zakat that can meet the needs of the zakat and mustahiq to empower its mustahiq.

Zakat profession became one of the sources of income are quite large if managed with well by I embaga amil zakat. Some employees who understand professional zakat positively through legislation and regulations say that professional zakat is an understanding that teaches social solidarity, so that groups of wealthy and poor people can live fairly and have their welfare evenly, because this understanding is accepted. Meanwhile, some employees who refuse professional zakat in the traditional sense or do not have a clear legal argument that requires it, must be rejected. (Muhammad, 2019)

Based on the results of observations were conducted in Public Health Center (PHC) Sitopeng that employees who work at PHC Sitopeng have income that is quite large, which in addition to the employees get a salary every month there are incentives provided by the agency for services by the employee in the work in an agency or company is given an additional salary or allowances in outside salary staple. Based on the background mentioned, then the research is wanted in the review over the so taken the title of "**Implementation of Professional Zakat on Employee Income at Sitopeng Public Health Center (PHC) Cirebon City**".

## METHOD

In this research, the type of method used is a qualitative method, because this study uses data collection techniques by observation and interview. Observation is a way of collecting data by direct observation of research objects. This method the authors use as a first step to determine the objective conditions regarding the object of research. Interview is a way to collect data using asking questions directly to an informant that is an expert and authorized person in the problem being researched based on the data collection process is done by using a list of several statements submitted to the resource person and using data triangulation. (Arikunto, 2013)

The object of this study was all employees at PHC Sitopeng totaling around 20 people . The place of this research is PHC Sitopeng which is located at Jalan Sekarsari Village Argasunya District of Harjamukti Cirebon City.

## RESULTS AND DISCUSSION

### Implementation of Professional Zakat

Zakat is an obligation major for the businessmen and the wealthy Muslims. There are several obligations for zakat, one of which is income or profession zakat. Indeed zakat species is not known to be widely by the public or citizens, because zakat profession is still relatively new in the midst of the people of Indonesia. The values that are contained in the obligation of zakat is the same with one of the objectives of national State of the Republic of Indonesia which is mandated at the opening of Act - Act Basic 1945, namely to promote the welfare of public.

Based on Law No. 23 of 2011 concerning the management of zakat as a substitute of Act No. 38 of 1999, BAZNAS in the locker converted into BAZNAS Central, Provincial and District, while Instansi or corporation as Unit Gatherer Zakat (UPZ). BAZNAS (Badan Amil Zakat Nasional) is the body authorized governmental non departments are given the responsibility to manage zakat, Infak and sadaqah (ZIS) at each level and be responsible to the President, Governor, Regent / Mayor of the City, the House of Representatives, Parliament Provincial and Council District/ City. Article 16 of Law No. 23 in 2011, "In carrying out duties and functions, BAZNAS, BAZNAS province, and BAZNAS districts/ cities can establish UPZ at institutions of government, agency businesses owned state, entity enterprises belonging to National, the company private, and representatives of the Republic of Indonesia on the outside of the country as well as can be establish UPZ at the level of sub-districts, wards or other names, and other places". Based on the explanations are that the management of zakat profession can be carried out by the two institutions, namely Unit Gatherer Zakat (UPZ) and Amil Zakat Nasional (BAZNAS).

In the Islamic Encyclopedia it is explained that the scholars agreed that the income assets must be issued when the zakat reaches the Nisab limit. The Nisab is the same as the Nisab money, with a tithe zakat of 2.5%. The Word of Allah SWT in QS. Al - Baqarah verse 267 is explained

لَا يَأْتِيكُمُ الْبِرُّ إِذَا تَمَنَّوْا بِالْأَرْضِ وَلَا تَمَنَّوْا بِالْمَالِ وَالْبِرُّ إِذَا تَمَنَّوْا بِاللَّهِ وَاللَّهُ غَنِيٌّ غَنِيًّا  
خَرِجُوا لَكُمْ مِنَ الْأَرْضِ وَلَا تَمَنَّوْا بِالْمَالِ وَالْبِرُّ إِذَا تَمَنَّوْا بِاللَّهِ وَاللَّهُ غَنِيٌّ غَنِيًّا  
وَأَعْلَمُ تَقْفُو  
نُ أَنْ غَنِيٌّ غَنِيًّا

Meaning : " O you who believe, spend it (in the way of Allah) some of the results of your good efforts and some of what we spend from the earth for you.

and do not choose the bad, then you spend it, even though you yourself do not want to take it, but with your eyes closed to it. and know that Allah is Rich, Most Praised".

Verses are derived as a command from Allah to man the faithful to issue a zakat of the results of the business man that well. Because a Muslim is encouraged to hurry to pay zakat, it is not permissible to delay in carrying out these obligations.

According to MUI that the professional zakat ratio is 85 grams of gold. If the price of gold at the time this amounted to Rp. 574,000/ gram, then 85xRp. 574,000 = Rp. 48.79 million,- if divided per month is amounted to Rp. 4,065,833,-. Zakat profession bi sa held a year once or a month once, or how many months once. Which obviously, if totalized year big zakat is issued must be the same. However, zakat that should be excluded when their income, if totalized year se depleted reduced her needs during a year exceeds nisab. With the provisions of nisab equivalent to 85 grams of ema 's 24 karat, and the levels of 2,5%. If it does not reach the Nisab, it is not mandatory to be punished. All income through the activities of professional such, if already reached nisab, then it shall be issued their zakat. (Wiwid Sugiarto, 2018).

Zakat is not a gift that makes a poor person feel indebted to a rich person, or makes a rich person feel that he has invested in the poor. But zakat is a right that is entrusted by Allah SWT in the hands of the sikaya to be conveyed to those who are entitled to receive it. Zakat profession or zakat revenue is zakat according to each income for example salary, honorarium, wages, services, and others were obtained using means lawful, good routine for example officials state, servants or employees, and do not routinely such as doctors, lawyers, consultants, and the like as well as the income that is earned by work freely others.

Based on the results of the study were obtained from PHC Sitopeng Cirebon that the implementation of zakat profession bila terms of implementation, employee PHC Sitopeng can perform zakat, but if it is seen based on the threshold of nishab they have not been said to be obligatory zakat but rather to shodaqoh. This effort must of course be appreciated that they are already aware of the importance and the necessity of carrying out zakat in Islam.

Implementation of professional zakat employees on PHC Sitopeng for some employees do know the provisions of professional zakat but still do not understand the law, calculation and distribution of professional zakat. The lack of socialization on profession zakat it self, for socialization may have been done only has not reached every employee, and in its application, professional zakat has not been able to be applied in the area of the Sitopeng PHC employees because the income can not reach the determined Nishob and Haul.

Professional alms is one of the new problems in fiqh (Islamic law). Al-Qur'an and Al-Sunnah, do not contain strict legal rules regarding professional alms. Likewise mujtahid scholars such as Imam Hanbali, Abu Hanifah, Malik and Shafi'i also do not include in their books about professional alms. Among the Ahlussunah wal Jamaah groups or often also called Sunnis, there are four school priests whose names are very popular. The four school priests are Imam Abu Hanifah, Imam Maliki, Imam Shafi'i, and Imam Ahmad bin Hambal. All four are pioneers of Islamic civilization in the heyday of Islam as well as high priests in the field of Fiqh and Hadith to the present day. They gave many fatwas about zakat law and ijihad results were followed by all Muslims in the world. (Ridwan, 2017).

Based on the position of zakat on Islamic law, the scholars stipulate that those who deny and do not recognize zakat are obligatory, are infidels and have come out of Islam, just like arrows coming out of their bows. Nawawi said: "If that person denies the obligatory zakat because he does not know because he lives in the days of Islam that are spread or live far in the interior, then he is not considered infidels but must be introduced to him first that the zakat is obligatory, then collected. If he continues to deny it, then he will be punished by infidels and treated as apostates who must be subdued or killed. (Yusuf Qordhowi, 2007).

Based on some of the above explanations that it is important to know the penalty for negligence due to not carrying out zakat is considered as an apostate and must be fought by Muslims. From the research results obtained after conducting interviews and research can be in conclude that earnings are didap at by employees who work on the PHC Sitopeng indeed already reached the standard wage Minimum Regional (UMR) to Cirebon but to the obligation to

fulfill zakat profession is still not meet the requirements nishob which set the Shari'a of Islam.

## CONCLUSION

Based on results of research in done on employees Public Health Center (PHC) can conclude matters as follows :

This study aims to determine the implementation of the implementation of professional zakat which is applied at the Sitopeng Cirebon Community Health Center. This research is the latest research because no researcher has yet studied the implementation of professional zakat in health institutions such as health centers.

Implementation of professional zakat on employees The Sitopeng Public Health Center has not been maximized because of the lack of understanding of employees regarding the provisions of professional zakat regarding the law, calculation and distribution of professional zakat. Besides that, compassionate lack of socialization of zakat profession of government or Lembaga Zakat nearby.

Employee Income at The Sitopeng Public Health Center has indeed reached the Regional Minimum Wage (UMR) standard for the City of Cirebon, but for the obligation to fulfill professional zakat it still does not meet the nishob requirements stipulated by the Islamic Shari'a, but the PHC Sitopeng employees can give part of their wealth through Shodaqoh or infaq.

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