

**IMPLEMENTATION OF PROFESSIONAL ZAKAT FOR STATE
CIVIL SERVANTS FROM THE PERSPECTIVE OF
MAQASID AL-SHARIA
(Case Study of BAZNAS in Sinjai Regency)**

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Abstract

The primary focus of this qualitative research is to examine the implementation of professional zakat for Civil Servants (ASN) in Sinjai Regency from the perspective of Maqāṣid Al-Syarī'ah, with BAZNAS as a case study. The research breaks down this central inquiry into specific sub-problems, aiming to analyze the alignment of Maqāṣid Al-Syarī'ah principles with the execution of professional zakat for ASN in Sinjai Regency. Data for the study is primarily sourced from key individuals, including the Chairperson and Vice Chairpersons of BAZNAS in Sinjai Regency, zakat payers, the Head of Zakat and Waqf Implementation at the Ministry of Religious Affairs in Sinjai Regency, the Head of the Regional Finance and Asset Agency, and the Head of the Regional Personnel and Human Resource Development Agency in Sinjai Regency. Data is collected through observation, interviews, and documentation, and the analysis is structured into stages of data collection, reduction, presentation, and conclusion drawing. The research reveals that professional zakat management for ASN by BAZNAS in Sinjai Regency is conducted even without clear local regulations, in coordination with various government entities. The distribution and utilization of zakat adhere to five programs, yet its alignment with Maqāṣid Al-Syarī'ah is hindered by various obstacles in its application for civil servants in Sinjai Regency.

Keywords: BAZNAS, Maqāṣid Al-Syarī'ah, Professional Zakat

1. INTRODUCTION

Humanity has known poverty since ancient times, and the commitment to eradicate poverty has been advocated throughout history. When examining early *Samawiyah* religions, calls to do good to the less fortunate, referred to as the "Papa" people, are evident. For instance, Allah further explains in the Quran the covenant of the Children of Israel regarding the call to do good to the Papa people, as found in QS. al-Baqarah/2:83 (Yūsuf al-Qarḍāwī, 1973 M/1393H).

These verses briefly depict the concern of early religions, before the advent of Islam, in addressing poverty-related issues. The Quran itself contains many stories of earlier prophets calling for acts of kindness to the Papa people, now more commonly known as philanthropy (Purwanto, 2018).

Etymologically, the term "*philanthropy*" originates from the Greek language, with "*philein*" meaning love and "*anthropos*" meaning human. Terminologically, philanthropy refers to an individual's act of caring for fellow humans and their humanity, leading them to extend their hand to others by giving their time, money, and effort. This term is often attributed to individuals who engage in acts of charity with substantial financial contributions (Purwanto, 2018).

However, before delving into the world of philanthropy, it is essential to assess the social and economic conditions of our beloved nation, Indonesia. Poverty is a menacing obstacle that hinders the growth and development of the country's economy. The poverty rate, unemployment, and social disparities among the population are always related to the macroeconomic conditions of the country. Preventive measures are required to avoid a repeat of the national monetary crisis that once afflicted this nation. The exchange rate of the rupiah is not the sole support for the Indonesian economy; the nation's economy also relies on social pillars. Among these pillars is philanthropy, and in Indonesia, various philanthropic activities influenced by Islam can be categorized (Fauzia, 2016). These include zakat, and the ongoing economic crises and recurring disasters have propelled the zakat system in Indonesia. The proliferation of charitable organizations has been observed, with donations in the form of both money and goods amounting to trillions of rupiah. Fulfilling zakat is one way to infuse money into economic activities, as Islam actively opposes those who neglect their obligations (Nurlina et al., 2022).

Historically, philanthropy practices began in the seventh century through hadith, archives, monuments, and other records in the Arabian Peninsula. In the early period of Islam's introduction to the Nusantara, there is minimal historical evidence related to Islamic philanthropy (Fauzia, 2016). The 7th century marks the beginning of the practice of Islamic philanthropy in the Nusantara (Fauzia, 2016).

Philanthropy is itself a form of *maliyah* worship. The practice of Islamic philanthropy has been established since the early Islamic period and has developed into a prominent practice as Islam has evolved (Fauzia, 2016). Islam should set an example in the world of philanthropy. Its success in addressing poverty can be considered a new and effective solution for alleviating poverty, which has been widely adopted in philanthropic applications. Most research on philanthropy worldwide demonstrates a strong relationship between philanthropic progress and societal welfare. The majority of middle-class Muslims benefit from voluntary donation activities in Egypt, Jordan, and Yemen. This is indicated by the correlation between the development of philanthropy and the use of social theories, as highlighted in Jannie Clark's research. Just as the realization of social justice and democracy is supported by philanthropic practices, the idea of Islamic teachings and Islamic philanthropic practices, as generally understood through Islamic philanthropic studies, has a strong connection (Fauzia, 2016). According to Islam, one of the forms of virtue is philanthropy. *Zakat, sadaqah, infak, waqf, hibah*, and other forms of charity are the manifestations of Islamic philanthropy (Yūsuf al-Qardāwī, 1973 M/1393H).

Islam sets a minimum of five essential aspects in the realization of oneself as a Muslim, which are part of routine obligations, including the payment of zakat. However, pre-Islamic religions did not have a concept of zakat; instead, they had recommendations to do good to the Papa people, solely based on personal awareness. These religions lacked specific guidelines for zakat, such as the types of assets subject to zakat. There was no specific understanding of zakat's place in pre-Islamic religions when it came to addressing poverty comprehensively. What could be inferred from pre-Islamic texts regarding the recommendation to do good to the Papa people was to alleviate their suffering and reduce their hardship (Yūsuf al-Qardāwī, 1973 M/1393H).

In contrast, Islam demonstrates a deep concern for poverty alleviation and the well-being of those in need. Islam targets the needs of the Papa people and aims to free them from the shackles of poverty, providing education and guidance on overcoming

poverty. Well-managed zakat can create a wide range of job opportunities and businesses for the Muslim community (Didin, 2002). According to Yūsuf al-Qarḏāwī, zakat is a *maliyah ijtimaiyah* (social financial) worship, a worship in the field of assets with strategic, vital, and determining functions in building societal welfare (Yūsuf al-Qarḏāwī, 1995 M/1416 H)..

Zakat holds a prominent place in this context. It is one of the three most commonly mentioned forms of philanthropy in the Quran and hadith. The Islamic obligation to pay zakat serves as the foundation for the religious aspect of philanthropy. In the Quran, the discussion of the obligation to pay zakat follows the obligation of prayer and is found in approximately eighty-two verses (Fauzia, 2016).

Zakat is one of the Islamic teachings to do kindness (Philanthropy) to fellow community members in the form of the best assets owned for the public interest. Zakat involves giving away a portion of one's wealth according to the rules of Sharia once it reaches the *nisab* threshold to specific beneficiaries (the poor, the needy, collectors of zakat, those whose hearts are to be reconciled, debtors, for the cause of Allah, and travelers) as mentioned in the Quran (Muḥammad Rawwas & Ḥaṣīr Ṣadiq, 1985).

Zakat, from time to time, serves as evidence of Islam's success in addressing the issue of poverty alleviation. This achievement dates back to the early days of Islam in the city of Makkah and extends through the zenith of Islamic philanthropy during what can be referred to as the golden era. This era was epitomized by the reign of Caliph Umar bin 'Abdul 'Aziz when the number of individuals eligible to receive zakat became increasingly rare. (Abdullah bin Muḥammad al-Ṭayyār, al-Zakāh, Terj. Abu Zakariya, 1432H/2001M)

Nevertheless, when comparing the social and economic conditions during the time of the Prophet and the period following his era, the disparities are significant. One key to the successful welfare of the people, among others, is zakat.

Zakat is considered the most significant philanthropic potential in Indonesia, given that the majority of its population is Muslim (Umiyani, 2020). Indonesia is one of the most populous Muslim countries globally. In 2019, the potential zakat throughout Indonesia was estimated at 233.6 trillion rupiahs (Baznas Jawa Barat, 2019).

As mentioned earlier, the solution to the economic and social problems in Indonesia is poverty. The solution to this problem is to rely on philanthropy as a social pillar and zakat is the largest philanthropic potential in Indonesia.

Poverty does not only impact the economic and social sectors but extends its reach to affect various other areas, including the health sector. This was vividly demonstrated during the Covid-19 Pandemic era. The period witnessed a surge in prices for Personal Protective Equipment (PPE) and a shortage of essential health supplies, causing a significant impact on middle to lower-class individuals who bore the brunt of the Covid-19 Pandemic. In essence, economic, social, and health conditions were all affected by the issue of poverty amidst the Covid-19 Pandemic. This monetary crisis was not limited to just the lower-middle class; the entire country was affected, as evidenced by the Ministry of Finance's initiative to open a donation account to address the challenges posed by the Covid-19 Pandemic (Yolandha, 2020).

The decline in people's income is the most devastating impact being experienced today. The economy of the middle and lower classes is the segment that bears the brunt of this painful blow. The most harrowing consequence is not solely the loss of life due

to the virus itself but also the tragic consequences of poverty and hunger, as many individuals are no longer able to earn an income (Nurdin, 2020).

In recent months, the world has grappled with the ongoing pandemic. The impact has been unpredictable, with masks and hand sanitizers becoming scarce, and even vitamin C being hard to find in the market. When available, these essential items often come with soaring prices. Additionally, the shortage of Personal Protective Equipment (PPE) for medical personnel working on the frontlines has been a significant concern. In some countries, panic buying has created a negative impact on people's lives, particularly in nations under lockdown (Nurdin, 2020). Therefore, one of the alternative solutions to restore the country's economic conditions is to maximize the management of zakat. Not long ago, President Jokowi endorsed the '*Love Zakat Movement*.' The potential of zakat in Indonesia is substantial. According to Irfan Syauqi Beik, an IPB Sharia Economics Observer, the potential of zakat based on the 2019 Baznas study center was IDR 233 trillion. However, in the latest study, this figure has risen to Rp 327 trillion (Laucereno, 2021).

The Director of Distribution and Empowerment at Baznas, Irfan Syauqi Beik, stated that the potential of zakat in Indonesia has reached Rp 233.8 trillion, with the largest contributor being professional zakat. However, corporate zakat control potential remains relatively low (Suryowati, 2019). The potential for zakat in Indonesia is remarkably substantial, estimated at Rp R 234 trillion per year (Yovanda, 2021).

Perhaps this is because zakat represents the most significant philanthropic potential in Indonesia and is crucial in addressing the country's monetary crisis, as Indonesia continues to grapple with financial challenges (Umiyani, 2020). Philanthropy or generosity, as a form of socio-economic solidarity, serves as a solution for meeting the needs of affected communities (Abdullah, Muh Ruslan, 2020). One of the reasons for the high poverty rate in Indonesia is the underutilization of the zakat movement, even though zakat is one of the most effective instruments for alleviating poverty (Salmah, et. al., 2022).

One example of the application of professional zakat is within the Sinjai Regency Government. According to Ahmad Mudzakkir, 'For Sinjai Regency Government agencies, there are approximately 8 Office of Regional Apparatus (OPD) departments that routinely issue their zakat, involving more than 100 people, as well as several vertical agencies that also consistently contribute zakat.' In total, Baznas Sinjai successfully collects zakat, alms, and infaq, averaging around Rp 60 million per month, which is then distributed to those in need (*mustahik*). Ahmad Mudzakkir further explained that within the Sinjai Regency Government, there are approximately 5.000 civil servants. If all civil servants consciously and regularly contribute zakat from their income, Baznas Sinjai could collect approximately Rp500 million per month. He emphasized that realizing this potential would greatly benefit the Sinjai Regency Government, particularly in terms of supporting the development process and improving the local community's economy (Pemerintan Daerah Kabupaten Sinjai, 2020).

Despite the challenges posed by the Covid-19 pandemic, the economy in Sinjai Regency continued to grow, albeit at a slower pace, with a growth rate of 1.55%. In 2020, Sinjai ranked third in South Sulawesi in terms of the highest GDP growth rate (BPS Kabupaten Sinjai, 2021).

Additionally, there is an increase in the Local Own-Source Revenue (PAD) of Sinjai District in 2020. The economy of Sinjai Regency in 2020 experienced growth

compared to the previous year, with a GRDP growth rate of 1.55 percent (BPS Kabupaten Sinjai, 2021). The PAD of Sinjai Regency amounted to IDR 98,602 million rupiah in 2020. According to data from the Regional Financial and Asset Management Agency of Sinjai Regency, the total revenue realized by the Sinjai Regency Regional Government in 2019 was 1,136.257 billion rupiah. Out of this amount, the regional own-source revenue (PAD) alone reached 102,318.759 billion rupiah. However, the unemployment rate increased from 2019 to 2020 (BPS Kabupaten Sinjai, 2021).

The poor population in Sinjai Regency experienced fluctuations from the 2014-2019 period. The government certainly continues to strive to reduce the poverty rate. However, in reality, during this period, the number and percentage of poor people fluctuated. In 2019, the number of poor people in Sinjai Regency was 22.27 thousand people, which accounted for 9.14 percent of the total population of Sinjai Regency. The number of Sinjai residents vulnerable to poverty is characterized by fluctuations in the number of poor people in Sinjai throughout 2015-2020. Additionally, the number of Muslim residents in Sinjai is as follows: 17,522 in Bulupoddo sub-district out of a total of 17,522; 7,568 in Pulau Sembilan sub-district out of a total of 7,568; 25,862 in West Sinjai sub-district out of a total of 25,873; 17,718 in Sinjai Borong sub-district out of a total of 17,718; 40,473 in South Sinjai sub-district out of a total of 40,473; 28,337 in Central Sinjai sub-district out of a total of 28,337; 33,765 in East Sinjai sub-district out of a total of 33,765; 50,368 in North Sinjai sub-district out of a total of 50,498; and 37,724 in Tellulimpoe sub-district out of a total of 37,724. Based on the description of the number of Muslims in the 9 sub-districts in Sinjai Regency, it can be understood that the Muslim population is the majority, encompassing almost all residents in Sinjai Regency (BPS Kabupaten Sinjai, 2021)

Hence, with the implementation of professional zakat within the Sinjai Regency Government, it is essential to consider the strategic elements present in Sinjai Regency. These elements include a significant local revenue (PAD), a predominantly Muslim population, and the ongoing challenge of a high poverty rate within the district. Professional zakat, with its substantial potential and a considerable number of muzakki in the scope of the Sinjai Regency Government, could provide a solution to addressing the issue of poverty. However, the key question is whether the management of professional zakat adheres to the relevant rules and regulations, with proper allocation following Islamic and positive legal guidelines. A closer examination of the data reveals that the achievement of professional zakat falls short of the intended target throughout 2020-2021. The number of muzakki who contribute remains significantly below the set target. This could be attributed to low awareness among muzakki regarding zakat literacy, especially concerning professional zakat for State Civil Apparatus, including the concepts of haul and nisab within professional zakat. Furthermore, some individuals may mistakenly believe that Ramadan is the only appropriate time to pay zakat or intentionally delay their professional zakat payment until Ramadan, seeking the increased rewards associated with giving during that holy month. Another issue is the digitalization of zakat management and collection, specifically professional zakat. For instance, electronic zakat payments are not yet available through BAZNAS Sinjai Regency, and this should be a matter addressed by the local government, potentially through the issuance of local regulations. An example of successful innovation in this regard can be seen in BAZNAS Barru, which serves as a model in South Sulawesi. They have introduced regulatory innovations, including Regional Regulation No. 09 of

2017 on Zakat Management in the Regency, allowing for online zakat payments. In Barru District, South Sulawesi, Muslims can make zakat payments in person at the Office of the Amil Zakat Agency (Baznaz) or through online channels. In fact, Barru Regency achieved recognition as the largest collector of zakat, infaq, and sadaqah nationally in 2018, and the largest collector in South Sulawesi in 2019 (Said, 2020). BAZNAS Barru has also become a center for zakat management studies, setting an example for others in this field (Sappewali, 2019).

Through professional zakat, which has many muzakki within the Sinjai Regency Government, it can provide a potential solution to address the issue of poverty within the population. However, the actual achievement is falling far short of the intended target. The number of muzakki contributing to zakat, especially the ASN professional zakat, significantly impacts the fluctuations in the number of individuals classified as mustahik zakat recipients. A high poverty rate is an indicator of an increase in the number of mustahik. Poverty highlights the need for zakat, which represents an obligation that muzakki have not fulfilled and the rights that mustahik have not yet fully received. Furthermore, it is worth noting that the population of Sinjai is almost entirely Muslim. The distribution of zakat, including professional zakat, to mustahik, particularly the poor, relies on the contributions from muzakki. The implementation of professional zakat serves the dual purpose of fulfilling religious obligations, specifically upholding one's faith and assisting the less fortunate to sustain their livelihoods.

Nonetheless, in Sinjai Regency, the achievement of professional zakat still falls far short of the target. The fundamental issue at hand is how to effectively implement professional zakat for ASN within Baznas Sinjai Regency, and this assessment should be considered from the perspective of Maqāṣid Al-Sharī'ah. Maqasid al-Syariah plays a crucial role in adapting Islamic law to contemporary challenges, particularly in cases where there is no explicit scriptural guidance (*nash*) or analogy (*qiyas*). It also helps in applying Islamic law to the appropriate legal context (Amin, 2022).

Departing from this issue, the researcher considers it necessary to conduct further studies in the research entitled "Implementation of Professional Zakat for State Civil Servants from the perspective of Maqasid Al-Sharia (Case Study of Baznas in Sinjai Regency)." By addressing the challenges and shortcomings in the current professional zakat system, this research may contribute to a more targeted approach in alleviating poverty among ASN and mustahik recipients in the region.

2. RESEARCH METHODS

This research is a qualitative field study. Based on the research problem, it is classified as a qualitative descriptive study. The National Amil Zakat Agency (Badan Amil Zakat Nasional or Baznas) of Sinjai Regency was chosen as the research location due to the lack of prior studies on the implementation of professional zakat for civil servants (ASN) conducted by Baznas Sinjai, resulting in a research gap. Baznas Sinjai is located at Jalan Persatuan Raya No. 11, North Sinjai Sub-district, Sinjai Regency. The researcher will also conduct direct fieldwork at various other locations to collect data from the recipients (*amil*) and contributors (*muzakki*) of professional zakat at Baznas Sinjai.

This study falls under the category of field research, which examines events in the field as they naturally occur. Based on the research problem, it is categorized as a qualitative descriptive study using a Sociological Approach and *Maqasid al-Syariah*

Approach. The data sources for this research consist of primary and secondary data. Primary data includes all data obtained directly from the parties involved in the implementation of professional zakat for civil servants at Baznas Sinjai, as well as documentation. The participants in this study include the Chairman of Baznas Sinjai, Vice-Chairmen I, II, III of Baznas Sinjai, and five contributors of professional zakat. Informants include the head of the Zakat and Waqf division of the Ministry of Religious Affairs in Sinjai, the head of the Sinjai Regional Financial and Asset Management Agency, and the head of the Sinjai Regional Personnel and Development of Human Resources Agency. Secondary data is supplementary data related to primary sources, such as Law No. 23 of 2011, the four schools of Islamic jurisprudence, the book "*al-Muwafaqat*," Zakat jurisprudence by Yusuf Qardawi, MUI (Indonesian Ulema Council) fatwas, opinions of contemporary scholars, books, and academic research related to the implementation of professional zakat for civil servants and *Maqasid al-Syariah*.

Data collection methods or techniques are the most strategic steps in research since the primary goal of research is to obtain data. The data collection methods used are Observation, Interviews, and Documentation. The data analysis technique for this research includes the following steps: 1. Data Collection, 2. Data Reduction, 3. Data Display, 4. Conclusions.

The validation of data is achieved through triangulation. Triangulation enriches the data and can be achieved in various ways, including Source Triangulation and Technique Triangulation (Fajarini, 2016).

3. DISCUSSION

3.1. Analysis of *Maqāṣid Al-Syarī'ah* on the Implementation of Professional Zakat by BAZNAS Sinjai Regency

The concepts of *haul*, *nisab*, and zakat rates in the general context of zakat and, more specifically, professional zakat, from the pre-pandemic period to the ongoing pandemic, are based on the Quran and Sunnah. The concept of professional zakat has been established and remains consistent. The National Amil Zakat Agency (Badan Amil Zakat Nasional or BAZNAS) of Sinjai Regency adheres to the concepts outlined in the Quran and Sunnah. The determination of *haul* is adjusted based on the gold standard, using the price of gold, with a zakat rate of 2.5% for professional zakat or income. If an individual's salary or income does not meet the criteria for zakat payment, BAZNAS Sinjai Regency recommends making voluntary donations. From the perspective of the *Maqāṣid al-Syari'ah* concept regarding the establishment of professional zakat concepts by BAZNAS Sinjai Regency in the implementation of professional zakat for civil servants (ASN), it aligns with the essence of *maqasid al-Syariah*, particularly the preservation of religion or *hifz al-din*. This helps to prevent any misconceptions within religion, especially regarding the rules for professional zakat, and anticipates any misunderstandings in interpreting the regulations for professional zakat. Thus, the establishment of the professional zakat concept serves as a means of safeguarding and preserving the religion against misconceptions and misunderstandings within the community. Furthermore, there is a secondary benefit, namely, the establishment of professional zakat concepts facilitates the auditing process, which, in turn, safeguards the community's assets.

Professional zakat from an Islamic legal perspective has been determined and evaluated by the central government and has been studied by the Indonesian Ulema Council (MUI). Several scholars within the MUI are considered knowledgeable and capable of making accurate determinations regarding the obligation of professional zakat for civil servants. Therefore, the administrative body of BAZNAS Sinjai Regency emphasizes mutual respect in cases of differing opinions. This respect extends to both internal and external stakeholders and requires that the opinions being held have a solid foundation or basis. Indonesian law, particularly Law No. 23 of 2011, and several other specific zakat-related laws, including the Islamic law compilation, govern the regulation of zakat in Indonesia. These laws have established the application of zakat as well as a team of experts designated by the government to manage zakat-related matters. Therefore, the task of BAZNAS Sinjai Regency as an implementing body in the field is to apply the regulations that have been legally established, including the zakat law itself. It is important to note that there may be differing opinions in Islamic law concerning professional zakat; however, BAZNAS Sinjai Regency adheres to legal regulations because it is a government institution and believes that the regulations have been deeply studied. Consequently, if there are differing opinions, BAZNAS Sinjai Regency respects these differences and does not dismiss them.

From the perspective of the *Maqāṣid al-Syari'ah* concept, the differing attitudes of some external parties regarding the implementation of professional zakat for civil servants by BAZNAS Sinjai Regency should ideally be met with mutual understanding. This is because the professional zakat program for civil servants is based on regulations legitimized by the state through Law No. 23 of 2011 and the Indonesian Ulema Council's fatwa No. 3 of 2003 on income. To avoid or anticipate resistance to the implementation of professional zakat for civil servants, both persuasive and repressive preventive measures should be taken. One of these preventive measures is to strengthen the regulation governing the implementation of professional zakat for civil servants by enacting strict regional regulations. These regional regulations also serve to mitigate tensions between supporters and opponents of professional zakat implementation, as observed in other regions.

In terms of asset preservation (*hifz al-mal*), this approach minimizes financial waste among civil servants, especially among structural officials, through the cultivation of a culture of giving zakat and charitable donations. It is recommended that the application of professional zakat become an obligation for civil servants. For those who believe that professional zakat is not a religious obligation, they are encouraged to make mandatory charitable donations equivalent to the value that would be required for professional zakat. In general, the implementation of professional zakat for civil servants by BAZNAS Sinjai Regency adheres to the regulations outlined in Law No. 23 of 2011, Government Regulation of the Republic of Indonesia No. 60 of 2010, as well as the religious authorities, such as the Ministry of Religious Affairs of the Republic of Indonesia, through Ministerial Regulation No. 31 of 2019 on income zakat, and the Indonesian Ulema Council, through fatwa No. 3 of 2003 on income.

From the *Maqāṣid al-Syari'ah* concept perspective, this professional zakat program aligns with the essence of *maqasid al-Syariah*, specifically, the preservation of religion (*hifz al-din*), the preservation of life (*hifz al-nafs*), and the preservation of wealth (*hifz al-mal*). It assists through the distribution of professional zakat funds from civil servants to *asnaf mustahik* zakat, including allocating zakat funds to *asnaf fisabillah* as a means of preserving religion (*hifz al-din*). Furthermore, it helps distribute

professional zakat to zakat recipients, specifically the poor and needy, contributing to the preservation of life (*hifz al-nafs*). Additionally, it educates civil servant contributors, particularly structural officials, to abstain from wasteful spending through the culture of giving professional zakat and charitable donations. Moreover, it aims to enhance social awareness and concern among civil servant contributors for zakat recipients, particularly the underprivileged, namely, the poor and needy, who are relatively numerous in Sinjai Regency. Furthermore, it provides education and empowerment to zakat recipients, encouraging their transformation into future contributors through productive zakat distributed by BAZNAS Sinjai Regency.

Professional zakat is considered a well-established practice, and the concepts of *haul*, *nisab*, and zakat rates have remained unchanged from the pre-pandemic period to the ongoing pandemic. Although there has been less intensive socialization during the pandemic due to activity restrictions and lockdowns, the concepts of *haul*, *nisab*, and zakat rates have remained consistent. Haul for zakat is calculated on an annual basis, with a *nisab* of 85 grams of gold and a zakat rate of 2.5%. According to the decision of the National Amil Zakat Agency (*Badan Amil Zakat Nasional*) at the central level, it is analogous to three different opinions. The first opinion aligns haul for professional zakat with the concept of agricultural zakat, the second opinion aligns it with the concept of gold or trade zakat, but the zakat rate remains at 2.5%. The third opinion connects the *nisab* for professional zakat to agricultural zakat and the zakat rate to gold zakat. Haul is calculated over a one-year period.

To ease the burden on civil servants, as they receive their salaries monthly, zakat deductions are made on a monthly basis. The prevailing positive law regulating professional zakat is Law No. 23 of 2011. From the *Maqāṣid al-Syari'ah* concept perspective, the option of monthly salary deductions aligns with the essence of *maqasid al-Syariah*, specifically the preservation of religion (*hifz al-din*) and the preservation of wealth (*hifz al-mal*). The option of monthly salary deductions is a mechanism that simplifies professional zakat payment for civil servants. The principle of ease is an integral part of Islamic law and is upheld through the ease provided in the collection of professional zakat, serving as a means of preserving the religion. Furthermore, in terms of asset preservation (*hifz al-mal*), this approach minimizes financial waste among civil servants, especially structural officials, through the implementation of a culture of professional zakat and charitable donations with the option of monthly salary deductions.

According to the Chairman of the National Amil Zakat Agency for Sinjai Regency, the concept of professional zakat is well-established. Everything undertaken by the National Amil Zakat Agency for Sinjai Regency is considered to be '*marbutun*' (established). Therefore, regarding the concept of professional zakat, it should be noted that the National Amil Zakat Agency for Sinjai Regency is not a fatwa institution but an organization that implements the fatwas of scholars regarding zakat or related matters. An argument against those who debate that the National Amil Zakat Agency for Sinjai Regency lacks the authority to provide answers regarding the legality, basis, and evidence for professional zakat. Even though the administrators of the National Amil Zakat Agency for Sinjai Regency have some basic knowledge of the concept of professional zakat, they sometimes provide responses. Thus, in case of a debate, it should be redirected to the experts (those authorized to answer such questions).

Therefore, the concept of professional zakat remains unchanged, and its development is the same.

As for the *nisab* (minimum threshold) of professional zakat, it is well-established. Furthermore, it should be noted that the concept of professional zakat is divided into three schools of thought. The first opinion suggests that the *nisab* and rate of professional zakat are derived from the concept of zakat for gold or trade. The second opinion is that the *nisab* and rate of professional zakat are derived from the concept of zakat for agriculture. The third opinion, known as 'qiyas syibh,' suggests that the *nisab* for professional zakat is drawn from the *nisab* for zakat on agriculture, and the rate is drawn from the rate for zakat on gold or trade. The concept applied by the National Amil Zakat Agency for Sinjai Regency is based on the *nisab* and rate of zakat for trade.

From the perspective of the *Maqāṣid al-Syari'ah* concept regarding the determination of the concept of professional zakat by the National Amil Zakat Agency for Sinjai Regency, the application of professional zakat for civil servants is in line with the primary objective, specifically the preservation and protection of religion or '*hifz al-din*.' It prevents misunderstandings and errors in religious matters, especially regarding the rules of professional zakat, and anticipates misconceptions in understanding the regulations of professional zakat. Thus, establishing the concept of professional zakat based on sound foundations and evidence, such as one of the opinions about professional zakat, serves as a means to safeguard and protect religion from misinterpretation and misconceptions.

Additionally, from the perspective of secondary interests ('*maslahat Hājiyāt*'), the establishment of the concept of professional zakat with fixed calculations for civil servants facilitates the audit process and helps safeguard the wealth of the community. The *nisab* for professional zakat is based on the *nisab* for gold or trade, and it is calculated based on the average price, which reduces debates and disagreements in the community. The concept and practice of professional zakat in the field are briefly explained by the Deputy Chairman II of the National Amil Zakat Agency for Sinjai Regency. Professional zakat has been a subject of controversy in its implementation, with some opposing the program for civil servants in Sinjai Regency run by the National Amil Zakat Agency for Sinjai Regency. Some argue that professional zakat is not part of Islamic law, but when referring to the evidence, the obligation to pay zakat from income or earnings is found.

The concept of professional zakat is that it should be paid at the time of harvest. During the pandemic, there were cases of reduced income when people had different needs. For instance, civil servants in debt or those with only a small balance in their accounts would sometimes refuse to pay professional zakat. As a result, the National Amil Zakat Agency for Sinjai Regency continued its socialization efforts. The challenge for the agency in implementing professional zakat for civil servants is to persuade those who are reluctant to pay, emphasizing that what they need, such as car loans or home mortgages, is considered part of the zakat that must be paid. In response to civil servants who claim they cannot pay professional zakat, the agency, as a form of satire, would pay zakat on their behalf, considering them '*mustahik*' (recipients of zakat). Complaints from civil servants about the implementation of professional zakat, particularly regarding their insufficient income, led to exemptions if the *nisab* was not met.

The agency educated civil servants in straightforward language and helped clarify the concept. The challenges in implementing professional zakat for civil servants in Sinjai Regency are real. Those civil servants who qualify as *muzakki* (contributors of

zakat) should be responsible for worldly needs, rather than just food. The mechanism for determining professional zakat recipients follows the eight categories of *mustahik* zakat according to their order. There have been no changes in the concept, *nisab*, and rate of professional zakat from before the pandemic until now. The concept of 'haul' (one year) remains the same. The regulation for professional zakat is the same for civil servants. Debts are paid first, followed by zakat at a rate of 2.5%. Regarding the positive law and Islamic law regulations on professional zakat, especially for civil servants, they are supported by the existence of Law No. 23 of 2011, which provides legal legitimacy. The religious legitimacy is also confirmed. This has led to the steps taken to socialize the implementation of professional zakat for civil servants in Sinjai Regency, using arguments from both Islamic and positive law. In general, the concept of zakat, and specifically professional zakat for civil servants in Sinjai Regency, has remained unchanged.

Summarizing the concept of professional zakat, Deputy Chairman IV of the National Amil Zakat Agency for Sinjai Regency notes that there have been no changes in the concept, particularly regarding the collection of professional zakat for civil servants through the payroll system. The deductions are made directly through the SULSELBAR BANK and are transferred to the account of the National Amil Zakat Agency for Sinjai Regency. Even so, the agency has separate account numbers for zakat and *infak* (donations). From the perspective of *Maqāṣid al-Syari'ah*, during the pandemic, the income of civil servants did not decrease. In fact, it remained stable or even increased. This income can be a supportive option for reviving the economy by channeling professional zakat to eligible recipients, especially considering the diverse needs of the community during the COVID-19 pandemic. This aligns with the primary objective of *Maqāṣid al-Syari'ah*, which is to revive the economy of the less prosperous population during or after the pandemic, minimizing the hardships in meeting their needs and reducing poverty rates. The steps taken by the National Amil Zakat Agency for Sinjai Regency are also in line with the concept of '*maslahat Taḥsīniyāt/Tersier*,' focusing on ethical conduct in fulfilling the role of administering zakat.

Zakat management involves the planning, execution, and coordination of collection, distribution, and utilization of zakat. This is an important aspect of zakat as it ensures that it reaches those entitled to it under Islamic law (Law No. 23 of 2011). With proper zakat management in place, the implementation of professional zakat for civil servants in Sinjai Regency, carried out by the National Amil Zakat Agency for Sinjai Regency, becomes more streamlined and aligns with the concept of '*maslahat Taḥsīniyāt/Tersier*,' which facilitates the fulfillment of zakat as an act of worship.

3.1.1. The Planning of Zakat Collection, Distribution, and Utilization

According to the Chairman of the National Zakat Amil Agency of Sinjai Regency, planning is a process that defines an organization's objectives, formulates strategies to achieve these objectives, and develops a plan for the organizational work activities. The function of planning in management is undertaken as an initial step. Planning for professional zakat serves to establish objectives and achievement targets, both in collection, distribution, and utilization of professional zakat. In general, the National Zakat Amil Agency of Sinjai Regency has created a plan in the form of a work plan and program design, including collection, distribution, and utilization programs of professional zakat, as well as accounting and reporting to be carried out over a specific

period. In this context, the National Zakat Amil Agency of Sinjai Regency has set targets for professional zakat achievement and professional zakat utilization programs within one year. The National Zakat Amil Agency of Sinjai Regency is organized by each field within the organizational structure of the National Zakat Amil Agency of Sinjai Regency, both in the implementation field and the secretariat of the National Zakat Amil Agency of Sinjai Regency, in accordance with their respective functions and main tasks.

The initial collection plan involves directly observing the *muzakki* database, achievements, and professional zakat targets to determine the potential of professional zakat in the coming year in Sinjai Regency to achieve the professional zakat platform target. Subsequently, in the distribution of professional zakat, the National Zakat Amil Agency of Sinjai Regency records the number and determines the criteria for *mustahik* who are genuinely eligible to receive professional zakat through a selective process to ensure an even and accurate distribution of professional zakat.

The planning process begins with the preparation of the Annual Zakat Collection and Distribution Plan (RKAT), followed by communication with the Sinjai Regency Government. Initially, religious regulations submitted were not completed and were hindered by the rule that religious regulations should not be applied except for social regulations. Therefore, for the time being, BAZNAS Sinjai initiated cooperation in the form of a Memorandum of Understanding (MoU) with government agencies within the scope of Sinjai Regency for the implementation of professional zakat for civil servants who have reached the *nisab*. However, the MoU had a maximum duration of 4 years, and some civil servants resigned due to the expiration or termination of the MoU. Additionally, BAZNAS Sinjai submitted a proposal for the regulation of professional zakat for civil servants in the form of a district regulation based on a comparative study in Bulukumba. Because the application of professional zakat for civil servants in Bulukumba had previously been in effect using the payroll system model, BAZNAS Bulukumba collaborated with the Bulukumba Regency government in implementing professional zakat for civil servants through the enactment of regional regulations in the form of Bulukumba Regency Regulation No. 07 of 2015 and Regent's Decree No. 47 of 2016 on zakat management in Bulukumba Regency.

The National Zakat Amil Agency of Sinjai Regency proposed and awaited the process of the district head's instructions in the form of an MoU/cooperation between the National Zakat Amil Agency of Sinjai Regency and the Sinjai Regency government. The salary deductions will be carried out by the Regional Finance and Asset Agency, and subsequently, the Zakat Collection Unit (UPZ) will be a single-entry point. Regarding the preparation of a draft district regulation that includes the implementation of professional zakat for civil servants in Sinjai Regency in the form of the district head's instructions, the Vice Chairman IV of the National Zakat Amil Agency mentioned that in preparation for the program's implementation for civil servants in Sinjai Regency, he had conducted consolidations and visits to the regional government, especially to the heads of the Legal, Government, and Social Departments, concerning the MoU materials, which would serve as the basis for the implementation of the professional zakat program for civil servants in Sinjai Regency.

From the perspective of the *Maqāṣid al-Syari'ah* concept, the policy adopted by the National Zakat Amil Agency of Sinjai Regency, which is establishing cooperation in the form of an MoU with government agencies within the scope of Sinjai Regency for the implementation of professional zakat for civil servants who have reached the *nisab*,

aligns with the concept of *Tahsīniyāt*/Tertiary benefits, making it easier to fulfill the obligation of professional zakat. However, on the other hand, the MoU in place, limited to a 4-year duration, has led to the resignation of some *muzakki* among civil servants for the reasons stated. Therefore, this limitation on the MoU does not align with the concept of *Hājjiyāt*/Secondary benefits, resulting in difficulties in implementing professional zakat for civil servants, which is one of the expressions of safeguarding and preserving the faith (*hifz al-din*). Furthermore, the consolidations and visits to the regional government concerning the MoU materials, which serve as the basis for the implementation of the professional zakat program for civil servants and the proposal of a district regulation governing the professional zakat program for civil servants in Sinjai Regency to the Sinjai Regency government, align with the concept of *Hājjiyāt*/Secondary benefits, reducing the intensity of debates in society.

In addition, the comparative study in Bulukumba conducted by the National Zakat Amil Agency of Sinjai Regency aligns with the concept of *Tahsīniyāt*/Tertiary benefits, facilitating the fulfillment of the obligation of professional zakat by *muzakki* among civil servants. Furthermore, the discourse on unifying the Professional Zakat Collection Units into a single-entry point is consistent with the *Maqāsid al-Syari'ah* concept, specifically the preservation of wealth (*hifz al-mal*), which aids in the audit process and the preservation of the community's wealth. This also aligns with the concept of *Tahsīniyāt*/Tertiary benefits, making it easier for *muzakki* among civil servants to fulfill the obligation of professional zakat.

Based on the decision of the National Zakat Amil Agency at the national level, professional zakat can be analogized in three ways. The first opinion draws a parallel with the concept of agricultural zakat, the second opinion with the concept of gold or trade zakat, with a fixed rate of 2.5%. This is generally applicable, while the third opinion links the *nisab* of professional zakat to agricultural zakat and its rate to gold zakat. The calculation period is one year. To alleviate the burden on civil servants, who receive their salaries on a monthly basis, deductions from their income can be made monthly. The prevailing positive legal regulations are Law No. 23 of 2011. Meanwhile, the management of the National Zakat Amil Agency of Sinjai Regency has drafted a regional regulation on zakat for implementation in Sinjai Regency. Previously, it was discussed at the provincial government level in South Sulawesi and had not reached a definitive conclusion. The legislation is not binding in nature. Hence, the National Zakat Amil Agency of Sinjai Regency is cautious about making direct determinations for civil servants.

Therefore, for the time being, the National Zakat Amil Agency of Sinjai Regency is actively engaging in communication with the Sinjai Regency government. The National Zakat Amil Agency of Sinjai Regency strives to establish an MoU/cooperation with the Sinjai Regency government to maximize the collection of professional zakat for civil servants in Sinjai Regency, and this process is ongoing. The progress has reached a 50% completion rate. The draft regional regulation has been submitted to the Sinjai Regency government. Given the challenges of collecting professional zakat due to the lack of a strong legal foundation, the legal status of professional zakat for civil servants remains a subject of controversy. Although Law No. 23 of 2011, Government Regulation No. 60 of 2010, the Minister of Religious Affairs Regulation No. 49 of 2019, and the Fatwa of the Indonesian Ulama Council No. 03 of 2003 provide legal support for the implementation of professional zakat for civil servants, the realization of

professional zakat for civil servants has not been maximized. The ongoing controversy over the legality of professional zakat from a Sharia perspective highlights the potential role of the Fatwa of the Indonesian Ulama Council No. 3 of 2003 in mediating disputes arising from differing opinions.

The legislation governing the implementation of professional zakat for civil servants in Sinjai Regency is seen as in need of reinforcement through regional regulations, as is the case in other regencies. The existence of regional regulations regarding professional zakat for civil servants is in line with the substance of *Maqāsid al-Syari'ah*, specifically the concept of *Hājiyāt/Secondary* benefits, which supports the implementation of professional zakat for civil servants in Sinjai Regency and helps control the debate over professional zakat among civil servants. Therefore, the yet-to-be-passed and enforced regional regulations do not align with the concept of *Hājiyāt/Secondary* benefits. Hence, the planning for zakat collection, distribution, and utilization, including the preparation of the Annual Zakat Collection and Distribution Plan, cooperation with the regional government, and the proposal of regional regulations to the regional government, is a step taken by the National Zakat Amil Agency that is in line with the substance of *Maqāsid al-Syari'ah*, specifically the concept of *Hājiyāt/Secondary* benefits, which supports the implementation of professional zakat for civil servants in Sinjai Regency and helps control the debate over professional zakat among civil servants.

3.1.2. The Implementation of the Collection, Distribution and Utilization of Zakat

The context of the application of professional zakat for Civil Servants (PNS) in Sinjai Regency involves several key steps. Firstly, the collection of professional zakat is executed through socialization within government offices and institutions in Sinjai Regency. Once these institutions express interest in participating, a memorandum of understanding (MoU) or cooperation contract is established between them and the National Zakat Management Body (*Badan Amil Zakat Nasional*) of Sinjai Regency. PNS individuals who agree to this MoU or cooperation contract with the National Zakat Management Body must complete a declaration of willingness provided by the body, which is then submitted to Bank Sulselbar through the National Zakat Management Body as an intermediary.

According to the Vice Chairman I of the National Zakat Management Body in Sinjai Regency, the initial step for institutions is to send a letter of proposal to government offices in Sinjai Regency to conduct socialization. Once scheduled, representatives from the National Zakat Management Body visit these government offices to conduct socialization regarding the application of professional zakat for PNS in Sinjai Regency. During these sessions, a declaration of willingness to allocate a portion of their income (2.5% of their earnings) as zakat is presented by the National Zakat Management Body to the PNS. If the PNS agrees, they are directed to complete this declaration, and the National Zakat Management Body then forwards this willingness declaration to Bank Sulselbar. The establishment of Unit Collecting Zakat (*Unit Pengumpul Zakat* or UPZ) within more than 20 institutions with formal approval is an important part of this process.

From the perspective of *Maqasid al-Sharia*, the policies taken by the National Zakat Management Body of Sinjai Regency align with the secondary objectives of *maslahat Tahsinīyāt*. They aim to facilitate the implementation of zakat rituals and emphasize the educational aspect of informing and raising awareness among the PNS.

The declaration of willingness to allocate a portion of income for zakat serves as legal evidence of the individual's commitment, ensuring transparency and legality. Furthermore, the selection of an official bank account and the establishment of UPZ units in various institutions are strategic measures for zakat collection. These steps also align with the secondary objectives of *maslahat Tahsīniyāt*, making it easier for both the National Zakat Management Body and PNS to manage zakat payments effectively. Vice Chairman I of the National Zakat Management Body in Sinjai Regency expresses the initiative to create UPZ units in cooperating institutions by requesting the names of potential UPZ administrators.

UPZ units have not been established in all government offices in Sinjai Regency; only a few have signed MoUs for the application of professional zakat for PNS. Each UPZ in participating institutions is asked to provide a specific bank account. These UPZ units act as extensions of the National Zakat Management Body for zakat collection and distribution. While not all UPZ units perform distribution comprehensively, the authority for distribution lies with the National Zakat Management Body, which suggests recipients through Vice Chairman II of the National Zakat Management Body and UPZ unit personnel. Many UPZ administrators in various government institutions formed by the National Zakat Management Body in Sinjai Regency may not have the time or capacity for the selection of zakat recipients, so they delegate this responsibility to the National Zakat Management Body in its entirety.

The distribution of zakat, whether for consumptive or productive purposes, is based on a feasibility study of potential recipients, taking into account data from UPZ units. The priority for recipients is determined by the eight *asnaf*. If both recipients are equally poor, the neediest one is prioritized. This data is then validated by local UPZ units. The feasibility study is also conducted by these units. After this process, the data is consolidated and handed over to the National Zakat Management Body of Sinjai Regency. Subsequently, Vice Chairman II of the National Zakat Management Body, along with UPZ unit personnel, conducts field surveys. If the recipients meet the feasibility criteria, zakat is distributed directly, simplifying the process for recipients.

From the perspective of *Maqasid al-Sharia*, the policy of delegating the selection or nomination of recipients to UPZ units in each government institution aligns with the secondary objectives of *maslahat Tahsīniyāt*. It is considered a form of recognition or appreciation for PNS in these institutions. Furthermore, the feasibility study conducted by local UPZ units aligns with the secondary objectives of *maslahat Ḥājiyāt*. This study serves to validate the proposed recipients from the public, ensuring zakat is distributed correctly. Field surveys conducted by the personnel of the National Zakat Management Body in Sinjai Regency, based on feasibility standards, are necessary to ensure the validity of the data provided by UPZ units and to ensure precise zakat distribution. These steps are in line with the primary objectives of *maslahat*, specifically *hifz al-mal*, as they serve to safeguard zakat funds from misuse.

Additionally, the priority scale for recipients, based on the eight *asnaf*, aligns with the primary objectives of *maslahat*, specifically *hifz al-din*, as it reflects the fulfillment of zakat obligations according to Islamic law. Distributing zakat directly after a feasibility study and field survey is conducted without convoluted rules is considered in line with the secondary objectives of *maslahat Ḥājiyāt*. This approach simplifies the process for recipients, ensuring they receive their entitlements efficiently and in accordance with Islamic principles.

Another step taken by Vice Chairman II and UPZ unit personnel is to request additional documentation from recipients, such as identity cards and family registration documents (KTP and KK). This is done to strengthen the recipient database. This action aligns with the secondary objectives of *maslahat Hājiyāt*, which focus on data accuracy and serve to safeguard zakat funds from misuse. It also simplifies the auditing process. In summary, the approach to the collection, distribution, and utilization of professional zakat for PNS in Sinjai Regency demonstrates a comprehensive system guided by the principles of *Maqasid al-Sharia*, with a focus on achieving both primary and secondary objectives to ensure efficient and fair zakat management.

Among the various forms of implementing the distribution and utilization of zakat, two prominent programs are microfinance and the provision of booth-box assistance. However, most booth-box assistance is funded through voluntary contributions (*infak*). The distribution of productive zakat is also a desire expressed by one of the zakat contributors, who happens to be a civil servant (PNS) within the Ministry of Religious Affairs in Sinjai, and who also holds the position of Section Head for Zakat and Endowments in Sinjai. It is their belief that providing zakat, specifically in a productive form, should not be in the form of direct cash assistance, as this could potentially foster a culture of dependency among the recipients. To empower the beneficiaries and help them become self-sufficient, it is suggested that zakat be provided in the form of capital for starting businesses or stalls, with the aim of transforming them into givers (*muzakki*) within a minimum of two years. This approach aligns with the concept of *Maqāṣid al-Syari'ah*, as it serves the secondary interests (*maslahat Hājiyāt*) by catering to the beneficiaries' needs and promoting their self-reliance.

Furthermore, one of the recommendations from a PNS within the Ministry of Religious Affairs in Sinjai is that the Sinjai District National Amil Zakat Agency should motivate PNS who meet the criteria for zakat on their professional income to fulfill their obligations. This aligns with the same concept of secondary interests (*maslahat Hājiyāt*) by facilitating the collection of zakat. Additionally, it is hoped that the Sinjai District National Amil Zakat Agency can serve as a role model in zakat management, which falls under the category of tertiary interests (*maslahat Taḥsīniyāt*). Being a role model in zakat management is not an urgent or secondary need, but it is an aspiration that aligns with the principles of *Maqāṣid al-Syari'ah* and will lead to improved zakat management, including professional zakat.

3.1.3. Coordination in the Collection, Distribution, and Utilization of Zakat

Coordination in the collection, distribution, and utilization of zakat concerning the implementation of professional zakat for civil servants (PNS) in Sinjai District involves several key stakeholders. Firstly, the National Amil Zakat Agency of Sinjai District coordinates with the local government, the Sinjai District Regional Representative Council (DPRD), the Ministry of Religious Affairs in Sinjai, Bank Sulselbar, and various government agencies in Sinjai to collect professional zakat from PNS. This coordination includes visits by the National Amil Zakat Agency of Sinjai District to the local government to discuss the implementation of professional zakat through regional regulations, which were initially rejected and are now proposed as a regent's instruction.

This process is similar to the professional zakat implementation for PNS in Bulukumba District, which is based on a pay-roll system. Furthermore, the National Amil Zakat Agency of Sinjai District coordinates with government agencies in Sinjai,

which are projected to be recipients of professional zakat from PNS in Sinjai. For instance, they conduct early notification letters and socialization campaigns to government agencies that are the target beneficiaries. Socialization efforts have included visits to the District Public Prosecutor's Office in Sinjai, Sinjai District Court, Sinjai Religious Court, Sinjai District Police, Military District Command 1424 in Sinjai, the Ministry of Religious Affairs in Sinjai, and the Sinjai Regional Personnel and Human Resources Development Agency as part of their collaboration through Memoranda of Understanding (MoU) with these government agencies. In terms of *Maqāṣid al-Syari'ah*, this coordination approach aligns with the concept of secondary interests (*maslahat Ḥājjiyāt*) as it is a step taken to facilitate the implementation of professional zakat for civil servants in Sinjai.

Furthermore, the National Amil Zakat Agency of Sinjai District coordinates with the Sinjai District Personnel and Human Resources Development Agency in collecting the database of civil servants (PNS) in Sinjai District to establish a database of zakat contributors from the ranks of PNS. However, the updating of this database is not regularly carried out by the National Amil Zakat Agency of Sinjai District through the Sinjai District Personnel and Human Resources Development Agency. Consequently, the validity of the database of zakat contributors from among PNS cannot be guaranteed, and this has implications for the database of zakat contributors registered with Bank Sulselbar.

Moreover, Bank Sulselbar does not coordinate with the National Amil Zakat Agency of Sinjai District when there are changes in the number of contributors. The steps taken by the National Amil Zakat Agency of Sinjai District align with the principles of *Maqāṣid al-Syari'ah*, specifically the secondary interests (*maslahat Ḥājjiyāt*), as strengthening the database of zakat contributors facilitates the evaluation of professional zakat achievements from year to year, supports the mentoring of contributors, ensures transparent communication of distribution information to contributors, and aids in determining the number of beneficiaries. Thus, strengthening the database of zakat contributors is vital for the effective implementation of professional zakat for PNS.

However, the lack of automatic or integrated updates to the database of PNS contributors by the National Amil Zakat Agency of Sinjai District poses challenges and can lead to inaccuracies in the zakat contributor database. The periodic renewal of the database of beneficiaries every 3 to 6 months through the Local Amil Zakat Agencies (UPZ) in 80 villages/urban areas in Sinjai District is seen as aligned with the secondary interests (*maslahat Ḥājjiyāt*). This approach is essential for the efficient distribution of zakat, including professional zakat.

Additionally, the National Amil Zakat Agency of Sinjai District conducts socialization through meetings with several heads of Regional Apparatus Organizations (SKPD). However, there have been complaints from some SKPD heads that there has been no follow-up by the National Amil Zakat Agency of Sinjai District after these meetings. From a *Maqāṣid al-Syari'ah* perspective, this lack of follow-up is considered not in line with the secondary interests (*maslahat Ḥājjiyāt*) as follow-up coordination is essential for facilitating the implementation of professional zakat for PNS in Sinjai District. Without proper follow-up, the progress of implementing professional zakat for PNS in Sinjai District may be slow and may not meet the intended targets, especially

given the absence of local regulations regarding professional zakat for PNS in Sinjai District.

The coordination in distribution and utilization of zakat is carried out by the National Amil Zakat Agency of Sinjai District, involving Local Amil Zakat Agencies (UPZ) in sub-districts and government institutions established by the National Amil Zakat Agency of Sinjai District. This coordination includes feasibility studies conducted by UPZ officials and the officials of the National Amil Zakat Agency of Sinjai District together with UPZ officials at the local level in surveying the prospective zakat beneficiaries. This cooperative approach is in line with the concept of secondary interests (*maslahat Ḥājiyāt*), as it is essential to facilitate the distribution of zakat, both consumptive and productive, including professional zakat, to beneficiaries dispersed across the 9 sub-districts of Sinjai. Furthermore, the feasibility studies and on-site surveys that form the mechanism for distributing zakat, both consumptive and productive, are seen as aligned with the secondary interests (*maslahat Ḥājiyāt*) because these mechanisms are necessary to anticipate any misallocation or misuse of zakat funds by irresponsible parties.

Complaints and shortcomings in the coordination process, including collection, distribution, and utilization of zakat, pertain to the transparency of information provided to PNS contributors. Some contributors have expressed concerns, such as the lack of clarity in the deduction of zakat contributions from their salary lists by Bank Sulselbar. This has led to doubts among PNS contributors regarding the status of professional zakat collection. Additionally, there have been issues related to the transparency of information regarding the collection and distribution of professional zakat to PNS contributors in Sinjai District. These concerns have arisen from the feedback of some PNS contributors. Some have even chosen to channel their professional zakat contributions through the respective UPZ in their institutions or outside the National Amil Zakat Agency of Sinjai District due to doubts about the status of zakat distribution by the agency. These issues indicate that the public information system of the National Amil Zakat Agency of Sinjai District is not aligned with the secondary interests (*maslahat Ḥājiyāt*), and it could potentially lead to neglect of religious and financial obligations.

On the other hand, separate reporting of zakat and *infak* is in line with the secondary interests (*maslahat Ḥājiyāt*), as without the separation or classification of *infak* and zakat reports, it would be challenging for the management of the National Amil Zakat Agency of Sinjai District to prepare accountability reports for financial audits. Furthermore, the routine monthly reporting of zakat management by the National Amil Zakat Agency of Sinjai District to the Secretary of Sinjai District is consistent with the secondary interests (*maslahat Ḥājiyāt*).

To strengthen these reports, the documentation of zakat distribution or allocation by the National Amil Zakat Agency of Sinjai District is shared within the respective UPZ institutions and with the Social Services Office of Sinjai District in each distribution activity. This approach is seen as aligned with the secondary interests (*maslahat Ḥājiyāt*), as it facilitates accountability, provides transparency in the distribution and utilization of zakat, including professional zakat, to build trust among the local government, PNS contributors, and the general public. However, it could have severe implications if some or all UPZ institutions are inactive or become non-functional. In such cases, the zakat distribution/publication system must be equipped with an integrated information system between the National Amil Zakat Agency of

Sinjai District, the local government of Sinjai District, and PNS contributors to prevent disruptions in information dissemination when UPZ institutions become inactive or dormant.

The distribution of professional zakat is combined with other types of zakat. It is distributed through five official programs by BAZNAS (National Amil Zakat Agency) in Sinjai District, which are specifically designated for the eight recipients classified under the asnaf of zakat. These programs are:

- a. *Sinjai Peduli*: This program falls under the humanitarian domain. It involves providing assistance to fire victims in Bungae Village, Biji Nangka Sub-District, Sinjai Borong, on behalf of Ms. Marna, on October 10, 2021. The aid is sourced from Zakat, *Infak*, and *Sedekah* (ZIS) funds. The Sinjai Cares program is considered in alignment with the substantive goals of Sharia (*Maqāṣid al-Syari'ah*), specifically secondary interests (*maslahat Ḥājiyāt*) and even primary interests (*maslahat Ḥājiyāt*), namely the preservation of life (*hifz al-nafs*), as it is intended for individuals affected by natural and non-natural disasters, such as fire victims (Badan Amil Zakat Nasional Kabupaten Sinjai, 2021a). This program is seen as essential in aiding those in distress and fulfilling humanitarian needs.
- b. *Sinjai Cerdas*: Falling under the domain of education, this program involves providing educational assistance to four outstanding students in the tahfiz program conducted by Darul Istiqamah Puce'e in collaboration with the local government of Sinjai Regency. The assistance was provided on July 11, 2021, using Zakat, *Infak*, and *Sedekah* (ZIS) funds. The Sinjai Smart program is deemed to be in line with the substantive goals of Sharia, specifically secondary interests (*maslahat Ḥājiyāt*) and even primary interests (*maslahat Ḥājiyāt*), particularly the preservation of intellect (*hifz al-'Aql*) (Badan Amil Zakat Nasional Kabupaten Sinjai, 2021d). This program supports the field of education, which is crucial for preserving and nurturing intellect, preventing school dropouts, and building an educated generation. Education is vital for human well-being, and life without education becomes challenging.
- c. *Sinjai Religi*: This program focuses on religious outreach and advocacy. It includes providing assistance for the capacity development training of Quran teachers and Imams in Sinjai Borong Sub-District. The training was conducted in Batu Belerang Village on July 27, 2021. The assistance was handed over by Ishak Amin, S.Ag, Vice Chairman IV of the National Amil Zakat Agency of Sinjai District, to the activity's coordinator, Mr. Amiruddin, S.Pd, M.Pd, at the BAZNAS office on June 15, 2021. The Sinjai Religious program is considered to be aligned with the substantive goals of Sharia, specifically secondary interests (*maslahat Ḥājiyāt*) and even primary interests (*maslahat Ḥājiyāt*), particularly the preservation of faith (*hifz al-din*) (Badan Amil Zakat Nasional Kabupaten Sinjai, 2021b). This program supports religious outreach and advocacy, which is essential for preserving faith and supporting religious activities. In conclusion, this program meets the needs in the field of religion, an aspect that should be prioritized.
- d. *Sinjai Berdaya*: This program focuses on economic development and aims to transform recipients into contributors (economic empowerment). It includes renovating a retail space and providing financial assistance to Ms. Dawiyah,

allowing her to establish a supervised canteen located in Pattongko Village, Sinjai Tengah Sub-District in 2021 (Badan Amil Zakat Nasional Kabupaten Sinjai, 2021c). The Sinjai Empowered program is considered in line with the substantive goals of Sharia, particularly secondary interests (*maslahat Ḥājiyāt*), as it is crucial for supporting the economy of those in need, saving people from loan sharks, and transforming recipients into contributors or contributors (*mutasaddiq or muzakki*).

- e. *Sinjai Sehat*: This program focuses on health. It includes providing assistance to Mr. Rabiul Awaluddin, who has suffered an accident and is economically disadvantaged, in Lappa Village, Saotanre Sub-District, Sinjai Tengah. The aid is sourced from the Zakat, *Infak*, and *Sedekah* (ZIS) funds collected by BAZNAS in Sinjai Regency (Badan Amil Zakat Nasional Kabupaten Sinjai, 2021e). The Sinjai Healthy program is considered to be in alignment with the substantive goals of Sharia, particularly secondary interests (*maslahat Ḥājiyāt*) and even primary interests (*maslahat Ḥājiyāt*), particularly the preservation of life (*hifz al-nafs*). This program is essential for providing services to those in need and preserving or protecting life.

All of these programs represent a holistic approach to addressing various societal needs, and they are carried out in accordance with the principles and goals of Sharia. They encompass humanitarian, educational, religious, economic, and health-related aspects, aiming to improve the well-being and overall quality of life for the beneficiaries. The provision of assistance and support in these domains is considered vital and essential in fulfilling the broader objectives of zakat and upholding the principles of *Maqāsid al-Syari'ah*.

4. CONCLUSION

After providing a detailed discussion of the Application of Professional Zakat for State Civil Apparatus (Case Study of BAZNAS Sinjai Regency), several conclusions can be drawn. The practice of managing professional zakat for State Civil Apparatus (ASN) by the National Zakat Agency (BAZNAS) of Sinjai Regency, under the jurisdiction of the Sinjai Regency Regional Government, is being carried out even without clear regional regulations. It continues to involve coordination with various local entities, including the Local Government of Sinjai Regency, the Regional Representative Council of Sinjai Regency, the Ministry of Religious Affairs of Sinjai, Bank Sulselbar, and government agencies within Sinjai Regency.

The distribution and utilization of zakat are still guided by 5 programs, namely *Sinjai Peduli*, *Sinjai Cerdas*, *Sinjai Religi*, *Sinjai Berdaya*, and *Sinjai Sehat*. However, the implementation of professional zakat for civil servants by BAZNAS Sinjai Regency is not fully aligned with Maqāsid Al-Sharī'ah due to certain obstacles and barriers in the implementation of professional zakat for civil servants in Sinjai Regency.

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