

COMPARATIVE STUDY OF YUSUF AL-QARDHAWIY AND WAHBAH AZ-ZUHAILIY'S OPINIONS ON INCOME ZAKAH FROM THE PERSPECTIVE OF AS-SYATHIBIY'S MAQASHID SHARIAH

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ABSTRACT: This research aimed to analyze the arguments of Yusuf Al-Qardhawi and Wahbah Az-Zuhailiy's opinion regarding income zakah in the perspective of maqashid shariah. The qualitative method used is based on the theory of maqashid al shariah as explained by As-Syathibiy in his book "Al-Muwâfaqât" regarding ta'lil al-hukm, al-ijtihad al-maqashidi, ad-dharuriyyat al-khams, al- mashalih wal-mafasid, and i'tibar al ma'alat. The findings of this research showed that both perspectives are based on several arguments, one of which is related to the concept of maqashid syariah as proposed by As-Syathibiy. Yusuf al-Qardhâwiy and other scholars who support the concept of income zakat emphasize the principles of justice and wisdom within the zakat law itself, ta'lil al-hukm, al-mashâlih wa al-mafâsid, al-ijtihâd al-maqâshidi, ad -dharuriyyât al-khams and i'tibâr al-ma'âlât. Meanwhile, Wahbah Az-Zuhailiy and other scholars who disagree with al-Qardhâwiy's concept of income zakat prioritize the strength of the evidence in establishing sharia law. The conclusion indicates a difference of opinion among contemporary scholars regarding the law of income zakat, specifically between Yusuf al-Qardhâwiy and Wahbah Az-Zuhailiy. Yusuf al-Qardhâwiy holds the view that income must be subject to zakat if the annual accumulation reaches the nisab of gold, to be paid when the income is received without having to wait for a full lunar year (haul). In contrast, Wahbah Az-Zuhailiy requires the condition of a full lunar year (haul) based on the opinions of classical fiqh scholars who stipulate this requirement for zakat.

Keywords: Income Zakat, Maqashid sharia, Comparative Study, Opinions of Yusuf al-Qardhâwiy and Wahbah Az-Zuhailiy

I. INTRODUCTION

Looking at the urgency of zakat in maintaining the economic stability of the people, Islam has established regulations in such a way, in the form of provisions on the types of assets for which zakat must be paid, the nisab, the amount of zakat that must be paid, and also the groups entitled to receive zakat. In the early days of the law, the types of assets that had to be paid zakat were very limited, considering that the economic system was still very simple and the source of a Muslim's assets was also limited to commerce, agriculture and several other sources. So, in formulating assets for which zakat must be paid, classical jurisprudence scholars do not face many new things that need to be determined by ijtihad. Along with the development of the times and the economic system adopted by society, a person's source of income has also developed with the emergence of various new sources such as fixed salaries, income from various professions, then added to this by transactions in muamalah fiqh which are increasingly complex and have the potential to provide more income. greater than the income of traders and farmers. Islam as a perfect religion, in establishing laws, pays great attention to the benefits of its people, both worldly and spiritual benefits, so that in the study of fiqh principles, the terms 'illah and wisdom in establishing a sharia law are known. Including zakat, Islamic jurisprudence scholars have also stated that 'illah zakat is haul and nisab, and one of its lessons is that it is a means of sharing and social equality. 'Illah and wisdom from the enactment of sharia law is also one of the main studies in the science of maqashid sharia.[1]

Regarding the increasingly developing and varied sources of income as mentioned above, how does maqashid sharia view the law of issuing zakat from income obtained from various sources and how does maqashid sharia view the benefits of zakat on income for both muzaki and mustahik? Looking at the discrepancy or gap between das sein (the reality that occurs) and sollen (ideal conditions) between the wisdom of

enforcing zakat and the differences in opinion of ulama regarding income zakat law as well as the large gap between the potential for zakat, especially in Indonesia, and the annual zakat achievement, the researchers found several problems include sources of income and professions in modern times which are increasingly developing with enormous potential to increase wealth and at the same time have great potential for collecting and increasing the value of zakat mal, there are no references in classical jurisprudence books which specifically discuss income zakat due to profession At that time, which was not yet developing rapidly and there was no fixed monthly income, differences of opinion occurred between contemporary ulama regarding the law of zakat on income and its details so that this had an impact on the lack of optimization of income zakat collection, a gap between the potential for zakat collection and the real The results of zakat collection on a national scale show that zakat collection has not been maximized, including income zakat, the need to study income zakat according to various different opinions, viewed from the perspective of maqashid sharia, bearing in mind that zakat cannot be separated from the principles of maqashid sharia as the main basis for legal enactment.

II. RESEARCH OBJECTIVES

The aims of writing this research include the following:

1. Find out Yusuf al-Qardhâwiy's opinion in the book of Fiqh Az Zakâh regarding income zakat from the perspective of maqashid sharia
2. Find out Wahbah Az-Zuhailiy's opinion in the book of Fiqh Az Zakâh regarding income zakat from the perspective of maqashid sharia
3. To find out the comparison of the opinions of Yusuf al-Qardhâwiy and Wahbah Az-Zuhailiy regarding income zakat from the perspective of maqashid sharia.

III. Theoretical and Conceptual Framework

Several theories used in this research include the theory of zakat in general, the theory of professional zakat presented by

Yusuf al-Qardhâwiy is of the view that zakat on professions and legal income is obligatory, this zakat is included in the category of zakat al mâl al mustafâd (acquired assets) which in essence has been discussed by classical jurisprudence scholars that zakat is required for these assets. In conveying his opinion regarding the obligation to pay zakat on profession and income, Yusuf al-Qardhâwiy strengthened his argument by presenting his predecessors who also believed that profession and income were also assets for which zakat had to be paid, such as Abdurrahman Hasan, Muhammad Abu Zuhroh, and Abdul Wahab Khallaf. The concept of zakat on income which is identical to Yusuf al-Qardhâwiy's is that he does not require a haul on zakat on income, so that his zakat on income is analogous to zakat on plants and fruits that are paid when harvesting or obtaining them. This is one of the differences between Yusuf al-Qardhâwiy's views and those of several other figures.[7]

Profession and income zakat nisab

In principle, Yusuf al-Qardhâwiy in his concept of zakat on professions and income also considers the nisab aspect, because according to him Islam does not require zakat on assets as a whole, but there is a minimum standard that must be achieved so that zakat is required on these assets. Regarding zakat on profession and income, although there are several opinions of scholars regarding the nisab being analogous to zakat on assets, Yusuf al-Qardhâwiy prefers the opinion that the nisab for zakat on profession and income is the same as the nisab for gold, namely 85 grams of gold. He based this on the argument that nowadays, professions and income are usually obtained in the form of cash, which in jurisprudence can be analogous to gold or silver as a medium of exchange.[8]

Professional and income zakat levels

Regarding the level of professional and income zakat that must be paid by those who are obliged to pay zakat according to Yusuf al-Qardhâwiy, he concluded that the level of professional and income zakat is 2.5% of the total net remaining income in a year after deducting basic expenses and necessities for the year the.

In contrast to income obtained from capital that is not used up, such as income from renting land or buildings, Yusuf al-Qardhâwiy is more inclined to the opinion that says that the zakat that must be paid is 10%, by making an analogy with zakat on agricultural products.[9]

The concept of maqashid sharia according to As-Syâthibiy

There is no doubt that the Qur'an and hadith are the main sources of law in Islam. The Koran is known to have a variety of content that discusses religious teachings. In the view of the scholars, the contents of the Qur'an and hadith can be divided into three large categories, namely aqidah, khuluqiyah, and amaliyah. The aqidah aspect is related to the principles of faith believed by Muslims. Khuluqiyah focuses on ethics and morals both towards the Creator and towards fellow creatures. Meanwhile, amaliyah discusses the practice of a person's daily activities, both related to worship and interactions with other people. The amaliyah group can be divided into two categories, namely first, worship, which regulates the procedures and relationship between humans and God in various forms of worship, for example, prayer, fasting and pilgrimage. Second, muamalah, discusses

procedures and relationships between human beings in various aspects of life, such as trade, inheritance law, marriage, and others. Therefore, we can conclude that the Qur'an pays attention to man's relationship with God and also his relationship with others.[10]

IV.Relevant Previous Research

1. The book "Professional Zakat" by Syarifuddin Abdullah. One of the discussions in this book is related to the division of sources of income into two categories, namely al-mihnah (profession) and al-hirfah (entrepreneurship). Even though the topic is about professional zakat, this research uses a linguistic approach, such as distinguishing between income earned from *kal-mihnah* (profession) or al-hirfah (entrepreneur). The author of the book emphasizes that al mihnah is more about brain ability, while al hirfah is more about physical strength.[11]
2. Thesis "Comparative Study of the Thoughts of Yusuf al-Qardhâwiy and the Indonesian Ulema Council Regarding Profession Zakat" by Feri Eko Wahyudi: This research compares Yusuf al-Qardhâwiy's thoughts with Fatwa of the Indonesian Ulema Council Number 3 of 2003 concerning Income Zakat.
3. Thesis "Management of Professional Zakat for State Civil Apparatus (Study at the Maros Regency National Zakat Agency)" This thesis focuses more on the management of professional zakat collected by the Maros Regency BAZNAS from local ASN, without discussing in detail the legal aspects and sharia maqashid.
4. Journal "Methodological Study of Professional Zakat Jurisprudence in Yusuf al-Qardhâwiy's Perspective" by Mohamad R. Tuli and Sofyan AP Kau. In this journal, Yusuf al-Qardhâwiy's methods, basis and arguments regarding professional zakat or income from a fiqh perspective are studied.
5. Thesis on Al-Qur'anic Perspectives on Professional Zakat (Comparative Study of the Thoughts of Yusuf al-Qardhâwiy and Wahbah al-Zuhayliy). This thesis places greater emphasis on the interpretive perspective of the two scholars on the issue of professional zakat.
6. "Professional Zakat in the Perspective of Law no. 23 of 2011 and Islamic Law." This article written by Muhammad Aziz and Sholikah examines professional zakat from two perspectives, namely the perspective of law and the study of Islamic law, especially classical jurisprudence.
7. Journal "Professional Zakat (Income Zakat) according to Islamic Law" In this journal, the author, Tira Nur Fitria, explains the legal details of professional zakat in terms of law, nisab, calculation methods and so on.
8. Asmuni's journal "Professional Zakat and Efforts Towards Social Welfare" in this journal examines professional zakat more focused on discussions related to aspects of social welfare which are the impact of the implementation of professional zakat and income.

Of the eight studies, none has discussed professional zakat from a maqashid sharia perspective with a comparative study between the thoughts of Yusuf al-Qardhâwiy and Wahbah Az-

Zuhailiy, so this research is expected to provide new insights that are different from previous studies.

Research methods

The comparative analysis method will be used to compare the views of al-Qardhâwiy and Az-Zuhailiy, paying attention to similarities, differences and points of view that may differ between the two. This analysis will help in understanding the complexity and variations in Islamic thought regarding professional zakat. This research will use a type of library research research, where the main data source comes from existing literature, such as articles, books, journals, fatwas, and other works that are appropriate and related to the research topic. This method also has the characteristic that its content concerns matters of a theoretical nature, ideas, thoughts and concepts found in the sources mentioned. [12]

Data and Data Sources

There are two types of data that the author uses in writing this thesis, the first is primary data sources and the second is secondary data sources. Some of the references that the author classifies as primary data sources are data sources in the form of direct works by Yusuf al-Qardhâwiy and Wahbah Az-Zuhailiy, namely Fiqh az-Zakâh by Yusuf al-Qardhâwiy and al-Fiqh al-Islâmi Wa Adillatuhu by Wahbah Az-Zuhailiy. Meanwhile, secondary data sources include various additional literature such as tafsir and fiqh books, books, journals, or other scientific works that are relevant to the issue of zakat income which are also part of the secondary data sources used in this research. These sources will be the main basis for analyzing and evaluating the views and thoughts of the two scholars regarding income zakat, as well as assisting in formulating comprehensive research findings and conclusions.

V. ANALYSIS

Table IV.1. Comparison of the opinions of Yusuf al-Qardhâwiy and Wahbah Az-Zuhailiy

No	Information	Yusuf al-Qardhâwiy	Wahbah Az-Zuhailiy
1	Legal Foundation	<i>Ta'mim Ma'naal-Baqarah 267</i>	<i>Takhshis Ma'naal-Baqarah 267</i>
2	Size	2.5 %	2.5 %
3	Nisab	Worth 85 grams of gold	Worth 85 grams of gold
4	Category	<i>Al mâl al mustafâd</i>	<i>Al mâl al mustafâd</i>
5	Haul	No haul required	Haul required
6	<i>Qiyas/Analogy</i>	Agricultural zakat and gold & silver zakat	-
7	<i>Maqashid sharia</i>	Principle of justice	The principle of the power of postulates
		'illatzakat, namely an-nama' (the growth of wealth)	'illaton professional zakat is not fulfilled
		Consideration of the concept of al-mashalih wal-mafasid	
		The principle of i'tibar al-ma'alat	

Critical Analysis of Both Opinions

Yusuf al-Qardhâwiy's views regarding professional zakat deserve attention, especially because according to several scholars who oppose the obligation of professional zakat with the concept he offers, there are several weaknesses in his arguments and arguments that need to be looked at. First, al-Qardhâwiy uses general arguments to establish the law on zakat, which is included in the category of mahdhah worship. This is problematic because zakat as a mahdhah worship requires clear special arguments. The use of this general proposition can confuse the application of zakat law which should have a strong and specific basis. Second, al-Qardhâwiy stated that professional zakat had been discussed by his predecessors, but this was not entirely accurate. The scholars called al-Qardhâwiy still require a haul (one-year period) while al-Qardhâwiy does not require it. This shows a fundamental difference in their approaches and raises questions about the accuracy of al-Qardhâwiy's claims. This inconsistency could undermine al-Qardhâwiy's argument because it suggests that his predecessors may have had different views regarding professional zakat. Third, zakat is an obligation that has been legally agreed upon with certain predetermined objects. If the new professional zakat is imposed, what about people who lived before the concept of professional zakat existed? During the time of the Prophet Muhammad saw. Until the 14th century H., there were many professions, but there were no friends or scholars who

required zakat on professions. This raises questions about the relevance of professional zakat in a historical context and how its implementation can be generally accepted without a strong foundation from previous Islamic traditions. Fourth, al-Qardhâwiy stated that disagreements must be returned to the text of the Qur'an. However, previous scholars did not specifically discuss professional zakat, so it cannot be said that there is a significant disagreement. The Qur'an itself does not mention in detail about professional zakat, so this idea seems forced. This approach suggests that al-Qardhâwiy may have attempted to incorporate modern concepts into the framework of Islamic law without adequate support from sacred texts and tradition. Fifth, in strengthening his argument, al-Qardhâwiy provides ten notes, but each has weaknesses. For example, he rejects the validity of the hadith regarding haul requirements for professional zakat but accepts haul requirements for zakat on money, livestock and merchandise. This shows inconsistencies in the application of sharia principles. In addition, the term mâl mustafâd appears in the context of haul, and the debate among ulama is whether mâl mustafâd is combined into the nisab with a haul from the nisab or has its haul. Al-Qardhâwiy took this issue far from the context of haul and rejected it, which gave rise to confusion in the interpretation of zakat law. All assets including assets subject to zakat are mâl mustafâd. In al-Qardhâwiy's opinion, if professional zakat is in the form of money, there is a dualism in determining zakat: as a per-haul

mall or mustafâd mall without haul. This confuses because cash zakat usually requires a haul. Apart from that, al-Qardhâwiy rejected the haul requirement on mâl mustafâd because it would lead to a wasteful attitude, but did not question it in terms of zakat on money (gold and silver). Doesn't zakat on agricultural products that don't require a haul also cause waste? This shows inconsistencies in the application of zakat principles by al-Qardhâwiy. Al-Qardhâwiy also highlighted fairness in that the zakat of farmers who manage rental land is subject to 10% or 5%, while land owners who earn a lot from renting out are not subject to haul zakat. However, scholars have discussed that landowners' assets are still required to be given zakat if they meet the nisab and haul. Calling it unfair goes against the principle that Sharia law is justice itself. In this case, criticism of al-Qardhâwiy shows that the understanding and application of zakat law needs to be based on the principles of justice that have been established by previous scholars. The concept of professional zakat proposed by Yusuf Al-Qardhâwiy received a lot of criticism from various circles of the ulama. The main criticism lies in the fundamental difference between the concept of professional zakat and the traditional view of the four schools of thought, which stipulates haul in income zakat. Al-Qardhâwiy uses qiyas, but many scholars argue that this qiyas do not fulfil one of its pillars, namely the equality of 'illat. According to Al-Baqarah/2: 267, 'illat agricultural zakat obligation is the produce that grows from the earth. Meanwhile, the income of modern workers clearly does not grow from the earth, so this analogy is considered inappropriate. In contrast to the concept of agricultural zakat haul which has a clear basis in the text, Al-Qardhâwiy sets the nisab for professional zakat in line with the 'ijma' of ulama, namely the value of 20 dinars or 85 grams of gold. However, this opinion faces criticism because it causes a lack of zakat objects. Only a few workers have saved funds worth 85 grams of gold, which means the amount subject to zakat is very limited, reducing the effectiveness of zakat as an instrument of wealth redistribution. To overcome this problem, Al-Qardhâwiy introduced the concept of takmil an-nishab in professional zakat, where a worker's entire income in a year is accumulated to reach the nishab. This concept is based on the views of Hanabilah scholars regarding agricultural zakat. However, many scholars reject this concept because it is considered inconsistent with Allah's command in surah Al-An'am/6: 141, which states that zakat must be calculated and paid when the harvest is finished without accumulation. This concept is only found in agricultural zakat and cannot be compared to professional zakat, so it is considered weak. Besides that, Ulama who reject takmil an-nishab emphasizes that agricultural zakat has special characteristics that cannot be equated with the income of modern workers. Crops have a clear cycle and come directly from the earth, while the income of modern workers is periodic and does not have the same characteristics. Therefore, including the concept of takmil an-nishab into professional zakat is considered not per the basic principles of zakat. Furthermore, the use of qiyas in determining the nisab for professional zakat is considered to ignore the fundamental differences between agricultural output and the income of modern workers. 'The illat of agricultural zakat obligations is

directly from the production of the land, while the income of modern workers comes from individual labor and expertise, which cannot be equated with the results of the land. This similarity of 'illat is very important in the application of qiyas, and its absence makes this analogy invalid. Another criticism is that this approach ignores the explicit instructions in the text governing the timing of zakat payments. In agricultural zakat, Allah's command is to pay zakat when the harvest is finished, not to accumulate the results throughout the year. Ignoring this commandment and applying it to professional zakat without a strong basis is considered to deviate from the basic principles of sharia. Apart from that, criticism has also emerged regarding the implementation of the nisab which is equated with gold zakat. Critics argue that in the modern context, the value of 85 grams of gold is extremely high and unrealistic for many workers. This can reduce the number of people who are eligible to pay professional zakat, which in turn reduces the amount of zakat collected and distributed. In practice, the proposed concept of takmil an-nishab also faces technical criticism. The modern worker's income is often unstable and varies from month to month. Accumulating annual income to reach the nisab can be a burden for workers who do not have a stable or large enough income each month. This adds complexity to calculating and paying professional zakat accurately and fairly. Finally, criticism also includes concerns about potential unfairness in the application of this concept. By accumulating annual income, workers who have fluctuating or irregular income can feel burdened to pay zakat, while the traditional concept of haul and nisab provides more flexibility and fairness for them. This concept is considered to pay less attention to the economic and social realities of modern workers. Overall, criticism of the professional zakat concept proposed by Yusuf Al-Qardhâwiy highlights that although there are good intentions to accommodate modern needs, this concept still has many weaknesses that need to be considered and refined. A more careful approach and under basic sharia principles is needed to ensure that professional zakat can be implemented fairly and effectively. Thus, scholars who criticize this concept emphasize the need for in-depth revision and re-evaluation of the approach proposed by Al-Qardhâwiy. They argue that without clear conformity with the basic principles of zakat and sharia, and without paying attention to the modern context and reality, the concept of professional zakat is difficult to apply appropriately and can lead to injustice. Therefore, it is important to continue to look for fairer solutions and by the spirit of zakat in Islam. Regarding the views of Wahbah Az-Zuhailiy and other ulama who do not support the obligation to zakat on professions and income with the provisions proposed by Yusuf al-Qardhâwiy, according to researchers there are several points of criticism that we can find from the presentation of the ulama who are in the camp supporting zakat on professions and income. The following is some critical analysis of Wahbah Az-Zuhailiy's opinion. First, we must strive to ensure that the text of the Qur'an or hadith has the broadest possible meaning so that its benefits are wider. In the context of professional zakat, an approach that expands the meaning of the verses and hadiths regarding zakat allows this law to cover various forms of modern income that did not exist at the time of the Prophet

Muhammad. Thus, the essence of zakat as an instrument of social justice and wealth distribution can continue to be relevant and function effectively in contemporary society. If we are too rigid in interpreting sharia texts, we may fail to apply Islamic principles in today's context, where forms of income have developed far from what was known in the past. Second, not requiring zakat on professions and income in this era can deny mustahik's right to zakat. Zakat is one of the pillars of Islam which aims to reduce social inequality and help those in need. By not requiring zakat on modern income such as salaries, honoraria and business profits, we have the potential to ignore the rights of mustahik (zakat recipients) who rely heavily on this assistance to meet their basic needs. Income from professions and employment currently constitutes a large part of individual income, and by excluding it from zakat obligations, we may significantly reduce the amount of zakat that can be collected and distributed to those in need. Third, if previous ulama lived in today's era, they would most likely require professional zakat. Classical scholars carried out their *ijtihad* based on the context and reality of their time. If they lived in the modern era, where the economic structure and types of income have changed drastically, they might consider that professional zakat is an obligation to ensure the principles of social justice and wealth distribution are maintained. Ignoring the context of the times and clinging to past interpretations without considering current developments can make Islamic law appear irrelevant and unable to answer contemporary challenges. Fourth, textual understanding of sharia texts can cause confusion, stagnation, and the sharia being unable to answer contemporary problems. A textual approach that is too rigid towards the verses of the Qur'an and hadith can hinder the ability of sharia to adapt to changing times and answer new problems that arise. In a changing world, this approach can lead to the stagnation of Islamic law and make it appear irrelevant in the eyes of the faithful. In contrast, a contextual and dynamic approach allows Islamic law to evolve and remain relevant, ensuring that sharia can continue to provide effective solutions to modern problems, including regarding professional zakat obligations. Fifth, not requiring zakat on professions and income reflects the injustice of Islamic law, because this is contrary to the principle of justice which is one of the main objectives of implementing the law. Zakat is an instrument of social justice that functions to reduce the economic gap between rich and poor. If only certain types of property are subject to zakat – such as agricultural produce, livestock, and gold/silver – while income from modern professions and jobs which are often the main source of income for many people are not subject to zakat, then this creates an imbalance in the distribution of burdens. zakat obligation. In ancient times, society's economy was simpler and the main source of income came from agricultural products and trade. However, in the context of the modern world, income from professional work, business, and the service industry is the main source of income for most individuals. Ignoring these types of income in zakat obligations means that a large amount of assets circulating in society are not subject to zakat, resulting in suboptimal zakat collection and unfair distribution of wealth. This is detrimental to those who are entitled to receive zakat

(mustahik), because the potential funds that should be able to help them are not collected properly. Furthermore, the principle of justice in Islam demands that all forms of productively owned wealth be subject to zakat. Thus, all individuals contribute fairly based on their economic capacity. Not requiring zakat on modern professional and occupational income results in injustice where those who have high income from professions do not contribute as they should in the zakat system. This can lead to greater economic inequality and undermine the purpose of zakat as a tool for wealth redistribution. Theologically, this injustice is also contrary to *maqasid sharia* (the goals of sharia), which includes maintaining and fulfilling the basic needs of society as well as protecting wealth. By not requiring professional zakat, the Shari'a does not fully implement its goal of maintaining the social and economic welfare of the people. Islamic sharia is designed to be flexible and adaptive to changing times, and by ignoring important aspects of the modern economy, we undermine the potential of sharia to uphold holistic justice. Therefore, requiring zakat on professions and income is a necessary step to ensure that Islamic law remains fair and relevant, able to respond to the challenges and needs of modern society, and effective in upholding the principles of social and economic justice at its core. Taking all these points into consideration, it is clear that expanding the interpretation of sharia texts to include professional zakat is not only sensible but also essential to ensure that the principles of justice and distribution of wealth taught by Islam remain relevant and effective in facing the challenges of the modern age. Debates and controversies regarding professional and income zakat are normal and have become part of a long tradition in the study of Islamic jurisprudence. Jurisprudence, as a science that regulates the life of Muslims based on the Qur'an and Sunnah, is always open to interpretation and interpretation. As time progresses, social, economic and cultural conditions change, and this influences how ulama view and determine sharia laws. The discussion about professional zakat and income is one example of this dynamic. History records that since the beginning of Islam, the companions of the Prophet Muhammad *saw.* have shown differences of opinion in interpreting sharia texts. When the Prophet was still alive, his companions immediately referred to him to resolve differences of opinion. After the Prophet's death, the companions carried out *ijtihad*, which is an effort to think about deducing laws from sacred texts. This difference in *ijtihad* is normal and is even considered a blessing for the people because it shows the flexibility of Islamic law in various contexts. In the context of zakat, differences of opinion also emerged from the start. Classical scholars such as Abu Hanifah, Malik, Syafi'i, and Ahmad bin Hanbal have different views on various aspects of zakat, including the types of assets that must be zakated and the criteria for *nisab* (threshold of assets subject to zakat). Mandating professional and income zakat is a necessary step to ensure that Islamic law remains fair and relevant, able to respond to the challenges and needs of modern society, and effective in upholding the principles of social and economic justice at its core. Taking all these points into consideration, it is clear that expanding the interpretation of sharia texts to include

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professional zakat often uses the qiyas (analogy) method to expand the application of zakat law. They compare income from professions with agricultural products or zakat on gold and silver, which are subject to zakat. Meanwhile, ulama who reject professional zakat tend to be more textual in their approach, adhering to literal interpretations of classical texts. Apart from methodology, this debate also includes practical and social aspects. Ulama who support professional zakat argue that ignoring modern income in zakat law will reduce the potential of zakat to overcome poverty and social inequality. They emphasize that the purpose of zakat is to distribute wealth fairly and help those in need. Thus, professional zakat can be an effective instrument in achieving this goal in the modern era. On the other hand, ulama who reject professional zakat worry that adding the types of assets that must be zakat without a strong basis could damage the integrity of sharia law. They argue that changes in zakat law must be carried out very carefully and only based on clear and firm arguments. This concern is based on historical experience where uncontrolled innovation in sharia law can lead to deviations from pure Islamic teachings. This debate also reflects internal dynamics within the Muslim community, where various schools and schools of thought have different views. For example, some schools of thought may be more open to ijthad and innovation in law, while others are more conservative and cautious. This shows that Islam as a tradition has rich internal diversity, which allows for a variety of approaches in dealing with contemporary issues. In conclusion, debates and controversies related to professional zakat and income are commonplace in the realm of jurisprudence studies. This reflects a long tradition in Islam in which scholars continually strive to understand and apply religious teachings in various changing contexts. This debate not only shows the flexibility and dynamics of Islamic law but also the importance of discussion and ijthad in ensuring that Islamic law remains relevant and effective in responding to modern-day challenges.[22]

CONCLUSION

After explaining and analyzing the opinions of Yusuf al-Qardhâwiy and Wahbah Az-Zuhailiy regarding income zakat according to the maqashid sharia perspective put forward by as-Syâthibiy, the author reaches several conclusions which can be formulated into the following paragraphs:

First, in the book of Fiqh az-Zakâh Yusuf al-Qardhâwiy proposed the modern concept of zakat on income by emphasizing that income must be zakated because it can be categorized as mâl mustafâd if it has reached the gold nisab, namely 85 grams and there is no requirement for a haul based on several arguments related to the weak history of haul requirements, and making an analogy with agricultural zakat. From the point of view of the maqashid sharia mentioned by as-Syâthibiy in his work al-Muwâfaqât, we can observe that al-Qardhâwiy considered the concept of income zakat and the principle of justice, the concept of ta'lil al-hukm, al-ijthad al-maqashidi, al-mashalih wal-mafasid, and i'tibar al-ma'alat. Second, in the book al-Fiqh al-Islami wa Adillatuhu Wahbah Az-Zuhailiy, although he believes that income can be categorized as mâl mustafâd, he emphasizes that the opinion has been recognized in four schools of thought that in terms

of zakat obligations on mâl mustafâd, nisab and haul are required. , so this is one of the fundamental differences between the two opinions. From the perspective of maqashid sharia, Wahbah Az-Zuhailiy prioritizes the principle of the power of argument in establishing a law, and he is of the view that 'illat and qiyas as well as the arguments put forward by the ulama who require zakat on income with the concept offered by al-Qardhâwiy are not sufficient to determine professional zakat obligations with this concept. Third, the similarity between the two opinions is that both emphasize that income can be categorized into mâl mustafâd, which in general, some classical scholars require zakat on mâl mustafâd, but al-Qardhâwiy does not require a haul while Az-Zuhailiy requires the fulfillment of a haul. Then the two ulama had different views regarding haul requirements, ijthad methods, and the basic arguments used in formulating their respective opinions. After exploring the arguments developed by both the opinions, the author concludes that al-Qardhâwiy's opinion regarding the obligation to zakat on income with the concept he offers is more in line with the maqashid of sharia put forward by as-Syâthibiy and this opinion brings more benefit to the individual muzaki, mustahik, and even more potential to create benefits for the Muslim economy in general.

Implications of Research Results

The implications of this research are very relevant in the context of developing the theory and practice of zakat in modern Islamic economics. By comparing and analyzing the views of Yusuf al-Qardhâwiy and Wahbah Az-Zuhailiy, this thesis not only provides an in-depth understanding of their perspectives regarding income zakat, but also reveals the philosophical and social implications of the implementation of their views in contemporary society. It is hoped that the results of this research will provide a more comprehensive and applicable view of the concept of zakat on income within the maqashid sharia framework, as well as provide direction for public policy and increase the collection of zakat on income so that in turn it can contribute to the economic development of Muslim communities.

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