

Professional Zakat in Indonesia: A Sentiment Analysis

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ABSTRACT

This study reviewed the perception of professional Zakat in Indonesia within the scope of Islamic economics in scientific research in published journals indexed by Dimension AI that discuss the development of professional Zakat. The method used is descriptive statistical analysis with meta-analysis and sentiment analysis from secondary data in the form of 71 papers published in the last 14 years, then processed using Ms. Excel 2016 and SentiStrength. The results show that research on professional Zakat in the scientific literature has increased. The sentiment analysis results show that the differences of opinion among experts on professional Zakat tend to be varied, with a positive sentiment of 32%, a negative sentiment of 27%, and the remaining neutral sentiment of 41%. This study shows that the sentiment of scientific literature on professional Zakat has a greater positive tendency than negative but is dominated by neutral sentiment. These results can be the basis for researchers to study more about professional Zakat to increase the percentage of a more positive perception. This study is the first to discuss sentiment research analysis on the theme of professional Zakat with primary data.

Keywords: *Professional Zakat, Sentiment Analysis, SentiStrength*

INTRODUCTION

One of the obligations of Muslims is to pay Zakat. Zakat is divided into three categories: Zakat *fitriah*, Zakat *mal*, and professional Zakat. Every Muslim paying their Zakat *fitriah* before Eid is obligated to do so. The Zakat *mal* and professional Zakat are tentative following the time when the *nishab* (the minimum amount that a Muslim must have before being obliged to give Zakat) and *haul* (the time limit that the ownership of the property has exceeded one year) are reached, this is done as an effort to bridge the economic gap between the rich and the poor. Because of its position as a function of wealth distribution, Zakat is very important in growing the Indonesian economy (Friantoro & Zaki, 2019; Nugroho & Nurkhin, 2019).

Professional Zakat is one part of Zakat, an instrument of Islamic social funds in which each individual, whether a person or

business or even the government, is responsible for ensuring that the compensation he receives has been issued Zakat. Wages, salaries, and honorariums are forms of compensation that can be received in return for work that has been done if it has reached the *nishab* and *haul*, as explained in the book of Islamic Fiqh Wa Adilatuhu. When the *nishab* has been reached, the Shafi'i school believes it is obligated to issue Zakat from the assets collected entirely (Fahrini, 2016; Susanty & Bahrudin, 2020; Zen, 2014).

However, there are differences among the scholars. The Zahiri fiqh experts such as Ibn Hazm and the majority of scholars reject the existence of professional Zakat. The Hanafiyah school provides an expansion of the criteria for assets that must be tithed. Likewise, Hijaz scholars, including Dr. Wahbah Az-Zuhaily, reject professional Zakat because *salaf* scholars have never

discussed Zakat before this. Generally, classical fiqh books do not include professional Zakat. Moreover, at the time of the Prophet and the pious *salaf*, certain professions earned a living in salary or honorarium. However, there is no information about the existence of provisions for Zakat (Kurniawan & Sobari, 2013).

Differences of opinion between experts and scholars in responding to professional Zakat have implications for their different points of view when researching professional Zakat, which is the scientific literature. Some of the literature on professional Zakat shows a positive perception of this concept, and others offer the opposite, so it is necessary to study the differences in the tendencies of the scientific literature on the issue of professional Zakat. This study seeks to fill this gap by conducting a sentiment analysis of the literature on professional Zakat.

From this background, the authors are interested in discussing the perception of professional Zakat from primary data published in journals for the last 14 years (2007-2021). Some of the benefits obtained from this research are knowing how far the portrait of the development of the perception of professional Zakat research in the world is through the selected publication articles. In addition, this study looks at a meta-analysis related to trends in professional Zakat research.

This research is structured as follows. The second part discusses the background theory and previous studies on professional Zakat. The third part describes the methodology which is the sentiment analysis. The fourth section presents the research results. The fifth part is the closing of the paper, which contains the conclusion and recommendations.

LITERATURE REVIEW

Some scholars, such as Yusuf al-Qardhawi, stated that Zakat income or income Zakat cultivated through his expertise, both skills he does individually or collectively, must be considered by every Muslim (Andriani & Mairijani, 2019). Whether the work is done alone, for example, the profession of doctors, architects, tailors, preachers, etc., or those carried out together, for example, government or private employees using a wage or salary system.

Wahbah az-Zuhaili specifically stated the income a person receives through his own business (entrepreneur) such as doctors, engineers, tailors, etc. (Riyadi, 2016). Furthermore, those related to joint ventures as civil servants or private employees who get salaries or wages in a relatively fixed time, such as once a month. This kind of income in fiqh is said to be *al-Maal al-Mustafad*. Meanwhile, the fatwa of scholars from the First International Conference on Zakat in Kuwait on April 30, 1984, stated that one activity that generates strength for humans today is a professional activity that produces valuable charity. All of that generate income or salary. They also agree on the obligation of professional Zakat if it has reached the *nishab*, even though they have different opinions on how to issue it (Ulum & Cahyono, 2020).

Among the opinions of the Imams of the madzhab that are widely referred to is the opinion of Imam Malik, which states that Zakat on income is not issued until the whole time of a year, whether the assets are of the same type as the owner's property or not. On the other hand, Imam Syafi'i argues that Zakat on income or profession is issued when it reaches a year even though he has similar assets with sufficient *nishab* (Huda & Ghofur, 2016).

The Indonesian Ulema Council (MUI), in its fatwa on June 7, 2002, stipulates that any income or income such as salary,

honorarium, wages, services, and others obtained by lawful means, both routine and non-routine such as doctors, lawyers, consultants and the like, as well as an income obtained from other independent work, Zakat must be issued if it meets the requirements of Zakat obligations.

METHODOLOGY

This study uses data from research journals, and other research publications from 2007 to 2021, which have been published regarding the theme of perception of professional Zakat in Islamic economics and finance research and is indexed by Dimension AI. The methodology used in this study is a qualitative method approach with descriptive statistics of literature studies on 71 publications related to professional Zakat.

Qualitative research methods are used in this study. This research method is based on post-positivist philosophy, which examines the condition of natural objects (as opposed to experimentation) where the researcher is the key instrument. The data collection technique is done by triangulation (combined), the data analysis is inductive/qualitative, and the results of qualitative research emphasize meaning rather than generalization (Sugiyono, 2010).

Qualitative research is a type of descriptive research. The information collected is not used to confirm or disprove the theory (if any). Research findings can describe visible symptoms, not numbers or coefficients between variables (As-salafiyah et al., 2021). Descriptive statistics is a branch of statistics that studies collecting, compiling, and reporting summaries of research data. As a basis for making various decisions, data must be well and consistently summarized in tables, diagrams, and graphic presentations. Microsoft Excel was used to conduct this research.

Purposive non-probability sampling was used in this study. A purposive sample is a sample designed to help you understand certain information. This sample can be divided into two categories: judgment sample, which selects sample members who meet specific criteria based on previous records or research objectives to be fulfilled, and quota sample, which is a sample selected based on a certain quota or category, which describes the population dimensions (proportions).

The approach used in this research is sentiment analysis or opinion development. Sentiment analysis is research commonly used to measure public sentiment on a theme issue. Sentiment analysis is a branch of research in the Text Mining domain which began to be widely used in early 2002.

Simply put, text analysis is meant for word processing, not number processing. Sentiment analysis consists of three main subprocesses: Subjectivity Classification, Detection Orientation, and Holder Opinion & Target Detection. To date, most of the research in sentiment analysis has been devoted to English because there are many tools/resources for English. Some of the frequently used sources for sentiment analysis are SentiWordNet and WordNet. The essential task in sentiment analysis is to classify the polarity of the text in the level of documents, sentences, or features and aspects, whether the opinions expressed in documents, sentences, and feature entities have positive, negative or neutral aspects. Furthermore, sentiment analysis can be expressed emotionally sad, happy, or angry to produce an analysis that can be a reference for developing perceptions of specific themes (Rusydiaana & Marlina, 2020).

Data in the form of trends in the development of the number of publications on the perception of professional Zakat and the top authors related to published articles

were analyzed using Microsoft Excel 2016. As for measuring the sentiment map on the results of the professional Zakat perception, this research used SentiStrength software, which is widely used in sentiment analysis research.

RESULT

Meta-Analysis

This section describes the number of published papers on the perception of professional Zakat. There are 71 papers published in an observation period of 14 years, namely from 2007 to 2021. Table 1 describes the distribution of papers per year that varies over the last 14 years, with a range of 0 to 23 papers. The paper on the perception of professional Zakat was the most published in 2019 with 23 papers and the fewest publications in 2013, 2011, 2010, 2009, and 2008, where there was no index of the number of publications in that year.

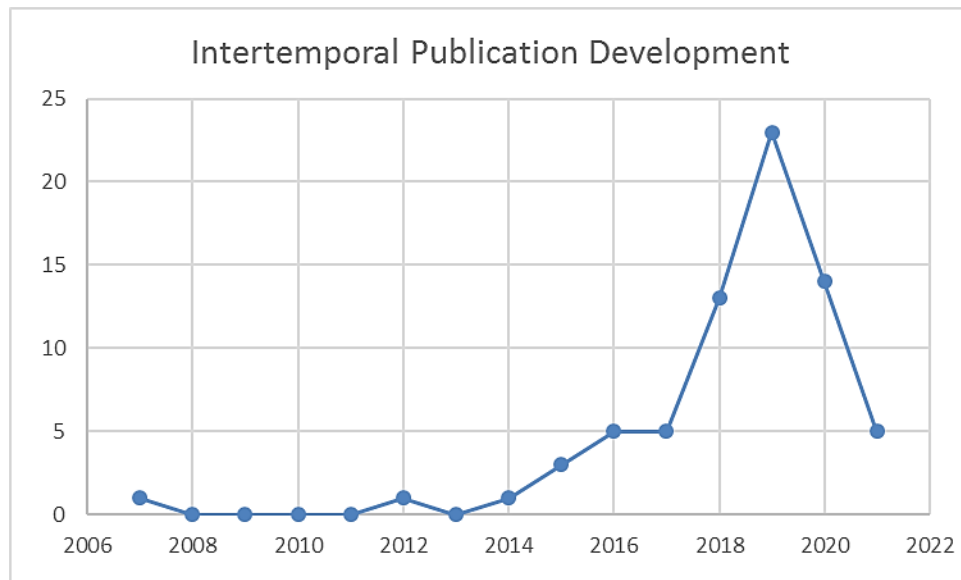


Figure 1. Number of Professional Zakat Perception Theme Papers

Table 1. Number of Professional Zakat Perception Theme Papers

<i>Year</i>	<i>Number of Papers</i>
2021	5
2020	14
2019	23
2018	13
2017	5
2016	5
2015	3
2014	1
2013	0
2012	1
2011	0
2010	0
2009	0
2008	0
2007	1
Total	71

Based on Table 1 and Figure 1, there is a tendency to increase the number of papers published on the perception of professional Zakat, whereas in 2007, there was one paper. There was a vacancy in indexed publications from 2008 to 2013 except for one paper in 2012, then after 2014, there was an increase up to 3 papers, 5 papers, 13 papers and reached its peak in 2019 with 23 papers, then decreased again to 14 papers in 2020 and 5 papers in 2021. However, this data year is still temporary because 2021 has not been completed until December, so it is still possible to increase and increase the collection of papers in this study until October 2021.

Of the 71 papers with the theme of professional Zakat in the last 14 years, one of the titles cited as many as 33 is a paper entitled '*Zakat Profesi (Zakat Penghasilan) Menurut Hukum Islam*' written by Marimin & Fitria (2017). The study shows that the law of professional Zakat is mandatory. The law is the same as the law of Zakat on business and other income, namely Zakat on agriculture, livestock, and trade. The *nishab* limit for assets obtained from professional businesses

can be equated with Zakat on crops, namely five *wasaq* (about 750 kg of rice), with an obligation of five percent or ten percent, and paid when receiving rewards or wages from the profession. For professions such as doctors in hospitals, teachers, or lecturers who only receive a fixed salary from the government agency where they work, the *nishab* is the same as the *nishab* for gold and silver, which is 93.6 grams, with a 2.5 percent Zakat obligation, which is issued every year, and after the cost of necessities has been issued.

Table 2 shows the ranking of the top 6 authors who contributed to writing published papers with the theme of perception of professional Zakat in the last 14 years.

Table 2. Top Authors

<i>Author</i>	<i>Number of Papers</i>
Astuti, Daharmi	2
Aziz, Muhammad	2
Mujahidin, Mujahidin	2
Setiawan, Fery	2
Sholikhah, Sholikhah	2
Zulkifli, Zulkifli	2

Based on the table above, six authors wrote two published papers on the theme of perception of professional Zakat and other writers who are not listed in the table above, out of a total of 115 authors, minus six authors who were listed, and then 109 other writers wrote only one published paper on the theme of perception of professional Zakat.

Among the research conducted by Muhammad Aziz and Sholikhah Sholikhah, the research entitled '*Zakat Profesi Dalam Perspektif UU RI Nomor 23 Tahun 2011 Dan Hukum Islam*'. The study found that professional Zakat in the perspective of Law No. 23 of 2011 concerning Zakat management confirms that professional Zakat has been officially and legally institutionalized in a formal, binding, and

juridical manner in the Indonesian state regulations. The inclusion of professional Zakat in this regulation, in addition to providing legal certainty to Muslim individuals and business entities owned by Muslims in the transfer of Zakat to mustahiq, Zakat can also be used as part of Islamic philanthropy that can be used for the welfare of Muslims and other people, which matters. Thus, this is also part of the Zakat management principle from Law No. 23 of 2011.

In addition, professional Zakat, in the perspective of Islamic law, also emphasizes that the obligation of professional Zakat is based on general letters (QS. Al Baqarah verse 267), general hadiths, and analysis of Islamic jurists (*fuqaha*), both classical and contemporary. This generality has implications regarding the material results of operations, whether those obtained from trade, capital investment, honoraria, salaries, and so on, or even in general terms of time that do not limit the ownership of assets for one year (Aziz & Sholikah, 2015).

Sentiment Analysis

This study tries to calculate the sentiment of published research that discusses professional Zakat. As is well known, sentiment analysis is research commonly used to measure public sentiment on a theme. The research was conducted on 71 pieces of literature as a primary data source. The tool used in this research is SentiStrength for processing data.

The analysis found that the results of opinions were classified into five types of ranking: namely, opinions with high positive values (very good), positive (good), neutral (neutral), negative (bad), and high negative (very bad). The sentiment analysis results on professional Zakat throughout Indonesia, divided into five categories, can be seen in Figure 2.

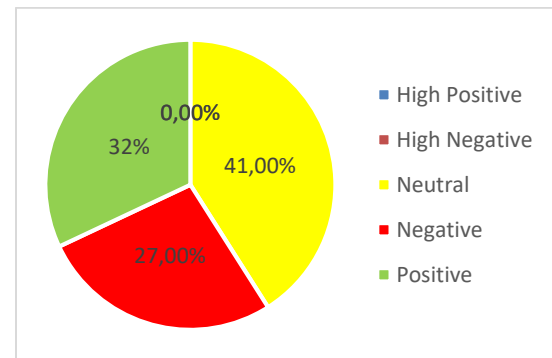


Figure 2. Sentiment Analysis

From Figure 2, it can be seen that the existence of professional Zakat in the published and Dimension AI-indexed Islamic economics and finance literature has a very good sentiment (high positive) of 0%. The good sentiment (positive) as much as 32%, bad sentiment (negative) as much as 27%, very bad sentiment (high negative) 0%, and the rest have a neutral sentiment (neutral) 41%.

Sentiment results were obtained from the literature, then ranked from negative intervals (-5) to positive (5), with a value of 0 being neutral. The opinion score of the sentence submitted by the respondent is calculated by adding up the sentiment score of each word listed in SentiStrength.

Positive sentiment is the positive perception of the literature that tends to be optimistic in responding to the existence of professional Zakat in Indonesia by agreeing with the opinion of this type of Zakat and supporting the development of professional Zakat. While bad sentiment (negative) is a perception that is negative and tends to be pessimistic in reviewing the development of professional Zakat; in other words, it is not approved and is contrary to its existence as a form of Zakat that every Muslim must fulfill, and states that professional Zakat has not been able to fulfill its obligations and implemented inclusively in Indonesia for various reasons.

This data shows that most of the community is more neutral in responding to professional Zakat in Indonesia. However, we also find that there are more positive than negative responses. Therefore, this situation must continue to be developed by increasing the number of scientific literature publications in indexed journals. Professional Zakat education in sharia finance and economics needs to be facilitated with a system following the conditions of the community.

Findings

In the literature that has been reviewed on professional Zakat, it is found that there are differences of opinion among researchers regarding the law while still referring to scholars or fatwa institutions that are competent in the field of fiqh. Some scholars allow professional Zakat, such as Sheikh Abdul Wahhab Khallaf, Sheikh Abu Zahrah, Yusuf Qardhawi, Prof. Didin Hafidhuddin, Quraisy Syihab, Muhammadiyah Tarjih Council, and MUI (Indonesian Ulama Council). However, some scholars do not agree and do not allow professional Zakat. The disagree figures are Dr. Wahbah Az Zuhaili, Prof. Ali As Salus, Sheikh Bin Baz, Sheikh Muhammad bin Saleh Utsaimin, Hi'ah Kibaril ulama, PERSIS Hisbah Council, and Bahtsul Masail NU. The disapproval of these scholars and institutions is because the professional Zakat has never been exemplified by the Prophet sallallaahu 'alaihi wasallam.

The legal basis of the opinion that allows professional Zakat is the *ta'mim al meaning* method (expanding the meaning of *lafaz*) contained in the word of God, Q.S. Al Baqarah (2): 267. In addition, there is *qiyas* or the analogy of professional Zakat with another Zakat, such as Zakat on agricultural products and Zakat on gold and silver. Allah has obligatory to issue Zakat from agricultural produce when it reaches the

nishab of five wasaq (750 kg of rice) in the amount of five percent if there is an additional fee or ten percent if there is no additional fee. If only Zakat is obligatory for agricultural products, of course, for specific professions that generate more money than farmers' income, Zakat must also be issued.

The legal basis of the opinion that rejects professional Zakat is the *takhshish al am* method (specializing in the general one) from the scope of the meaning of *lafaz* contained in the word of God, Q.S. Al Baqarah (2): 267. Another reason is the *haul*, where professional Zakat does not require a *haul* (one year has passed), even though the scholars agree upon the terms of the *haul* and those who disagree with it are considered odd in their opinion (Riyadi, 2016).

In the end, it is agreed that Zakat is the main instrument of the Muslim economy that can narrow the gap in income and wealth between people. Zakat can also reduce poverty, which can later benefit the welfare of society (Nur'aini & Ridla, 2015). Professional Zakat, in particular, is Zakat, considered new, and there are still slight differences among scholars. However, most scholars in the world have agreed that professional Zakat does not conflict with sharia provisions and has been declared halal by the Fatwa of the Indonesian Ulama Council Number 3 of 2003 concerning professional Zakat (Setiawan, 2011; Trigiyanto, 2016).

CONCLUSION

This study presents an overview of the meta-analysis in the form of tables and graphs of the main trends in the perception of professional Zakat in the last 14 years, to be precise, from 2007 to 2021. Content analysis is carried out from each category, consisting of the number of publications per year and the top authors. The results indicate that the quantity of research publications on

professional Zakat has increased in the last 14 years, so it has the potential to continue to be studied and developed.

Regarding sentiment analysis, the assessment of professional Zakat from various literature indexed by Dimension AI shows a positive sentiment of 32%, while 27% show negative sentiment, and the remaining 41% show a neutral sentiment. This shows that differences of opinion between experts in the scientific literature on the law of professional Zakat permissibility and the tendency of researchers still vary with being dominated by neutral sentiments, followed by positive sentiments and negative sentiments.

The results of this study indicate that there are still some differences of opinion among experts in explaining the concept of professional Zakat, based on the assessment of the scientific literature with the sentiment analysis method. This has implications for implementing professional Zakat in the community where some accept and are willing to issue professional Zakat, but others do not.

Therefore, it is necessary to conduct more in-depth research on professional Zakat to unite experts' perceptions and then improve education to the public regarding the basis and theory of professional Zakat. In addition, national institutions engaged in Islamic social funds can also conduct studies on this professional Zakat to become the basis for companies that enforce policies on cutting professional Zakat for their employees.

It should be noted that the purpose of this study is to present an overview of the perception of professional Zakat in Indonesia, but the limitation is only in the publications of the last 14 years. Although research has been carried out using specific meta-analytical indicators and sentiment analysis, readers get a general representation

of the most critical data. However, the results presented are still dynamic and may change over time, with new trends emerging or variables increasing and decreasing in the future.

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