

THE IMPLEMENTATION OF CIVIL SERVANTS' INCOME ZAKAT IN DKI JAKARTA AND ACEH PROVINCE

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Abstract: Zakat, as one of five Islamic Pillars, is an obligation for all eligible Muslims according to Sharia. Zakat has a potential to develop and give benefit to all peoples, especially to create an equal distribution of the economy, promote social welfare, and diminish poverty, so the utilization of zakat is in line with the Indonesian government's purposes. The research has a purpose to explain the implementation of civil servants' income zakat policy in Indonesia. In this research we use analytical approach to analyze the implementation of income zakat policy in DKI Jakarta and Aceh Province with normative juridical method pursuant to Sharia and Indonesian Law No. 23 of 2011 on Zakat Management. The result of this research shows that several local governments in Indonesia, such DKI Jakarta and Aceh has issued local regulations or policies which instructed the Muslim civil servants to pay their income zakat by cutting their salaries directly by 2.5% every month. Each province has a different practice model in execution of the income zakat for the civil servants. In DKI Jakarta it is voluntary, while in Aceh it is mandatory. The differences policy raises uncertainty and controversy in Muslim communities. Because of that, for legal certainty we need a particular national law that can organize zakat for the civil servants. This regulation will become a legal protection and reference for that different local regulation which rule the civil servants' zakat.

Keywords: Civil Servants, Income Zakat, Law, Sharia, Zakat

Introduction

Muslims, wherever they live, are bound to obey and practice Sharia. Indonesia has a majority population that applies Sharia or Islamic Law. Islamic Law is living law in Indonesian society. Muslim communities have the freedom to carry out their worship without any coercion from the state. Sharia is part of the Indonesian Law system, as it reflects into the First Principle of Pancasila, (Indonesia's national ideology) "Belief in the One God". Islamic law becomes the

primary rule and influences other legislation in Indonesia, as a manifestation of the Muslim needs (Amrullah Ahmad, 1996).

Zakat is one of the Islamic pillars. The word “zakat” comes from the Arabic word “*zaka*”, which means to bless, grow, to build, clean and to be kind. In *fiqh* (Islamic Jurisprudence) terminology, zakat means a specific amount of wealth paid by *Muzakki* (Zakat Payer) to *Mustahik* (Zakat Receiver) (Farida Prihatini, et.al, 2005).

Zakat was regulated in Indonesian legislation after Indonesia had its independence in 1945. At first, the zakat was regulated in the form of Decree or Circular Letter issued by the Ministry of Religious Affairs, such as Circular Letter No. A/VIII/17367-year 1951. At that time the state only, supervised zakat implementation and did not interfere in collecting, distributing and managing zakat (N. Oneng Nurul Bariyah, 2016). The management of zakat was mostly carried out in traditional individual supported by religious institution, such as mosque and Islamic school (Budi Rahmat Hakim, 2015).

In the reformation era 1998/1999, the government legalized Law No. 38 of 1999 on Zakat Management and then replaced by Law No. 23 of 2011 regarding Zakat Management on October 27, 2011 (herein called “**Zakat Management Law**”). The Zakat Management Law changed our paradigm on zakat. Previously, zakat was a private religious domain. After Zakat Management Law applied, the zakat shifted from private to the public sector because the government sought to manage, supervise and regulate the zakat through its institutions. We cannot ignore the government’s role in enforcing zakat. It is carried out because of the need to improve people’s welfare. Zakat has a huge potential to raise and maintain public prosperity and social justice.

The majority of Indonesian citizens are Muslim, and many of them are working as the civil servants. According to the Head of Sub Division Media Relation and Interagency Bureau Public Relations of National Civil Service Agency, Diah Eka Palupi, she said a total number of Indonesian civil servants about 4,306,632. While, the total number of Muslim civil servants in Indonesia as many as 3,537,5 56 (Giri Hartomo, 2018).

Consider the National Zakat Agency (BAZNAS)’s data, zakat is potential to gather income zakat from this population at about 3.4% of the total GDP of Indonesia or 217 trillion Rupiah 2010. In 2015, the zakat collection has reached 286 trillion Rupiah (BAZNAS, 2017). In order to increase the zakat collection, the Indonesian government intends to arrange the Regulation of President regarding the collection of income zakat from the civil servants. The government’s idea raises controversy among the Muslim communities. Likewise, the government will cut the civil servants’ salary by 2.5% for zakat; in addition, they have to pay income tax (Fabian Januarius Kuwado, 2018).

Problem

Recently, the deduction of 2.5% of the civil servants’ income for zakat raises controversy in Indonesian Muslim communities. There are pros and cons regarding the income deduction policy. Peoples who oppose the policy said that the zakat is an obligation for every Muslim related to the Islam’s value implementation. Thus, it is a private affair, so the state should not interfere in zakat or religious matters. The policy of cutting income will incriminate the civil servants due to double payment, i.e. income zakat and income tax. The civil servants’ salary deductions to zakat will affect to fall off the tax revenue. It will also impact to a high deficit of the government’s budget.

On the other hand, the people who agree with the policy said that the zakat is a worship charity for the purpose of public interest, so the government has authority to take zakat from the civil servants. The zakat is part of fundamental sharia obligation conducted by capable Muslims, and many local governments implement the zakat policy, and the communities accept benefit from the zakat policy.

Objective

As a matter of fact, there is much disagreement about the income zakat, but a number of local governments have been implementing such policy, for example, DKI Jakarta Province and Aceh Province. This research tries to expand understanding about how the civil servants' income zakat provision in national law and Islamic law is. And how is the income zakat collected from civil servant Muslims' income in Indonesia, especially in the Province of DKI Jakarta and Aceh Province.

Methodology

The analysis method of this research will use data from primary and secondary sources, both from online and print sources. From the primary sources, this paper will gather first-hand data. It can be from zakat laws or regulations. Moreover, the study will also analyze from secondary data: books, journals, magazines, articles, other research, and websites pertaining to issues of the income zakat for the civil servants issues in Indonesia. These sources will come from published and unpublished data. Specifically, the primary data will also from operating procedures and internal regulations in DKI Jakarta Province and Aceh Province. This paper will also use other types of primary data, for instance, sound recordings from in-depth interviews with experts, academics, public officials from local governments or provincial governments and Muslim civil servants, especially those who are working for the government of DKI Jakarta Province, Aceh Province, BAZIS DKI Jakarta Province and Baitul Mal Aceh Province.

The study will carry out qualitative research methods by analyzing primary and secondary sources. From both data, this paper will analyze with the normative juridical method, about how the civil servants' income zakat's law and the regulation's articles manage and implement the connection between the legal basis and its implementation; analyze and find out if there is any connection between the latest findings and the need for new regulation of the income zakat of the civil servants in Indonesia.

Literature Review

There are five point will be discussed in this literature review, such as the civil servants' income zakat in accordance with Sharia/Islamic Law, the civil servants' income zakat from the Indonesian Law perspective, the implementation of civil servants' income zakat in DKI Jakarta Province, the implementation of civil servants' income zakat in Aceh Province and the impact of the civil servants' income zakat policy.

The Civil Servants' Income Zakat in Accordance with Sharia/Islamic Law

According to Sharia, there are 2 (two) types of zakat: zakat fitrah and zakat mal. Zakat develops as Muslims intensify their awareness of paying zakat. Based on the classical *fiqh*, subject of zakat is limited to Muslim personal, but in contemporary *fiqh* it already includes persons and institutions. The object of zakat mal under classical *fiqh* is limited only to gold and silver, agricultural products; livestock; trading stuff, as well as inventories (*rikaz*). In contemporary *fiqh* according to Yusuf Qardhawi, however, the object of zakat mal includes: livestock, gold

and silver, trading income, agriculture, the land lease income, honey and other animal production, minerals and marine products, capital investments, such as factories and warehouse, occupation, stocks and bonds and similar collateral, income from work, and all assets from work or business profit (Aan Zainul Anwar and Miftah Arifin, 2018).

Zakat which comes from income or other earnings is part of zakat mal (Farida Prihatini, et.al, 2005). Income zakat is a type of zakat for each Muslim as a professional capability, either they practice alone or together with other people/institutions, and it brings income which meets a minimum amount (*nisab*) (Fuad Riyadi, 2015). It should be paid by *Muzakki* (Zakat Payer) after their wealth fulfills the requirement, such as the object of zakat mal is perfect ownership, productive or potentially productive assets; it exceeds basic needs and the *Muzakki* is Muslim, free of debt, not a slave, adult and fulfills *nisab* and *houl* (Muhammad Daud Ali, 1988).

Islamic scholars have different points of view regarding income zakat because Al-Qur'an and the Hadith do not define the income zakat clearly. A number of scholars consider that there is no Sharia provision which explains the income zakat. In fact, at the moment when the Prophet Muhammed was alive, Muslims did not yet pay the income zakat. Some other scholars consider income that someone has earned from work could be the subject of zakat based on the results of *ijtihad* (their interpretation of the Al-Qur'an and Hadits), as mentioned in QS. Al Baqarah (2): 267: "*O you who have believed, spend from the good things which you earned and from that which We have produced for you from the earth....*" and QS. At Taubah verse 103: "*Take, [O, Muhammad], from their wealth a charity by which you purify them and cause them increase, and invoke [Allah's blessing] upon them, your invocations are reassurance for them. And Allah is Hearing and Knowing*".

In QS. Al Baqarah (2): 267, the word "*anfiquu*" or "*infaq* (zakat)" shows the meaning of obligation, because in accordance with the *ushul fiqh* norm: "*in the beginning of the command is mandatory*". In addition, the words "*maa kasabtum*", which mean "*the good things which you earned*" is general and has its limitation. This limitation comes from the *hadits* of the Messenger of Allah SAW, related to form and type of property that we must pay its zakat. For example, trading assets, gold, and silver, agricultural products and farm assets. However, because of its general nature, the scope extends to all halal businesses that generate wealth for every Muslim (Muhammad, 2002: 62).

The Hanafi Schools have stated explicitly that income zakat has been acknowledged and its existence is obligatory for Muslims. The Shafi'i Schools taught a non-regulation of the income zakat, but many of its scholars support the obligation of income zakat. At the First International Conference on Zakat in Kuwait (29 Rajab 1404 H) or April 30, 1984, the Islamic scholars present there came to the agreement that the income zakat becomes an obligation when it reaches its *nisab*/procedure on its ownership, even though they expressed diversity on the way it should be paid (Didin Hafidhudin, 2002:95). On June 7, 2003 the Indonesian Ulema Council published a fatwa on income zakat which became the legal basis of income zakat.

According to Yusuf Qardhawi, income zakat has been practiced since the early days of Islam, developing in the Middle East. In Muawiyah's time, when he became the first King of the Umayyah Dynasty, he collected zakat from the soldiers and court officials' income which it's resources from the baitul mal/treasury. Likewise, during the leadership of Umar Bin Abdul Aziz, when the Islamic economy was very advanced, zakat was also taken from gifts, employee salaries, honorarium, confiscated property and other provisions. (Muhammad, 2002: 36).

Islamic scholars also express their dissenting opinions regarding the amount of income zakat that Muslims should pay, because there is no firm argument of Al Quran and As Sunnah about income zakat (*al maal mustafad*), so they use *qiyas* (analogy) by virtue of *illat* (legal reasoning) in the existing zakat rules. According to Shaykh Muhammad Al Ghazali, income zakat is analogous to agricultural zakat. The size of Nisab is 653 kg of rice or wheat; the zakat level is 5% or 10% and is issued at every salary or income (Shobirin, 2015). According to Qardhawi, Abdur Rahman Hasan, Muhammad Abu Zahrah and Abdul Wahab Khalaf, income zakat is analogous to trade zakat—the size of its nisab is equal with 85 grams of gold zakat. It should be paid 2.5% of incomes once a year after we deduct our basic necessities. (Muhammad, 2002: 62).

According to Didin Hafhiduddin, the income zakat can be analogous to the agricultural zakat and gold zakat since there are similarities. This two zakat are not binding as they are related to the amount of revenue that someone receives in the first month and the next months. Thus, the amount of agricultural zakat is as much as 5 *ausaq* or worth 653 kg of rice/wheat, because the Prophet Muhammed SAW used wheat and dates (staple foods which were ready for consumption) as the basic standard on calculating agricultural zakat. Islamic Scholars agreed that percentage for the income zakat was 2.5%. Since the income zakat is analogous to the agricultural zakat, there is no exact time someone has to deliver their income zakat. They can pay their income zakat after they receive their monthly income. Based on *urf* (tradition) in Indonesia, a person's income will be paid every month with a different date, depending on when they earn it. This includes all fixed income (salary), and any other earnings that an employee accepts, for example, allowance. If this income has reached its nisab, so the *Muzakki* (Zakat Payer) may pay their zakat. (Didin Hafidhudin, 2002:97)

Regarding the policy of deducting civil servants' salaries for zakat, according to majority Scholars Hanafiyah and Malikiyah said that zakat must be submitted to the leader (for its utilization), provided that the leader is fair according to Malikiyah. Therefore, the income deduction of civil servants does not conflict with Islamic Law as long as it meets the zakat requirements (Nazaruddin A Wahid, et. Al, 2016).

The Civil Servants' Income Zakat from the Indonesian Law Perspective

Zakat Management Law No. 23 of 2011 mentions all income and services, including assets which become the subject to zakat or part of zakat mal (Article 4 paragraph (2)). The zakat implementation is based on Islamic Law/Sharia, justice, legal certainty, integration, and accountability. However, Zakat Management Law and its implementing rules, such as the Government Regulation No. 14 of 2014 regarding Implementation of Law No. 23 of 2011, the Presidential Instruction No. 3 of 2014 regarding Payment of Government Institution' Zakat to National Zakat Agency (BAZNAZ) and the Ministry of Religion Regulation No. 52 of 2014 regarding the Requirements and Procedures for Calculating Zakat Mal and Zakat Fitrah and Zakat Utilization for Productive Business, do not specifically regulate the income zakat for civil servants and its mechanism on deducting their monthly income for zakat.

The zakat collection of deducting 2.5% of civil servants income is implemented by several local governments in Indonesia under the regional law, such as the Governor of Regent regulation, governor instruction, or circular letter of the governor or regent. As of 2018, there were about 60 local regulations on zakat management (Heru Susetyo, 2018). Each province/district/city has their rules on income zakat. Even the civil servants' income zakat in several provinces has diverse laws and it leads to pros and cons among the Muslim communities.

There are two models of zakat management in Indonesia. Firstly, zakat is managed by the National Zakat Agency (BAZNAZ). Secondly, zakat is managed by the non-government organization (civil society) called as LAZ with reference to the rules set by the state (Fuadi, 2014). Only BAZNAS has an authority to collect, manage and distribute the zakat from the civil servant.

Implementation of Civil Servants' Income Zakat in DKI Jakarta Province

Jakarta is the largest metropolitan city in Indonesia with various population and different religion and culture. As the capital of the country, Jakarta is the economic center that presumably has a large zakat potential. In 2017, zakat funds received or collected by BAZIS DKI Jakarta amounted to IDR 144,477,766,815, - and the total realized funds were distributed IDR 36,653,237,943, -. According to Head of Public Relationship of the BAZIS DKI Jakarta in interview at August 2018, around 70% of the zakat fund comes from income zakat income of the civil servants, while the other 30% comes from community zakat.

The implementation policy to reduce 2.5% the income of the civil servants for zakat in DKI Jakarta is voluntary. The object of income zakat is the civil servant allowance (not basic salary). Not all the civil servants in DKI Jakarta Province are suggested to comply with zakat policy. The policy is prioritized to the civil servants having an allowance up to *nisab* for zakat and workers agree and sign the statement of willingness to pay the income zakat or charity with a mechanism of deduction of 2.5% of their allowance every month. Meanwhile, the Muslim civil servants who do not want to pay the zakat, their earnings will not decrease.

The deduction of allowances for zakat in DKI Jakarta Province is based on the statement of willingness from the civil servants to pay zakat / social donations by deducting 2.5% of the income they receive. After getting a list of names of public servants who are willing to pay zakat along with their statement, the Treasurer will make a list of deduction of allowance payments containing among other names, principal number employee, account number, allowance amount, income tax amount, charity profession or social deductions charity and the amount of net value received. The treasurer then submits the original list of allowance payments above to Bank DKI Jakarta. DKI Jakarta Bank will include the value of the net allowance for each civil servant and submit a list of recapitulation and newspaper accounts as a result of the collection to BAZIS DKI Jakarta. After receiving the recapitulation list of DKI Jakarta BAZIS, a report is submitted on the results of the collection of professional zakat / social charity to the Head of the Regional Government Unit.

Tax deductions in DKI Jakarta can be made if zakat providers (*muzakki*) report proof of zakat payments to the tax office. In practice, many muzaki who do not apply for tax deductions even though they have received proof of zakat payments. This is due to complicated procedures, so this is burdensome because *muzakki* is charged with double obligations, namely the payment of zakat and taxes to the state.

Implementation of Civil Servants' Income Zakat in Aceh Province

Aceh Province is a region in Indonesia located in Sumatera Island which has different legal rules from other regions in Indonesia. Aceh Province enforces Islamic Law (Sharia) for its societies pursuant to Law No. 44 of 1999 on Special Status of Aceh Province (Oyong Lisa, 2015). In Aceh, zakat has been one of the sources of regional original revenue since 2001, based on the provisions of Article 4 paragraph (2) letter "c" of Law No. 18 of 2001 regarding

Special Autonomy for the Special Region of Aceh Province. This edict was amended by Law No. 11 of 2006 concerning Aceh Government, Article 180 paragraph (1) letter d.

In Aceh the zakat management is conducted by the Baitul Mal. The Baitul Mal is an independent and non-structural regional institution carrying out its duties and authorities in accordance with the provisions of the Sharia. In Aceh there are 4 types of Baitul Mal, namely: *First*, Baitul Mal Aceh, Baitul Mal Regency/City, Baitul Mal Kemukiman and Baitul Mal Gampong. Baitul Mal Aceh (Province) and Baitul Mal Regency/City have the authority to collect, manage and distribute the zakat including income zakat and services / honorarium from officials/civil servant/Indonesian Army-National Police, employees of central government working in the provincial capital, officials/civil servant/employees working in Aceh government, leaders and members of the Aceh Provincial People's Representative Council; the employees of State Owned Enterprise (BUMN), regional government owned enterprise (BUMD) and private companies at the provincial/district level; and Religious property and endowments located in the province, as mentioned in Article 10 and 12 Qanun Aceh No. 10 of 2007.

Baitul Mal Kemukiman has special authority to manage and develop religious assets and property of waqf in neighborhoods. (Article 1-point (3) jo Article 14 and 15 of Aceh Qanun No. 10 of 2007). Baitul Mal Gampong has authority to manage, collect and distribute the zakat fitrah, zakat from trade/small businesses, agricultural products, livestock products, fishery products and crops from the community and zakat gold and silver, as mentioned in Article 1-point (4) jo. Article 16 of Aceh Qanun No. 10 of 2007.

According to the Head of the Penaiszawai Division of the Ministry of Religion in Aceh and the Baitul Mal Aceh in interview dated July 17, 2018, almost 80% of the zakat collected by the Baitul Mal Aceh was obtained from the zakat of civil servants. Zakat management starts from gathering so that the utilization of zakat in Aceh is currently regulated as such in the Regulation of the Governor of Nanggroe Aceh Darussalam No. 60 of 2008 concerning the Mechanism of Zakat Management as amended by Governor Regulation No. 6 of 2011, No. 38 of 2016 and No. 8 of 2017 and Aceh Governor Regulation No. 6 of 2015 concerning Procedures for Receiving and Disbursing Zakat Funds in the Aceh General Treasury.

All zakat revenues in Aceh, both zakat income, and zakat mal, must be deposited into a special zakat account on the account of the Aceh General Treasury and recorded as revenue from Aceh Original Revenue. The Head of the General Treasury of Aceh makes a monthly report on the receipt of special zakat accounts submitted to the Head of Aceh's Office of Financial and Wealth Management, Head of the Aceh Baitul Mal and the Leaders of Aceh people's consideration council (DPRA).

The utilization of zakat funds in Aceh cannot be done without the prior approval of the Aceh Budget Revenues. The disbursement of zakat funds from the Aceh General Treasury is carried out by the Secretariat of the Baitul Mal Aceh by submitting a Warrant to Pay to the Aceh General Treasurer in accordance with the budget amount of the Aceh Advisory Council. This action is made with the requirement to attach a distribution plan to the zakat receivers (*asnaf*) and a statement from the Head of the Secretariat of Baitul Mal Aceh as a Budget user/Budget User Proxy. To maintain the continuity of the distribution of zakat to zakat receivers, Baitul Mal can disburse zakat funds that have been deposited to the General Treasury of Aceh without waiting for the approval of the Aceh Budget Revenues, to a maximum of zakat realization receipts in the previous fiscal year.

The Head of the Aceh's Baitul Mal submits a report on the calculation of zakat and cash flow reports at the end of each year. The report has been audited by a public accountant and submitted to the Governor of Aceh and Sharia Committee Considerations, for the responsibility of the manager of the zakat in the Province.

Table: The Performance Report of Baitul Mal Aceh in 2017

| Year | 2013 (IDR) | 2014 (IDR) | 2015 (IDR) | 2016 (IDR) | 2017 (IDR) |
|--------------------------------|---------------|---------------|---------------|---------------|---------------|
| zakat receipt amount | 11,39 b | 25,18 b | 27,31 b | 35,97 b | 52,16 b |
| infaq and alms receipts amount | 26,00 b | 21,60 b | 21,26 b | 22,45 b | 23,58 b |
| zakat distribution amount | 12,14 b | 8,60 b | 21,27 b | 36,65 b | 33,18 b |

Source: Baitul Mal Aceh, 2017.

The table above shows in 2013 zakat income amounted to IDR. 11.39 billion, which was still relatively low compared to IDR. 25.18 billion in 2014. It happened because there had not been direct deductions from the civil servant's income. The basis for direct deduction of zakat through the Aceh General Treasurer is the Aceh Governor Circular Number 451.12 / 43596 concerning Direct Collection of Zakat and Infaq by the Aceh General Treasurer (BUA) in the Aceh Government. Since 2014 the Circular began to be effective and implemented, so zakat acceptance continues to increase (Baitul Mal Aceh, 2017).

Since the zakat fund has become the local regional income, which means that it has become part of the state finance, so the collection and utilization of income zakat must also be in accordance with the governance of state finance (Nurdin, Muhammad Nur, 2017) and the zakat distribution must be subject to the rules regarding the management of regional finance, such as Law No. 17 of 2003 concerning State Finance, PP No. 58 of 2005 concerning Management of Regional Finance, Minister of Home Affairs Regulation No. 13 of 2006 concerning Guidelines for Regional Financial Management and other related rules (Armiadi Musa, 2016).

Zakat as Aceh's original revenue raises problems because the distribution of zakat in Aceh need the approval of Aceh Budgeted Revenues, whereas in Islam the zakat fund must be submitted to zakat receiver as soon as it is collected. Unlike the provisions in Aceh, in some areas in Indonesia when zakat funds are collected, the national zakat *amil* agency can allocate them directly to those who are entitled to receive zakat.

The obligation to pay zakat as a deduction from income tax for civil servants, both in DKI Jakarta and in Aceh cannot be applied so that civil servants have to pay double tax 15% income tax plus 2.5% zakat (Anisah, et., al, 2017).

The role of the government in this case is giving support to the collection of zakat. The role of Muslim society itself is determining much the success of zakat collection. The motivation of zakat is determined among others by the government's role and their knowledge on zakat. Thus, the effort to promote the society's understanding on zakat should be persistently done (Keumala Hayati and Indra Caniago, 2012).

Impact of the Civil Servants' Income Zakat Policy

The zakat policy implementation and its accumulation from civil servants affect behaviour transformation. A long time ago, people did not have the willingness to pay income zakat, but

then their attitude changed 180 degrees. Now, Muslim civil servants pay their zakat or other social charities as much as 2.5% of their income or allowance/month, even though the policy is voluntary or a suggestion. In fact, the policy will facilitate the Muslim civil servants to fulfill their religious obligation.

We may consider how the income zakat's policy impacts the civil servants as the *Muzakki* (zakat givers) in a psychological perspective. Those Muslim civil servants who pay their income zakat do not feel burdened as long as it is a voluntary policy. The salary or allowance deduction policy by 2.5% for zakat also gives benefits to the Muslim civil servants. By the payroll system which directly cuts 2.5% of their income, they become more disciplined to pay zakat. It provides a shortcut in zakat payment because they don't have to calculate for themselves the amount of income zakat they must pay.

The income zakat of civil servants' policy also improves social prosperity, reduce economic disparities, and eradicate poverty. When the government executes income zakat policy of the civil servants, we find poor people will obtain support and feel secure since they accept zakat regularly to fulfill their basic needs. Zakat will be dispersed equally in the community.

Furthermore, the zakat management in BAZNAS and Baitul Mal Aceh has an effect to reverse someone's position from zakat receivers into zakat givers. This can happen anytime. Many former zakat receivers now become zakat givers. For example, students paid their college's tuition fees from zakat funding as zakat receivers. After they graduated, they can work and pay their income zakat, so they become zakat receivers.

Conclusion

Based on the things mentioned above, income zakat is part of zakat mal pursuant to Islamic Law (Sharia). Indonesian Law on Zakat Management and its implementing regulation do not strictly regulate the Muslim civil servants to pay income zakat by cutting directly their salaries. The income zakat policy of cutting civil servants' revenues by 2.5% for zakat is generally regulated in regional regulations. Each region has its own income zakat procedure or local law; this law was made by the Governor or Regent. Therefore, we often find zakat policy in several regions is different. In DKI Jakarta the income zakat policy is voluntary, the zakat deduction of 2.5% is taken from the civil servants' allowance every month. It implements the civil servants who agrees and signs the statement of willingness to pay the income zakat/social charity. While, in Aceh Province it is mandatory. The zakat become the local regional income.

The civil servants' income deduction in some Indonesian areas is diverse, so it triggers pros and cons from their communities. Accordingly, we need to regulate this civil servant's income zakat issue into a precise law or regulation as a legal base and guidance for those provincial or regency regulations, or the Governor Decision, or the Governor Instruction that can occur in the future.

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