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Integration Of Qiyas And Maslahah Mursalah In Professional Zakat Policy Formulation In Indonesia

Muhammad Fadlurrahman[1*], Ahmad Djalaluddin[2], Misbahul Munir[3], Said Abdelaal Abdelrahman Emam[4]
[1,2,3] UIN Maulana Malik Ibrahim, Indonesia
[4] Al-Azhar University, Egypt

**Corresponding Author: 250504320009@student.uin-malang.ac.id*

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ABSTRACT
This study aims to analyze how qiyas and maslahah mursalah can be integrated methodologically in the formulation of professional zakat policy in Indonesia, considering that previous studies tend to discuss the two methods separately. This study uses a descriptive qualitative approach with a library research type, where data is collected through documentation searches of official regulations, fatwas, and national and international scientific articles published from 2015 to 2026, then analyzed using content analysis techniques combined with the principles of ushul fiqh analysis. The results show that qiyas plays a role in providing technical-quantitative parameters for professional zakat such as nisab and zakat levels through analogies to gold zakat and agricultural zakat, while maslahah mursalah plays a role as a basis for legitimizing the obligation itself and directing policy adaptations in institutional aspects, digitalization, and welfare equality. These two methods complement each other and form a coherent framework of ushul fiqh argumentation, which is empirically manifested in the Fatwa of the Indonesian Ulema Council Number 3 of 2003, Law Number 23 of 2011 concerning Zakat Management, as well as various derivative policies of the National Zakat Agency.

Keywords: Qiyas; Maslahah Mursale; Profession Zakat; Zakat Policy; Usul Fiqh

INTRODUCTION

Zakat is one of the pillars of Islam that has a dual dimension, namely the dimension of mahdhah worship as well as the socio-economic dimension that functions as an instrument for redistributing the wealth of the people. In contrast to zakat mal, zakat agriculture, or zakat trade whose objects and provisions have been regulated relatively clearly in the texts, professional zakat or zakat on income is a category of zakat that emerged later in response to the transformation of the economic structure of modern society, where sources of income are no longer dominated by the agricultural and trade sectors as in the early days of Islam, but have shifted to the service sector and professions such as doctors, lawyers, consultants, lecturers, and even state civil servants (Marimin & Fitria, 2017; Ali, 2024). The absence of explicit textual references regarding professional zakat makes this issue a fertile and controversial field of ijtihad among scholars, as emphasized in the study of Saprida et al. (2025) who mapped at least two major poles of view: the group that requires professional zakat based on the general spirit of the zakat verses, and the group that rejects it on the grounds that there is no specific evidence and there is no exemplary practice from the Prophet Muhammad.

In Indonesia, this methodological debate was ultimately institutionally resolved through the Indonesian Ulema Council (MUI) Fatwa Number 3 of 2003 concerning Zakat on Income, which affirms the obligation of zakat on all halal income that has reached the nisab equivalent to 85 grams of gold (Bimasakti, 2019; Nurjaman, 2021). This fatwa was later legally reinforced through Law Number 23 of 2011 concerning Zakat Management, which places zakat on income and services as one of the objects of zakat officially managed by the National Zakat Agency (BAZNAS) and the Zakat Collection Institution (LAZ) (Alam, 2018; Zuchroh, 2022). The fact that this policy emerged without explicit nascent support demonstrates the crucial role of the istinbath method of Islamic law, particularly qiyas and maslahah mursalah, as the epistemological foundation underlying the validity and social acceptance of this policy.

Qiyas, as the fourth source of law after the Qur'an, hadith, and ijma', is used to determine the law for a new event by analogizing it to the law established by the text based on the similarity of illat (Hakimi & Billah, 2022; Halim & Muhlizar, 2024). In the context of professional zakat, qiyas is widely used to determine the nisab and haul by analogizing professional income to zakat on gold or zakat on agriculture (Fahruddin, 2024; Azzarqa & Habibah, 2015). Meanwhile, maslahah mursalah is used as a broader argumentative basis to justify the obligation of professional zakat itself, by emphasizing social benefits in the form of equitable distribution of welfare and distributive justice which are the main objectives of sharia or maqashid al-syariah (Adinugraha & Mashudi, 2018; Yusuf, 2013; Zikra & Tanjung, 2023). These two methods have conceptually different functions: qiyas is technical-formal in determining quantitative parameters of law, while maslahah mursalah is substantive-philosophical in justifying the existence of new laws that are not explicitly regulated by the text.

Studies on professional zakat, qiyas, and maslahah mursalah have each developed quite rapidly in Indonesian Islamic legal literature over the past decade. Several previous studies have focused on the controversial aspects of professional zakat law and the varying opinions of classical and contemporary scholars (Saprida et al., 2025; Safpuriyadi & Tanjung, 2024), others have highlighted the application of qiyas in determining the nisab for professional zakat by analogizing it to gold zakat and agricultural zakat (Fahruddin, 2024; Kamil et al., 2023), and still others have examined maslahah mursalah as a general method of legal istinbath without linking it specifically to the issue of professional zakat (Usman, 2020; Yanti, 2022; Junaedi, 2026). There are also studies that discuss maqashid sharia in the context of zakat fatwas, but they tend to position maslahah and qiyas as two independent methodological entities, rather than as complementary argumentative frameworks (Nurjaman, 2021; Zuhra & Nasution, 2025).

Based on this mapping, a significant research gap can be identified: the lack of studies that specifically and systematically analyze how qiyas and maslahah mursalah can be integrated as a coherent methodological framework in the formulation of professional zakat policy in Indonesia. Most previous studies tend to discuss one method separately, or examine professional zakat only from the perspective of fiqh controversies without explicitly linking it to the underlying ushul fiqh framework, or from the perspective of institutional implementation such as muzakki awareness, digitalization, and collection optimization without linking them back to their methodological roots (Kalatidha & Hayati, 2022; Kartika, 2020; Khairurrijal et al., 2024; Nuryahya et al., 2022).

The novelty of this research lies in three aspects. *First* , this research constructs an integrated model of qiyas and maslahah mursalah as a single ushul fiqh argumentation framework, where qiyas serves as an instrument for determining the technical parameters of professional zakat and maslahah mursalah serves as a basis for substantive legitimacy and a guide for policy adaptation. *Second* , this research explicitly maps how these two methods are manifested and complement each other in concrete policy products in Indonesia, namely MUI Fatwa Number 3 of 2003, Law Number 23 of 2011, and derivative policies of BAZNAS and LAZ. *Third* , this research expands the discussion to contemporary issues such as the digitalization of zakat and the awareness of muzakki of state civil servants as a real arena where the integrative framework of qiyas-maslahah mursalah is tested for its relevance.

Based on the description above, this research is formulated to answer three main questions: (1) what is the concept and position of qiyas and maslahah mursalah in ushul fiqh and its relevance to professional zakat; (2) how can the two methods be integrated methodologically in the formulation of professional zakat policy; and (3) how is the manifestation of this integration reflected in the regulations and practices of professional zakat management in Indonesia. The purpose of this research is to produce an integrative conceptual framework that can strengthen the epistemological basis of professional zakat policy and provide academic contributions to the development of contemporary zakat jurisprudence in Indonesia.

METHODOLOGY

This study uses a descriptive qualitative approach with a literature study, a type of research in which all data is sourced from written materials in the form of texts, regulations, fatwas, books, and scientific articles, without requiring field research (Saprida et al., 2025; Adam, 2021). The descriptive approach was chosen because the purpose of this study is not to test the causal relationship between variables, but rather to describe, map, and analyze in depth how two legal istinbath methods, namely qiyas and maslahah mursalah, are used and can be integrated in the formulation of professional zakat policies in Indonesia.

The data sources in this study consist of primary and secondary data. Primary data include Qur'anic texts and hadith related to zakat, Fatwa of the Indonesian Ulema Council Number 3 of 2003 concerning Income Zakat, Law Number 23 of 2011 concerning Zakat Management, and classical and contemporary fiqh books such as Fiqh az-Zakah by Yusuf al-Qaradawi (Bimasakti, 2019). Secondary data consist of national and international scientific articles published between 2015 and 2026, which discuss the themes of qiyas, maslahah mursalah, professional zakat, and zakat management policies in Indonesia, all sourced from journals that implement an open access policy.

Data collection was conducted through documentation techniques and systematic literature searches. The search was conducted in indexed national journal databases such as Garuda, Moraref, and Google Scholar using the keywords "professional zakat", "qiyas", "maslahah mursalah", "maqashid syariah", and "zakat policy" in both Indonesian and English. The inclusion criteria used included: (1) articles published between 2015 and 2026; (2) articles discussing one or more of the themes of qiyas, maslahah mursalah, and professional zakat; (3) articles published in journals that implement an open access policy and have a valid and verifiable Digital Object Identifier (DOI) number. Articles that did not meet these criteria, including articles that did not provide full open access, were excluded from the selection process. The selection process resulted in forty articles which subsequently became the main analysis material for this study.

The collected data were analyzed using qualitative content analysis techniques that follow the flow of data reduction, data presentation, and drawing conclusions as the Miles and Huberman model, combined with the principles of ushul fiqh analysis to assess the structure of qiyas and maslahah mursalah arguments in each source (Kamil et al., 2023; Muslimin & Kharis, 2020). The data reduction stage was carried out by grouping the findings into three main categories: qiyas arguments, maslahah mursalah arguments, and policy manifestations. The data presentation stage was carried out by organizing the findings into a thematic narrative framework that shows the patterns of relationships between categories. The conclusion stage was carried out by linking these patterns to the conceptual framework of the integration of qiyas and maslahah mursalah which is the focus of this study.

RESULTS AND DISCUSSION

1. Concept and Position of Qiyas in Principles of Fiqh

Qiyas etymologically means measuring or equating something with another, while in the terminology of ushul fiqh, qiyas is defined as an effort to equate the law of an event that does not have a text with the law of another event that has a text, because of the similarity of illat or legal reasons between the two (Hakimi & Billah, 2022). The majority of scholars place qiyas as the fourth source of law after the Qur'an, hadith, and ijma', although a small number of scholars such as the Zhahiriyah group reject it as a shari'a argument (Halim & Muhlizar, 2024). Qiyas requires four elements, namely ashl or the main case that already has a legal determination, far' or a new case to be analogized, the law of ashl, and illat or the nature that is the reason for determining the law on ashl (Kamil et al., 2023).

In the context of the development of Islamic economic law, qiyas has been widely used to address contemporary issues that had no precedent during the time of the Prophet Muhammad, ranging from modern financial transactions, digital currency technology, to bioethical issues (Kamil et al., 2023). Several studies show that the dynamics of qiyas use continue to evolve in line with the complexity of contemporary issues, so qiyas cannot be viewed as a static method, but rather as a method that adapts to the surrounding socio-economic context (Halim & Muhlizar, 2024; Adam, 2021). As an analogical method, qiyas demands precision in determining valid illat (reason), as errors in determining illat can result in invalid or defective qiyas, which cannot be used as a basis for legal determination.

2. Concept and Position Maslahah Mursalah

Maslahah mursalah is a benefit that is generally in line with the objectives of sharia, but there is no specific evidence that explicitly commands or prohibits it (Adinugraha & Mashudi, 2018). Unlike qiyas which requires ashl as an analogical reference, maslahah mursalah relies directly on maqashid al-syariah, namely the general objectives of sharia in the form of protection of religion, life, intellect, descendants, and property (Yusuf, 2013).

Scholars differ on the limits of the use of maslahah mursalah; Al-Thufi, for example, provides more leeway by stating that maslahah can even prioritize social interests over zhanni nas through the mechanisms of takhsis and bayan, while Al-Qaradawi is more cautious by emphasizing that maslahah mursalah cannot replace the position of nas except in emergencies (Usman, 2020).

The application of maslahah mursalah in contemporary Islamic law has expanded to various fields, ranging from criminal law reform (Junaedi, 2026), Islamic economic law (Yanti, 2022), to the issuance of fatwas on contemporary social issues such as interfaith marriage (Yusuf, 2013). This broadening of application demonstrates that maslahah mursalah functions as a methodological valve that allows Islamic law to remain responsive to social change without having to wait for a text that explicitly regulates each new issue. In this context, maslahah mursalah and maqashid al-syariah are closely related, as both are oriented towards the realization of maslahah as the ultimate goal of sharia (Zuhra & Nasution, 2025).

3. Qiyas in Determination Nisab and Haul Zakat Profession

The most technical issue in the discussion of professional zakat is determining the nisab and haul, considering that these two elements are not explicitly regulated in the texts for the category of professional income. To address this gap, contemporary scholars use qiyas by analogizing professional zakat to two possible sources: zakat on gold and silver or zakat on agricultural produce (Fahruddin, 2024). A study conducted by researchers at the Al Quds Journal of Quranic and Hadith Studies concluded that the qiyas to gold zakat is considered more appropriate than the qiyas to agricultural zakat, because professional income is essentially a periodically growing asset that is stored, as is the characteristic of gold, rather than a seasonal product like agriculture.

Yusuf al-Qaradhawi, as one of the most influential contemporary scholars in the discussion of professional zakat, uses a double qiyas approach, namely categorizing professional income as al-mal al-mustafad which can be analogized both to zakat on agricultural products in terms of the time of zakat disbursement when receiving income, as well as to zakat on gold in terms of the nisab of 85 grams of gold with a 2.5 percent content (Ali, 2024; Marimin & Fitria, 2017). This double analogical approach became the main reference which was later adopted by the Indonesian Ulema Council Fatwa Number 3 of 2003, which stipulates the nisab of income zakat equivalent to 85 grams of gold and a zakat content of 2.5 percent, issued when receiving income without having to wait for one haul (Bimasakti, 2019).

The study of the use of the hadith evidence of mal al-mustafad and qiyas in determining the haul and nisab provisions for professional zakat also confirms that although the hadith regarding mal al-mustafad is classified as weak (dhaif), its quality can be increased to hasan lighairihi because it has many transmission lines, so it can still be used to strengthen the qiyas argument in determining the obligation of professional zakat. The analysis of Imam al-Syafi'i's ijtihad method in developing qiyas also shows a similar methodological relevance, where qiyas is used to bridge new economic transactions that have no direct textual precedent, as is the application of qiyas to sharf transactions or currency exchange (Kamil et al., 2023). This same methodological principle is then applied analogously to determining the technical parameters of professional zakat.

4. Maslahah Mursale as a Basis for Legitimacy Professional Zakat Obligation

If qiyas plays a role in answering technical questions regarding the nisab and when professional zakat should be paid, then maslahah mursalah plays a role in answering a more fundamental question, namely why professional zakat should be obligatory even though there is no explicit text that requires it. An analysis of the position of maqashid sharia in the fatwas of the Indonesian Ulema Council shows that the systems approach developed by Jasser Auda is relevant for reading fatwas on income zakat, because the theory allows for elastic application of the law by considering six system elements, including openness and interrelatedness with current socio-economic conditions (Nurjaman, 2021).

Another study emphasized that the obligation of professional zakat is strongly related to the concept of hifz al-mal, or safeguarding wealth within the framework of maqashid al-syariah, while also contributing to the realization of social solidarity between the wealthy and the needy (Zikra & Tanjung, 2023). The maslahah mursalah argument in this context does not stop at mere normative legitimacy but also touches on the broader dimension of social justice, as emphasized in a study that positions zakat as a central pillar of the meaning of social justice in community life (Baihaqi, 2024). Thus, maslahah mursalah provides philosophical justification that requiring zakat on modern professional income is in line with the spirit of distributive justice that is the spirit of the teachings of zakat as a whole, even though this form of income was unknown in the early days of Islam.

It is important to note that the use of maslahah mursalah in the context of professional zakat is not absolute and without limits, but must still meet three classic requirements: namely, the maslahah is essential and not merely a presumption, it is general and concerns the interests of many people, not personal interests, and it does not conflict with established Islamic texts or principles (Usman, 2020). These three requirements serve as methodological guidelines that ensure that the maslahah mursalah argument in the formulation of professional zakat policies remains within the epistemological corridor of Islamic law, not merely a policy justification based on purely pragmatic interests.

5. Integration Model of Qiyas and Maslahah Murlahah in Formulation Policy

Based on the findings in the two previous subsections, this study proposes an integrated model of qiyas and maslahah mursalah that positions the two methods not as mutually exclusive alternatives, but rather as two sequential and mutually reinforcing stages of argumentation within a series of legal istinbath. In the first stage, maslahah mursalah serves as a methodological entry point that justifies the need for new legal regulations for the phenomenon of professional zakat, based on the maqashid al-syariah (objectives of wealth protection and the realization of social justice). In the second stage, after the obligation is legitimized by maslahah, qiyas then functions as a technical instrument to translate the obligation into concrete operational parameters, namely the nisab, haul, and zakat rate, through analogy with zakat on gold and zakat on agriculture (Fahruddin, 2024; Ali, 2024).

This integrative model explains why the Indonesian Ulema Council Fatwa Number 3 of 2003 was widely accepted despite not being based on explicit texts: the fatwa implicitly combines the philosophical maslahah mursalah argument with the technical qiyas argument. Without maslahah mursalah, the obligation of professional zakat would lose its legitimacy because there is no text that directly requires it; conversely, without qiyas, the obligation that has been legitimized by maslahah would be difficult to operationalize because it lacks clear technical parameters regarding the amount and when the zakat should be paid. Thus, these two methods are complementary, not competitive, in the structure of the ushul fiqh argumentation that underlies the professional zakat policy.

The relevance of this integrative model is also evident in the development of professional zakat policies that are adaptive to institutional and technological contexts. Studies on optimizing the potential of zakat management through technological integration show that the maslahah mursalah argument continues to be used to justify policy innovations such as the digitalization of zakat payments and the implementation of an online professional zakat calculator system, as long as these innovations remain consistent with the technical parameters of the nisab and zakat levels determined through qiyas (Luntajo & Hasan, 2023). The preference of muzakki (payers of zakat) in paying zakat through digital platforms, for example, still refers to the same nisab calculations and zakat levels, only the collection mechanism adapts to current developments, thus confirming that qiyas remains a stable technical framework amidst the dynamics of policy innovations based on maslahah mursalah (Khairurrijal et al., 2024; Nuryahya et al., 2022).

6. Manifestation of Integration in Professional Zakat Policy in Indonesia

The most obvious manifestation of the integration of qiyas and maslahah mursalah in professional zakat policy in Indonesia can be traced at three levels of regulation. At the religious fatwa level, the Indonesian Ulema Council Fatwa Number 3 of 2003 serves as the primary reference, establishing the obligation of income zakat with a nisab equivalent to 85 grams of gold and a purity of 2.5 percent (Bimasakti, 2019). At the legislative level, Law Number 23 of 2011 concerning Zakat Management provides a positive legal umbrella that confirms income and service zakat as one of the zakat objects officially managed by the state through BAZNAS and LAZ (Alam, 2018). At the institutional and implementation levels, various derivative policies such as mayoral regulations, regional regulations, and government agency circulars encourage the optimization of professional zakat collection among state civil servants, as seen in the policy of deducting income zakat for civil servants in various regions (Kalatidha & Hayati, 2022; Mustafa, 2021).

Studies regarding the awareness and interest of state civil servants in paying professional zakat show quite significant variations in understanding, where factors such as income, religiosity and level of religious awareness influence the decision to pay zakat through official institutions (Pristi & Setiawan, 2019; Kartika, 2020). These findings confirm that the successful implementation of professional zakat policies based on the integration of qiyas and maslahah murlah does not solely depend on the strength of ushul fiqh arguments, but also on sociological factors such as zakat literacy and public trust in zakat management institutions (Baihaqi, 2024; Khalimah, 2025). Case studies at the local level, such as the management of professional zakat in zakat collection units around campuses and the calculation of professional zakat standards at Baitul Mal Aceh, show that the technical parameters of qiyas results in the form of nisab and zakat levels are applied relatively consistently in various regions, even though the mechanisms for socialization and collection vary (Asih et al., 2024; As'adi, 2025).

The development of professional zakat in the digital era also demonstrates how the maslahah mursalah argument continues to expand in scope without changing the technical foundations established through qiyas. The digitalization of zakat, for example through online payment platforms and zakat calculator applications, is justified as a form of maslahah that facilitates the fulfillment of obligations by muzakki (payers of zakat) while simultaneously increasing transparency and accountability in the management of zakat funds (Zuchroh, 2022; Soleha et al., 2024). Studies on the role of Islamic social funds in supporting sustainable development goals during the pandemic also demonstrate how the maslahah argument remains relevant for expanding zakat's function as a socio-economic crisis mitigation instrument, without changing the basic technical structure of income zakat itself (Tumewang et al., 2021; Zahirah et al., 2025).

7. Challenges and Opportunities of Methodological Integration

Although the framework for integrating qiyas and maslahah mursalah is conceptually well established, its application in professional zakat policy in Indonesia still faces several challenges. First, there are varying interpretations regarding the appropriate object of qiyas, whether zakat on gold or zakat on agriculture, which has implications for the timing of zakat payments, whether immediately upon receipt of income or after one haul (Fahruddin, 2024). Second, overly lax application of maslahah mursalah has the potential to open up space for zakat policies that are no longer based on strict ushul fiqh principles, requiring consistent methodological oversight to prevent maslahah mursalah from being misused as a mere justification for pragmatic policies (Usman, 2020). Third, the gap in public understanding regarding the methodological basis of professional zakat also poses a challenge in efforts to increase zakat compliance among professionals and state officials.

On the other hand, the digital era opens up significant opportunities for strengthening the integration of qiyas and maslahah mursalah in professional zakat policy. The development of Islamic financial technology enables the application of technical parameters of qiyas results with greater precision and consistency through an automated zakat calculator system, while simultaneously expanding the reach of maslahah mursalah arguments through increased transparency and public education regarding the urgency of professional zakat (Nuryahya et al., 2022; Khairurrijal et al., 2024). As a comparative method, the use of istihsan and urf in Islamic economic law also enriches the discourse on methodological flexibility in responding to contemporary issues, although these two methods have different positions and requirements for use than qiyas and maslahah mursalah (Adam, 2021; Muslimin & Kharis, 2020).

8. The Position of Qiyas Integration and Maslahah Mursalah Compared to Other Istinbath Methods

To strengthen the argument that the integration of qiyas and maslahah mursalah is the most relevant framework for professional zakat, it is necessary to compare its position with other legal istinbath methods such as istihsan and urf. Istihsan is essentially an exception from qiyas jail or apparent qiyas to qiyas khafi or hidden qiyas, or an exception from general rules to specific rules, due to the existence of stronger evidence (Adam, 2021). In the context of professional zakat, istihsan has the potential to be used to provide certain relief or exceptions, for example for professions with irregular income, but its use is not as popular as qiyas because the parameters of professional zakat agreed upon through the MUI Fatwa Number 3 of 2003 are relatively standard and generally applicable. Likewise, urf, as a recognized social custom that does not conflict with sharia, plays a greater role in the technical aspects of implementation, such as the procedures for collecting and distributing professional zakat at the local level, rather than in determining the basis of the obligation and the parameters of the nisab itself (Muslimin & Kharis, 2020).

This comparison confirms that qiyas and maslahah mursalah remain the two most central and complementary istinbath methods in the legal argumentation structure of professional zakat, while istihsan and urf play more of a supporting role that is situational in nature at the level of technical implementation in the field. Taking into account all the above findings, it can be concluded that the integration framework of qiyas and maslahah mursalah is not merely a theoretical construct, but rather a framework that has been and continues to be empirically used, both explicitly and implicitly, in the formulation and development of professional zakat policies in Indonesia.

CONCLUSION

This study concludes that qiyas and maslahah mursalah have different but complementary functions in formulating professional zakat policies in Indonesia. Maslahah mursalah serves as a philosophical legitimacy basis that justifies the obligation of professional zakat by relying on maqashid al-syariah, especially the protection of property and the realization of social justice, while qiyas serves as a technical instrument that translates this obligation into operational parameters in the form of nisab, haul, and zakat rate through analogy to gold zakat and agricultural zakat. These two methods form a coherent set of ushul fiqh arguments, where maslahah mursalah answers the question of why professional zakat should be obligatory, while qiyas answers the question of how this obligation is technically operationalized.

This integration model is empirically manifested in the Indonesian Ulema Council Fatwa Number 3 of 2003 concerning Income Zakat, Law Number 23 of 2011 concerning Zakat Management, and various derivative policies of the National Zakat Agency and Zakat Amil Institutions at the regional level. However, the implementation of this integrative framework still faces challenges in the form of varying interpretations of the object of qiyas, the potential for misuse of maslahah mursalah without strict rules, and the gap in zakat literacy in society. The development of Islamic financial technology and the digitalization of zakat opens up opportunities to strengthen the consistency of the application of the technical parameters of qiyas results while expanding the reach of maslahah mursalah arguments in education and transparency of professional zakat management.

This study recommends that further research explore the integration framework of qiyas and maslahah mursalah in other contemporary zakat categories, such as zakat on digital assets and zakat on creative economy results, as well as conducting empirical field studies to test the effectiveness of this integrative framework in significantly increasing compliance and collection of professional zakat in various regions in Indonesia.

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