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Maqashid Syariah And Professional Zakat: A Critical Review Of Zakat Management Policy In Indonesia

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ABSTRACT

This research critically examines the policy of professional zakat management in Indonesia through the analytical lens of maqashid al-shari'ah. This research employs a descriptive qualitative approach with a library research method, drawing data from statutory regulations, fatwas, and Scopus- and Sinta-indexed scientific articles published between 2019 and 2026. The findings indicate that professional zakat is conceptually aligned with the five dimensions of maqashid al-shari'ah, namely hifz al-din, hifz al-nafs, hifz al-aql, hifz al-nasl, and hifz al-mal, since the collection of zakat from professional income promotes the equitable distribution of welfare and the protection of the community's wealth. Nevertheless, the implementation of professional zakat management policy in Indonesia still faces fundamental challenges, including regulatory inconsistency among institutions, low compliance among civil servant and private professional muzaki, weak reporting and accountability systems, and the underdeveloped digitalization of zakat governance. This research recommends strengthening technical regulations on professional zakat, harmonizing Baznas and Amil Zakat Institutions, and reinforcing the maqashid al-shari'ah foundation in every zakat distribution and utilization policy.

Keywords:* *Maqashid Al-Shari'ah, Professional Zakat, Zakat Management Policy, Indonesia

INTRODUCTION

Zakat is one of the pillars of Islam, encompassing both worship and socio-economic dimensions. As a religious fiscal instrument, zakat serves not only as a means of purifying the wealth and souls of those who pay zakat, but also as a mechanism for redistributing wealth aimed at reducing social inequality and promoting the welfare of those who mustahik (recipients of zakat). As a country with the largest Muslim population in the world, Indonesia has enormous zakat potential. The National Zakat Agency estimates that the national zakat potential could reach more than IDR 300 trillion per year, but actual collection remains far below that figure, less than even a tenth of the potential (Isman & Amalia, 2023; Baihaqi, 2024). This gap between potential and actual collection demonstrates that the issue of zakat in Indonesia is not merely a matter of individual religious awareness, but also a matter of institutional governance and public policy.

One of the most debated and relevant types of zakat to the modern economic structure is professional zakat, which is zakat imposed on income earned by a person from their expertise, position, or work, whether as a civil servant, private employee, or professional such as a doctor, lecturer, lawyer, or consultant. Unlike agricultural zakat, commercial zakat, or livestock zakat, which have a relatively clear legal basis in classical fiqh, professional zakat is a product of contemporary ijtihad that was only officially formulated in Indonesia through the Indonesian Ulema Council Fatwa Number 3 of 2003 concerning Income Zakat (Bokhori, 2022; Marimin & Fitria, 2017). This fatwa was born in response to the socio-economic reality where income from salaries and professional honorariums has become the dominant source of income for most urban communities, while classical zakat provisions do not explicitly regulate this type of wealth.

The debate over professional zakat does not stop at the level of Islamic jurisprudence alone, but continues to the level of policy and implementation. On the one hand, some contemporary scholars, such as Yusuf al-Qaradawi, view professional zakat as a valid form of qiyas (analogy) to zakat on gold and silver or agricultural zakat, given the similarity in the illat of income reaching the nisab (minimum threshold) (Saprida, 2016; cited in As'adi, 2025). On the other hand, some consider professional zakat to be a form of innovation (bid'ah) in Islamic law because it lacks an explicit text and was unknown in the practices of the Salaf (the early generations) (Munandar & Ridwan, 2022). This fiqh debate then has implications for variations in professional zakat management practices in the field, both in terms of the method of calculating the nisab, the mechanism of deductions through the payroll system, and the uniformity of the percentage of zakat imposed (Dg. Mustafa, 2021; As'adi, 2025).

From a state regulatory perspective, zakat management in Indonesia is regulated by Law Number 23 of 2011 concerning Zakat Management, which was subsequently enacted in Government Regulation Number 14 of 2014 and various derivative regulations from the Ministry of Religious Affairs and Baznas. This regulation mandates Baznas as a non-structural government institution authorized to manage zakat nationally, and provides space for Zakat Amil Institutions (Amil Zakat Institutions) established by the community to assist in the collection, distribution, and utilization of zakat. However, several studies indicate that this regulation has not fully addressed the complexities of professional zakat management, particularly regarding zakat objects, the mechanism for deductions from Civil Servant income, inter-institutional harmonization, and weak reporting and accountability systems (Fitriani, Machendrawaty, & Sadiah, 2022; Rahmawati & Septiarini, 2021; Adiwijaya & Suprianto, 2020).

To assess whether the professional zakat management policy in Indonesia has been implemented in accordance with the ideals of sharia, a more comprehensive analytical framework is needed than simply analyzing compliance with positive law. Maqashid sharia, as a theory of the objectives of Islamic law formulated by scholars of the usul fiqh such as al-Syatibi and further developed by contemporary thinkers such as Ibn Ashur and Jasser Auda, offers an evaluative framework consisting of five main objectives of sharia, namely hifz al-din (protection of religion), hifz al-nafs (protection of life), hifz al-aql (protection of reason), hifz al-nasl (protection of offspring), and hifz al-mal (protection of property). Several studies have used the maqashid sharia framework to evaluate the performance of zakat institutions (Hudayati & Tohirin, 2019; Isman & Isman, 2024), but its specific application to professional zakat and its management policies at the national level is still relatively limited.

Previous literature indicates that studies on professional zakat generally fall into three separate groups. The first group is normative fiqh studies, which focus on the legal legitimacy of professional zakat, such as comparing the views of Islamic schools of thought and the opinions of contemporary scholars (Marimin & Fitria, 2017; Bokhori, 2022; Munandar & Ridwan, 2022). The second group is technical-practical studies on the mechanism for collecting professional zakat through the payroll system in the State Civil Service in various regions, which emphasize administrative aspects and collection effectiveness (Priyambodo, Nugroho, & Sugiarti, 2023; Safpuriyadi & Tanjung, 2024). The third group is a study on the application of maqashid sharia in zakat institutions in general, which focuses more on the performance of distribution and utilization of productive zakat rather than the specific issue of collecting professional zakat (Isman & Isman, 2024; Hudayati & Tohirin, 2019; Fatoni & Khusnudin, 2025).

These three groups of studies are rarely brought together within a coherent analytical framework. Normative fiqh studies tend to focus on legal legitimacy without deeply linking it to state policy evaluations, while studies of zakat management policies focus more on institutional aspects and financial accountability without using the maqashid sharia framework as a basis for normative evaluation (Alshater et al., 2021; Andam & Osman, 2019). Furthermore, most research on maqashid sharia and zakat still focuses on the level of specific zakat institutions or regional case studies (Fitriani, Machendrawaty, & Sadiah, 2022; Luntajo & Hasan, 2023), resulting in limited comprehensive national policy coverage, particularly regarding the consistency of professional zakat management policies following the enactment of Law Number 23 of 2011.

Based on the gap mapping, the novelty of this research lies in three aspects. *First*, this research integrates three previously separate areas of study: normative jurisprudence of professional zakat, technical studies of zakat management, and the evaluative framework of maqashid sharia, into one coherent critical analysis. *Second*, this research specifically focuses on professional zakat as a test case to assess the consistency of national zakat management policies, considering that professional zakat is the type of contemporary zakat that most intersects with the economic realities of urban communities and state apparatuses today. *Third*, this research compiles and synthesizes findings from Scopus and Sinta-indexed scientific literature published between 2019 and 2026, so that the resulting argument map is up-to-date and reflects the dynamics of professional zakat policy following the strengthening of digitalization of zakat services in Indonesia.

The urgency of this study is increasingly apparent given the ongoing shift in Indonesia's labor structure toward the service sector and the digital economy. Employment data shows that the proportion of workers in the formal, salary- and honorarium-based sector continues to increase, while zakat literacy among urban professionals remains relatively low compared to zakat awareness in the agriculture and trade sectors, which have long been established in the Islamic jurisprudence tradition (Makarim & Hamzah, 2024). This situation demands academic studies that not only address the normative legitimacy of professional zakat but also seriously evaluate how state policies can translate the potential of professional zakat into tangible and measurable benefits based on the maqasid sharia framework.

Based on the background description, this article is written to answer two problem formulations, namely: (1) how is the relevance of the concept of professional zakat to the maqashid sharia framework; and (2) how the professional zakat management policy in Indonesia is critically evaluated through the maqashid sharia approach, along with recommendations for strengthening it. These two problem formulations are expected to provide academic contributions to the development of contemporary zakat jurisprudence studies as well as practical contributions to improving zakat management policies in Indonesia.

METHODOLOGY

This research uses a descriptive qualitative approach with a literature review method. This approach was chosen because the research aims to be exploratory-analytical, namely to deeply understand the conceptual relationship between maqashid sharia and professional zakat, and to evaluate zakat management policies based on data and previous research findings, rather than collecting primary data from the field (Isman & Amalia, 2023; Makarim & Hamzah, 2024).

The data sources in this study are divided into three categories. First, primary data sources in the form of Al-Qur'an and Hadith texts that form the legal basis of zakat, Fatwa of the Indonesian Ulema Council Number 3 of 2003 concerning Income Zakat, Law Number 23 of 2011 concerning Zakat Management, and Government Regulation Number 14 of 2014. Second, secondary data sources in the form of national and international scientific journal articles indexed by Sinta and Scopus, published in the period 2019 to 2026, with the theme of maqashid sharia, professional zakat, and zakat management policies in Indonesia. Third, tertiary data sources in the form of official Baznas reports such as the Indonesian Zakat Outlook and National Zakat Statistics which are used as supporting data to strengthen the argument.

The data collection technique was carried out by searching scientific articles in the Google Scholar, Scopus, Sinta databases, and online journal repositories (open journal systems) with the keywords "professional zakat", "maqashid syariah", "Indonesian zakat management", and their English equivalents. The articles used were selected based on the criteria of theme relevance, publication year recency (2019-2026), and the availability of open access so that they can be traced and re-verified by readers. A total of 30 scientific articles were used as references in the bodynotes in this study.

The data analysis technique uses a descriptive-qualitative content analysis method with the following steps: (1) data reduction by grouping articles based on the themes of professional zakat jurisprudence, zakat management policies, and maqashid sharia; (2) data presentation in the form of a thematic narrative arranged based on the five dimensions of maqashid sharia; and (3) drawing conclusions through a critical synthesis of these findings to formulate policy evaluations and recommendations (Makarim & Hamzah, 2024; Fatoni & Khusnudin, 2025).

RESULTS AND DISCUSSION

1. The Concept of Professional Zakat in Contemporary Jurisprudence

Professional zakat, which in contemporary Islamic jurisprudence discourse is also called zakat al-mal al-mustafad or zakat on income, is zakat imposed on assets obtained by a person from work, services, or professional expertise, such as civil servant salaries, lecturers' honorariums, income from doctors, consultants, lawyers, and other similar jobs. This concept is not found explicitly in classical Islamic jurisprudence books because the economic structure in the early Islamic era was still dominated by the agricultural, trade, and livestock sectors (Marimin & Fitria, 2017). In response to changes in the modern economic structure, contemporary scholars such as Yusuf al-Qaradhawi formulated professional zakat through the qiyas method, namely by analogizing professional income with zakat on gold and silver in terms of nisab and with zakat on agriculture in terms of the time of zakat disbursement (Saprida, 2016, quoted in As'adi, 2025).

In Indonesia, the legitimacy of professional zakat was strengthened through the Indonesian Ulema Council Fatwa Number 3 of 2003 concerning Income Zakat, which stipulates four main provisions: first, the definition of income includes all halal income from professions, both routine and irregular; second, the nisab for income zakat is equated with the nisab for gold of 85 grams; third, zakat can be paid each time income is received if it has reached the nisab, or accumulated over a year; and fourth, the zakat rate is set at 2.5 percent (Bokhori, 2022). This fatwa serves as the main normative basis for Baznas and Zakat Collection Institutions in organizing professional zakat collection in various regions, including through a direct deduction scheme from salaries (payroll system) for State Civil Apparatus (Priyambodo, Nugroho, & Sugiarti, 2023).

However, the controversy surrounding the validity of professional zakat has not completely subsided. Some groups, particularly those who adhere to the principle of tauqifiyyah in worship, consider professional zakat to be a form of legal expansion that lacks a direct basis in the text and has the potential to constitute innovation (bid'ah) in mahdah worship (Munandar & Ridwan, 2022). Those who support professional zakat counter this argument by asserting that zakat has illat in the form of growing assets (al-mal al-nami) and reaching the nisab (minimum threshold). Therefore, professional income that actually grows and reaches the nisab is subject to zakat obligations based on the principles of maslahah mursalah and qiyas (Dg. Mustafa, 2021). This debate demonstrates that professional zakat is not merely an administrative technicality but also a matter of legal istinbath methodology that has direct implications for the legitimacy of state policy in collecting zakat from the income of its citizens.

2. Zakat Management Policy in Indonesia: Regulatory Framework

Zakat management in Indonesia is formally regulated through Law Number 23 of 2011 concerning Zakat Management, which replaces Law Number 38 of 1999. This law authorizes Baznas as an independent non-structural government institution to implement zakat management nationally, while also providing space for Amil Zakat Institutions formed by the community to assist Baznas in collecting, distributing, and utilizing zakat, provided they obtain official permission from the Ministry of Religious Affairs (Adiwijaya & Suprianto, 2020). This regulation was then strengthened by Government Regulation Number 14 of 2014 concerning the Implementation of the Zakat Management Law, as well as various derivative regulations such as Regulation of the Minister of Religious Affairs Number 606 of 2020 concerning Sharia Audit, and Regulation of the Director General of Taxes Number PER-08/PJ/2021 which regulates gross income reduction incentives for muzaki who pay zakat through official institutions.

Baznas data shows a significant growth trend in the collection of zakat, infaq, alms, and other religious social funds (ZIS-DSKL) over the past decade, with national collection reaching more than IDR 40 trillion in 2024, an increase of more than 25 percent compared to the previous year (cited in Baihaqi, 2024). However, this figure is still far from the estimated national zakat potential of IDR 327 trillion per year, so that the realization of zakat collection has only reached less than 10 percent of the existing potential (Isman & Amalia, 2023). This gap is particularly evident in professional zakat, where many State Civil Apparatus and professionals factually meet the nisab requirements, but have not yet been optimally distributed through official zakat institutions due to various factors, such as minimal socialization, non-uniformity of deduction policies at the agency level, and public trust that has not been fully restored following a number of philanthropic fund misappropriation scandals (Priyambodo, Nugroho, & Sugiarti, 2023; Andam & Osman, 2019).

One fundamental issue in professional zakat management policies is the lack of uniformity in the mechanism for deducting zakat from Civil Servant income across regions. Some local governments implement an automated payroll system that deducts 2.5 percent of each employee's gross salary, while others still employ a voluntary scheme that relies on individual awareness (As'adi, 2025; Dg. Mustafa, 2021). This variation creates disparities in the realization of professional zakat collection across regions and has the potential to create horizontal injustice between zakat payers with similar income levels but subject to different zakat policies.

3. Analysis of Professional Zakat from the Perspective of Maqashid Syariah

Maqashid sharia, as formulated by al-Syatibi in the book al-Muwafaqat and further developed by Ibn Ashur and contemporary thinkers such as Jasser Auda, refers to the main goals to be achieved by Islamic sharia for the benefit (maslahah) of mankind, which are classically formulated in five main dimensions, namely hifz al-din (protection of religion), hifz al-nafs (protection of the soul), hifz al-aql (protection of reason), hifz al-nasl (protection of descendants), and hifz al-mal (protection of assets) (Isman & Isman, 2024). This framework has been widely used in contemporary research to measure the performance of sharia financial institutions and zakat institutions (Hudayati & Tohirin, 2019).

From the aspect of hifz al-din, the obligation of professional zakat strengthens the dimension of mahdah worship as well as maliyah ijtimaiyyah worship (wealth worship with a social dimension), thus becoming a means of strengthening the spiritual obedience of muzaki as well as a form of gratitude for the professional sustenance received (Professional Zakat Perspektif Maqâshid Syari'ah, 2023). From the aspect of hifz al-nafs, the distribution of professional zakat funds to mustahik contributes directly to the fulfillment of basic needs such as food and health services, thereby helping to maintain the survival of vulnerable groups (El Ayyubi, Wahyuni, Muljono, & Beik, 2023). From the aspect of hifz al-aql, most Amil Zakat Institutions allocate professional zakat funds for educational scholarship programs and skills training for mustahik, which directly contributes to increasing the intellectual capacity of the community (Fitriani, Machendrawaty, & Sadiah, 2022; Jarwanto & Anantyasari, 2025).

From the hifz al-nasl aspect, the productive zakat utilization program sourced from professional zakat also supports the economic welfare of mustahik families across generations, thereby reducing the potential for inheriting structural poverty (Saputra & Canggih, 2023). Meanwhile, from the hifz al-mal aspect, which is the dimension most directly related to professional zakat, collecting zakat from income encourages a more equitable circulation of assets (al-tadawul), prevents the accumulation of wealth in a small group, while protecting the assets of muzaki from a spiritual dimension in the form of purification of assets obtained through professional activities (Luntajo & Hasan, 2023).

The above analysis confirms that conceptually, professional zakat is strongly aligned with all dimensions of the maqashid sharia. However, this conceptual alignment is not necessarily realized in practice if management policies are not designed with a strong maqashid foundation. Several studies have shown that many zakat institutions are still oriented toward meeting collection targets (fundraising-oriented) rather than achieving the full impact of the maqashid, resulting in a gap between normative ideals and the reality of implementation (Isman & Isman, 2024; Fatoni & Khusnudin, 2025).

4. Challenges of Governance and Accountability in Professional Zakat Management

Professional zakat governance in Indonesia faces at least four fundamental challenges when evaluated through the maqashid sharia framework. First, regulatory challenges, namely the lack of technical regulations that specifically and uniformly govern the mechanism for collecting professional zakat across all government agencies and the private sector, resulting in implementation gaps between regions (As'adi, 2025; Rahmawati & Septiarini, 2021). Second, compliance challenges, where the awareness of muzaki (religious zakat payers) among private professionals is relatively lower than that of civil servants who are already bound by an automated payroll system, thus the potential for professional zakat from the private sector has not been fully explored (Andam & Osman, 2019; Nazeri, Nor, Abdul-Rahman, Abdul-Majid, & Hamid, 2023).

Third, the challenge of accountability and transparency in financial reporting by zakat management institutions. Several studies have found that some zakat institutions have not consistently implemented financial reporting standards based on PSAK Syariah Number 109, thus raising public doubts about the accountability of zakat fund distribution, including professional zakat (Adiwijaya & Suprianto, 2020; Owoyemi in a comparative study, cited in Alshater et al., 2021). This public distrust is exacerbated by several cases of misappropriation of philanthropic funds, which, although not all directly related to official zakat institutions, have nevertheless impacted the general decline in trust among prospective zakat payers (Priyambodo, Nugroho, & Sugiarti, 2023).

Fourth, the challenge of digitalizing zakat governance. Digital transformation has opened up significant opportunities for optimizing professional zakat collection through online payment channels, digital wallet applications, and the integration of information technology-based payroll systems (Makarim & Hamzah, 2024; Luntajo & Hasan, 2023). However, levels of digital literacy and trust in digital zakat platforms still vary across regions, and not all Zakat Collection Institutions have adequate technological infrastructure to integrate muzaki data nationally (Fatoni & Khusnudin, 2025). From a maqasid sharia perspective, this digitalization gap has the potential to hinder the optimal achievement of hifz al-mal, as the efficiency and transparency of zakat asset management are highly dependent on the quality of the information systems used.

Fifth, the challenge of institutional coordination between Baznas, as both regulator and operator, and the hundreds of licensed Zakat Institutions across Indonesia. The lack of a nationally integrated database of muzaki and mustahik leads to potential duplication of beneficiaries on the one hand, and the omission of a number of potential mustahik groups on the other (Fitriani, Machendrawaty, & Sadiah, 2022). This situation is exacerbated by the unequal institutional capacity among Zakat Institutions, where national-scale institutions have generally implemented relatively mature management information systems, while regional-scale Zakat Institutions still rely on manual recording for some of their operational activities (Luntajo & Hasan, 2023; Jarwanto & Anantyasari, 2025). From a maqashid sharia perspective, this institutional capacity gap has the potential to hinder the equitable distribution of professional zakat benefits nationally, resulting in mustahik in regions with weak institutional capacity tending to receive more limited benefits than those in regions with more advanced institutional capacity.

5. Critical Evaluation and Policy Recommendations Based on Maqashid Syariah

Based on the analysis above, the professional zakat management policy in Indonesia can be said to have a fairly strong normative foundation, both from the fiqh side through the MUI Fatwa Number 3 of 2003, and from the positive law side through Law Number 23 of 2011. However, from the perspective of maqashid sharia, the effectiveness of the policy is not yet fully optimal because its implementation still leaves a number of structural gaps, namely the lack of uniformity in technical regulations, low voluntary compliance, weak reporting accountability, and disparity in digitalization between institutions (Isman & Isman, 2024; Mutamimah quoted in the ICT zakat study, 2021).

To strengthen professional zakat management policies and align them more closely with the maqashid sharia (the Islamic principles of sharia), this article formulates several recommendations. First, the government, together with Baznas (National Zakat Agency), needs to develop uniform technical regulations regarding the mechanism for deducting professional zakat for civil servants at all levels of government, thereby creating horizontal equity among zakat payers (As'adi, 2025). Second, strengthening the accountability and financial reporting systems of zakat institutions with standardized and independently auditable standards is necessary to restore public trust (Adiwijaya & Suprianto, 2020; Fitriani, Machendrawaty, & Sadiah, 2022).

Third, the acceleration of the digitalization of zakat governance needs to be directed not only at the aspect of transaction convenience, but also at the integration of muzaki and mustahik data nationally to support more targeted and maqashid-based zakat distribution planning (Makarim & Hamzah, 2024; Nazeri et al., 2023). Fourth, public education regarding the urgency of professional zakat needs to be strengthened through an approach that integrates contemporary fiqh arguments with the narrative of maqashid sharia, so that the public understands professional zakat not only as a formal obligation, but also as an instrument for achieving social justice and the common good (El Ayyubi, Wahyuni, Muljono, & Beik, 2023; Arwani, Nurhayati, & Fauzi, 2022). With these steps, the policy of professional zakat management in Indonesia is expected to transform from mere administrative compliance to an instrument for achieving maqashid sharia substantively.

6. Comparison with Zakat Management Practices in Other Countries

A comparison with zakat management practices in Malaysia can provide additional perspectives for evaluating professional zakat policy in Indonesia. Unlike Indonesia, which implements a relatively decentralized zakat management system with the existence of Baznas at the central and regional levels and hundreds of licensed Amil Zakat Institutions, Malaysia implements a more centralized zakat management model under the authority of the State

Islamic Religious Council in each state, with more streamlined integration of muzaki data through a unified payroll deduction system for civil servants (Nazeri, Nor, Abdul-Rahman, Abdul-Majid, & Hamid, 2023). This centralized model allows for a relatively higher level of income zakat compliance in Malaysia compared to Indonesia, although both face challenges in terms of distribution transparency and public trust (Alshater, Saad, Abd. Wahab, & Saba, 2021).

A bibliometric study of zakat literature shows that institutional efficiency and digital governance have dominated zakat studies in Malaysia and Indonesia over the past decade, with a steady increase in scholarly publications, particularly following the COVID-19 pandemic, which accelerated the adoption of digital zakat channels (Alshater et al., 2021). This cross-country comparison confirms that the success of professional zakat management is not solely determined by the strength of its fiqh (Islamic jurisprudence) foundation, but also by an institutional design capable of coherently integrating legal compliance, fiscal incentives, and technological infrastructure. In this context, Indonesia can adapt several good practices from Malaysia, particularly regarding the integration of muzaki data across agencies, without abandoning the decentralized institutional character of zakat that has become a hallmark of the national zakat management system (Arwani, Nurhayati, & Fauzi, 2022).

Furthermore, fiscal incentives in the form of taxable income reductions for zakat payers who pay zakat through official institutions, as stipulated in the Director General of Taxes Regulation Number PER-08/PJ/2021, are a strategic step in line with practices in various other Muslim countries to encourage voluntary professional zakat compliance. However, the effectiveness of these incentives still needs further evaluation given the low level of public literacy regarding these tax reduction mechanisms (Rahmawati & Septiarini, 2021). From a maqasid sharia perspective, this synergy between zakat and tax instruments essentially strengthens the institutional dimension of hifz al-mal, as it encourages harmonization between religious and state obligations without creating a double burden on Muslim citizens (Hamid & Jamaluddin, 2023).

CONCLUSION

Based on the results of the literature review that has been described, two main points can be concluded. First, professional zakat is a product of contemporary ijtihad that conceptually has strong relevance to all dimensions of maqashid sharia, namely hifz al-din, hifz al-nafs, hifz al-aql, hifz al-nasl, and hifz al-mal, because the collection of zakat from professional income encourages the purification of assets, equitable distribution of welfare, increased intellectual capacity of mustahik, sustainability of welfare across generations, and a more equitable circulation of assets in society. Its normative legitimacy is strengthened through the Fatwa of the Indonesian Ulema Council Number 3 of 2003 concerning Income Zakat, although the debate regarding its validity in the classical fiqh perspective is still ongoing.

Second, the policy for managing professional zakat in Indonesia, formally regulated by Law Number 23 of 2011 concerning Zakat Management and its implementing regulations, has not been able to fully realize the objectives of the maqashid sharia optimally. This gap is caused by several structural issues, namely the lack of uniformity in technical regulations for collecting professional zakat between agencies and regions, low voluntary compliance, especially among private professionals, weak accountability and financial reporting systems for zakat institutions, and disparities in digitalization capacity among zakat management institutions.

To address this gap, it is necessary to strengthen uniform technical regulations, increase accountability and transparency in reporting, accelerate the digitalization of nationally integrated zakat governance, and strengthen public education that integrates contemporary fiqh arguments with the narrative of maqashid sharia. With these steps, professional zakat management policy in Indonesia is expected to shift from an orientation solely on administrative compliance to achieving more substantive benefits (maslahah) for the community, in line with the noble ideals of maqashid sharia itself. Further research is recommended to conduct empirical field studies to quantitatively test the impact of professional zakat policy on the achievement of maqashid sharia indicators at the regional zakat collection institution level.

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