

## **ABSTRAK**

*Zakat profesi yang memang sudah lama menjadi perbincangan hangat di Indonesia ini memang diharapkan dapat membantu mengurangi kemiskinan. Dengan semakin banyaknya lembaga zakat yang bermunculan seyogyanya dana zakat yang dapat dihimpun juga sesuai harapan. Namun belum semua lembaga bisa menghimpun dengan maksimal. Salah satunya adalah LAZISMU PWM DIY. Sebagai lembaga amil zakat, LAZISMU PWM DIY tentu ingin bisa semaksimal mungkin menghimpun dana zakat khususnya zakat profesi. Sejak Munas Tarjih Muhammadiyah tahun 1989 di Malang dan tahun 2000 di Jakarta telah menghasilkan keputusan terkait kewajiban zakat profesi. Tujuan penelitian ini adalah untuk menjelaskan bagaimana implementasi zakat profesi di LAZISMU PWM DIY apakah sesuai ketentuan Majelis Tarjih. Dalam praktiknya, Implementasi zakat profesi di LAZISMU PWM DIY secara umum sudah menggunakan standar yang ditetapkan oleh Majelis Tarjih Muhammadiyah tentang zakat profesi. Sebagaimana harapan Pimpinan Pusat Muhammadiyah bahwa segenap jajaran persyarikatan memang harus menggunakan atau melaksanakan apa yang sudah ditetapkan oleh Persyarikatan Muhammadiyah.*

**Kata Kunci : Zakat profesi, Majelis Tarjih Muhammadiyah, Lembaga Amil Zakat Infaq dan shadaqah Muhammadiyah (LAZISMU), Philantropy.**

## **THE IMPLEMENTATION OF ZAKAT ON PROFESSION IN LAZISMU IN THE PERSPECTIVE OF TARJIH MUHAMMADIYAH**

### **ABSTRACT**

Zakat on profession which has long been a hot conversation in Indonesia is indeed expected to help to reduce poverty. With the increasing number of zakat institutions that emerge, zakat funds that can be collected should also as much as expected. However, not all institutions can collect it maximally. One of them is LAZISMU PWM DIY. As an institution of *amil zakat* (administrators of zakat), LAZISMU PWM DIY certainly wants to collect zakat funds as much as possible, especially zakat on profession. Since the National Conference of Tarjih Muhammadiyah in 1989 in Malang and in 2000 in Jakarta, it has resulted in decisions related to the obligation of zakat on profession. The purpose of this study is to explain how the implementation of zakat on profession in LAZISMU PWM DIY whether it is in accordance with the provisions of the Majelis Tarjih. In practice, the implementation of zakat on profession in LAZISMU PWM DIY in general has been using the standards set by the Majelis Tarjih Muhammadiyah about the zakat on profession. As the Muhammadiyah Central Executive Board's expectation that all levels of organization should use or implement what has been established by Muhammadiyah Organization.

**Keywords:** *Zakat on Profession, Majelis Tarjih Muhammadiyah, Institution of Amil Zakat Infaq and Shadaqah of Muhammadiyah (LAZISMU), Philanthropy*