

ABSTRAK

Dewasa ini, pemahaman dan pengamalan zakat di tubuh umat Islam terus mengalami perkembangan, salah satunya muncul ijtihad mengenai zakat profesi oleh ulama kontemporer. Munculnya konsep zakat profesi ini yang tergolong baru dalam khazanah keilmuan Islam memantik perbedaan pendapat di kalangan ulama. Di Indonesia sendiri terdapat dua organisasi keislaman tertua dan terbesar, yakni Muhammadiyah dan Persatuan Islam (Persis) yang berbeda pandangan hukum mengenai zakat profesi

Penelitian ini bertujuan untuk mengetahui metode *istinbāt* hukum yang digunakan oleh Muhammadiyah dan Persis dalam menentukan hukum zakat profesi. Selain itu juga bertujuan mencari persamaan dan perbedaan Muhammadiyah dan Persis dalam memandang hukum zakat profesi.

Jenis penelitian ini adalah penelitian kualitatif dengan pendekatan metode penelitian deskriptif analitik dan komparatif. Adapun teknik pengumpulan data melalui studi dokumenter/ bibliografis, penelitian kepustakaan (*library research*), dan wawancara langsung.

Dari hasil penelitian dapat diketahui bahwa metodologi *istinbāt* hukum zakat profesi oleh Muhammadiyah menggunakan metode *bayānī* (semantik), metode *ta'li* (rasionalistik), metode *istiṣlāhī* (filosofis), dan juga menggunakan *qiyas*. Adapun Persis metodologi *istinbāt* hukumnya mendahulukan *zāhir* Al-Qur'an daripada *ta'wīl* dan mengutamakan tafsir *bi al-ma'sūr* (dengan hadis) sebagai *bayān* terhadap Al-Qur'an. Dalam pandangan Muhammadiyah, zakat profesi diwajibkan sedangkan Persis menolak dan memberikan alternatif konsep yakni infak profesi. Akan tetapi kedua organisasi tersebut sepakat bahwa kelebihan harta hasil profesi harus disisihkan bagi yang membutuhkan, baik itu lewat zakat ataupun infak. Keduanya juga sepakat untuk menghormati pandangan hukum satu sama lain yang merupakan hasil ijtihad.

Kata kunci: zakat profesi, Muhammadiyah, Persis, *istinbāt* hukum.

ABSTRACT

In this modern era, the understanding and actualization of zakat (alms-giving) within Muslims have kept developing. One of the developments is the existence of an *ijtihad* (individual judgment) about professional zakat argued by contemporary *ulamā* (Muslim scholars). The emergence of this professional zakat concept is included as brand new in the Islamic scientific repertoire and it has ignited controversy among *ulamā*. In Indonesia, there are two oldest and biggest Islamic organizations, which are Muhammadiyah and Persatuan Islam (Persis). These two organizations have different legal opinion towards professional zakat.

This study aims to find out the method of legal reasoning employed by Muhammadiyah and Persis in determining the law of professional zakat. Besides, it aims to identify the similarities and differences between Muhammadiyah and Persis in perceiving the law of professional zakat.

The type of this study was qualitative with analytical and comparative descriptive approach. The data gathering technique was through documentary or bibliography, library research and direct interview.

Result shows that the method of legal reasoning used by Muhammadiyah in deciding the law of professional zakat is *bayānī* (semantic), *ta'wīlī* (rationalistic), *istiślāhī* (philosophic), as well as *qīyas*. Meanwhile, the method used by Persis in deciding the law of professional zakat is that it prioritizes Al-Qur'an *zāhir* over *ta'wīl*, and it highlights the *bi al-ma'sūr* interpretation as *bayan* towards Al-Qur'an. In the perception of Muhammadiyah, professional zakat is compulsory. On the contrary, Persis denies this kind of liability and it gives alternative concept instead, which is professional infak (donation). Nevertheless, both Muhammadiyah and Persis have agreed that the assets revenue excess must be allocated for those who need, either via zakat or infak. Both organizations have also agreed to respect each other's legal opinion, as the results of *ijtihad*.

Keywords: professional zakat, Muhammadiyah, Persis, *istinbāṭ* (legal reasoning).