

# THE IMPACT OF THE IMPOSITION OF ZAKAT PROFESSION AGAINST BEHAVIORAL ACADEMICS

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**Abstract**—This study aims to investigate the knowledge and understanding of academics staff on zakat and to know the impact of professional zakat on the behavior of lecturers of Muhammadiyah University of Yogyakarta. The objects of this study were lecturers at the Faculty of Economics and Business. This research used qualitative descriptions while the variables studied were the impacts of the mandatory zakat on the academic community in UMY. The data of this study was obtained through questionnaires, interviews and documentation. The research instrument is a list of questions that reveal the variables and rubric of self-reflection. The data validity used content validity and data triangulation, while the technical data analysis is quantitative through percentage analysis. The results of this study were that the obligations of professional zakat bring positive and negative effects on the lecturers of Muhammadiyah University of Yogyakarta, especially in the Faculty of Economics and Business. However, the negative impact is greater than the positive one.

**Keywords:** *Academic Community, Professional Zakat, UMY.*

## I. INTRODUCTION

### A. Research Background

Zakat is one of the pillars of Islam and one of the principal elements to solidify the Islamic jurisprudence. It is one of the potential funding sources in society which can be used for the interests and welfare of the society. Generally, for a Muslim, one of the main objectives to achieve from the presence of zakat is the creation of secure feeling because they have fulfilled the obligation of zakat, as ordered by the Islamic jurisprudence. Steps taken in managing zakat are needed in maintaining zakat professionally and responsibly in the guidance of *syara*. This step is important to be applied simultaneously among various parties involved in zakat. Each party obligates to ensure protection, coach, and even the best service to muzaki, mustahiq, and even the provider of zakat. The purpose of it is to give the awareness for society to fulfill the obligation of paying zakat, service, and management by the institutions that have the right to manage zakat (Mujiyatun, 2016).

According to the types, zakat has developed along with the development of the wealth that is earned and each wealth is obligated to be paid through zakat; one of those zakat is known by zakat profession. Zakat profession is begun popularized and often discussed by Syaikh Yusuf al-Qardhawi (1973:487). Syaikh Yusuf al-Qardhawi explained that zakat profession is paid from the income earned from their job because of their intelligence or skills. For example doctors, teachers, and engineers. Those jobs are under the control of the individual or corporation through rewards such

as wages, salaries, honorarium, and other kinds of reward (Trigiyanto, 2016). Based on the system and mechanism of teachers and employees' salaries of Universitas Muhammadiyah Yogyakarta, there is an obligation for all lecturers or employees to pay zakat/inafaq taken from their monthly salaries. It is applied through salary deduction on the salary of lecturers and employees in the amount of 2.5% of the total income they earn, so it arises new problem that have some impacts on the employees of Muhammadiyah University of Yogyakarta.

The emersion of those problems have a very significant impact in the implementation of Islamic jurisprudence. Many lecturers and employees misunderstand the implementation of zakat, so that it causes the emersion of a wide range of syubhat and mistakes that can arise the practice of tyranny towards Muslims. Therefore, this study is very important to reveal the impact of the obligation of payment of zakat profession, and also rectify the misunderstanding in the implementation of zakat.

### B. Limitations of the Research

This study is limited to the issue about the impact of the obligation of zakat profession on the lecturers of Faculty of Economics and Business (FEB) and the mistakes that often occur in the implementation of zakat which it is not appropriate with the instructions of Rosulullah PBUH.

### C. Research Questions

The research questions of this study are:

1. The level of knowledge and understanding of the lecturers at Faculty of Economics and Business (FEB) about zakat.
2. The impact of the imposition of zakat profession on the behavior of FEB UMYs lecturers.

### D. Research Objectives

1. To reveal the understanding and knowledge of lecturers at Faculty of Economics and Business (FEB) UMY about zakat.
2. To find the impacts of the imposition of zakat profession on the behavior of FEB UMY lecturers.

### E. Research Significances

1. Provide the advices to the institution, especially to FEB lecturers to improve their knowledge on zakat.
2. Understand the impacts of the imposition of zakat profession as well as to raise the awareness of the lecturers in

fulfilling their obligations of zakat in line with the guidance of Rosulullah SAW.

## II. LITERATURE REVIEW

### A. Overview of Zakat Profession

In general, the society understand that some kinds of income/revenue are obtained from the results of working, especially the job of a professional nature such as civil government employees (PNS), private employees, lecturers, and even medical personnel (doctors and nurses). Income/revenue results above can be understood as a part of the zakat profession. Public opinion delivered by the experts on the contemporary jurisprudence provides an understanding that the results of the professions mentioned above include a part of wealth obligated to pay the zakat. It is because zakat is the levy of wealth taken from rich people to be managed and then distributed to the poor people among them (Yusuf Qordhawi, 2006).

However, as the provisions of shara' explains that if the results of the profession of a person does not suffice their and their family main need, then they are more appropriately categorized as *mustahiq* (a party who has the right to receive zakat). Moreover, when the results of income/revenue can only be used for the needs of their life or even less, then they cannot be categorized for zakat obligations encumbered. Necessities of life in this case are the primary needs that include cloth, food, place, education, health, as well as the funding that needs for the run of the profession in order to be sustainable.

Profession can be understood in a simple way as a kind of work that requires proficiency in the knowledge and skills as well as experts in the field that becomes the focus (professional). An expert of contemporary Fiqh, Yusuf al-Qardhawi has his own view that the profession is a type of effort or work that produce wealth both the work done by private business or work achieved by cooperation with other parties. For example the type of work in the government, private companies, or with the company, with the results are salary, wages, or honorarium.

Revenue/income earned from professional work or labored through the expertise and skill or profession, whether it is organized individually or in co-operation with other parties are actually need to be an important concern for every Muslim today. Yusuf Qardawi as one of legal scholars of the zakat who approves the existence of law of zakat gave many opinions about the law of zakat profession. The type of revenue/income earned from working is an income that was categorized as professional jobs, for example a civil government employee (PNS), doctor, engineer, designers, artists, and even teachers (lecturers) and many others. Meanwhile the type of income earned from joint ventures is the type of job such as contract employees, workman, and labor. The reward or results which became counterpart from these jobs are salary/wage, and the kind of steady income or other subsidies that reach the level of nisab.

### B. The term of Zakat Profession

The terms and conditions of the obligation of zakat profession are as follows:

1. Full ownership wealth; it means that the zakat of the wealth owned is obligated to be paid if it is owned fully and as the wealth is not owned by other people.

2. Entering the terms Nishab, size and haul. Many scholars argue that the minimal criteria of nisab charged to be the obligation of zakat is assumed as the zakat of agriculture, trade, and even the rikaz (type of goods findings). The criteria of nisab that become the standard are nisab, levels, and the time of payment which is the same with gold or silver. The amount of nishab in this case is as many as 85 grams of gold in which the zakat is 2.5%, while time for payment is once in every year (1).

3. The wealth is guaranteed halal, free from the burden of debt, and includes the part of the primary need. Moreover, the wealth also reaches the criteria of *thayiban* (halalan thayiban) that is freedom from the gambling elements and other criteria forbidden in *syara'*.

### C. The Distribution of Zakat Profession

The distribution of zakat professions is the same as the other zakat maal, because zakat profession is included in zakat maal. Based on the existing theorem, zakat can be distributed into two forms, i.e. consumer and producer. The distribution of zakat productively once happened in the era of Rasulullah SAW. Stated in a hadith of Imam Muslim from Salim bin Abdillah bin Umar from his father, that "Rasulullah SAW gave zakat to him and then told him to develop or donate it again". Also narrated by Mu'az Ibn Jabal that the giving of zakat based on the needs of the *mustahiq* (people who have the right to receive zakat in *syara'*) is permitted. Mu'az told the residents of Yemen; "give shirt blouse you have as the payment of zakat of wheat and grains. It is easier for you and better for the companions of the Prophet in Medina" (Hadith of Muslim)

However, Yusuf Qardhawi as a jurist of zakat argued that zakat is part of the worship of *maaliyah ijtimaiyah*. The criteria of this worship has a very important and strategic role both in its contribution in order to encourage economic and social community development, especially the goal of economic prosperity. Moreover, zakat can provide the solution to the problem of poverty, unemployment, or even economic equalization if it is performed optimally. Anyone who is driven by their appetite and refrain themselves from paying the zakat, then they could be punished by the penalty of confiscation of the half of their wealth, in order to be a lesson for those who conceal Allah's rights in their wealth. The potential of zakat will be lost if it cannot be managed optimally and professionally by the authorities. As in relation to its distribution rights, Yusuf Qardhawi argued that if there is one muslim who refrains themselves from paying zakat because of his appetite to use the wealth only for his personal interests, then they are concerned as having done a very great sin, because it was part of the making deception to Allah SWT.

## III. RESEARCH METHODOLOGY

### A. Research Objective

The objects of this study is known to fulfill the obligation of zakat as lecturers at Universitas Muhammadiyah Yogyakarta. The type of this zakat is zakat profession which is obligatory and compulsory as regulations established by Universitas Muhammadiyah Yogyakarta. The amount charged is 2.5 percent of total bruto income received by every UMY lecturer. The intensity of payments is made as many as 12 (twelve) times within 1 (one) year or one (1) time per month.

**B. Research Populations and Sample**

This study involved the population of lecturers at Universitas Muhammadiyah Yogyakarta. The sampling technique used was random sampling in which every questionnaire was distributed randomly to lecturers at Universitas Muhammadiyah Yogyakarta.

**C. Types and Sources of Data**

This study used primary data obtained through questionnaire distributed to the respondents as the sample representing the population. In addition, as a step to complete, it used additional secondary data from a wide range of literature that supports this research.

**D. Data Collection Technique**

1. Questionnaire

The type of questionnaire in this study is semi enclosed in the method of Multiple Choice Single-Response Scale (Check List)

2. The study of the literature

It is used in the process of the study, by utilizing various types of relevant literatures and supporting problems that became the focus of the study.

**E. Data Analysis Technique**

The data collected was analyzed using descriptive analysis technique by showing the results of specific data in percentage.

**IV. RESULT AND DISCUSSION**

**A. An overview of Zakat Profession in Muhammadiyah University of Yogyakarta**

Zakat Profession is the result of profession or income sources of the people today, such as civil government employee, private employee, doctors, etc. The experts of contemporary jurisprudence agreed that the results of profession is included as the wealth that the zakat should be paid, to remember that zakat is actually the levy of wealth taken from the rich people to share with the poor among them in accordance with the terms of syara' (Yusuf Qordhawi 1995). However, if the result of profession is insufficient for the living need of himself and his family, then he deserves to be mustahiq (recipient of zakat). Whereas, if the result exceeds the needs of his life, then he is charged to the obligation of zakat which is named muzakki (who pay the zakat). The necessities of life are primary needs such as food, cloth, place, education, health, and cost needed to run their professions.

Based on the withdrawal system of zakat profession occurring in Muhammadiyah University of Yogyakarta, the zakat was taken directly through salary deduction for active teachers and employee with the amount of 2.5% of the total main income or salary earned. It occurs every month without considering the ability levels of muzakki or the requirements of obligation in zakat for a Muslim such as nishob and haul. Whereas, each individual either the lecturer or employee has a different salary and economy level, so their income in relation to the obligations to pay zakat cannot be equated.

Islam cares on a person's ability in the implementation of zakat for creating benefits. Therefore, in Islamic religion there are some important requirements that should be achieved by a Muslim before they pay zakat. The first is the

wealth should achieve nishob (minimum required of wealth that is obligated to pay zakat) i.e. equivalent to 85 kilograms of gold. The second is the wealth should achieve haul (deadline for paying the zakat) in which the limit is within one year (Sayyid, 1999). Third, the person is free from the debt. If these requirements are not achieved, then a Muslim is not obliged to pay the zakat.

Based on those requirements, then it can be concluded that the obligation of Muslim in paying zakat is annually and not monthly, and they also should be free from debt. Thus, paying zakat every year is an obligation in Islam, while zakat that is paid monthly is sunnah. This is why many teachers assume that they have paid the zakat through salary deduction every month. Hence, some of them assume that they are not obligated to pay zakat anymore in which the due date is annual.

**B. Sample**

The data collection process is carried out in one stage of the research. The online questionnaire is distributed to the lecturers of Faculty of Economics and Business in Muhammadiyah University of Yogyakarta as many as 37 respondents. From the 37 respondents, only 33 respondents fulfill the criteria to be able to represent the samples used for the purposes of analysis.

**C. Description of Respondent**

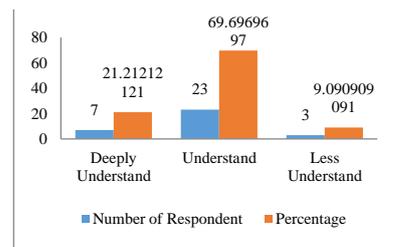


Table 1. The Proportion of Understanding on Zakat

The table above shows the knowledge level of lecturers in Muhammadiyah University of Yogyakarta; it shows that most of the lecturers have high understanding about zakat in Islam. It can be seen from the table that the average comprehension of UMY lecturers is around 69,6 percent, inversely the proportion of those who do not understand zakat is only around 9.09 percent or around 23 people deeply understand about the obligation of zakat. This indicates that most of them have really understood the Islamic shari'a especially in the implementation of zakat.

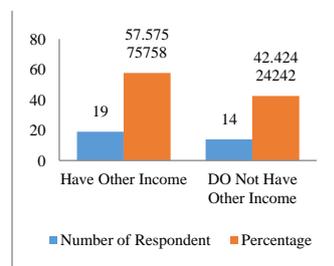


Table 2. The Proportion of Ownership of Other Income.

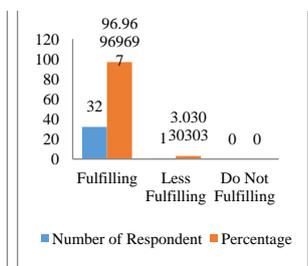


Table 3. The proportion of adequacy that fulfills basic needs.

Table two above shows the percentage of lecturers who have other income other than their income as a lecturer. It

shows that the lecturers who have other income are higher than those do not. It can be seen from table two that around 57.5 percent of the lecturers of the economic and business faculty of UMY has other income beside their income as lecturers. This indicates that the average income earned by the lecturers of FEB is higher. Moreover, table three proves that almost all of the lecturers have fulfilled their daily needs, it can be seen that more than 96 percent of the lecturers reach the proportion of their basic life needs. As seen at the two tables above, it can be concluded that almost all of FEB UMY lecturers have the ability to implement zakat if they can manage their finances properly because they have fulfilled all of their daily needs. In addition, the standard salary income of lecturers in UMY is approximately five millions per month, so if it is multiplied for twelve month then they can earn around sixty millions in a year. With this total income they should be able to pay zakat every year

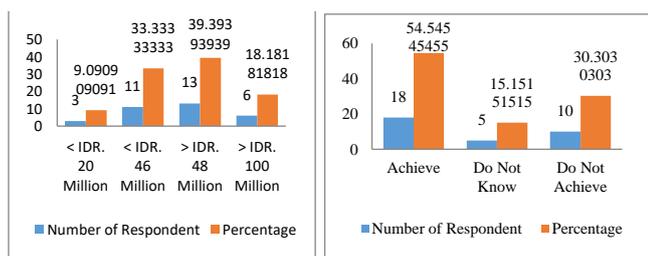
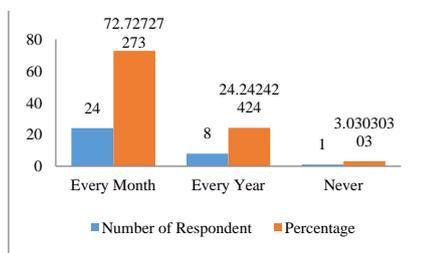


Table 4. The proportion of total income in 1 (one) year

Table 5. The proportion had reached nisab

Table four shows the total income generated by the lecturers of faculty economics and business UMY in one year after being reduced by their daily needs, it shows that more than half of the respondents have an average income in one year of more than 48 million rupiah or more than 39.3 percent of them have an above average income. This result emphasizes that most of the lecturers are capable to pay zakat. Furthermore, table five proves that the proportion of the lecturers who has reached nisab is around 54.5 percent. This indicates that the majority of the lecturers can implement their obligations in paying zakat. However, table six shows that only 24.2 percent of the lecturers carry out their obligation to pay zakat annually. On the other hand, the total number of lecturers who have paid zakat per month has a high average percentage. These results show the impact of the imposition of zakat profession on the lecturers of UMY, it shows a decrease in the total number of the lecturers who pay zakat annually and according to Islamic law there is an error in the implementation in this zakat payment



Tabel 6. Proportion of intensity of the zakat payment

In relation to the existing provision, zakat of wealth can only be paid once a year with the criteria in which the wealth have been owned completely within one year. In other words, the zakat is not obligated to be paid before reaching one year. Meanwhile other opinions, as given by Mazhab

Hanafi, the perfect criteria of nisab are only required at the end of year: in the beginning of the year, it is as part of the binding obligation of zakat and to the end of the year it is as the obligation of zakat. Thus, it is not categorized as a problem when there is a shortfall between the two. If the wealth is ruined or lost entirely in the middle of that period, then the requirement of the haul would be lost (cancelled).

Other opinions, according to jumhur ulama, state that the wealth utilized from money such as wages, salary, honorarium, and other rewards from services should require the criteria of haul as requirement in paying zakat. Meanwhile Abu Hanifa explains that haul should be collected simultaneously with other wealth of money owned by the person who is obligated to pay zakat, then this zakat can be paid later. However, there are some exceptions if money from the job is used as a replacement of the wealth that will be paid as zakat. Nevertheless, some other companions do not approve the opinions delivered by Imam Abu Hanifa and the jumhur ulama. Thus, the general conclusion obtained is obligating zakat of wealth from the salary of job at the time that is determined, without requiring the existence of a haul as complement of requirement in zakat.

Other opinions, as presented in the view of some scholars state that the persons' behavior in paying zakat profession (wealth) as mentioned above is more determined on provisions in payment of agricultural zakat, in which it is paid when it has entered a period of harvest. However, it needs to be understood that one of the requirements in zakat of wealth is it is owned completely a year. Based on this requirement, it means that the wealth is not obligated to be paid the zakat unless it is owned completely in a year as the provision of agricultural zakat. After a year runs out, then the wealth is obligated to be paid.

#### D. Pro and Contra of Zakat Profession

##### a. The Pro Group of Enactment of Zakat Profession

According to Muiz (2011), the group of scholars that supports the enactment of zakat profession increases, especially the case in Indonesia, the government through the Assembly of Scholars of Indonesia (MUI) or even the group joining large organizations agree on the establishment of zakat profession to professional workers. This phenomenon is strengthened by the existence of legal support from the government through the legislative institution with the published and authorized of legislation management of zakat of year 2014. Moreover, many Muslim scholars and intellectual either openly or closely declare agreement and support for the enactment of zakat profession in Indonesia.

Furthermore, at international level, many scholars actively disseminate the importance of zakat profession to be paid for professionals workers.(Majdi, 2010) Among some of the vigorous in promoting it are Syaikh Yusuf al-Qardhawi, Abdurrahman Hasan, Syaikh Muhammad Abu Zahrah, Syaikh Muhammad al-Ghazali, and Abdullah Nashih Ulwan, as well as other great scholars such as Abdul Wahhab Khalaf. However, some of the most famous among the scholars is a jurist of zakat Yusuf al-Qardhawi (1973) who has the power of concept and clarity of meaning contained in his book, i.e. Fiqh az-Zakah.

Many muslim scholars in Indonesia support this enactment, although some of them disputes. Some muslim

scholars who support the enactment of zakat profession are Quraish Shihab, KH. Syechul Hadi Purnomo, Didin Hafidhudin, Muhammad Amien Rais, Rifyal Ka'bah, Abdul Ghafur Anshori, Ahmad Rofiq, and many other muslim scholars in this country.

#### b. The Contra Group of Enactment of Zakat Profession

*Jumhurul ulama i.e.* Imam As-syafii, Hanafi, Bin Baaz, Ibn Utsaimin, and Wahbah Zuhaili disagree with the establishment of zakat profession, their opinion are more motivated because the Qur'an and as-Sunnah do not textually mentioned the existence of zakat profession obligation. The assumption that becomes their basic rule is imposed in the procedure of the imposition of zakat profession which does not consistently exist. For example, in qiyas indicator, the question is why zakat profession is determined as agricultural zakat (5 wasaq), yet the payment is not the same as the size of agricultural zakat. The regulation that appears should be in order to maintain consistency, the size of zakat payment obligation is 5% or 10% of the owned wealth, but in this case the charge for obligation is merely 2.5% as the gold scales.

This is also supported by the opinion of scholars Syaikh Ibnu al-Utsaimin and Syaikh Shalih al-Munajjid, they argue that the zakat from income has its provision, nevertheless the provision charged should reach the requirement of nisab and haul. In other words, there is no obligation for a person to be charged of zakat profession over the income for a month. However, the nisab is equated with the 85 grams of gold and it should be paid in the amount of 2.5% after a period of one haul. Moreover, Shalah ash-Shawi and Abdullah Muslih also argue that zakat profession should reach nisab and haul. It is stated that the zakat profession can be determined as agricultural zakat that must be performed carefully.

#### E. Constraint of Haul

Most jurisprudence scholars state that one of the most important requirements of zakat payment is that it should reach haul, for either *mal al mustafad* or *mal ghairu al mustafad*. Zakat of maal mustafad is paid directly at the time when people get the income, which is not bounded by the requirement of the haul. This opinion is expressed by Ibn Abbas, Ibn Mas'ud, Mu'awiyah, al-Sodiq, al-Baqir, al-Nasir and Dawud, as well as supported by Umar Ibn Abdul Aziz. Al-Hasan, al-Zuhri, dan al-Auza'i (Mth, 2007).

#### F. The Constraints of the Nisab and the Amount of Zakat Profession

As presented above, the basis of the scholars' opinion on the evidence of establishment of zakat profession is not stated directly in both the Qur'an and the Sunnah. Thus, for those requiring the presence of zakat profession is determined as the existing provisions. In Islam, there is no legal provision of zakat obligation on all types of wealth mainly obtained from the income of professional work, but it requires that the wealth has reached the nisab. The nisab determination of zakat profession equated with zakat of agriculture is interesting to elaborate, whether this opinion can be used as a basis in determining the zakat obligation of a muslim. The value charged in the determination of agricultural zakat is valued as many as five wasaq, in which it is required to pay zakat of 2.5% when the harvest period has arrived (while receiving a salary/wage for professional workers).

However, this opinion will be very weak with the basis of assumptions in which the status of farmer is the tenant of land. The amount of zakat 5% or 10% is charged for workers, but for land owners who are assumed not the cultivator of land directly are only charged the amount of 2.5%. On this basis, the other opinions require that the nisab that needs to be used in the zakat profession is nisab al-Nuqul equated with 85 grams of gold. This quantity as Yusuf al-Qardhawi is similarly with 20 misqal. In addition, in the receipt of salary/wage in the form of money, it is more relevant if the nisab of zakat profession is nisab of money.

However the opinion above would look weak if these four (4) terms are examined as follows:

1. Agriculture is the main livelihood for large societies in Indonesia especially for those living in rural areas. This is in contrast with the societies in corporate/industrial area. In this case, the person not only works for himself, but they work for business entities or others, so that the reward obtained is salary/wages monthly.

2. Salary is analogized with agricultural products because it is paid periodically. The agricultural sector with a harvest period occurs periodically anyway.

3. In the agricultural sector which occurs periodically, then the provisions of zakat on agricultural products is only used nisab and it does not require the presence of haul. Likewise, it is used in the presence of zakat of income and professions.

4. Income of professions is not analogized with gold, because usually the gold as a wealth measure for saving is collected for a certain period. Then, the qiyas of gold is more appropriately applied in the form of deposits/deposit.

#### G. The Impact of the Zakat Profession

According to the findings above, it can be concluded that the imposition of zakat profession has a relatively significant negative impact, at least there are three impacts that must be considered before enactment of the policy:

##### a. Arising the syubhat in society

The syubhat that often appears among the majority of the society is that many of them fulfill the sunah and leave the obligation but they are not aware of it. This is caused by the ignorance of the society on Islamic teachings. Then the majority of the society often worship that are not appropriate with the guidance of Rosulullah SAW in the implementation. The obligation of zakat which has been established in Islam have the tempo each year and it is specifically for those who are capable. It is because there is a requirement that should be fulfilled for a muzaki in which the wealth reaches the Nishob and Haul. Nevertheless, many people carry it out every month inappropriately with the provisions of Islamic teachings. So, when they pay their zakat every month, they become reluctant to pay the zakat of wealth every year. This is a syubhat that occurs in the society. They accomplish the Sunnah in Islam; on the other hand they leave the obligation. This is a worst mistake because it has changed the laws that have been established in Islam.

##### b. Accomplishing the Dzalim deed against most of the society

The tyranny againts most society occurs when the salary from ones' profession is not sufficient for the need of their life and they are still charged by the presence of

deduction of zakat profession of their income. For example, it can be seen in the phenomenon of the society in which the standard of UMR determined by the Yogyakarta government for employee or laborer is Rp 1.500.000,-, while from that income, they are required to cut their salary on 10% for payment taxes, and then it would be cut again on 2.5% to pay zakat profession. Thus, when it happens, it raises the tyranny against for most of Muhammadiyah University of Yogyakarta's employee because they do not have enough income and yet they are still charged the obligation of paying the zakat profession which actually is not obligated for them to pay. In addition, they are unable to fulfill their living needs yet they are still obligated to pay the zakat profession.

c. Talbisul haq bil Bathil (Mix the truth with the falsehood)

Zakat is an obligatory predetermined of Allah SAW through his Prophet to every Muslim about the wealth. The provisions of these obligations will have certain requirements in the implementation. Some of the requirements that should be fulfilled are that the wealth should reach nisob and also Haul. Zakat profession is often paid before the wealth gets to nisob or haul, because the zakat is taken each month in which the amount of the income do not fulfill the provisions of zakat. When zakat profession is taken and required against every employee or worker, it seems to have changed the provision that Allah has set to every muslim because it obligates something that is not obligation and it is the vanity. Zakat is the haq teaching that Allah SAW has set to every muslim who has specific criteria, but requiring a monthly payment of zakat profession is a vanity. Then by implementing it, it mixes the truth and the falsehood. In the implementation of a worship, Islam forbids to mix the haq with the vanity so that people are not confused in the implementation of worship and its obligations.

## V. CONCLUSION

Based on the research findings above, it can be concluded that most of the lecturers of the Faculty of Economy and Business of Muhammadiyah University of Yogyakarta has reached the target in the execution of the payment of zakat. Most of them also have understood the obligation of zakat. Nevertheless, there are also many lecturers of FEB UMY who have not yet fulfilled the obligation of zakat as guided by the provision of syara (what taught by Muhammad SAW).

This fact can be seen through the percentage showing that they have more wealth but they do not fulfill the zakat every year based on the provisions of Islam. It is because they assume that they have fulfilled the obligation of zakat every month as the provision of regulation of payment salary and/or honorarium in Muhammadiyah University of Yogyakarta environment. Thus, it can be concluded that the obligation of zakat profession gives a negative impact on the lecturers of Muhammadiyah University of Yogyakarta especially in the Faculty of Economy and Business environment, in which the impact is in the form of Syubhat. It is *dzalim* for some on the obligation of zakat and mixes the haq with falsehood. However, the obligation of profession's zakat payment has trained and encouraged most of the lecturers to implement their responsibility in paying zakat.

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