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Challenges in the Implementation of Professional Zakat for Civil Servants in Sinjai, South Sulawesi: A *Maqāṣid al-Sharī'ah* Perspective

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Abstract

Professional zakat is a form of contemporary *ijtihad* (independent reasoning) intended to optimize the function of *zakat* (obligatory charity) within the context of modern occupations, including among civil servants. Professional zakat is normatively regarded as relevant to the Islamic principle of social justice; yet, its implementation among civil servants continues to face various challenges. This study aims to analyze the challenges on the implementation of professional zakat for civil servants from the perspective of *maqāṣid al-sharī'ah* (objectives of Islamic law). the study employed an empirical legal approach analyzed through the theory of *maqāṣid al-sharī'ah*. Data were collected through a literature review of books, statutory regulations, and journal articles, as well as through in-depth interviews with informants, including Badan Amil Zakat Nasional (BAZNAS) administrators, government officials, and *muzakki* (zakat payers). Findings reveal a number of challenges on its implementation, including differences in *fiqh* (Islamic jurisprudence) views on the legality of professional zakat, low zakat literacy of civil servants, perceived salary deductions as an administrative coercion, limited trust in zakat management institutions, and lack of synergy between state policies and religious authorities. To this end, from the perspective of *maqāṣid al-sharī'ah*, such conditions potentially hinder the achievement of zakat objectives in preserving wealth (*ḥifẓ al-māl*), maintaining social justice, and promoting public welfare (*maṣlaḥah 'āmmah*). Therefore, strengthening the implementation of professional zakat for civil servants requires a *maqāṣid*-based approach that emphasizes education, transparency, and religious awareness, so that zakat shall be understood not merely as a formal obligation but as an ethical instrument for social welfare. The study further discovers other challenges involving regulatory uncertainty at the regional level regarding the implementation of professional zakat for civil servants in Sinjai Regency, suboptimal inter-institutional collaboration, and lack of understanding and trust among *muzakki* toward the BAZNAS of Sinjai.

Keywords: Professional Zakat, BAZNAS, Civil Servants, *Maqāṣid al-Sharī'ah*, Islamic Law

Abstrak

Zakat profesi merupakan salah satu bentuk ijtihad kontemporer (penalaran independen) yang bertujuan untuk mengoptimalkan fungsi zakat dalam konteks pekerjaan modern, termasuk di kalangan pegawai negeri sipil. Secara normatif, zakat profesi dianggap relevan dengan prinsip keadilan sosial dalam Islam; namun, implementasinya di kalangan pegawai negeri sipil terus menghadapi berbagai tantangan. Penelitian ini bertujuan untuk menganalisis tantangan pada implementasi zakat profesi bagi pegawai negeri sipil dari perspektif maqāṣid al-sharī'ah (tujuan hukum Islam). Penelitian ini menggunakan pendekatan hukum empiris yang dianalisis melalui teori maqāṣid al-sharī'ah. Data dikumpulkan melalui tinjauan pustaka terhadap buku, peraturan perundang-undangan, dan artikel jurnal, serta melalui wawancara mendalam dengan informan, termasuk pengurus Badan Amil Zakat Nasional (BAZNAS), pejabat pemerintah, dan muzakki (pembayar zakat). Temuan menunjukkan sejumlah tantangan pada implementasinya, termasuk perbedaan pandangan fikih (yurisprudensi Islam) tentang legalitas zakat profesi, rendahnya literasi zakat pegawai negeri sipil, anggapan pemotongan gaji sebagai pemaksaan administratif, keterbatasan kepercayaan terhadap lembaga pengelola zakat, dan kurangnya sinergi antara kebijakan negara dan otoritas keagamaan. Untuk itu, dari perspektif maqāṣid al-sharī'ah, kondisi seperti itu berpotensi menghambat pencapaian tujuan zakat dalam menjaga harta (ḥifẓ al-māl), menjaga keadilan sosial, dan meningkatkan kesejahteraan umum (maṣlaḥah 'āmmah). Oleh karena itu, penguatan implementasi zakat profesi bagi pegawai negeri sipil memerlukan pendekatan berbasis maqāṣid yang menekankan edukasi, transparansi, dan kesadaran keagamaan, sehingga zakat harus dipahami bukan sekadar sebagai kewajiban formal melainkan sebagai instrumen etis untuk kesejahteraan sosial. Penelitian ini lebih lanjut menemukan tantangan lain yang melibatkan ketidakpastian regulasi di tingkat daerah mengenai implementasi zakat profesi bagi pegawai negeri sipil di Kabupaten Sinjai, kolaborasi antarlembaga yang suboptimal, dan kurangnya pemahaman serta kepercayaan di antara muzakki terhadap BAZNAS Sinjai.

Kata Kunci: *Zakat Profesi, BAZNAS, Pegawai Negeri Sipil, Maqāṣid al-Sharī'ah, Hukum Islam*

Introduction

Zakat management practices in Indonesia comprise two institutional models: National Amil Zakat Agency (*Badan Amil Zakat Nasional*/BAZNAS), which is administered by the state, and Amil Zakat Institutions (*Lembaga Amil Zakat*/LAZ), which are administered by private institutions. State involvement in zakat governance may be regarded as a manifestation of the "bureaucratization" of *sharī'ah*, aimed at adapting Islamic law to modern systems of governance while ensuring legal certainty and justice.[1] This effort should be appreciated as it expresses the state's commitment to strengthening the bureaucratic and administrative systems of zakat management, rather than as an attempt at Islamization. Still, there are areas that need improvement, including organizational professionalism, managerial practices, the implementation of meritocratic principles, and the quality of human resources.[2]

Zakat, as a mechanism for strengthening the economic welfare of Muslims in Indonesia, has tremendous potential; however, it has not yet received serious and optimal attention from both the government and society.[3] The Director of Distribution and Empowerment of BAZNAS, Irfan Syauqi Beik, stated that the potential of zakat in Indonesia reaches IDR 233.8 trillion, with the largest contribution deriving from professional zakat. The annual zakat potential in Indonesia in general is estimated at approximately IDR 234 trillion. [4] However, despite this potential, poverty in Indonesia is still relatively high. One contributing factor is the suboptimal management and mobilization of zakat, even though zakat is widely regarded as one of the most effective instruments for poverty alleviation.[5]

A number of research on zakat management in Indonesia has been conducted and provides the state of the art for this study. For instance, research in Central Kalimantan reveals that zakat is formally managed through BAZNAS, yet many members of the community remain traditionalist and are reluctant to channel their zakat through the institution. This condition reflects a legal tension between state-based zakat regulations and the prismatic (transitional) legal culture prevailing in society, which in turn creates overlapping practices and hinders the optimal

[1] Asep Saepudin Jahar, "Bureaucratizing Sharia in Modern Indonesia: The Case of Zakat, Waqf and Family Law," *Studia Islamika* 26, no. 2 (2019), p. 207–45; Mahdi Syahbandir et al., "State and Islamic Law: A Study of Legal Politics on Zakat as a Tax Deduction in Aceh," *AHKAM : Jurnal Ilmu Syariah* 22, no. 1 (2022).

[2] Indah Piliyanti and Noor Alwiyah, "Female Leadership of Islamic Philanthropic Institutions in Indonesia," *Ulumuna* 29, no. 2 (2026), p. 851–75; Nuryanti Mustari et al., "Multipartner Governance and the Urgency of Poverty Alleviation Policy: Zakat Fundraising Management," *Cogent Social Sciences* 10, no. 1 (2024).

[3] Faisal Faisal et al., "Strengthening Zakat Rules in Indonesia: A Legal Study of the Law on the Government of Aceh," *Samarah: Jurnal Hukum Keluarga Dan Hukum Islam* 7, no. 1 (2023), p. 126; Ali Murtadho Emzaed et al., "Shifting Fiqh Tradition in Zakat Management: Nahdlatul Ulama Strategies to Enhance the Social Welfare of Nahdliyin," *Al-Risalah: Forum Kajian Hukum Dan Sosial Kemasyarakatan* 24, no. 2 (2024), p. 124–41.

[4] Estu iSuryowati, "Potensi iZakat iProfesi iSangat iBesar, itapi iKurang iTergarap", i*JawaPos.com*, https://www.jawapos.com/ekonomi (accessed on May 11, 2024). Yanuar iR iYovanda, i"Potensi iZakat idi iIndonesia iBesar iCapai iRp i234 iTriliun iPer iTahun", i*Tribun-Timur.com*, ihttps://www.tribunnews.com/nasionali(Accessed on May 11, 2024).

[5] Salmah Salmah, Rahmawati Muin, and Trisno Wardy Putra, "Efektifitas Manajemen Zakat Pada Badan Amil Zakat Nasional (Baznas) Kabupaten Gowa," *Madinah: Jurnal Studi Islam* 8, no. 2 (2021), p. 317–27.

management of zakat for public welfare.[6] In addition, the reluctance to pay zakat through BAZNAS is influenced by several factors, including the preference to distribute zakat directly to *mustahiq* (eligible zakat recipients), limited public understanding of the benefits of institutional zakat management, and low public trust in zakat institutions.[7]

Zakat management in West Sumatra, on the other hand, has not experienced significant development, as public interest in paying zakat through government-established institutions based on statutory regulations is relatively low. A number of factors influence people's interest and behavior in paying zakat through zakat management institutions, including legal attitudes, subjective norms, and legal perceptions. Research found that legal attitudes do not significantly affect the intention to pay zakat through official institutions, whereas subjective norms do influence such intentions. In addition, legal perception affects both the intention to pay zakat and actual zakat-paying behavior. The intention to pay zakat through official institutions subsequently affects people's behavior in carrying out zakat payments.[8]

Furthermore, the implementation of professional zakat in Palembang that has been carried out remains far from optimal, reaching only 13% of the existing *muzakki* (zakat payers). The enforcement of administrative sanctions or fines has also not been implemented due to political considerations. Various factors influence the implementation of professional zakat within the Palembang city government offices, especially the issue of legal supremacy and the suboptimal role of BAZNAS of Palembang City. Nevertheless, professional zakat has shown a positive and significant influence on the empowerment of *mustahiq* at BAZNAS in South Sumatra, a finding that is further supported by the "Actor" theory in community economic empowerment. [9]

In East Java, particularly in Jember Regency, the management of professional zakat through BAZNAS of Jember Regency has been relatively successful. This is evidenced, first, by the fact that managerially BAZNAS of Jember Regency has

[6] Muttaqin Choiri and Farid Ardyansyah, "The Politics of Waqf Practice in Pesantren Kyai Families in Bangkalan Madura, Indonesia," *El-Usrah: Jurnal Hukum Keluarga* 7, no. 1 (2024), p. 272.

[7] Syaikhu Syaikhu, Norwili Norwili, and Rabiatul Adawiyah, "The Zakat Management Legal Conflict of the Prismatic Society in Central Kalimantan," *Al-Manahij: Jurnal Kajian Hukum Islam*, (2022), p. 209–22.

[8] Widi Nopiardo et al., "Zakat Compliance Beyond Piety: Legal Attitudes, Normative Pressures, and Institutional Trust in a Muslim Society," *JURIS (Jurnal Ilmiah Syariah)* 24, no. 2 (2025), p. 341–56.

[9] M. Tamudin and Yusida Fitriyati, "Implementation Of Professional Zakat Based On The Regional Regulation Of Palembang City Number 4 Of 2017 At The Palembang City Government Office," *Nurani: Jurnal Kajian Syari'ah Dan Masyarakat* 21, no. 2 (1970), p. 291–306; Romadona Adawiyah, Dinnul Alfian Akbar, and Fernando Africano, "Does Management Of Productive Zakat Affect On Mustahiq Empowerment In Baznas South Sumatra?," *Nurani: Jurnal Kajian Syari'ah Dan Masyarakat* 20, no. 1 (2020), p. 117–28.

effectively carried out the core functions of zakat management, including collection, accumulation, distribution, utilization, supervision, and evaluation. Second, BAZNAS of Jember Regency has played a significant role in maximizing the potential of professional or income-based zakat among civil servants (*Aparatur Sipil Negara*/ASN) within the Jember Regency Government.[10] Similarly, in Pamekasan Regency, professional zakat among civil servants within the Ministry of Religious Affairs of Pamekasan Regency indicates considerable potential. Nevertheless, the practice of some *muzakki* distributing zakat to parties other than BAZNAS is still a challenge that needs to be addressed.[11]

However, prior studies have not specifically examined the challenges on the management of professional zakat for civil servants in Sinjai Regency. Therefore, this study focuses on the implementation and management of professional zakat in Sinjai, which has also demonstrated considerable potential. In Sinjai, around eight local government agencies (*Organisasi Perangkat Daerah*/OPD) regularly contribute zakat, involving more than 100 individuals, aside from some vertical agencies that consistently participate in zakat payments. Through these contributions, BAZNAS of Sinjai is able to collect *zakat* (obligatory charity), *sedekah* (voluntary charity), and *infak* (voluntary charitable spending) averaging approximately IDR 60 million per month, which is subsequently distributed to meet the needs of *mustahiq*.

Ahmad Mudzakkir described that within the Sinjai Regency Government alone, there are approximately 5,000 civil servants, and if all of them consciously and consistently contributed zakat from their income, BAZNAS Sinjai could potentially collect around IDR 500 million per month. He also added that, “If this is realized, the Sinjai Regency Government will be greatly supported, especially in the implementation of development programs and in improving the community’s economy.”[12]

The economy of Sinjai Regency continued to grow during the COVID-19 pandemic, although at a slower pace, with an economic growth rate of 1.55%.[13] In 2020, Sinjai ranked third in South Sulawesi in terms of the highest GRDP growth rate.[14] In addition, the Regional Original Revenue (*Pendapatan Asli Daerah*/PAD) of Sinjai Regency also increased in 2020. Compared to the previous year, the

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[10] Dhofir Catur Bashori and Muhammad Syafi’i, “Peran Baznas Jember Dalam Mengelola Zakat Profesi Bagi Aparatur Sipil Negara (Asn) Di Wilayah Kabupaten Jember,” *Al Iqtishadiyah Jurnal Ekonomi Syariah Dan Hukum Ekonomi Syariah* 8, no. 2 (2023), p. 138.

[11] Mahrus Ali and Achmad Faqeh, “Analisis Potensi Zakat Profesi Pada Aparatur Sipil Negara (ASN) Kementerian Agama di BAZNAS Kabupaten Pamekasan,” *Akademika* 15, no. 2 (2021).

[12] Pemerintah Daerah Kabupaten Sinjai, “Baznas Sinjai Dorong PNS Bayar Zakat Secara Rutin”, *Portal Resmi Kabupaten Sinjai*, https://www.sinjaikab.go.id/v4/2020/12/29/baznas-sinjai-dorong-pns-bayar-zakat-secara-rutin/ (Accessed on May 11, 2022).

[13] Badan Pusat Statistik Kabupaten Sinjai, Statistik Daerah Kabupaten Sinjai 2021, (Sinjai: BPS Kabupaten Sinjai, t.th.), p. 23.

[14] Badan Pusat Statistik Kabupaten Sinjai, *Statistik Daerah Kabupaten Sinjai 2021*, p. 25.

economy of Sinjai Regency showed improvement, as reflected in the GRDP growth rate of 1.55 percent.[15] The PAD of Sinjai Regency amounted to Rp 98.602 billion in 2020.[16] According to data from the Regional Financial and Asset Management Agency (*Badan Pengelolaan Keuangan dan Aset Daerah*/BPKAD), the realization of regional government revenue in 2019 reached IDR 1,136.257 billion, with PAD contributing IDR 102,318.759 billion.[17] Still, despite these positive economic indicators, the unemployment rate in Sinjai increased from 2019 to 2020.[18]

The number of poor residents in Sinjai Regency also fluctuated during the 2014–2019 period. Although the government continuously sought to reduce poverty, in practice, both the number and percentage of poor residents continued to fluctuate throughout those years. In 2019, the number of poor residents in Sinjai Regency reached 22.27 thousand people, or 9.14 percent of the total population. The community's vulnerability to poverty is thus reflected in the fluctuating number of poor residents between 2015 and 2020.[19] Based on demographic data across the nine sub-districts in Sinjai Regency, Muslims constitute the overwhelming majority of the population. Nevertheless, despite this demographic condition, the realization of professional zakat during 2020–2021 was far below the expected target. The number of *muzakki* contributing zakat was still significantly lower than expected, resulting in relatively limited zakat revenue.

In light of this backdrop, this current study examines the challenges on the implementation of professional zakat payment for civil servants managed by BAZNAS in Sinjai, South Sulawesi. The study employed an empirical legal method analyzed using the theory of *maqāṣid al-sharīa* (objectives of Islamic law).[20] Data were collected through a literature review of books, statutory regulations, and journal articles, as well as through in-depth interviews with informants, including BAZNAS administrators, government officials, and *muzakki.* The data were then collected, categorized, clustered, and analyzed using the theory of *maqāṣid al-sharīa*. *Maqāṣid al-sharīa* is a theory that emphasizes the realization of benefits while preventing harm, i.e., attaining *maṣlaḥah* and avoiding *mafsadah*. In the context of professional zakat, this zakat is hoped to contribute to economic empowerment and assistance for the community, as well as help reduce poverty.

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[15] Badan Pusat Statistik Kabupaten Sinjai, *Kabupaten Sinjai dalam Angka Sinjai Regency in Figures 2021,* (Sinjai: BPS Kabupaten Sinjai, 2021), p. 236.

[16] Badan Pusat Statistik Kabupaten Sinjai, *Statistik Daerah Kabupaten Sinjai 2021*, p. 4.

[17] Badan Pusat Statistik Kabupaten Sinjai, *Kabupaten Sinjai dalam Angka Sinjai Regency in Figures 2021*, p. 19-20.

[18] Badan Pusat Statistik Kabupaten Sinjai, *Kabupaten Sinjai dalam Angka Sinjai Regency In Figures 2021*, p. 35.

[19] Badan Pusat Statistik Kabupaten Sinjai, *Statistik Daerah Kabupaten Sinjai 2021*, p. 7.

[20] Faisal Ananda Arfa and Watni Marpaung, *Metodologi Penelitian Hukum Islam* (Jakarta: Kencana, 2018); Solahuddin Al-Ayubi and Siti Halawatuddu'a, "Maqasid Al-Sharia In Islamic Finance," *Jurnal Al-Dustur* 4, no. 2 (2021), p. 197–215.

Professional Zakat and the BAZNAS Institution in Indonesia

1. Professional Zakat

Any individual who fulfills the criteria of a *muzakki* for income zakat is required to allocate a portion of their earnings for zakat purposes.[21] Professional zakat refers to zakat imposed on income or wealth obtained through professional occupations or service-related activities.[22] In *fiqh* (Islamic jurisprudence) literature, the term *al-māl al-mustafād* (acquired wealth) is used as an equivalent to such forms of income. The concept of professional zakat as defined here refers to the general notion of zakat and its relevance to the concept of profession, namely income-generating services, professional activities, or occupations.[23]

Zakat in general, including professional zakat which is paid through BAZNAS as a government institution that has been authorized, allows *muzakki*, both individuals and Muslim-owned institutions, to reduce the burden of income tax through the Annual Income Tax Return (*Pemberitahuan Tahunan Pajak Penghasilan Wajib Pajak*). Even though individuals and Muslim-owned institutions are still required to pay income tax, income zakat can be used as a tax deduction, which means that the final income tax that must be paid at the end of the fiscal year is reduced by the amount of zakat that has been paid. This deduction can be submitted by attaching valid proof of the payment of professional or income zakat, as regulated in Article 14 paragraph (3) of the Law of the Republic of Indonesia Number 23 of 2011 concerning Zakat Management.[24]

The legal basis for professional zakat in this context is considered strong and explicitly stated in the law. For example, the law provides that zakatable wealth includes assets owned by a *muzakki* either individually or collectively.[25] The term "individually" refers to personal assets that are subject to zakat obligations, while the same obligation also applies to assets owned collectively. Within the framework of law enforcement in the bureaucratic system, the obligation to pay zakat is considered fulfilled through the payment or disbursement of wealth in the form of professional zakat. This underscores the view that professional zakat constitutes a mandatory obligation rather than merely a voluntary charitable act, although current statutory regulations have not yet provided clear legal implications for its enforcement.[26]

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[21] Badan Amil Zakat Nasional, "Zakat Penghasilan", *Badan Amil Zakat Nasional,* https://baznas.go.id/zakatpenghasilan (Accessed on May 11, 2024).

[22] Ahmad Sarwat, *Fikih Zakat Kontemporer* (Jakarta: Pustaka Hidayah, 2009).

[23] Hannani, *Zakat Profesi Dalam Tataran Teoritik Dan Praktik* (Yogyakarta: TrustMedia Publishing, 2017).

[24] Suparto Suparto, Admiral Admiral, and Deni Jaya Saputra, "Local Government Authority in the Field of Religion: A Study of Regional Regulation (Perda) on Zakat in Riau Province," *Jurnal De Jure: Jurnal Hukum Dan Syar'iah* 14 (2022).

[25] Kementerian Agama RI, *UU-RI No. 23 Tahun 2011 Tentang Pengelolaan Zakat* (Jakarta: Dirjen Urais, Direktorat Pengelolaan Zakat, 2012).

[26] Hannani, *Zakat Profesi Dalam Tataran Teoritik Dan Praktik* (Yogyakarta: TrustMedia Publishing, 2017).

2. *Badan Amil Zakat Nasional* (BAZNAS)

Badan Amil Zakat Nasional (BAZNAS) is an institution established by the government to manage zakat, comprising representatives from the community and the government. The institution is responsible for the collection, distribution, and utilization of zakat in accordance with Islamic provisions.[27] BAZNAS operates through an organizational management system involving its representatives at the regency/city and provincial levels, as well as Lembaga Amil Zakat (LAZ), in implementing its programs. In addition, coordination with government institutions is required, including Indonesian representative offices abroad, regional government work units (*Satuan Kerja Perangkat Daerah*), State-Owned Enterprises (*Badan Usaha Milik Negara*/BUMN), and Regionally-Owned Enterprises (*Badan Usaha Milik Daerah*/BUMD), in order to ensure that zakat collection is conducted in a more measurable manner and aligned with its potential.[28]

Moreover, synergy is necessary in the technical implementation, as well as in the exchange of data and information concerning zakat mustahiq among zakat management organizations (OPZ), especially in relation to the distribution and utilization of zakat funds. This coordination is intended to ensure the equitable allocation of zakat benefits and to avoid overlapping distributions to the same *mustahiq*. In this regard, BAZNAS plays a significant role in advancing social equity through an integrated national zakat distribution system.[29]

The Presidential Decree of the Republic of Indonesia No. 8 of 2001 states that BAZNAS is the only official body established by the government. BAZNAS has the duties and functions of collecting and distributing *zakat, infak*, and *sedekah* at the national level. Its authority as the institution mandated to manage zakat nationally has been further strengthened by the enactment of Law Number 23 of 2011 concerning Zakat Management. The law states that BAZNAS is a non-structural government institution that operates independently and is accountable to the President through the Minister of Religious Affairs.[30] Thus, BAZNAS, together with the Government, is responsible for overseeing zakat management based on the

[27] Andri Soemitra, *Bank Dan Lembaga Keuangan Syariah* (Jakarta: Kencana, 2009); Aris Bintania, Ramandha Rudwi Hantoro, and Muslena Layla, "The Relationship of Muzakki to Increasing Individual Welfare: Analysis at Baznas Tanjungpinang City," *Jurnal Ilmiah Peuradeun* 12, no. 1 (2024), p. 355–76.

[28] Yulianti Muthmainnah et al., "Zakat Initiatives for Supporting Victims of Violence against Women and Children in Indonesia," *Ijtihad : Jurnal Wacana Hukum Islam Dan Kemanusiaan* 24, no. 2 (2024), p. 331–57.

[29] Mohd. Nasir and Efri Syamsul Bahri, *Rencana Strategis Zakat Nasional* (Jakarta: Rineka Cipta, 2000); Fauzan Samad et al., "Strategy Of Community Economy Empowerment Through The Management Of Waqf Assets At The Baitussalihin Mosque In Ulee Kareng, Banda Aceh City," *Jurnal Sosiologi Dialektika Sosial* 10, no. 1 (2024), p. 20–31.

[30] Badan Amil Zakat Nasional, "Profil", *Badan Amil Zakat Nasional,* https://baznas.go.id/profil (Accessed on May 24, 2022).

principles of Islamic law (*sharīa*), trustworthiness (*amanah*), benefit, justice, legal certainty, integration, and accountability.[31]

Article 1 paragraph (1) of Law Number 23 of 2011 concerning Zakat Management describes that zakat management consists of planning, implementation, and coordination activities related to the collection, distribution, and utilization of zakat. As stipulated in the law, these management activities are carried out by BAZNAS at various administrative levels, ranging from the central level to the regional levels, namely provinces and regencies/cities. BAZNAS is the institution authorized to administer zakat management at the national level.

In carrying out its duties, BAZNAS performs functions related to the planning, implementation, control, collection, distribution, and utilization of zakat, as well as reporting and accountability in the management of zakat. Further, the principal duties of BAZNAS include guiding the community toward achieving both physical and non-physical welfare through the effective utilization of zakat; improving the status of *mustahiq* to become *muzakki* through recovery and empowerment programs; enhancing the quality of human resources; promoting community economic development; expanding outreach to *muzakki* and *mustahiq* on a broader scale; and strengthening networks among zakat management organizations.[32]

In addition, other core duties of BAZNAS involve realizing its mission, namely: increasing public awareness to pay zakat; guiding the community toward achieving both physical and non-physical welfare through zakat utilization; improving the status of *mustahiq* to become *muzakki* through recovery, human resource development, and community economic development; fostering a culture of "giving is better than receiving" among *mustahiq*; developing management that is trustworthy, professional, and transparent in managing zakat; expanding outreach to *muzakki* and *mustahiq*; and strengthening networks among zakat management organizations. In other words, as a zakat management body, the primary activity of BAZNAS is to collect ZIS (*zakat, infak, and sedekah*) from *muzakki* and distribute it to eligible *mustahiq* in accordance with religious provisions.[33]

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[31] Badan Amil Zakat Nasional, "Profil", *Badan Amil Zakat Nasional*, https://baznas.go.id/profil (Accessed on May 24, 2022); Musyfikah Ilyas et al., "Centralization and Decentralization of Zakat Management in Lontara' Sukku'na Wajo, South Sulawesi: Philological Approach," *Samarah: Jurnal Hukum Keluarga Dan Hukum Islam* 9 (2025), p. 575–96.

[32] Dirjen Bimas Islam dan Pemberdayaan Zakat, *Profit Lembaga Pengawas Zakat* (Jakarta: Departemen Agama RI, 2012).

[33] Badan Amil Zakat Nasional Kota Balikpapan, "Tugas Pokok dan Fungsi", Badan Amil Zakat Nasional Kota Balikpapan, http://baznas.balikpapan.go.id/content/47/tugas-pokok-dan-fungsi (Accessed on May 24, 2022).

Challenges Faced by BAZNAS in Implementing Professional Zakat for Civil Servants in Sinjai

1. Internal Challenges

a. Unintegrated *Muzakki* database

The *muzakki* database has not yet been integrated across relevant institutions. For example, the database of *muzakki* from civil servants is held by the Regional Civil Service and Human Resource Development Agency (*Badan Kepegawaian dan Pengembangan Sumber Daya Manusia Aparatur/*BKPSDM) and the Regional Financial and Asset Agency (*Badan Keuangan dan Aset Daerah/*BKAD), which is connected to Bank Sulselbar and BAZNAS of Sinjai Regency. However, situations such as death, retirement, or job transfer are not properly reflected in the database. The lack of integration also indicates weak digitalization in managing the *muzakki* database, which ultimately affects the achievement of targets for *mustahiq*.

As stated by the Vice Chair I of BAZNAS of Sinjai Regency, BAZNAS coordinates with BKPSDM to collect data on civil servants in Sinjai for use as a *muzakki* database from the civil servant sector. However, this database is not regularly updated by BAZNAS in Sinjai Regency in coordination with the relevant agency. Consequently, the validity of the muzakki database for the civil servant group cannot be fully ensured, which in turn affects the accuracy of the database registered with Bank Sulselbar.

Furthermore, Bank Sulselbar does not coordinate with BAZNAS of Sinjai Regency regarding changes in the number of *muzakki*. As a result, updates related to civil servant *muzakki* who are transferred to other regions, pass away, or retire are not reflected in the system. Consequently, BAZNAS of Sinjai Regency is unable to maintain an accurate and up-to-date database, resulting in discrepancies in *muzakki* data.[34] The Head of BKAD of Sinjai Regency also explained that there has been no initiative from BAZNAS of Sinjai Regency to access and update the civil servants' salary database through coordination with their office. [35]

b. Suboptimal Improvement of Human Resource Quality

Another internal challenge in the implementation of professional zakat within BAZNAS of Sinjai Regency is the suboptimal quality of its human resources, especially in terms of professional qualifications and areas of expertise. For instance, the Internal Audit Unit (*Satuan Audit Internal*/SAI) is currently staffed by personnel who neither possess accounting qualifications nor hold academic concentrations in Islamic Economics. In addition, none of the *amil* (zakat administrator) within BAZNAS of Sinjai Regency have an educational background in Islamic Economics, and there is no representation from academics specializing in Islamic Economics

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[34] Interview with Musyarrif NM, Vice Chair I of BAZNAS of Sinjai Regency, September 15, 2022.

[35] Interview with Ratnawati Arief, Head of the Regional Finance and Asset Agency of Sinjai Regency, August 24, 2022.

within the institution's organizational structure. Moreover, no specialized training is provided for personnel assigned to the SAI of BAZNAS of Sinjai Regency.[36]

c. Communication among Amil that Needs Improvement

Errors in the distribution of zakat have recently occurred due to inconsistencies in information conveyed among *amil* personnel.[37] One example of this issue can be seen in the differing statements provided by the Vice Chair I and Vice Chair II of BAZNAS in Sinjai Regency regarding the establishment and formalization of Zakat Collection Unit (*Unit Pengumpul Zakat*/UPZ) management within government institutions collaborating with BAZNAS in the implementation of professional zakat for civil servants in Sinjai Regency.

According to the Vice Chair I of BAZNAS of Sinjai Regency, BAZNAS has established UPZ units in more than 20 institutions, with the related official decrees (*Surat Keputusan*/SK) having been formally drafted and ratified.[38] However, the Vice Chair II of BAZNAS of Sinjai Regency stated that the UPZ units within these government institutions have not yet been formally legalized, as the official decrees have not been issued.[39] In addition, no evaluation has been conducted by BAZNAS of Sinjai Regency regarding the performance of UPZ units in these collaborating institutions. Hence, when errors occur, there is a significant risk of repeated mistakes in the implementation of the functions and authorities of UPZ units across the institutions involved in administering professional zakat for civil servants in Sinjai Regency.

d. Suboptimal Transparency and Digitalization

The internal challenge also involves a lack of publicly accessible information regarding the total funds collected and distributed for professional zakat among civil servants in Sinjai Regency. For example, such information is not consistently available on the official website of BAZNAS of Sinjai Regency from year to year. This condition reflects the limited transparency and digitalization in the management of professional zakat, including restricted public access to the SIMBA system.

As a result, negative public perceptions have emerged regarding the management of professional zakat for civil servants by BAZNAS of Sinjai Regency, which has eventually contributed to declining public trust, particularly among *muzakki* from the civil servant group. This has been justified by the existence of invalid telephone numbers among some *muzakki*. However, such a condition should not constitute a major obstacle, as coordination among UPZ units across government institutions could function as an important source of updated *muzakki* information,

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[36] Interview with Ishak Amin, Vice Chair IV of BAZNAS of Sinjai Regency, September 7, 2022.

[37] Interview with Abdul Jalil, Vice Chair II of BAZNAS of Sinjai Regency, October 6, 2022.

[38] Interview with Musyarrif NM, Vice Chair I of BAZNAS of Sinjai Regency, September 15, 2022.

[39] Interview with Abdul Jalil, Vice Chair II of BAZNAS of Sinjai Regency, October 6, 2022.

including contact details such as telephone numbers. The lack of optimal transparency and digitalization is further evidenced by the *muzakki* database, which is neither fully unintegrated nor regularly updated. This condition has the potential to create inaccuracies in achieving annual targets for both *muzakki* and *mustahiq*. Although some educational efforts, such as the dissemination of flyers through social media platforms like Facebook and Instagram, have been undertaken by BAZNAS of Sinjai Regency, complaints from *muzakki* regarding transparency and digitalization persist.

This situation has drawn criticism, for instance, regarding the unclear status of salary deductions listed in payrolls by Bank Sulselbar. As a result, some *muzakki* from the civil servants question the validity of professional zakat collection.[40] Furthermore, the transparency of information concerning zakat collection and its distribution to *mustahiq* is also perceived as unclear. As a result, some *muzakki* choose to distribute their professional zakat not only through UPZ units within their institutions, but also outside BAZNAS of Sinjai Regency due to concerns regarding the distribution and management of their zakat funds.

Additional suggestions from *muzakki* point out the need for BAZNAS of Sinjai Regency to intensify public outreach regarding its programs and activities, starting from the collection process. At a minimum, *muzakki* expect clear assurance that their professional zakat funds are distributed appropriately to eligible recipients. The limited availability of transparent information has led some *muzakki* to prefer to distribute zakat independently.[41] In this regard, a *muzakki* from the Regional Development Planning Agency (*Bappeda*) of Sinjai Regency suggested that BAZNAS of Sinjai should openly and widely disclose data on the collection and distribution of professional zakat for civil servants to the public.[42]

e. Absence of Performance Evaluation of UPZ in Government Institutions

There were complaints from some professional zakat-paying *muzakki* among civil servants in several institutions regarding the transparency, ease of access, and equitable dissemination of information related to the collection and distribution of professional zakat funds in institutions that had collaborated with BAZNAS of Sinjai Regency in implementing professional zakat for civil servants in Sinjai Regency. These complaints thus reflect the poor performance of zakat management by the UPZ units established by BAZNAS of Sinjai Regency in several institutions participating in the professional zakat program for civil servants in Sinjai Regency. Such a situation is inevitable, as acknowledged by the Vice Chair II, who stated that there had been no evaluation of the performance of the UPZ units in several institutions

[40] Interview with Ashar Ishak, Secretary of BKPSDM of Sinjai Regency, September 14, 2022.

[41] Interview with Ashar Ishak, Secretary of BKPSDM of Sinjai Regency, September 14, 2022.

[42] Interview with Syamsul Alam, Bappeda of Sinjai Regency, September 13, 2022.

included in the scope of the professional zakat implementation program for civil servants in Sinjai Regency.[43]

f. Suboptimal Literacy and Socialization of Professional Zakat

Zakat literacy, including professional zakat for civil servants in Sinjai Regency, has not been formally scheduled or systematically organized by BAZNAS of Sinjai Regency. However, BAZNAS has undertaken educational efforts directed at the public, such as distributing flyers through online platforms. For instance, its website and social media serve as channels for zakat literacy, including information on professional zakat for civil servants in Sinjai.

In addition, socialization activities, particularly regarding the implementation of professional zakat for civil servants, have been carried out both offline and online for *muzakki* among civil servants in Sinjai. Nevertheless, despite these efforts, zakat literacy and socialization are still considered suboptimal, as reflected in ongoing complaints that socialization activities are not conducted regularly and are sometimes discontinued, as well as the fact that many *muzakki* from the civil servants still do not fully understand the concept of professional zakat in Sinjai Regency.

g. The Troubled History of BAZDA Sinjai

The troubled past of Regional Amil Zakat Agency (*Badan Amil Zakat Daerah*/BAZDA) of Sinjai predates the official establishment of BAZNAS of Sinjai Regency. Among the issues were problematic financial management despite substantial funds, which eventually led BAZDA to become inactive for approximately eight years. Some civil servants who were previously *muzakki* under BAZDA of Sinjai experienced lasting distrust due to this incident. As a result, a number of civil servants remain skeptical and lack confidence in the current performance of BAZNAS of Sinjai Regency. This situation persists despite clear institutional differences: BAZNAS of Sinjai Regency is officially established and supervised by the central BAZNAS, whereas BAZDA of Sinjai was formed by the local government and supervised by the Regional Secretary of Sinjai Regency. The Chair of BAZNAS of Sinjai Regency conveyed that there is a lingering sense of public distrust, particularly among civil servants, which stems from past mismanagement by the former BAZDA, including improper distribution practices and other irregularities. Consequently, BAZNAS of Sinjai Regency is often associated with this negative historical legacy, which remains an important concern for the institution.[44]

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[43] Interview with Abdul Jalil, Vice Chair II of BAZNAS of Sinjai Regency, October 6, 2022.

[44] Interview with Ahmad Muzakkir, Chair of BAZNAS of Sinjai Regency, September 20, 2022.

2. External Challenges

a. Uncertainty in Regional Regulations Concerning the Implementation of Professional Zakat for Civil Servants

The uncertainty surrounding the ratification and enforcement of regional regulations on the implementation of professional zakat for civil servants in Sinjai Regency continues to this day. The draft proposal for such a regulation, expected to take the form of a Regent Instruction (*Instruksi Bupati*), is still awaiting approval from the Regional Secretary of Sinjai Regency. BAZNAS of Sinjai Regency has looked to the success of BAZNAS Bulukumba, which collaborated with the local government of Bulukumba Regency in implementing professional zakat for civil servants through a payroll deduction system. This success has been supported by regional regulatory frameworks, namely Regional Regulation No. 07 of 2015 and Regent Regulation No. 47 of 2016 concerning zakat management in Bulukumba Regency.[45]

Although the outcomes of professional zakat management for civil servants in Sinjai Regency have provided tangible benefits for *mustahiq*, the regulatory framework has not yet had a significant impact on the implementation of professional zakat, particularly among civil servants. This occurs despite ongoing efforts to socialize the regulations across nearly all government institutions in Sinjai Regency. As stated by the Vice Chair IV of BAZNAS of Sinjai Regency, the impact of existing zakat regulations on the implementation of professional zakat for civil servants in Sinjai is still limited. The regulations have, in fact, been consistently disseminated by BAZNAS management, and socialization efforts have also reached almost all government institutions in Sinjai Regency. Yet, these efforts have not produced any significant result.[46]

The Vice Chair III of BAZNAS of Sinjai Regency further explained that the impact of existing professional zakat regulations on its implementation, particularly among civil servants, cannot yet be considered significant. This is because the collection of professional zakat from *muzakki* within the civil servant group has not been comprehensive or evenly distributed across Sinjai Regency; it is estimated that only around 20% have paid professional zakat.

Based on this condition, BAZNAS of Sinjai Regency aspires to achieve zakat collection outcomes similar to those in other regions such as Bulukumba Regency, Makassar, Barru Regency, and Enrekang Regency, where policies requiring *muzakki* from the civil servant group to pay professional zakat through a payroll deduction system have been implemented. If such a policy were enforced in Sinjai Regency, it is believed that the collection of professional zakat among civil servants by BAZNAS of Sinjai would increase significantly, potentially surpassing that of Barru,

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[45] Interview with Ahmad Muzakkir, Chair of BAZNAS of Sinjai Regency, September 20, 2022.

[46] Interview with Ishak Amin, Vice Chair IV of BAZNAS of Sinjai Regency, September 7, 2022.

which has previously been reported to reach around IDR 25 billion in zakat collection.[47]

Regarding regional regulations on the implementation of professional zakat for civil servants in Sinjai Regency, the Vice Regent of Sinjai expressed the view that stronger and more binding local regulations for civil servants are necessary. The Regent of Sinjai is expected to implement more enforceable rules to ensure compliance among civil servants in paying professional zakat. The existence of Law No. 23 of 2011 and the Regulation of the Minister of Religious Affairs of the Republic of Indonesia No. 41 of 2019 has not been fully effective in influencing civil servants in Sinjai who already meet the criteria as *muzakki* to fulfill their zakat obligations, particularly in the absence of further implementation at the local level. Therefore, the program for implementing professional zakat among civil servants in Sinjai shall continue to be promoted. The current obligations and regulatory framework are still perceived as insufficiently binding for civil servants, resulting in a lack of strong awareness of obligation.[48]

The Vice Chair III of BAZNAS of Sinjai Regency also added that one of the main challenges in implementing professional zakat for civil servants in Sinjai is the absence of formal regulations issued by the local government, unlike in several other regencies. Even though educational efforts have been provided to *muzakki* from the civil servant group, BAZNAS of Sinjai Regency cannot intervene effectively, because the existing rules governing professional zakat implementation are not coercive and do not include sanctions for non-compliance, except in cases of misuse of zakat funds.[49]

The Chair of BAZNAS of Sinjai Regency also expressed that the current regulations on professional zakat for civil servants, without strong support from the local government, remain insufficient. Without firm backing and full commitment from the regional government, the management of BAZNAS of Sinjai Regency feels dissatisfied with the current situation. The management has repeatedly conveyed to the local government that zakat management cannot be optimized without strong regulatory frameworks capable of enforcing religious obligations.[50]

From a religious perspective, the obligation of professional zakat for civil servants in Sinjai Regency is already clear and established, as reflected in the Qur'anic command to take a portion of wealth from *muzakki*. However, the implementation of this command cannot be effectively realized without strong

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[47] Interview with Munir, Vice Chair III of BAZNAS of Sinjai Regency, September 7, 2022.

[48] Interview with Andi Kartini Ottong, Vice Regent of Sinjai Regency for the 2018–2023 term, Sinjai, August 27, 2022.

[49] Interview with Munir, Vice Chair III of BAZNAS of Sinjai Regency, September 7, 2022.

[50] Imam Yahya, "Zakat Management in Indonesia: A Legal Political Perspective," *Al-Ahkam* 30, no. 2 (2020), p. 195–214.

authority, which lies in the hands of the government.[51] Therefore, the management of BAZNAS of Sinjai Regency continuously encourages and urges the local government to utilize its authority to regulate and implement Islamic law, including the enforcement of professional zakat for civil servants, especially since it is already supported by national legislation.[52]

According to the Vice Chair IV of BAZNAS of Sinjai Regency, a key obstacle, especially in implementing professional zakat for civil servants, is the absence of regional regulations. The implementation of professional zakat for civil servants has not yet been formally adopted by the local government of Sinjai Regency. The most recent meeting between BAZNAS of Sinjai Regency and relevant government agencies regarding the program has yielded inconclusive results. Moreover, there has been no increase in the number of *muzakki* from the civil servant group, as no additional government institutions in Sinjai have agreed to implement professional zakat within their respective offices.[53]

The Head of BKAD of Sinjai Regency stated that if a Regent Regulation (*Peraturan Bupati*) on the implementation of professional zakat for civil servants were enacted, salary deductions as an allocation for zakat would be ensured. However, at present, the implementation of professional zakat within the agency is limited to appeals, as zakat is considered an individual obligation whose spiritual benefits are realized personally in the hereafter. The current approach is still non-binding due to the absence of a formal Regent Regulation. There are also concerns about potential human rights violations, since salaries are considered the individual rights of civil servants. Therefore, BAZNAS of Sinjai Regency requires stronger legal authority, through a Regent Regulation, to effectively implement professional zakat for civil servants in Sinjai Regency. [54]

In terms of the implications of existing professional zakat regulations on its implementation for civil servants in Sinjai Regency, the Vice Chair I of BAZNAS of Sinjai Regency is of the view that Law No. 23 of 2011 is not sufficiently binding. Hence, BAZNAS of Sinjai finds it difficult to directly enforce the implementation of professional zakat among civil servants. At present, BAZNAS of Sinjai Regency continues to intensify communication and coordination with the local government. It is seeking to establish cooperation through a Memorandum of Understanding (MoU) between BAZNAS of Sinjai and the local government in order to maximize the collection of professional zakat among civil servants. This process is currently underway, with progress reaching approximately 50% in the drafting of regulations

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[51] Sutrisno Sutrisno et al., "Religious Authority and Cultural Governance in Islamic Public Law: A Fiqh Siyasah Study of Music Concert Regulation in Aceh," *Syariah: Jurnal Hukum Dan Pemikiran* 25, no. 1 (2025).

[52] Interview with Ahmad Muzakkir, Chair of BAZNAS of Sinjai Regency, September 20, 2022.

[53] Interview with Ishak Amin, Vice Chair IV of BAZNAS of Sinjai Regency, September 7, 2022.

[54] Interview with Ratnawati Arief, Head of BKAD of Sinjai Regency, August 24, 2022.

for the implementation of professional zakat for civil servants in the form of a Regent Instruction.[55]

b. Suboptimal Local Government Support and Inter-Institutional Collaboration

The support of the Sinjai Regency Government for the implementation of professional zakat among civil servants, as carried out by BAZNAS of Sinjai Regency, is still considered insufficient or suboptimal, both in terms of moral and material support. In terms of moral support, main shortcomings include the uncertainty in enforcing regional regulations on professional zakat for civil servants and the absence of a dedicated team from the Department of Communication and Information (*Diskominfo*) to assist in publicizing BAZNAS activities.[56] In terms of material support, the lack of a double-cabin four-wheel vehicle needed by the BAZNAS distribution team, for instance, poses problems in delivering *zakat, infak*, and *sedekah* to remote areas. In practice, distribution teams often have to travel long distances over difficult and damaged terrain, sometimes walking up to 3 kilometers one way (6 kilometers round trip) to reach distribution sites.[57]

Furthermore, inter-institutional collaboration in planning, implementation, and coordination for the collection, distribution, and utilization of zakat has also remained suboptimal. For instance, in coordinating the collection of professional zakat among civil servants in government institutions that have partnered with BAZNAS of Sinjai, the *muzakki* database is still not integrated across relevant agencies. The databases held by BKPSDMA and BKAD, which are connected with Bank Sulselbar and BAZNAS of Sinjai, are not fully synchronized. In addition, *muzakki* data from civil servants and UPZ units established within these institutions are not yet integrated with the database maintained by BAZNAS of Sinjai. As a result, changes such as death, retirement, or transfer of *muzakki* cannot be automatically detected or updated. This lack of integration reflects weak inter-agency collaboration in managing *muzakki* data and ultimately affects the achievement of targets for both *muzakki* and *mustahiq*.

Moreover, there is a lack of involvement of key government institutions closely related to zakat management, including the Ministry of Religious Affairs, particularly its Zakat and Waqf division and religious counselors who could serve as zakat task forces. For example, the Zakat and Waqf division and religious counselors of the Ministry of Religious Affairs in Sinjai Regency have not been involved in the

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[55] Interview with Musyarrif NM, Vice Chair I of BAZNAS of Sinjai Regency, September 15, 2022.

[56] Interview with Ahmad Muzakkir, Chair of BAZNAS of Sinjai Regency, September 20, 2022.

[57] Interview with Abdul Jalil, Vice Chair II of BAZNAS of Sinjai Regency, October 6, 2022.

socialization of professional zakat implementation for civil servants. This further indicates weak inter-institutional collaboration.[58]

f. Limited Trust among *Muzakki* toward BAZNAS

The declining trust of professional zakat-paying *muzakki* among civil servants in Sinjai Regency is both a cause and a consequence of the fact that professional zakat collection remains far below target. For instance, some *muzakki* prefer to distribute their professional zakat directly to *mustahiq* rather than channeling it through the BAZNAS of Sinjai Regency. Some *muzakki* also distribute zakat both through BAZNAS and directly to *mustahiq*, resulting in duplicate payments. Their behavior is driven by concerns that their income, managed through Bank Sulselbar, may not actually be allocated for professional zakat, or if it is, whether the funds truly reach the intended *mustahiq*. This reality indicates a lack of trust among *muzakki* toward BAZNAS of Sinjai in managing professional zakat for civil servants. Moreover, the unclear status of salary deductions listed in payrolls by Bank Sulselbar has led some *muzakki* to question the legitimacy of zakat collection.[59]

The transparency of information regarding the collection and distribution of professional zakat is also perceived as inadequate. Due to some complaints, some *muzakki* among civil servants have even paid their zakat both through BAZNAS (via UPZ units within their institutions) and outside BAZNAS since they are in doubt about how their zakat will be managed and distributed. Other feedback highlights expectations that BAZNAS of Sinjai should more widely disseminate information about its programs and activities, starting from the zakat collection process. At a minimum, *muzakki* want clear assurance that their zakat funds have been distributed appropriately to those in need. At present, due to the lack of clear information, some prefer to manage their zakat independently.[60]

A *muzakki* from the Ministry of Religious Affairs in Sinjai Regency similarly suggested that BAZNAS of Sinjai should make its data as open and accessible as possible to the public. Transparency is essential to avoid doubt, suspicion, or mistrust regarding the allocation of professional zakat funds.[61] Likewise, a *muzakki* who serves as the Head of BKPSDM of Sinjai Regency recommended that BAZNAS of Sinjai improve transparency in publishing zakat management data and increase the frequency of socialization regarding zakat-related policies.[62]

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[58] Interview with Musyarrif NM, Vice Chair I of BAZNAS of Sinjai Regency, September 15, 2022.

[59] Interview with Ashar Ishak, Secretary of BKPSDM of Sinjai Regency, September 14, 2022.

[60] Interview with Ashar Ishak, Secretary of BKPSDM of Sinjai Regency, September 14, 2022.

[61] Interview with Muhammad Nurdin, Islamic Education Supervisor for Senior High School Level, North Sinjai District Office of the Ministry of Religious Affairs of Sinjai Regency, September 14, 2022.

[62] Interview with Lukman Mannan, Head of BKPSDM of Sinjai Regency, October 6, 2022.

g. Lack of Understanding among *Muzakki*

The limited understanding of *muzakki* among civil servants in Sinjai Regency constitutes a significant obstacle to maximizing the implementation of the professional zakat program. The Vice Chair I of BAZNAS of Sinjai Regency views professional zakat for civil servants as a viable instrument for poverty alleviation in the region.[63] However, a key limitation of the program is that some civil servants still do not completely understand the concept of professional zakat. Therefore, the management of BAZNAS of Sinjai attempts to intensify socialization efforts to educate the community, particularly *muzakki* from the civil servant group, emphasizing that professional zakat can be an effective tool for reducing poverty and minimizing inequality between the rich and the poor, provided that its implementation runs properly.

One of the main problems in implementing professional zakat among civil servants in Sinjai is this lack of understanding. BAZNAS of Sinjai has sought to educate *muzakki* that zakat is an obligation for those who have met the requirements of *niṣāb* (minimum zakatable threshold) and *ḥaul* (one lunar year holding period). In practice, however, some *muzakki* mistakenly consider voluntary charitable contributions as *zakat*, whereas these are, in fact, *sedekah* or *infak*. This highlights the importance and urgency for BAZNAS of Sinjai to provide clear guidance and education, ensuring that *muzakki* understand that zakat is a specific obligation: it is taken from certain types of wealth, given to specific eligible recipients, and paid at a prescribed time.[64]

The Chair of BAZNAS of Sinjai Regency also commented that one of the main obstacles in implementing professional zakat for civil servants is the lack or limited education among *muzakki* from the civil servant group. Many of them do not yet fully understand the concept of zakat in general, including contemporary zakat objects such as professional zakat. The majority of *muzakki* among civil servants in Sinjai are only familiar with *zakat al-fiṭr*, while zakat on wealth (*zakat māl*) is not properly understood.

In addition, some *muzakki* who are aware of the nomenclature or types of zakat still do not understand the proper mechanisms or procedures for paying zakat in accordance with *sharī'ah*. For example, one *muzakki* mentioned that he does not pay professional zakat since he has hosted annual *ifṭār* (fast-breaking meal) events with a budget reaching IDR 10 million and regularly donate IDR 50,000 every Friday to the mosque's charity box, and he considers the total amount sufficient. However, this reflects a misunderstanding, as professional zakat is governed by specific calculation rules and has obligatory provisions that differ from voluntary charitable donations.

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[63] Ramadhita Ramadhita, Sudirman Sudirman, and Syabbul Bachri, "Model of Zakat Utilization in the Covid-19 Pandemic Era: Perspective of Maqashid Sharia," *Al-Istinbath : Jurnal Hukum Islam* 7, no. 1 (2022), p. 245.

[64] Interview with Musyarrif NM, Vice Chair I of BAZNAS of Sinjai Regency, September 7, 2022.

It is also quite common to find *muzakki* among civil servants who prioritize voluntary (*sunnah*) acts over obligatory ones. For instance, participating in *qurbān* (animal sacrifice) with an average contribution of around IDR 2 million, is often prioritized, while the obligatory aspect, e.g., calculating whether they meet the criteria (*niṣāb* and *ḥaul*) for professional zakat, is overlooked. This condition illustrates that one of the main barriers in implementing professional zakat among civil servants in Sinjai Regency is the limited level of education and understanding among *muzakki*. Moreover, public figures, e.g., government officials, community leaders, entrepreneurs, and academics, have not yet optimally demonstrated exemplary behavior in fulfilling zakat obligations, which further affects public awareness and compliance, particularly among *muzakki* from the civil servant group.[65]

Among the expectations expressed by the Chair of BAZNAS of Sinjai Regency regarding the implementation of professional zakat for civil servants is the need for BAZNAS of Sinjai to collaborate with higher education institutions in the region in order to educate the public through zakat literacy programs. The Chair further hopes that the Head of the Zakat and Waqf Section of the Ministry of Religious Affairs in Sinjai Regency can facilitate stronger coordination between BAZNAS of Sinjai and religious counselors, particularly those responsible for zakat affairs, to enhance public education and understanding of zakat.

Likewise, educational institutions under the Ministry of Religious Affairs in Sinjai Regency should be more actively involved. The Ministry is expected to intensify educational outreach to these institutions, while strengthening cooperation with BAZNAS of Sinjai, in order for zakat literacy among the public to be implemented more effectively. Religious counselors, especially those focusing on zakat, are expected to take a more proactive role in disseminating information and socializing professional zakat to the community. [66]

In light of this discussion, several steps can be emphasized to address the challenges in implementing professional zakat in Sinjai. For example, improving management and strengthening the digitalization of zakat administration constitute strategic solutions that can be categorized as measures that bring *maṣlaḥah*, in line with the principles of *maqāṣid al-sharī'ah*. These efforts support the objectives of zakat in preserving wealth (*ḥifẓ al-māl*), upholding social justice, and realizing public welfare (*maṣlaḥah 'āmmah*), while also preventing deviations from religious obligations.[67] Additionally, expanding access to zakat and providing greater

[65] Interview with Ahmad Muzakkir, Chair of BAZNAS of Sinjai Regency, September 7, 2022.

[66] Interview with Ahmad Muzakkir, Chair of BAZNAS of Sinjai Regency, September 7, 2022.

[67] Sri Maulida et al., "Post-Pandemic Digital Transformation in Zakat Management: Insights from Maqasid Syari'ah in South Kalimantan," *El-Mashlahah* 14, no. 2 (2024), p. 281–302; Rasiam Rasiam et al., "Integration of New Media and Prophetic Communiacation Enhanced for Zakah, Infāq,

convenience in people's lives are essential. These measures can support government programs in reducing poverty, increasing regional revenue, and promoting community economic empowerment.[68]

Conclusion

This study explores the challenges in the implementation of professional zakat for civil servants by BAZNAS of Sinjai Regency. Findings reveal several internal and external challenges in its implementation. The internal challenges include the unintegrated *muzakki* database, suboptimal human resource quality, the need to improve communication among *amil*, the absence of performance evaluation of UPZ in government institutions, suboptimal zakat literacy and socialization, and the troubled legacy of BAZDA of Sinjai. On the other hand, the external challenges involve the uncertainty of regional regulations regarding the implementation of professional zakat for civil servants, insufficient support from the local government, suboptimal inter-institutional collaboration, limited trust among some *muzakki* toward BAZNAS of Sinjai, and the lack of zakat understanding among *muzakki*. Nevertheless, despite various challenges, the implementation of professional zakat payment is still an important component in achieving the objectives of *maqāṣid al-sharī'ah*, especially in preserving wealth, upholding social justice, realizing public welfare, and promoting the economic empowerment of the poor.

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