

Compliance Of State Civil Apparatus In Paying Zakat On Profession At The Cirebon National Zakat Agency In The Middle Of The Covid-19 Pandemic

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ABSTRACT

The spread of COVID-19 raises economic emergency problems that have a direct impact on the lives of the State Civil Apparatus in Cirebon City. Before the Covid-19 pandemic spread to Cirebon City, the Mayor of Cirebon had issued Regulation Number 08 of 2019 concerning Zakat on Profession at The Cirebon National Zakat Agency. Therefore, this study aims to determine the supporting and inhibiting factors,

as well as knowing the collection of Zakat on Profession funds from the State Civil Apparatus in Cirebon City in the midst of the covid-19 pandemic. This study uses qualitative methods in descriptive and exploratory forms by collecting data through observation, interviews, and documentation techniques to identify the compliance of the State Civil Apparatus in paying Zakat on Profession in Cirebon City. The results showed that the supporting factors in collecting Zakat on Profession funds in the city of Cirebon, namely the support from the local government which issued a mayoral regulation on Zakat on Profession and the cooperative attitude of the Cirebon City State Civil Apparatus in paying Zakat on Profession in the midst of the covid-19 pandemic, so that the level of effectiveness of Zakat on Profession in Cirebon City has increased by 160%. The inhibiting factors in this problem are regulations that force and sanctions for those who do not pay Zakat on Profession, so it is necessary to issue new regional regulations which contain sanctions for those who do not pay zakat and have coercion to pay Zakat on Profession.



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INTRODUCTION

Islam views poverty as something that endangers faith, morals, logical thinking, family and society. Islam also faces calamities and disasters that must be dealt with immediately (Masruroh, et al, 2019: 211; Qomari, 2017: 19). The terms most widely used to refer to poverty in the Qur'an are the words al-faqr and al-maskanah. The perpetrators are called fakir or poor (Qardhawi, 2005: 24). A Muslim must immediately seek protection from Allah for the evil hidden in poverty because poverty is a very complex problem (Wahab, et al., 2020: 5).

Islam is a moral teaching that pays attention to differences in human levels and treats them according to their respective levels, the weak know their obligations and rights, and the strong will not act arbitrarily against the weak, because they are aware of the power of Allah who gives him the task of protecting Muslims society and realizing justice (As-Shahih, 2002: 18).

Zakat is an obligation for Muslims which has been stipulated in the Qur'an, the Sunnah of the Prophet, and the consensus of the scholars. Zakat is one of the pillars of Islam which is always mentioned parallel to prayer (Al-Baly, 2006: 1), in the Al-Quran the word zakat is mentioned 32 times, 28 of which are side by side with the word prayer (Canggih, et al., 2017: 3). Zakat as a pillar of Islam is the obligation of every Muslim who can afford to pay it and is intended for those who are entitled to receive it. With good management, zakat is a potential source of funds that can be used to overcome poverty problems, reduce social inequality and improve welfare for the whole community (Az-Zuhaili, 2011: 348; Ahmad, 2016: 93).

According to Statement of Financial Accounting Standards (PSAK) No. 109, zakat is a sharia obligation that must be submitted by *muzaki* to the deserving beneficiaries (*mustahiq*) either through *amil* or directly. Zakat provisions govern the *nisab* requirements, haul (both periodic and non-periodic), zakat rates (*qadar*), and their allocation (Indonesian Accounting Association, 2008: 109; Shahnaz, 2016: 317). As for the designation of zakat according to Law Number 23 of 2011 it is stated that zakat is a religious institution that aims to improve justice for the welfare of society (Ritonga, 2017: 3).

This really needs to be created and becomes a demand of the community because it is an absolute necessity for Muslims to implement the third pillar of Islam, as well as public awareness to share with others can increase and be trusted to receive and distribute zakat, not only zakat but also social funds. such as *infaq* and alms (Risya, 2009: 62).

Zakat on profession is zakat that is issued from the results obtained from work and profession, so that the allocation of zakat funds can be used for productive purposes in overcoming poor poverty and improving the quality of society (Alim, 2015: 211). Ahmad (2015) added that one of the main objectives of zakat is to improve the socio-economic status of the recipient community, even to increase the welfare of the nation in general. Therefore, the position of zakat on profession in the perspective of Islamic law and Law Number 23 of 2011 concerning the Management of Zakat is a general obligation that requires all types of assets to be issued zakat and the various opinions of previous and present scholars as well as from the point of view of justice in determining the obligation zakat on every property owned (Suciaty, 2008: 10), this is as stipulated in Article 1 paragraph 2 of Law Number 23 of 2011 explained: "zakat is property that must be issued by a Muslim or business entity to be given to those who are entitled accept it".

Over time, many new things have emerged, such as zakat on profession. The contemporary scholar who comes with his characteristic thoughts on zakat is Yusuf Qardhawi, he combines the principles of justice and dynamic societal conditions, and defines zakat in his writings in the book *Fiqh al-Zakah*, zakat is a certain part of the property owned which Allah has made obligatory to give to the deserving beneficiaries (*mustahiqqin*) (Sarwat, 2018: 19). Yusuf Qardhawi as one of the most popular icons of zakat on profession, the essence of his thinking is that income or profession must pay zakat when it is received. this is if it has reached *nisab* after deducting debt. So zakat on profession can be issued daily, weekly or monthly. For example, work that generates money, whether it's work that is done alone without depending on other people, thanks to dexterity of hands or brains (professional), who get income from this job in the form of salary, wages, or honorarium. That is, when the *nisab* is reached and the haul is the income that he earns, he must pay zakat. (Qardhawi, 2007:459; Baidowi, 2018: 41-42).

Zakat on profession was not widely known in previous generations, in contrast to sources of income from agriculture, animal husbandry and trade, but that does not mean that income from the profession is free from zakat, because zakat is essentially a levy on the wealth of groups who have excess assets to give to those who entitled to receive it. Zakat on profession is a step forward in the Muslim economy to eradicate poverty (Badowi, 2018: 3). By maximizing zakat, it can influence national economic activity, including strengthening national economic empowerment (Arief, et al., 2017: 99).

Referring to Law no. 23 of 2011 concerning the Management of Zakat, in article 4 point h, states that assets that are obliged to be zakat are income and services. It is on this basis that every Muslim who has a job and earns large amounts of money as wages/salaries, or for his services is certainly included in the category in this article, so that for Muslims among the professional groups there is no reason anymore not to pay zakat from their income. (Tuli, 2018: 265).

According to Muhammad (2002: 58), a profession is any lawful business that brings relatively large results (money) in an easy way, whether through a particular skill or not. In Law Number 5 of 2014 article 1 paragraph 1 it is stated that the state civil apparatus, hereinafter abbreviated as ASN, are state administrators who are present in all lines of government. profession for civil servants and government employees with work agreements who work in government agencies. The state civil apparatus is one of the workers (professions) who have income, so when the income from their profession has reached the *nisab*, they are required to tithe.

State civil apparatus (PNS) actually have a fixed salary compared to jobs with uncertain income. As for civil servants who are not aware of the obligation to pay zakat, it can be said that they

are forced to, because the zakat is already included in the salary deductions they receive. Besides that, there have been many deductions from civil servant salaries, but there are also some state civil apparatus whose zakat is not handed over to the zakat management institution, but is handed over directly to those who are entitled to receive zakat (Febriani, et al., 2019: 12).

Zakat on profession has a strategic potential that deserves to be developed as an instrument for equal distribution of income for Muslims in Indonesia. In fact, many efforts to reduce poverty have been carried out by the government, especially with the release of the policy package Law Number 32 of 2004 concerning Regional Government, one of which is to improve the welfare of the people in the areas that are being expanded (Rahman, 2017: 111).

In Cirebon City there is a regulation that was just passed on March 14 2019, namely Cirebon Mayor Regulation Number 08 of 2019 concerning Zakat on profession, in article 4 letter (a) it states the purpose of regulations for collecting zakat, zakat on profession, infaq, and alms in the city's local government environment is to encourage state officials and employees to pay zakat, zakat on profession, infaq, and alms.

The targets of the Cirebon Mayor Regulation above are stated in Chapter III concerning Collection and Development Mechanisms, precisely in Article 7 paragraph 1 it is explained that: Zakat on profession Collection comes from 1) Mayor and Deputy City of Cirebon; 2) Leaders and Members of the Regional People's Representative Council; 3) State civil apparatus; 4) Prospective state civil apparatus; 5) Government Employees with Work Agreements; and 6) Employees of Village Owned Enterprises.

Cirebon City has an administrative area of 37.36 km² which is a strategic area for social, economic and religious development in an effort to improve people's welfare. Statistical data for 2020 shows that the total population of Cirebon City is around 322,322 people, with a composition of 161,586 male residents and 160,736 female residents (Cirebon City Statistics Center (bps.go.id)). The number of State civil apparatus (ASN) working in the Cirebon City government reached 4,538 people with a total of approximately 3,200 Muslim State Civil Apparatuses (ASN) (Regional Apparatus Organization - Cirebon City Regional Personnel, Education and Training Agency (cirebonkota.go.en). In the last 3 (three) years the number of zakat on profession fundraising at The Cirebon City National Zakat Agency (BAZNAS) has shown an increase.

Table 1 Total zakat on profession funds from 2018 to 2020

No.	Year	Zakat on Profession Funds
1	2018	IDR 122,420,294.00
2	2019	IDR 143,598,434.00
3	2020	IDR 380,637,463.00

With the number of ASNs as mentioned above, it encourages the making of a regulation that aims to promote zakat on profession among ASNs in Cirebon City. The enactment of Cirebon Mayor Regulation Number 08 of 2019 concerning Zakat on profession for ASNs in Cirebon City on March 14, 2019, makes a form of tidying up ASN who have not paid their zakat on profession, seeing in the field there are still some ASNs who have not paid with reason and understanding such a thing did not exist in the time of the Apostles. Based on the description above, the researcher is interested in conducting a scientific study regarding zakat on profession in Cirebon City with the title: "Effectiveness of Cirebon Mayor Regulation Number 08 of 2019 Concerning Zakat on profession Against Compliance of State Civil Apparatus (ASN) in Paying Zakat on profession at BAZNAS Cirebon City" .

RESEARCH METHODS

This research uses qualitative methods, with a case study approach. This research is descriptive in nature which aims to describe systematically, factually and accurately to a particular population or region (Suggono, 2015: 35). This type of research basically does not use data consisting of numbers as a measure, but is more of a substantive category which is then interpreted with scientific references, references or references (Pawito, 1997). This method is used to describe the effectiveness of Cirebon Mayor Regulation Number 08 of 2019 and the compliance of the State Civil Apparatus

(ASN) in paying zakat on profession at BAZNAS Cirebon City.

Sources of data in this study include two kinds, namely: *First*, primary data, in this study primary data obtained directly from field data through interviews. The informants in this study are people who manage zakat on profession funds at BAZNAS Cirebon City; and *Second*, secondary data sourced from several literatures in such as form books, journals and media reports related to this research.

The data collection techniques in this study include observation, interviews, and documentation. The interview technique in this study used free guided interviews, so that informants were given the opportunity to express their answers and opinions. The key informant is the management of the Cirebon City National Zakat Agency (BAZNAS).

Observation techniques in this study were used to collect research data through observation and sensing (Bungin, 2008: 195). The type of observation made is participant observation, that is, the researcher is not directly involved in any activity that takes place even though the researcher comes and follows it. The area used as the observation site is the Cirebon City National Zakat Agency (BAZNAS).

The last data collection technique is documentation, which is an investigation aimed at deciphering and explaining what has happened through document sources. The documentation method includes collecting data by examining further records and documents at the research site. The documentation that the researcher will collect is zakat management documents at BAZNAS, books on zakat on profession and other documents that researchers obtain from the field.

This study also applies data analysis techniques, namely by recording the results of interviews, field notes, then sorting and selecting, classifying and thinking about categorizing data so as to obtain a conclusion (Moleong, 2008: 150). The data analysis technique in this study uses analysis according to Miles and Huberman, suggesting that the activities in qualitative data analysis are carried out interactively and continuously until complete, so that the data is saturated. Activities in data analysis, namely: data reduction, data display, and conclusion drawing/verification (Sugiyono, 2017: 246-249).

RESULTS AND DISCUSSION

Discussion on the Analysis of Supporting and Inhibiting Factors Cirebon Mayor Regulation Number 08 of 2019

The Cirebon City National Zakat Agency (BAZNAS) is a zakat management institution formed by the Regional Government of Cirebon City based on the Decree of the Director General of Islamic Community Guidance Number DJ.II/568 of 2014 concerning the establishment of National Zakat Agency in many District/City throughout Indonesia on June 5, 2014. In its implementation, The Cirebon City National Zakat Agency formed a Zakat Collector Unit (UPZ) to collect zakat funds in government agencies and private institutions in Cirebon City. The Zakat Collection Unit (UPZ) was formed based on Cirebon Mayor Circular Number 451.12/SE.020.ASS.PEMKESRA Concerning Zakat Collection, Infaq and Alms for Employees in the Environment and Community of Cirebon City and the new regulation stipulated by Cirebon Mayor Regulation Number 08 2019 Concerning Collection of Zakat, Zakat on profession, Infaq and Alms in the Regional Government of Cirebon City.

The results of interviews conducted by researchers with Nasuka (2020) found several supporting and inhibiting factors in collecting zakat on profession in Cirebon City.

The supporting factors for the collection of zakat on profession funds at BAZNAS Cirebon City are as follows:

1. Law of the Republic of Indonesia Number 38 of 1999 concerning Management of Zakat.
2. Law of the Republic of Indonesia Number 23 of 2011 concerning Management of Zakat.
3. Government Regulation of the Republic of Indonesia Number 14 of 2014 concerning Implementation of Law Number 23 of 2011 concerning Management of Zakat.
4. Instruction of the President of the Republic of Indonesia Number 03 of 2014 concerning Optimization of Zakat Collection in Ministries/Agencies Secretariat General of State Institutions, Secretariat General of the State Commission, Regional Government, State Owned Enterprises and Regional Owned Enterprises Through the National Amil Zakat Agency.

5. Decree of the Minister of Religion Number 581 of 1999 concerning the implementation of Law Number 38 of 1999 concerning Management of Zakat.
6. National Zakat Agency (BAZNAS) Regulation Number 03 of 2014 concerning Organization and Work Procedures of Provincial Zakat Amil Agencies and Zakat Amil Agencies
7. Cirebon Mayor Regulation Number 08 of 2019 concerning Collection of Zakat, Zakat on profession, Infaq and Alms in the Regional Government of the City of Cirebon.
8. Have a large number of muzaki from the ASN group.

The inhibiting factors for collecting zakat on profession funds at BAZNAS in Cirebon City are as follows:

1. The culture of people who pay their zakat directly to mustahiq is still strong.
2. There is no regional regulation on zakat, so there are no strong rules and sanctions given to ASNs who do not pay their zakat on profession.
3. The organization of BAZNAS in Cirebon City in 2018 narrowed down to 3 (three) leaders or commissioners. According to BAZNAS organizational rules, there should be 5 (five) leaders or commissioners, so there are leaders who have multiple jobs.

The supporting factor in collecting zakat on profession funds is the amount of support from the government which issues regulations related to zakat. However, within the scope of the Cirebon City government area, regulations regarding the management of zakat are only in the form of mayor circulars and mayoral regulations, the contents of which contain instructions or explanations of things that must be done based on existing regulations. This mayor's regulation is notification in nature, it has not yet reached the stage of sanctions for those who do not pay their zakat.

In collecting zakat, infaq and alms funds which include zakat on profession in Cirebon City, regional regulations (PERDA) are needed, so that BAZNAS Cirebon City has "forced power" to take zakat assets from muzaki.

Discussion on the Effectiveness Analysis of Cirebon Mayor Regulation Number 08 of 2019

As the researchers have stated in the previous explanation, that a business can be said to be effective if the business reaches its target or goal. In order for the plan to collect zakat on profession funds to be effective, it must at least fulfill several conditions, namely effective, economical, responsible work implementers, real division of labor, rationalism and practical work procedures.

The results of collecting zakat on profession funds, Alms and Infaq from agencies or agencies within the local government of Cirebon City to BAZNAS of Cirebon City are as follows:

a. Before the Mayor's Ordinance

Receipt of Zakat, Infaq and Alms before the issuance of Cirebon Mayor Regulation Number 08 of 2019 Concerning Collection of Zakat, Zakat on profession, Infaq and Alms in the local government environment of Cirebon City in 2020 (January to April 2020 period) before the Mayor's Regulation applies, those who pay zakat, infak and alms as many as 19 (nineteen) offices/agencies.

Table 2 List of Services/Institutions Paying Zakat on Profession, Alms and Infaq Period January to April 2020

No.	Name of Office/Institution
1	Department of Population and Civil Registration
2	Ministry of Education
3	People's Welfare Regional Secretariat of Cirebon City
4	Library and Archive Service
5	Public Health Office
6	Social Service, Civil Service Police Unit and Cirebon City Religious Court
7	Department of Trade, Cooperatives and Business
8	Labor Offices

9	Fire Department
10	Kesenden Village
11	Gunung Jati Regional General Hospital
12	Regional Drinking Water Company of Cirebon City
13	State Kindergarten “Pembina”
14	Junior High School (SMPN) 7 Cirebon City
15	Junior High School (SMPN) 10 Cirebon City
16	Junior High School (SMPN) 14 Cirebon City
17	Cirebon City Resort Police
18	Ministry of Religion
19	Indonesian Railroad Limited Liability Company, Operation Area 3 (State Owned Company)

With the amount of receipt of zakat on profession funds, infaq and alms as follows:

Table 3 Acquisition of Zakat on profession Collection, Infaq and Alms for the January to April 2020 Period

No.	Acceptance type	Number of receipts	Service Number
1	Zakat on profession	IDR 115,661,706	14 Offices
2	Infaq and Alms	IDR 40,304,721	13 Offices
	Total	IDR 155,966,427	

It can be seen from the data above, out of a total of 19 offices/agencies, only 14 offices/agencies have just deposited/distributed their zakat on profession through BAZNAS Cirebon City.

b. After the issuance and entry into force of the Mayor's Regulation

Acceptance after the issuance of Cirebon Mayor Regulation Number 08 of 2019 Concerning Collection of Zakat, Zakat on profession, Infaq and Alms in the Regional Government of Cirebon City. In 2020, the period from May to 31 August 2020 after the mayor's regulations took effect, there were 36 offices/agencies who paid zakat, infaq and alms.

Table 4 List of Services/Institutions Paying Zakat on Profession, Alms and Infaq Period May to April 2020

No.	Name of Office/Institution
1	Cirebon City Regional Secretariat
2	Cirebon City Regional People's Legislative Council
3	Regional Finance Agency
4	Regional Disaster Management Agency
5	Regional Planning and Development Agency
6	Department of Population and Civil Registration
7	Regional Office of Personnel, Education and Training
8	Public Health Office
9	Office of Communication, Informatics and Statistics
10	Fire Department
11	Investment Service and One Stop Service

12	Education Authorities
13	Office of Population Control and Family Planning
14	Department of Trade, Cooperatives and Business
15	Library and Archive Service
16	Department of Public Housing and Residential Areas
17	Social Service, Women's Empowerment and Child Protection
18	Labor Offices
19	Civil Service Police Unit
20	Kesenden Village
21	Gunung Jati Regional General Hospital
22	Regional Drinking Water Company of Cirebon City
23	State Kindergarten "Pembina"
24	Junior High School (SMPN) 5 Cirebon City
25	Junior High School (SMPN) 7 Cirebon City
26	Junior High School (SMPN) 8 Cirebon City
27	Junior High School (SMPN) 10 Cirebon City
28	Junior High School (SMPN) 13 Cirebon City
29	Junior High School (SMPN) 14 Cirebon City
30	Junior High School (SMPN) 15 Cirebon City
31	Junior High School (SMPN) 16 Cirebon City
32	Junior High School (SMPN) 17 Cirebon City
33	Junior High School (SMPN) 18 Cirebon City
34	Cirebon City Ministry of Religion
35	Cirebon City Resort Police
36	Cirebon City Religious Court

With the Amount of Received Funds as follows:

Table 5 Obtaining Collection of Zakat on profession, Infaq and Alms for the Period May to August 2020

No.	Acceptance type	Number of receipts	Service Number
1	Zakat on profession	IDR 300.981.161	32 Offices
2	Infaq and Alms	IDR 73.412.904	29 Offices
	Total	IDR 374.394.065	

Table 6 Comparison of Receipt of Zakat on profession, Infaq and Alms Before and After the Issuance of Perwali Number 8 of 2019

No.	Acceptance type	2020 year (January to April)	2020 year (May to August)	Percentage %
1	Zakat on profession	IDR 115.661.706	IDR 300.981.161	160%
2	Infaq/Alms	IDR 40.304.721	IDR 73.412.904	82%
	Total	IDR 155.966.427	IDR 374.394.904	140%

In 2020 the period from January to April after the issuance of the mayor's circular letter and before the enactment of Mayor Regulation Number 08 of 2019 concerning Collection of Zakat, Zakat on profession, Infaq and Alms in the local government of Cirebon City. Zakat, infaq and alms (ZIS) receipts from The Zakat Collection Unit (UPZ) from the Department of IDR 155,966,427 from 19 Services/Institutions in the City of Cirebon, as many as 858 *muzakki* and people who give alms (*munfiq*).

In the same year, from May to August 31 2020 after the issuance and enactment of the mayor's regulation for receiving Zakat, infaq and alms (ZIS) from The Zakat Collection Unit (UPZ) from the Service in the amount of IDR 374,394,065 from the Service/Institution of 1,402 *muzakki* and *munfiq*. This amount has increased by 140% from the previous period, while for zakat on profession receipts it has increased by 160%. The total income from zakat on profession, infaq and alms for the period from January to August 2020 is IDR 530,360,492.

Based on these data, it is known that only 29% of the total number of Muslim ASNs in the Cirebon City government, namely a total of 4,758 people, distributed their zakat on profession to BAZNAS Cirebon City (BAZNAS Report Book for Cirebon City, Period January-August 2020).

Solutions for Overcoming Obstacles in Collecting Zakat on Profession at BAZNAS Cirebon City

The results of an analysis of the effectiveness of Cirebon Mayor Regulation Number 08 of 2019 concerning Collection of Zakat, Zakat on profession, Infaq and Alms in the regional government of Cirebon City, through the zakat collection unit (UPZ) show that it has been effective, this is based on the large percentage increase in zakat on profession funds that have reached by 160%.

From the results of this study, a solution is needed to further optimize the collection of zakat, zakat on profession, infaq and alms in the regional government of Cirebon City, including:

1. The function of the existing BAZNAS in the city of Cirebon should be further optimized so that the large potential for zakat in the city of Cirebon can be put to good use so that the level of social welfare can be increased through zakat funds.
2. Cirebon City Government must complete the management of BAZNAS in Cirebon City based on Law no. 23 of 2011, so that the performance and quality of BAZNAZ management will improve and be able to maintain the management mandate properly.
3. Compilation of regional regulations regarding Zakat in Cirebon City, so that there is firmness from the government towards ASN to pay their zakat on profession, and those who have reached the nisab but do not pay their zakat will be subject to sanctions.
4. Maximize the existing Zakat Collection Unit (UPZ), and always control the performance of each UPZ in collecting zakat and in the UPZ organization.
5. Need to build a synergistic working relationship with other similar institutions, to enhance partnerships (Nasuka, 2020).

CONCLUSION

Based on the results of research and discussion, it can be concluded as follows:

1. Supporting factors in collecting zakat on profession funds in Cirebon City are: *First*, there is support from the local government; *Second*, having a government agency to socialize zakat information to *muzakki*; and *Third*, having a large *muzakki* from among the State Civil Apparatus (ASN). While the inhibiting factors in the collection of zakat on profession are: *First*, there is no regulation that compels the State Civil Apparatus (ASN) to pay their zakat on profession; *Second*, there are no sanctions for state civil servants who do not pay their zakat on profession; and *Third*, the awareness and understanding of the state civil apparatus regarding zakat on profession is still not growing.
2. Cirebon Mayor Regulation (PERWALI) Number 08 of 2019 Concerning Zakat on profession in the Cirebon City government area through the Cirebon City National Zakat Agency (BAZNAS) can be said to be effective, based on the following data:
 - a. The results of the collection of zakat, infaq and alms (ZIS) from the Services/Agencies in the Cirebon City local government environment in January to April before the issuance of

- Cirebon Mayor Regulation (PERWALI) regarding zakat of IDR 115,661,706 and an infaq of IDR 40,304,721.
- b. The results of the collection of zakat, infaq and alms (ZIS) from the Services/Agencies in the Cirebon City local government environment from May to August after the issuance of Mayor Regulation (PERWALI) regarding zakat of IDR 300,981,161 and infaq of IDR 73,304,904.
 - c. The total income from zakat on profession, infaq and alms funds from offices/agencies within the regional government of the City of Cirebon up to August 2020 is IDR 530,360,492.
 - d. Zakat on profession for the period May to August 2020 increased by 160% from the period January to April.
 - e. As many as 1,402 ASNs paid their zakat, infaq and alms (ZIS) to the Cirebon City National Zakat Agency (BAZNAS) or 29% of the total state civil apparatus (ASN).
 - f. The issuance of this Mayor Regulation (PERWALI) can significantly increase the acquisition of zakat, infaq and alms (ZIS), but this needs to be increased again because not all departments/agencies deposit their ZIS to the Cirebon City National Zakat Agency (BAZNAS), such as from schools and Regional Owned Enterprises (BUMD).
 - g. There are several solutions for maximizing the collection of professional zakat funds in the City of Cirebon, namely: *First*, the preparation of regional regulations (PERDA) for zakat in the City of Cirebon; *Second*, it is necessary to build a synergistic working relationship with other institutions, to enhance partnerships, and maximize relations with the Regional Work Units (SKPD) of services or agencies that have been formed by the Cirebon City Government.

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