

LEGAL ANALYSIS OF ZAKAT FROM THE INCOME OF SOCIAL MEDIA ACTIVISTS: A STUDY OF THE THEORY OF AL-MAL AL-MUSTAFAD

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Abstract

The rapid development of technology has made *content creator* professions such as *youtuber*, *tiktoker*, *instagrammer* and others very popular among the public by only using technology that is easy to find and can earn a large income. This profession is only known in the current era. This study aims to find out how the provisions of zakat and the calculation of the income earned by the *content creator*. And analysis of the scholars' opinion on the free income of a Muslim as al-Mal al-Mustafad which must be paid zakat. The research method used is qualitative with the type of *library research* by reading literature related to the subject matter. The results of the study indicate that the professional income is classified into al-mal al-mustafad and obliged to zakat profession. This is because there is evidence from the generality of the nash, namely verse 267 of Surah al-Baqarah and verse 103 of Surah at-Taubah, which shows the words **أَنْفَقُوا** and **أَمْوَالِهِمْ** as al-Mal al-Mustafad which is obliged to pay zakat. because the assets obtained have fulfilled the terms and conditions of mandatory zakat such as reaching nishab, full ownership, growing and so on. Provided that the content uploaded and the goods or products promoted do not conflict with moral values and Islamic law.

Keywords: *Professional Zakat Law, Social Media Activists, al-Mal al-Mustafad*



Abstrak

Perkembangan teknologi yang semakin pesat membuat profesi *content creator* seperti *youtuber*, *tiktoker*, *instagrammer* dan lainnya menjadi sangat populer dikalangan masyarakat dengan hanya menggunakan teknologi yang mudah ditemukan dan bisa mendapatkan penghasilan yang besar. Profesi ini baru dikenal di era sekarang. Penelitian ini bertujuan untuk mengetahui bagaimana ketentuan zakat dan perhitungan zakat penghasilan yang diperoleh *content creator*. Serta analisis pendapat para ulama terhadap penghasilan bebas seorang muslim sebagai al-Mal al-Mustafad yang wajib dikeluarkan zakatnya. Metode penelitian yang digunakan adalah kualitatif dengan jenis *penelitian kepustakaan (library research)* dengan cara membaca literatur-literatur yang berkaitan dengan pokok permasalahan. Hasil penelitian menunjukkan bahwa penghasilan profesi tergolong ke dalam al-mal al-mustafad dan wajib dikeluarkan zakatnya. Hal ini dikarenakan adanya dalil dari keumuman nash, yaitu ayat 267 surat al-Baqarah dan ayat 103 surat at-Taubah, yang menunjukkan kata *أَمْوَالُهُمْ* dan *أَنْفُسُهُمْ* sebagai al-Mal al-Mustafad yang wajib dikeluarkan zakatnya. Karena harta yang diperoleh telah memenuhi syarat dan rukun wajib zakat seperti mencapai nishab, kepemilikan penuh, berkembang dan lain sebagainya. Asalkan konten yang diunggah dan barang atau produk yang dipromosikan tidak bertentangan dengan nilai-nilai moral dan syariat Islam.

Kata kunci: *Hukum Zakat Profesi, Pegiat Media Sosial, al-Mal al-Mustafad*

INTRODUCTION

In recent years, the digital economy has developed quite rapidly among the public, advances in digital technology have spurred economic growth with the emergence of various professions based on Technology Science (IT), even the use of IT in all sectors has given birth to many new millionaires with fantastic income levels. So that IT-based professions are increasingly in demand by millennials who have reliable abilities. Some of these IT-based professions were originally just a hobby and a whim to test their abilities, but after being pursued it turned out to be able to generate lucrative *income*.

The income earned from several IT-based professions is very fluctuating, even if done seriously can generate fantastic income, with only IT devices that are commonly seen and easily accessed these days.



Among the IT-based professions that many people are engaged in today are using YouTube accounts called *Youtubers*, then using TikTok accounts called *Tiktoker*, as well as Instagram account users called *celebrities*. Income among *Youtubers* is generated from videos that are watched.¹ With the provision of *fees* by Google AdSense, with certain conditions, but the main requirement that must be met by Google AdSense regarding the provision of *fees* is that if there are many *viewers* and subscribers, so that every video uploaded will be watched by thousands of Youtube visitors, with that companies or business people will ask Youtube to advertise the products of their company or business, then Youtube will recommend to place advertisements on videos with the most *viewers* and subscribers.²

The *income* obtained by some *YouTubers* is mostly quite large if one withdrawal, sometimes reaching Rp. 16,000,000 and even more in one month, this is the income of *YouTubers* who have just used YouTube as a type of income. But it does not rule out the possibility if those who have been in the Youtube field for a long time and are serious about creating interesting content, then earn up to billions of rupiah in one month, such as one of the youtubers in Indonesia Frost Diamond who is able to earn 1.24 billion to 19.5 billion per month from his youtube account. so a youtuber's income is obtained from several sides, from videos uploaded either in the form of content or daily vlogs, from advertisements displayed on videos uploaded by a youtuber, from donations obtained by youtubers when live streaming on Youtube, from some of these elements get income.

Unlike the case with *instagrammers*, they do not get income from the videos or photos they upload on the *platform*, but the income they get comes from the products they advertise or the products they promote which are commonly referred to as *endorse*, these instagrammers work with business people who have products to promote and make agreements to work together such as how long the product will be promoted and how much it will pay. What needs to be known is that the

¹Novita Nurus Sa'adah, Anindya Aryu Inayati, Dian Lestari, Mariatul Qibtiyah, *Maslahah Mursalah Analysis of Professional Zakat from Content Creator Income*, Journal of Business Economics, Management and Accounting (JEBMAK), Vol. 3, No. 3, November 2024.

²Abdul Aziz, Ahmadi Hasan, Muhammad Haris, *Zakat on Income from Youtube Monetisation in the Perspective of Ulama in Banjarmasin City*, Titik Karya Journal of Contemporary Social and Humanities, Vol. 1, No. 1, 2023.

more followers on Instagram, the greater the payment that Instagram users can offer to their service users. Then Instagram also provides exclusive features that can only be accessed if you have subscribed, to subscribe Instagram users must pay a certain amount for one month to the account owner, celebrities often create exclusive content that can only be accessed or seen by people who have subscribed.

Tiktoker also has a source of income that is almost similar to celebrities, tiktoker does not earn income from the videos or content they upload to their tiktok account, but the income earned by tiktoker comes from several kinds of features provided by the tiktok company, including selling other people's products through our accounts that have agreed to cooperate which is called tiktok advertising and monetisation³, this is not a reseller method or anything like that. the reason is that the goods we will sell are in the hands of the owner of the goods, tiktoker who promotes it only has examples of the products to be sold, if someone is interested and buys the product, it will be sent to the owner of the product, The article that we will sell is in the hands of the owner of the goods, the tiktoker who promotes it only has a sample of the product to be sold, if someone is interested and buys the product, it will be sent by the owner of the product, then the proceeds from the sale of the percentage are distributed to the tiktoker who has promoted the product, the percentage is as agreed upon by the product owner and the promotion service provider, namely tiktoker.

Then TikTok also provides a video reward feature in every video uploaded by TikToker with certain terms and conditions, with this feature viewers or visitors who see videos uploaded from a TikToker account can send gifts in the form of diamonds that can be converted into money, the video reward is a means for viewers to show their reaction and appreciation for the uploaded content.⁴

Then the live streaming feature or live broadcast of tiktok⁵, a tiktoker with certain terms and conditions can broadcast live on his tiktok account,

³Tiktok.com, Tiktok Advertising and Monetisation Policy, Accessed on November 5, 2024.

⁴ Tiktok.com, Video Prizes on Tiktok, Accessed on 5 November 2024.

⁵ Tiktok.com, Video Prizes on Tiktok, Accessed on 8 November 2024 from Site: <https://support.tiktok.com/id/live-gifts-wallet/tiktok-live>.

and can be witnessed by anyone who has the tiktok application or what is commonly called tiktok residents, viewers on the live broadcast can send gifts of various types, but to be able to send gifts the audience must have diamonds by buying in the tiktok application at a certain price, and the gifts given by the audience to tiktokers who are live streaming can be converted into money.

Paying zakat is a responsibility for a Muslim, if viewed in terms of social science, when someone pays zakat, it is embedded with a sense of humanity to deep taqwa because it has realised that the property owned contains rights for others. Zakat is also classified as *maliyah ijtimai'iyah* which means it is done with the aim of *maslahat*. Zakat can reduce disgraceful traits such as stinginess to greed. Besides being worth worship, zakat is also fulfilled as a humanitarian basis.⁶

Broadly speaking, zakat is divided into 2 types, namely zakat fithrah (soul) and zakat maal (wealth). Zakat fithrah is only issued at the end of the month of Ramadan with certain conditions. While maal zakat is paid when it has reached *haul* and *nishab*. As explained by Sheikh Yusuf al-Qardhawi in his book *Fiqh az-Zakah*, the object of maal zakat includes: zakat on gold and silver, zakat on livestock, zakat on trade wealth, zakat on agriculture, zakat on mining goods and sea catches, zakat on asset rentals, zakat on professions, zakat on stocks and bonds.⁷

Zakat on profession is zakat that is obliged on every job that has certain professional skills, whether it is individually or jointly with other people or institutions, which brings income in the form of money if it has reached the *nisab*.⁸

In general, what should be of concern to Muslims related to professional zakat according to Sheikh Yusuf al-Qardhawi is income obtained through certain skills or skills. Income earned from expertise, in

⁶Dayan Fithoroini, *Application of Zakat to Youtuber as a Profession that requires Zakat (Muzakki) in Youtuber Community Cilegon Banten*, *Opinia De Journal*, Vol. 3, No. 2, December 2023.

⁷Yusuf Qardhawi, *Hukum Zakat*, (Jakarta: P.T. Pustaka Litera AntarNusa, 1988), pp. 121.

⁸Yusuf Qardhawi, *Hukum Zakat*, (Jakarta: P.T. Pustaka Litera AntarNusa, 1988), p. 459.

ushul fiqh called al-mal al-mustafad.⁹ Nahdhatul Ulama further explained that al-Mal al-Mustafad is any property that can be taken advantage of by a Muslim, such as salary and so on. Any income earned from one's profession if it has reached the nishab then it is obligatory to issue zakat.¹⁰ The legal basis for this zakat provision is the provisions of the Qur'an which is confirmed in surah az-Zariyat verse 19.

وَفِي أَمْوَالِهِمْ حَقٌّ لِّلسَّائِلِ وَالْمَحْرُومِ

Meaning : "And in their possessions there are rights for the poor who ask and the poor who do not ask." (Qs. az-Zariyat: 19)

Zakat on income is a very important thing to be socialised to the Islamic community, considering the potential of professional zakat in today's society is very large, due to the rapid economic development as well.

Zakat in Islam has been regulated by law both regarding the conditions, pillars, and forms of zakat that are allowed or not allowed. So that in fulfilling the obligation of zakat as Muslims must be pursued religiously and also be a benefit for those who receive, basically the validity of zakat lies in the object of zakat, whether the object is an object of mandatory zakat, then look at the nisab and haul.¹¹

From some of the above related to professional zakat which has conditions, pillars and other things that make zakat valid, it can be seen that Islam regulates the law of zakat very well so that the desired maslahat in Islam is realised. One of them is the law of professional zakat for *youtubers*. Zakat is the fourth pillar of Islam, besides that Zakat also has a role as a distributor of wealth so that it can create equitable distribution of wealth and can realise justice in society.¹²

⁹Yenni Batubara, *Legal Provisions for Youtubers' Zakat from Yusuf Qardhawi's Perspective*, Al-'Adalah: Journal of Sharia and Islamic Law, Vol. 5, No. 1, June 2020.

¹⁰NU Online, *Definition of Al-mal al-mustafad*. Accessed on 30 July 2024

¹¹Andra Wahyudi, Nurizal Ismail, *The Effect of Trust, Religiousness and Income on Interest in Paying Zakat in Muslim Communities in Pekanbaru City*, Journal of Islamic Economics & Business Studies, Vol. 5, No. 10, 2024.

¹²Faisal Amri, Ahlu Dzikri, *The Role of Zakat in the Calculation of Individual Income Tax*, Journal of Sharia Economics Pelita Bangsa, Vol. 9, No. 2, October 2024.

For this reason, it is necessary to have legal certainty about the object of zakat that is zakaah in this modern era, especially professional zakat where there are many new professions that have sprung up and have not existed before, especially professions that involve technological sophistication such as *youtuber*,¹³ as explained by Shaykh Yusul al-Qardhawi, it can be concluded that professional zakat is taken from any profession that produces and the property can be taken advantage of by a Muslim, such as salary and so on, and all income earned from one's profession if it has reached the nisab then zakat must be paid.¹⁴

This study aims to find out whether the income earned from the *content creator* profession is categorised as an object of zakat, how to calculate zakat and analyse how the views of the scholars in making *qiyaskan* arguments and *illat-illat* to the obligation of zakat on the profession.

RESEARCH METHODS

The type of research that the author uses in writing this article is a type of qualitative research with a literature study method, which is carried out systematically to collect, process and conclude data using certain methods or techniques in order to find answers to the problems faced in library research. Literature *research* or *library* research, namely research conducted through collecting data or scientific papers relevant to the object of research, or a review conducted to solve a problem which is basically based on an in-depth study of relevant library materials.¹⁵

Then the reason the author uses *library research*, because the author wants to describe how the views of the scholars in the books he wrote about the problem to be studied "Hukum Zakat Profesi Dari Penghasilan *Content Creator* Sebagai al-Mal al-Mustafad". Before conducting a review of library materials, the author must first know exactly where the source

¹³A. Intan Cahyani, *Professional Zakat in the Contemporary Era*, El-Iqtishady, Vol. 2, No. 2, December 2020.

¹⁴Ilmia Rofi, Moh. Mahyati, Muhammad Hamim Sultoni, *Strategy to Increase Muzakki on Professional Zakat at Lembaga Amil Zakat Sidogiri Cabang Bangkalan*, ISECO Journal, Vol. 2, No. 2, June 2024.

¹⁵ V. Wiratna Sujarweni, *Research Methodology*, (Yogyakarta; Pustaka Baru Press, 2020), pp. 23.



of scientific information will be obtained. As for some of the sources used include; several books of scholars about Fiqh Az-zakat and scientific journals that are relevant to the problem under study. The author describes and reveals the real facts that occur and then analyses, the analysis process will produce conclusions which are answers to the problems that have been formulated and become the object of research.

RESEARCH RESULTS AND DISCUSSION

A. Definition of professional Zakat

Profession is a field of work based on expert education such as skills, honesty and so on. The word profession comes from the Latin "professio" which has two meanings, namely promise and work. If the meaning is translated more broadly into any activity and anyone to earn a living done with certain skills. Meanwhile, in a narrow sense, profession means activities that are carried out based on certain expertise and are required to implement social norms properly thereof.¹⁶

Profession in terms can be interpreted as a job that requires knowledge, expertise and intelligence. Sheikh Yusuf al-Qardhawi in the book Fiqh al-Zakat explains that a profession is a job or business that generates money or wealth whether the work or business is done alone, without depending on others, or by depending on other parties such as the government, private companies, or with individuals by obtaining wages, salaries or honoraria. The work obtained from this self-employment is pure professional income, such as the income of a doctor, engineer, designer, advocate, artist, tailor and the like. The results obtained from work done with other parties are types of work such as employees and the like. This work includes wages and salaries or other fixed incomes.¹⁷

Some scholars are of the opinion that professional zakaah is the zakaah that is imposed on any particular occupation or skill, whether it is self-employed or not, but it should be underlined that professional zakaah

¹⁶Muhammad Zen, *Professional Zakat as Islamic Economic Income Distribution*, Human Falah, E-Journal of North Sumatra State Islamic University.

¹⁷Masruri, *Implementation of Professional Zakat Extraction (Study on Payroll Zakat of ASN Kendal Regency)*, Ikhtiyar Journal of Shari'ah Economics, Edition 2, Vol. 2, 2024.

is the zakaah that is issued from the results of a halal business, which earns a lot of money in an easy way, with certain skills.¹⁸

From some of the above definitions of professional zakat, we can extract some important things related to the type of profession in question, namely: the type of profession must be a halal profession, then earn relatively a lot of money and obtained in an easy way, the last profession with certain expertise so that with some of these criteria can be classified as the types of profession of a person.

Then if seen from the form of business, professions can be classified into several types: first, physical efforts such as artists and employees. Second, mental endeavours such as consultants and designers. Third, position business such as commissions and position allowances. Fourth, capital efforts such as investment.¹⁹

Meanwhile, if examined from the results of their business, professions can be in the form of regular and certain results, either every week or every month, such as workers' wages and employee salaries, then irregular and uncertain results, for example, such as lawyers and royalties for a work.

B. Legal Basis of Professional Zakat

The profession that we see a lot these days is a relatively new form of business that did not exist at the time of the ordination and establishment of the law of zakat in Islam. ²⁰Thus, it is very natural that we do not find specific legal provisions either in the Qur'an or in the Prophetic Hadith.

When viewed from the point of view of the science of ushul fiqh, to find out the law or legal issues that are not regulated in detail in the nash, namely the Qur'an and Hadith, it can be resolved by returning the problems and issues to the Qur'an and Hadith itself. The meaning of returning to the Qur'an and Hadith is that we can see the laws that have

¹⁸Lim Hendra, Ade Mulyati, Dwi Windu Suryo, *Legality of Professional Zakat in Islamic Economic Perspective*, Journal of Jurisprudence and Ushul Jurisprudence, Vol. 6, No. 2, May 2024.

¹⁹Mohd Sollehudin Shuib, et al, *Kepelagaian Sumber Zakat Mal Mustafad*, International Journal of Zakat and Islamic Philanthropy, Vol. 3, No. 1, March 2021.

²⁰Ikkbal Baidowi, *Zakat on Profession (Zakat on Income)*, Tazkiya Journal of Islamic, Society & Culture, Vol. 19 No. 1, June 2018.

been stipulated in the Qur'an and Hadith in two ways, namely by expanding the meaning and by *quoting*.²¹

The obligation of zakat is based on the general meaning of the Qur'an surah at-Taubah verse 103 and surah al-Baqarah verse 267. The obligation of zakat also has objectives such as to clean the property and develop it and to help fellow human beings. The existence of professional zakat shows a sense of justice which is the main reflection of Islam, namely a sense of justice, that zakat is obligatory on all income and income.²²

The existence of the zakat command is to produce a sense of social and justice, paying zakat is also a form of Islamic norms and values, sirat will be the value of worship and muamalah. Zakat has muamalah value because it oversees the welfare of human life.²³ If farmers who work on rice fields or fields are required to pay zakat every harvest when it reaches the nisab, while people who work in businesses and professions with greater income are not required to pay zakat.

The reason for the obligation of professional zakat can be found in the following surah al-Baqarah verse 267

يَا أَيُّهَا الَّذِينَ ءَامَنُوا أَنْفِقُوا مِنْ طَيِّبَاتِ مَا كَسَبْتُمْ وَمِمَّا أَخْرَجْنَا لَكُمْ مِنَ الْأَرْضِ ۖ وَلَا تَيَمَّمُوا
الْخَبِيثَ مِنْهُ تُنْفِقُونَ وَلَسْتُمْ بِآخِذِيهِ إِلَّا أَنْ تُغْمِضُوا فِيهِ ۚ وَاعْلَمُوا أَنَّ اللَّهَ غَنِيٌّ حَمِيدٌ

"O you who believe, spend (in the way of Allah) some of what you have earned and some of what we bring forth from the earth for you. And choose not that which is bad, and spend of it, when you would not take it but by straining your eyes against it. And know that Allah is most rich, most honourable".

The above verse uses the word **ما كسبتم** in the sentence where the word contains a general meaning, which means "whatever" you do that is good, so it is true that all types of income and income are subject to mandatory zakat based on the Qur'an surah al-Baqarah verse 267, where

²¹ Tira Nur Fitria, *Zakat on Profession (Zakat on Income) According to Islamic Law*, Islamic Economics Scientific Journal, Vol. 01, No. 01, March 2015.

²² Alvin Dwi Putra, Lemiyana, Chici Rima Putri Pratama, *Professional Zakat management strategy as an effort to increase zakat awareness at Baznaz Palembang City*, Journal of Islamic and Social Religious Studies, Vol. 1, No. 4 June 2024.

²³ Muhammad Anis, *Zakat Solution for Community Empowerment*, El-Iqtishady Journal, Vol. 2, No. 1, June 2020.

the verse contains a general meaning, If the income exceeds the basic needs of a person and his family, such as food, clothing, shelter, household utensils, work tools, vehicles and so on that cannot be ignored as a support for a good and comfortable life, then free from debt and has reached the nisab.

Sayyid Quthb in his tafsir *Fi Zhilalil Quran*,²⁴ he explains that verse 267 of surah al-Baqarah includes all human income that is good and halal and also includes all that Allah SWT brings out from within and on the earth, from the time of the Prophet until the time after him. With the argument that the general lafadz includes all the meanings contained therein absolutely, as the specific lafadz designates the meaning contained therein. The generalisation of all meanings is valid until there is evidence to the contrary. Shaykh Wahbah Zuhaili in his tafsir *Al-Munir* explains that أَنْفَقُوا means issuing zakat, then Shaykh Wahbah Zuhaili continues the explanation in his tafsir of surah al-Baqarah by saying o you who believe, I command you to spend good property, whether in the form of money, livestock, grain, crops, merchandise or other, such as gold, silver and hidden treasures. That is how Shaykh Wahbah Zuhaili interpreted the verse that is not specific to a particular object of zakat but a general command.²⁵

In the book of *Tafsir al-Qurthubi*, it is also explained that according to Ali ibn Abi Talib, Ubaidah as-Samani and Ibn Sirin, the meaning of أَنْفَقُوا in verse 267 of Surah al-Baqarah is obligatory charity (Zakat), the verse is indeed general, the charity can mean obligatory if it is intended for Zakat and means sunnah if it is intended for charity.²⁶ said Imam al-Qurthubi in his tafsir.

Then surah at-Taubah verse 103 which is also the basis for the obligation of professional zakat as follows:

خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلَّ عَلَيْهِمْ إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ سَمِيعٌ عَلِيمٌ

²⁴Sayyid Quthb, *Tafsir Fi Zhilalil Quran*, Volume 1 (Depok: Gema Insani), pp. 365.

²⁵Wahbah az-Zuhaili, *Tafsir al-Munir* volume 2 (Jakarta: Gema Insani, 2013), pp. 85.

²⁶Imam al-Qurthubi, *Tafsir al-Qurthubi* volume 3 (Cairo: Darul Kutub al-Mishriyyah, 1964), p. 707. 707.

Meaning: "Take zakat from some of their wealth, with which you cleanse and purify them and pray for them. Indeed, your prayer will be a peace of mind for them. And Allah is all-hearing, all-knowing."

In surah at-Taubah verse 103, it is explained in tafsir al-Wajiz by Prof. Dr. Wahbah az-Zuhaili, a Syrian expert in Fiqh and Tafsir, that Allah ordered the prophet Muhammad to take the wealth of Muslims as obligatory charity.²⁷ Then Shaykh Wahbah az-Zuhaili explains that the verse above does not indicate a specific reason for a particular zakat but is general to all assets as well as all people, because of the use of general, not specific words listed in verse 103 of surah at-Taubah. If we look at the explanation of Shaykh Wahbah az-Zuhaili in his tafsir, we know that verse 103 of surah at-Taubah has a general meaning about the obligation of zakat, not addressed to a specific object or subject.

This is reinforced by the opinion of imam ash-Shukani in his tafsir Fathul Qadir he explains that **أَمْوَالِهِمْ صَدَقَةً** means take zakat from some of their wealth, with that zakat you clean and purify them.²⁸ It is clear that this verse does not indicate specifically what zakat must be paid, but rather has a general meaning for the wealth that must be paid.

The meaning of the verse is focused on wealth, not on where the wealth is obtained, because the meaning is general, it also includes services or salaries and any income earned by a Muslim, which in general is part of wealth or what can be called professional income so that there is an obligation to pay zakat on some of these assets. Because in fact issuing zakat on the property owned is meaningful to clean and purify the property that stays.²⁹ As written by Wildan Rofikil Anwar on the property owned by someone contained the rights of others in it, namely Muslims who have been regulated in Islam as people who are entitled to receive zakat, as long as the property owned by a person has not been issued zakat, as long as that property continues to be mixed with the rights of

²⁷Wahbah az-Zuhaili, *Tafsir al-Wajiz* (Lebanon: Dar al-Fikri, 1993), pp. 204

²⁸Imam ash-Shukani, *Tafsir Fathul Qadir volume 4* (Lebanon: Dar al-Marefah, 2007), p. 823. 823.

²⁹ Yenni Batubara, *Legal Provisions for Youtubers' Zakat from Yusuf Qardhawi's Perspective*, Al-'Adalah: Journal of Sharia and Islamic Law, Vol. 5, No. 1, June 2020.



others, which is haram on it.³⁰ So, setting aside some of the wealth to pay zakat will bring blessings to the remaining wealth, making it grow and develop, and this is certainly in line with the meaning of zakat itself, which is holy, good, blessing, growth and development.

From some of the arguments and interpretations that have been presented above, it explains that professional or income zakat is an obligation on people who have assets generated from expertise that they do personally or expertise that is carried out to work with others such as getting wages or salaries. The point is the various efforts that can produce wealth in the form of money and so on. income obtained by expertise or professional is known in the term Fiqh Science as al-Mal al-Mustafad, which means the property obtained by a Muslim and fully owned by him on new ownership obtained in any way as long as it does not violate the sharia and moral values that have been established by Islam, for example working that eventually earns income or wages.

C. Zakat obligation on the *content creator* profession as al-Mal al-Mustafad

The income earned by content creators, both youtuber, tiktoker and instagrammer, is income that is classified as al-Mal al-Mustafad, which is the free income of a Muslim who takes advantage of his ownership.

There are differences of opinion among Indonesian scholars about the obligation of this professional zakat, among those who disagree with the obligation of professional zakat are the Hisbah Council of Persis and Bahtsul Masail Nahdhatul Ulama based on the decision of the national deliberation of alim ulama Nahdhatul Ulama in 2002. In addition, a number of Indonesian scholars and ulema have declared explicitly that professional zakat is obligatory, such as Prof Didin Hafifuddin, Prof Quraisy Syihab, the Tarjih Council of Muhammadiyah and the MUI (Indonesian Ulema Council).³¹

³⁰Wildan Rofikil Anwar, *Professional Zakat Management According to Yusuf Ak-Qardhawī and its Relevance to Law No. 23/2011 on Zakat Management*, Journal of Islamic Business & Law Review, November 2023.

³¹Fitri Handari, Nurida Isnaeni, Rafiqi, *Analysis of Professional Zakat for Youtube Business Actors (Youtuber) Islamic Economic Perspective*, Najaha Iqtishod, Journal of Islamic Economic and Finance, Vol. 5, No. 2, August 2024.

The obligation of professional zakat for *content creators* looks at several aspects, considering that the income of these YouTubers, TikTokers, Celebgrams is relatively different in the way they earn their income, here we will try to peel the differences in the way of earning income on YouTube, TikTok and Instagram and then will relate why all income from *content creators* can be classified as al-Mal al-Mustafad.

1. Youtuber

Youtuber earns from the video content uploaded to his youtube account, but not solely by uploading videos or content to a youtube account can directly earn, before that to be able to become an earning youtube account, there is a term with the monetisation process, where the process must be done to make a youtube account registered with the youtube company as an account that can get wages or income from the youtube company, some of the monetisation requirements are getting 1.000 subscribers with 4,000 hours of uploaded airtime in the last 12 months or can also be with getting 1,000 *subscribers* with 10 million short video views in the last 90 days.³²

Then after fulfilling these conditions, each video content uploaded will be calculated how many viewers and the amount of income follows the number of viewers watching, the more viewers the more income earned. So *youtuber* income is obtained based on the number of viewers.

2. Tiktoker

Tiktoker earns income from cooperation agreements between content creators and brand or product owners, in this case to promote their products, then the income earned by Tiktoker is in accordance with what is agreed, this is known as *endorse*.

Then income can be obtained by selling other people's brands or products, as *tiktoker* who promotes and sells these goods does not own the goods or products being sold but only has a sample of the product being promoted or to be sold, the stock of the goods is in the hands of the product owner, tiktoker only needs to promote and sell it, other things

³²Google Help, *Youtube Partner Program Summary & Eligibility Requirements*, Accessed on 14 November 2024 on the site: <https://www.youtube.com/yt/creator/about>

such as packaging and shipping are arranged by the product owner, the profit will be divided by a percentage of each product that is successfully promoted and of course the percentage has been agreed upon at the beginning.³³

The next income that can be generated from tiktok is by live streaming on the tiktok account, visitors who watch the *live streaming* can send gifts with various prices, then the prizes obtained can be converted into money, the more visitors the more prizes you get. Even now there are so many who do live streaming in various ways to attract the attention of visitors, some have walked tens of kilometres just so that many visitors watch and give gifts.

3. Instagramme

The income earned by instagrammers is almost the same as tiktok, instagrammers with hundreds of thousands to millions of followers will get offers of cooperation with companies or products that need promotion to support sales and popularity of their products.³⁴ The more followers an instagrammer has, the greater the rates that can be offered for services to promote an item, product, company and others. And this kind of income is also often called endorse. For example, Shah Rukh Khan is a very famous Muslim actor from India who has 47.7 million followers on Instagram, he charges 80 *lakh* to 1 crore or around Rp1.6 billion to Rp 2 billion for one post on his Instagram.³⁵ Shah Rukh Khan is the number 1 Muslim in the world with the most expensive endorse price. In Indonesia, the Instagrammer with the most expensive endorse rate is Raditya Dika with a one-time endorse rate of Rp 1.16 billion with the number of followers Raditya has been IDR 22.3 million.³⁶ The more followers and the higher the popularity, the greater the endorse rate that can be offered by an instagrammer.

³³Tiktok.com, *How Creators can monetise on Tiktok*, Accessed on 14 November 2024 on the site: <https://www.tiktok.com/@?lang=en>

³⁴Instagram.com, *new ways for Instagram creators to earn money*, accessed on 2 December 2024 on the site: <https://business.instagram.com/>.

³⁵Brilio.net, *Shah Rukh Khan endorsement rates* accessed on 2 December 2024 on the site: <https://www.brilio.net/>

³⁶CNBC Indonesia, *4 Indonesian celebrities with the most expensive endorse rates*, accessed on 2 December 2024 on the site: <https://www.cnbcindonesia.com/>.



Seeing how to earn income and seeing the amount of income earned from the three platforms, it is clear that such income is included in al-Mal al-Mustafad, because the property or income is in line with the meaning of al-Mal al-Mustafad itself, namely any free property of a Muslim that can be taken advantage of such as wages, gifts, salaries and others.³⁷ So the income earned by content *creators*, both *youtuber*, *tiktoker* and *instagrammer*, whose content uploads and the products they promote do not conflict with moral values and Islamic law, it can be ascertained that the income of the *conten creator* profession meets the mandatory requirements of zakat so that it is obligatory to pay zakat on their income. In addition, with the rise of the profession as a content creator who has a fantastic income, some of the assets they insert for zakat will greatly help the economy of Muslim brothers and sisters who are entitled to receive zakat who may be in dire need.

Therefore, all forms of lawful income are subject to zakat, provided that they have reached the nishab, which is 85 grams of gold, and the rate of zakat on income is 2.5 per cent. For example, if the price of gold per gram is Rp 1,500,000, then this value is multiplied by 85 grams x Rp 1,500,000 = Rp 127,500,000. The figure of Rp 127,500,000 is the nishab amount of professional zakat, then 2.5 percent of that amount is the level of professional zakat that must be issued, which amounts to Rp 3,187,500. From this illustration, it can be understood that if the income earned by content creators reaches Rp 2 billion, then 2.5 percent of Rp 2 billion is Rp 50 million and so on how to issue zakat. Professional zakat can be issued immediately when getting income if it has reached the nishab, but if it has not reached the nishab, then all income is collected in a year.³⁸

CONCLUSION

Based on the description above, we can draw several conclusions that basically in Islam it is required for humans to work in halal and thayyib ways and ways from halal results as well. A profession that is

³⁷Fitri Handari, Nurida Isnaeni, Rafiqi, *Analysis of Professional Zakat for Youtube Business Actors (Youtuber) Islamic Economic Perspective*, Najaha Iqtishod, Journal of Islamic Economic and Finance, Vol. 5, No. 2, August 2024.

³⁸Armiadi Musa, *Harta Zakat Ikhtilaf*, (Banda aceh: Bandar Publishing, 2022) pp. 150.



quite a trend in this era is *content creator* on several platforms that can earn fantastic income, namely YouTube, TikTok and Instagram. In fiqhiyah rules, every muamalah is permissible (mubah) until there is evidence that prohibits the muamalah. So basically, this *content creator* profession is permissible, but there are things that cause it to become haram because the content and products produced violate the provisions of sharia and moral values. Such as video content that contains p elements, video content exposing the aurat, videos that contain sara elements, racist and so on. So Muslim *content creators* must really look at this because it will determine the halal or haram income they get.

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