

ABSTRAK

IMPLEMENTASI PENGELOLAAN ZAKAT PROFESI BAGI APARATUR SIPIL NEGARA (ASN) PADA FAKULTAS HUKUM UNIVERSITAS LAMPUNG

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Zakat terhadap Pegawai Negeri Sipil atau Zakat Profesi telah mulai diterapkan hampir di setiap wilayah Indonesia, hal ini sejalan dengan Fatwa Majelis Ulama Indonesia nomor 03 Tahun 2003 tentang Zakat Profesi yang isinya mewajibkan zakat profesi atau zakat penghasilan. Sehubungan dengan hal ini Universitas Lampung sebagai institusi tertua di Kota Bandar Lampung seharusnya sudah menerapkan Zakat Profesi. Perlunya penerapan Zakat Profesi pada Fakultas Hukum Universitas Lampung, dan perlunya pengawasan serta perhatian khusus terhadap Implementasi Pelaksanaan Zakat Profesi yang di kelola oleh Fakultas Hukum Universitas Lampung. Oleh sebab itu Perlu di ketahui bagaimana efektivitas implementasi Zakat Profesi di Fakultas Hukum Universitas Lampung dan perlunya Pengkajian melalui analisis terhadap Hukum Islam kaitan Zakat Profesi dengan pajak profesi. hal ini sering membuat terjadi perbedaan pandangan, sehingga di butuhnya analisis bagaimana hukum Islam mengatur kedua hal tersebut.

Permasalahan tersebut dibahas melalui studi lapangan (deskriptif kualitatif) yang di laksanakan melalui kegiatan Magang Mbkm FH UNILA *batch* 6 di BAZNAS Kota Bandar Lampung serta wawancara kepada pihak Fakultas Hukum Universitas Lampung, Semua kegiatan tersebut sebagai bahan penelitian untuk mendapatkan gambaran keadaan atau kondisi faktual yang berkaitan dengan penulisan melalui data data yang diperoleh dengan cara wawancara, observasi, dan dokumentasi. Teknik analisis data yang digunakan adalah teknik analisis deskriptif kualitatif semua data yang terkumpul sebagai bentuk Pengkajian terhadap objek masalah yang akan di bahas dalam penulisan.

Efektivitas implementasi Zakat Profesi di Fakultas Hukum UNILA, sebagian besar sudah terealisasi secara mandiri, namun terdapat beberapa hambatan sehingga Belum dapat di katakan efektif secara keseluruhan disebabkan oleh beberapa faktor. Analisis Hukum Islam terhadap Zakat Profesi dengan kaitan Pajak Profesi menunjukan bahwa setiap muslim yang telah *aqil baligh* dan telah bekerja atau mempunyai usaha dan mendapatkan gaji atau penghasilan yang melampaui biaya kebutuhan hidup dan *nishab* zakat akan dikenai dua macam beban bagi dirinya.

Kata Kunci: Zakat Profesi, Aparatur Sipil Negara

ABSTRACT

IMPLEMENTATION MANAGEMENT OF PROFESSION ZAKAT FOR STATE CIVIL APPARATUS AT THE FACULTY OF LAW, LAMPUNG UNIVERSITY

By

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Zakat on Civil Servants (PNS) or Profession Zakat has begun to be implemented in almost every region in Indonesia, this is in line with the Fatwa Majelis Ulama Indonesia (MUI) number 03 of 2003 concerning Profession Zakat which requires profession zakat or income zakat. In this regard, the University of Lampung as the oldest institution in Bandar Lampung City should have implemented Profession Zakat. There is a need to implement Profession Zakat at the Faculty of Law, University of Lampung, and the need for special supervision and attention to the Implementation of Profession Zakat which is managed by the Faculty of Law, University of Lampung. Therefore, it is necessary to know the effectiveness of the implementation of Profession Zakat at the Faculty of Law, University of Lampung and the need for a study through analysis of Islamic Law regarding the relationship between Professional Zakat and professional taxes. This often creates differences in views, so an analysis of how Islamic law regulates these two things is needed.

These problems were discussed through field studies (qualitative descriptive) which were carried out through the MBKM FH UNILA Internship on batch 6 at BAZNAS Bandar Lampung City as well as interviews with the Faculty of Law, University of Lampung. All of these activities were used as research material to obtain an overview of the relevant factual circumstances or conditions. by writing through data obtained through interviews, observation and documentation. The data analysis technique used is a qualitative descriptive analysis technique for all data collected as a form of assessment of the problem object that will be discussed in the writing.

The effectiveness of the implementation of Profession Zakat at the Faculty of Law, UNILA, has largely been realized independently, however there are several obstacles so it cannot be said to be completely effective due to several factors. Islamic Law Analysis of Profession Zakat in relation to Professional Tax shows that every Muslim who has reached puberty (Aqil Baligh) and has worked or has a business and earns a salary or income that exceeds the cost of living necessities and the nishab of zakat will be subject to two types of outcome for himself.

Keywords: Profession Zakat, State Civil Apparatus