PROFESSIONAL ZAKAT FUND COLLECTION STRATEGIES FOR PRIVATE EMPLOYEES IN BAITUL MAL ACEH TAMIAH

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Abstract

Objectives – This study aims; first, to determine the strategy in collecting professional zakat funds carried out by Baitul Mal Aceh Tamiang; second, to determine the implementation of professional zakat fund collection carried out by Baitul Mal Aceh Tamiang

Method – The type of research used in this study was descriptive qualitative with a normative-juridical approach, with data collection techniques namely observation, interviews with five key informants and documentation.

Research Results – The results of this study indicate that: first, the strategy of Baitul Mal Aceh Tamiang in collecting professional zakat funds for private employees in their environment has been carried out properly, namely by providing zakat education for prospective muzakki (persons who pay zakat); second, implementation carried out by Baitul Mal, namely by forming a special zakat collection unit for private employees to make it easier for muzakki to pay their zakat obligations.

Limitations – This study has limitations in terms of the relatively small number of research subjects, then the research subjects are people who consistently pay professional zakat.

Practical Implications – As a practical implication, the results of this study can be used as a reference by the government, especially zakat institutions in encouraging professional zakat fund collection strategies that are in accordance with the behavior of the community in paying professional zakat.

Keywords: Professional Zakat Fund Collection Strategy, Application of Professional Zakat Funds Collection for Private Employees.

INTRODUCTION

Islamic law has regulated how to obtain and use wealth to become more blessed and useful, namely by means of zakat. Zakat is a form of worship related
to property and contains two dimensions, namely the dimensions of *hablum minallah* and *hablum minannas*. These two dimensions mean that there is a relationship between humans and Allah SWT for all the gifts that have been given and also the relationship between humans and humans as a form of social bond (Saleh Al-Fauzan 2005:244).

Baitul Mal is a non-structural regional institution that is given the authority to manage and develop zakat, waqf and religious prices with the aim of achieving the benefit of the *ummah* and being a guardian/supervisor of orphans and/or their assets to the management of inheritance without a guardian. Based on Islamic law. Baitul Mal also has five excellent programs, namely the Productive Zakat Program, the Elderly Poor Program, the Scholarship Program, the Poor House Program and the Aqidah-Prone Area Development Program. In addition, the distribution of zakat and infaq is also carried out for other activities that are solving social problems, da'wah and other Islamic activities (Bagus Nugroho, 2016:10)(Kamal, 2018).

The legal basis for Baitul Mal in Aceh Province is Law Number 11 of 2006 concerning the Government of Aceh (Kamal, 2018)(Safwan Kamal, 2019). Meanwhile, further regulations in Aceh Qanun Number 10 of 2007 concerning Baitul Mal which stipulates the position of Baitul Mal at the provincial level are assisted by the Secretariat whose rules are contained in the Regulation of the Minister of Home Affairs Number 18 of 2008 concerning Organizational Guidelines and Work Procedures for Special Institutions of Aceh Province (including Baitul Mal) which stipulates that the Baitul Mal Aceh Secretariat is an Aceh Apparatus Working Unit in a Structural position at the Regency/City level. Meanwhile, the Regency/City Level Secretariat is regulated in the Minister of Home Affairs Regulation Number 37 of 2009 concerning Organizational Guidelines and Working Procedures of Regency Privileges Institutions /City of Aceh Province which stipulates Baitul Mal/City Secretariat is a District/City Apparatus Working Unit in Structural Positions.

Various strategies were implemented by Baitul Mal, Aceh Tamiang Regency in collecting professional zakat funds, including by conducting socialization to vertical agencies (Service Offices, State-Owned Enterprises, Regional Owned-Enterprises and private parties), but in fact the understanding of the community is still very minimal in the issue of zakat and the low level of *mustahik* (persons who receive zakat) trust to *amil zakat* institutions. This is evidenced by the results of an interview with one of the staff of the trusteeship and religious property division,
namely Mr. Zulfikar, S.Sos (Interviewed with Mr. Zulfikar held on 03 August 2020).

Baitul Mal of Aceh Tamiang Regency was established in 2008 based on the decision of the Aceh Tamiang Regent in order to assist the Regent in carrying out his duties related to zakat and infaq to be distributed to people who are entitled to receive it. When the Baitul Mal was not established, the zakat and infaq funds obtained were far from expectations. This is due to people's ignorance of where to channel the funds, so the Regent of Aceh Tamiang Regency took the initiative to form this institution.

The potential for zakat in Aceh Tamiang district is very large. This was explained by the head of the Aceh Tamiang region who explained that there were still a small number of Aceh Tamiang people who paid their zakat to Baitul Mal (https://aceh.tribunnews.com). In collecting professional zakat funds, the intelligence and agility of the management or committee are very decisive factors. The more agile the management or committee in processing the gaps in funding opportunities, the faster the target will be achieved. The working mechanism in the amil zakat organization is essentially in touch with the application of leadership principles, building communication, consulting services, directing and reporting on the fields of work of collecting, distributing, utilizing and developing zakat.

In its actualization, Baitul Mal acts as an implementing agency in charge of supervision, collection, distribution, utilization, socialization and the field of trusteeship which consists of their respective sub-sectors. Of course, in its operation, Baitul Mal has a zakat collection unit formed by each Regency/City with the task of collecting zakat funds from muzakki (persons who pay zakat) in government and private institutions (Bagus Nugroho, 2016:1).

LITERATURE REVIEW
Strategy Definition

The origin of the word strategy is taken from the Greek word strategos which means general. This word refers to what is the main concern in the management of an organization. Specifically, it is stated that strategy is the placement of a company's mission, setting goals from organizations or institutions that have binding power both externally and internally, formulating certain policies and steps to achieve goals and ensuring their proper implementation (Syafi'i Antonio 2001:153).
Strategy is an overall approach with regard to the idea, planning and execution of an activity within a predetermined period of time. In a good strategy, there is a coordinated team that works, has the theme of identifying the supporting factors in accordance with the principles of implementing ideas rationally, being efficient in funding and having tactics and techniques to achieve goals effectively (Fandi Tjiptono 200:17).

**Strategy Elements and Functions**

For a company or an institution, of course, strategy has several elements that are used as steps to achieve goals. The elements of the strategy are as follows: (Rachmat 2014:7)

1. Activity arena; is an area for production, services, distribution channels, geographic markets and so forth. This element should not be broad in scope, but rather on specifications such as the category of product being occupied, market segmentation, the main technology used and adding value to the product being marketed.

2. Vehicle facilities; Vehicles are used to reach the target arena. In the use of this facility, a particular consideration is the magnitude of the risk of failure from the use of the facility. These risks such as late entry into the market or the amount of costs that are not actually needed, as well as the possible risk of failure as a whole.

3. Differentiators; it is the more specific elements of the defined strategy, for example how the organization will be able to excel in the market and how the organization will gain customers at large. In the world of competition, victory is the result of differentiation obtained from the features of an organization's product or service, it can also be in the form of image, customization, technical excellence, price difference, quality and reliability and all that can help in competition.

4. The stages of the plan that are passed or staging; namely the timing and pace of strategic moves. Although the substance of a strategy includes arena, means/vehicles and differentiation, the decision to become the fourth element, namely the determination of the stages of the plan or staging that has not been covered. The staging or staging decision is influenced by several factors, such as resources, the level of importance or urgency, the credibility of the achievement and the factor of pursuing early wins.
5. Economic thinking or economic logic; is a clear idea of how the benefits or profits will be generated. The strategy is said to be successful, of course it has an economic rationale, as a foundation for the creation of profits that will be generated.

   While the functions of the strategy itself include:
   a. Communicating a purpose (vision) to be achieved to others. Strategy is formulated as a desired goal, and communicates about what will be done, by whom, how it will be carried out, for whom it will be done, and why the results of its performance can be valuable.
   b. Connecting or linking the strengths or advantages of the organization with opportunities from its environment.
   c. Take advantage of or exploit current successes and successes, as well as investigate new opportunities.
   d. Generate and improve more resources than currently used. Particularly, the sources of funds and other resources that are processed or used, what is important is to generate tangible resources, not only income, but also reputation, employee commitment, brand identity and other intangible resources.
   e. Coordinate and direct the activities of the organization in the future. The strategy must prepare appropriate decisions and are very important for efforts to achieve the goals and objectives of the organization.
   f. Respond to and react to new situations encountered all the time. An on-going process of discovering goals and objectives for creating and using resources, and directing supporting activities (Sofyan Assauri 2013:7).

Factors Affecting Strategy Quality

Strategy Management

According to (Pearce and Robinson, 2013), strategic management can be defined as a set of decisions and actions that result in the formulation and implementation of plans designed to achieve company goals (Pearce and Robinson, 2013). Besides, strategy can also be interpreted as a means to achieve company goals, especially for resources that can create a profitable position.

Strategy of Asset Quality

Strategic assets are assets that can generate value for an institution in terms of making the institution's ability to be better in the future and is something that
allows an institution to do better over time. So the Asset Quality Strategy can be said to the extent to which an institution can guarantee the service products offered to consumers can exceed the expectations of consumers or other service users. This is the responsibility and capability of an institution in developing its strategic assets such as a good name, the technology or information media used, network ties, institutional social traditions and good management practices to customers (Dahlina Kamener, 2015 :90-105).

**Resource Capability**

In this era of competition, Resources will be difficult to succeed if it is only done by one person. However, by cooperating these resources present productive tasks and thus will be able to build a competitive advantage. The ability of an organization or institution is related to its ability to achieve certain tasks and activities (Graig and Grant, 1993). If an organization or institution has superior resources and capabilities compared to its competitors, then as long as the company uses a strategy that utilizes these resources and capabilities effectively, the company will have a competitive advantage.

Besides, maintaining competitive advantage depends on three main characteristics, namely resources and capabilities, namely Durability, Transferability and Replicability. Meanwhile, the ability of the institution to gain profit from competitive advantage depends on the appropriability of the benefits of the institution itself. In line with environmental changes that are constantly changing, companies are required to always adapt to their environment in order to remain competitive.

**Fundraising**

**Definition of Fundraising**

Fundraising is linguistically referred to as fundraising, while according to the language of fundraising it is a form of activity in the context of raising funds in the form of zakat, infaq and shadaqah as well as other resources from the community, both individuals, groups and organizations that will be given and utilized for mustahik (Directorate of Zakat Empowerment 2009:65).

**Fundraising Purpose**

There are at least five main objectives of collecting funds at an institution for collecting and managing zakat funds, namely:
1. Fundraising, not only limited to money but much more, including goods and services. Even so, this fundraising is identical to money which is its main goal, so that if the resources of the institution are not able to survive, it is certain that the institution will lose the ability to maintain the continuity of the institution.

2. Aims to gather muzakki and donors.

3. Increase public trust through improving the image, providing complete information and improving the work system.

4. The long-term goal is clear, namely to maintain the loyalty of muzakki and donors so that they continue to entrust their funds to the institution. In other words, providing satisfactory service to donors and muzakki is considered a long-term goal even though the activities are carried out almost every day.

5. Increase the capacity and capability of the amil to have a good image in the eyes of the community in the hope that sympathy and support will increase. It should be understood that the support provided is not always in the form of funds, but also energy and thought assistance to advance the institution.

Stages in Fundraising

1. Determination of Muzakki segments and targets The determination of Muzakki segments and targets is intended to make it easier for Amil to carry out tasks in collecting zakat funds. Amil is not directly involved in the process of collecting zakat funds without first knowing the real and correct Muzakki map. These aspects are needed to support the process of socializing the understanding of zakat obligations and their impact on the socio-economic transformation process of the ummah.

2. Preparation of resources and operating systems There are several things that need attention in preparing human resources and operating systems related to the collection of zakat funds, such as:
   a. Develop and fix human resources who have the right morals and competencies.
   b. Selecting the management of the zakat organization with the commitment and competence to develop the zakat organization as well as managing and socializing the vision and mission of the organization being formed.
   c. Building good systems and procedures in the hope that they will be able to support meeting operational standards and avoid deviations and be able to make good documentation.
d. Provide training for zakat organization management.

3. Building a communication system in building a communication system, it must emphasize the development of a database related to recipients in accordance with existing criteria. In order to be able to build a permanent communication system, the public must know the goals and work steps of the zakat organization as a whole and can also be done by:
   a. Creating or choosing the right media to communicate effectively and efficiently such as providing an organization bulletin that contains complete information.
   b. Carrying out the communication process regularly and appropriately, such as communicating regularly on a weekly or monthly basis.
   c. Cooperating with mass media such as local newspapers, local electronic media and other media.

4. Developing and implementing a service system. Develop and perform services by referring to the main muzakki segments and targets so that more appropriate forms of service can be arranged for the recipients.

**Indicators of Fundraising Effectiveness**

Zakat should be noted that in order for this zakat fund collection activity to run properly, there are several supporting indicators such as:

1. Needs Analysis; where the quality of trust and service is a need for donors and muzakki that must be met by Baitul Mal based on sharia principles, reports and accountability to donors and muzakki themselves.

2. Segmentation; in the management of zakat, donors and muzakki, have a role in facilitating the task of Baitul Mal to determine future strategic policy steps.

3. Identification of Donor Profile; The profile of each potential donor is used to find out earlier the identification of the potential donors themselves. This is intended so that potential donors function in determining targets and targets.

4. Positioning; this is explained as a strategy to win and dominate the minds of donors and the general public with the products offered. This means that this positioning itself is a way to build and gain the trust of donors and the community itself.

5. Product; This product refers to the program offered to potential donors. The amount of donations and assets donated and donated is in accordance with the program developed by the institution (Miftahul Huda 2012:25).
Professional Zakat

Definition of Professional Zakat

Zakat is an obligation, considering that it is one of the pillars of Islam and is an important economic tool in upholding justice, welfare and social security in Muslim society and government (M.A. Zaqi 2007: 150).

The naming of zakat is not because it produces fertility for wealth, but because it purifies society and nourishes it. Zakat is a manifestation of mutual cooperation between the rich and the poor (N. H. Safwan Kamal, 2022). Zakat expenditure is a protection for the community from social disasters, namely poverty, physical and mental weakness. Communities that are protected from these disasters become people who live fertile and develop their virtues. Professional zakat itself is classified as zakat mal, it is intended that this professional zakat leads to certain jobs or skills. When associated with zakat, professional zakat is zakat that is charged to every job or certain professional expertise, whether carried out individually or in groups/owning an institution that generates money, salary, honorarium or wages every month and has reached the nishab as in fiqh terms known as al-mal al-mustafad (zakat of salary and free income) (Yusuf Al-Qardhawi, 2007:283).

The practice of professional zakat has been widely practiced in Muslim countries(Kamal, 2016), even some previous studies explain the role of professional zakat which has great value and wisdom such as increasing wealth, increasing piety, protecting oneself from calamities and so on (N. H. Safwan Kamal, 2022)(Kamal, 2018; S. K. Safwan Kamal, 2017). Although professional zakat is part of the discussion of fiqh, today it has many benefits, one of which is strengthening the mustahik economy, keeping people away from dependence on moneylenders (KAMAL, 2022). If properly managed professional zakat will have a big impact on people's lives.

Factors Affecting the Decision to Pay Professional Zakat

Islamic Income Level has required zakat on wealth as well as zakat on income. Thus, a person's income greatly affects the individual's intention to pay zakat. Because income has a relationship with whether the property has reached the nishab or not, besides it also affects the amount of zakat that will be issued by muzakki (Windawati, 2016).
METHODOLOGY
The type of research used in this research is descriptive qualitative with a normative-juridical approach, with data collection techniques namely observation, interviews and documentation.

Types of Research
This research used descriptive qualitative research which is directed to describe and analyze strategies in the management of professional zakat funds in Baitul Mal Aceh Tamiang. While the approach used in this study is a normative-juridical approach, which is approaching and examining problems with real characteristics based on the mechanisms that govern them.

Research Location
The location in this study is Baitul Mal, Aceh Tamiang Regency, where the location is adjacent to the researcher's residence to facilitate the process of collecting research data.

Research Subject
The research subjects consisted of informants and research respondents. Informants are indirect research subjects who become sources of information which then direct researchers to research respondents. While the research respondents are research subjects who are used as direct sources of information.

Data Source
Data sources are sources where data are general and have information about the object of a study. Sources of data can be in the form of various amounts of information and of course must first be known as a basis in determining the content, language, systematics and research instruments.

1. Primary Data
Primary data is also called data obtained directly from sources or respondents (Mahfuddin Fajrie, 2016:47). In this case the researcher conducted in-depth interviews with five informants.
2. Secondary Data

Secondary data is in the form of data that is already available and then re-quoted by the researchers to assist the research (Azuar Juliadi, 2014: 66). In this case, the Baitul Mal Aceh Tamiang documents, mass media news, and also information through the Baitul Mal Aceh Tamiang website.

RESULTS AND DISCUSSION

History of Baitul Mal

Concerning the issue of zakat, this is not a new thing in the Acehnese tradition. This is also shown in various ways that are carried out towards the end of Ramadhan to pay zakat in droves, coupled with the chanting of *zikir* that accompanies it as if to signify that Eid will enter.

So far, the management of zakat in the community is still relatively simple and is only limited to distributing obligations in the form of food responsibility alone. However, as time goes by and changes in patterns that exist in society, it is finally realized that there is a need for better zakat management so that its distribution will have a positive impact on *mustahik*. In this case, the provincial government and district/city governments are united in formulating the right steps to manage this zakat which later establish a form of institution named Baitul Mal.

Baitul Mal Authority

Baitul Mal's authority can be seen in the following regulations:

1. Article 191, Law no. 11 of 2006 concerning the Government of Aceh, states: Zakat, Waqf Assets and Other Religious Assets are managed by the Aceh Baitul Mal and Regency/City Baitul Mal.

2. Article 1 point 6, it is stated that Baitul Mal is an Islamic religious institution in Aceh Province which has the authority to maintain, develop, and manage religious assets.

3. Article 1 number 11 Aceh Qanun No. 10 of 2007 concerning Baitul Mal, it is stated that Baitul Mal is a Non-Structural Regional institution that is given the authority to manage and develop zakat, waqf, religious assets with the aim of being for the benefit of the people as well as being the guardian/ supervisor of orphans and/or their assets as well as the management of inheritance without a guardian based on Islamic law.
Vision and Mission of Baitul Mal Aceh Tamiang

VISION

Realizing people who are aware of zakat, safe money managers and mustahiq who are prosperous.

MISSION

1. Provide excellent service to muzakki and mustahiq;
2. Provide a transparent and accountable zakat management system;
3. Provide consultation and advocacy in the field of zakat and other religious assets for those in need;
4. Empowering religious assets for the welfare of the people, especially the poor;
5. Increasing public awareness in carrying out zakat obligations;
6. Carrying out continuous guidance for the managers of zakat and other religious assets for the benefit of the people and become a supervisory trustee based on Islamic law.

Strategy for Collecting Professional Zakat Funds for Private Employees at Baitul Mal Aceh Tamiang

Socialization

One of the steps that can be taken to collect zakat funds is to socialize it first. Through this socialization, everyone will understand the intent and purpose of a policy implemented in order to achieve common goals.

Socialization also has a goal to introduce and give appreciation to the provisions that have been set in the surrounding environment. A process will provide value as needed if it forms its own attitude and personality. In terms of this socialization, a person is required to be able to adapt to the patterns around him.

Socialization regarding the collection of zakat funds for private employees in the Baitul Mal Aceh Tamiang environment has the aim of making zakat obligators aware of their responsibilities to others through this Baitul Mal institution. This is in accordance with the results of an interview with Mr. Hadi Primanda, S.Sos, as the Head of the Collection Division, namely:

The socialization carried out by Baitul Mal is a work step to make the public aware of their responsibility for ownership of assets for which they are subject to the obligation to pay professional zakat. For prospective muzakki, of course this is
something that is not well known, but it has a big impact on the distribution of social life in the community in order to reduce poverty.

The above statement is a form of purpose for the collection of professional zakat funds at Baitul Mal Aceh Tamiang so that people always know, appreciate and carry out the correct religious norms in the community. This socialization is also a form of public awareness that there are institutions that can oversee professional zakat funds so that people are no longer anxious and hesitant in distributing professional zakat funds.

Baitul Mal Aceh Tamiang never ceases to make zakat obligatory, from civil servants to private employees available, to distribute their zakat to this institution. Of course, this is the impact of the many muzakki who directly distribute their zakat to mustahik but with different levels and are more directed to the family environment.

Opening of Special Stand for Zakat Receipt

In order to make it easier for muzakki in the Baitul Mal Aceh Tamiang environment, special booths are provided for muzakki that contain information about zakat, the dose of zakat and the group of zakat recipients. The stand also provided other infrastructure such as reading materials and comfortable seats. This is of course so that more and more muzakki realize the importance of tithing. Moreover, this stand also accepts services for infaq, alms and waqf where the allocation will be in accordance with the rules of Islamic law. In addition, there are also booths at several Islamic banks in Aceh Tamiang Regency that have collaborated to reach more muzakki who want to distribute zakat, infaq, alms to waqf.

The procurement of this special stand is based on the statement of Mr. Hadi Primanda, S.Sos, states that; The opening of this stand is a form of approach to using services directly to make it easier for muzakki and prospective muzakki to get more information about the purpose of professional zakat and other zakat. This stand also provides additional services such as information sharing and telephone service. From the opinion above, it can be concluded that this special stand was initiated to make it easier for muzakki and prospective muzakki to find out complete information about zakat in Islamic teachings. The opening of booths in strategic locations also makes it possible to support the acceptance of more and more zakat funds as well as a means of introducing the wide scope of zakat in
Islam. All of these aims are to improve the welfare of the ummah in order to avoid kufr.

Provision of Direct Zakat Services

Baitul Mal Aceh Tamiang, which continues to improve itself, also provides a zakat pick-up service to your home or office. This service aims to make it easier for muzakki to distribute their zakat without having to go to the Baitul Mal office or to the booths that have been provided due to the busy schedule that cannot be postponed anymore.

According to Mr. Aulia Budi Abadi, SE, he confessed that;

This direct pick-up service is a form of service that is proactive and massive to increase the amount of professional zakat funds received. In the midst of the busyness of the community in their daily routines, that is where the role of Baitul Mal is required to adapt to these conditions by doing various ways so that muzakki and prospective muzakki can more easily distribute their professional zakat funds. This pick-up service is not only house-to-house, it has even penetrated into offices and other places where there are muzakki or prospective muzakki. Of course, this service is not wasted by muzakki and prospective muzakki where they no longer have to bother going to Baitul Mal's office in the midst of busyness. This service has been proven to contribute significantly to the collection of zakat funds.

In this service, the amil officer will visit the house or office where the muzakki wants to pay zakat. Moreover, this officer also received the collection of infaq, alms and waqf. It is hoped that this road will increase the number of muzakki who wish to distribute their zakat to Baitul Mal Aceh Tamiang.

The following is the confession of a muzakki named Mr. Syamsuddin, an employee at the Palm Oil Mill;

This pick-up service makes it easier for me to fulfill my obligation to pay professional zakat. So far I did not know it and I also did not have time to visit Baitul Mal. I've tried to find information through online media, but it feels less pleasing and not clear enough to provide information. Some time ago, coincidentally met one of the employees at Baitul Mal who visited where I work, I dared to ask and Alhamdulillah now I am diligent in depositing my professional zakat funds to visiting officers.

From this statement, the author can respond that the zakat pick-up service provided by Baitul Mal is very helpful in increasing the acceptance of professional
zakat funds, especially in Aceh Tamiang district itself. Even though it's a little late, it still has a pretty good impact. This service also provides a significant contribution in the midst of changing patterns of community interaction that want to be easy. And this service answers that very well.

Implementation of Professional Zakat Fund Collection for Private Employees at Baitul Mal Aceh Tamiang

The implementation of zakat has actually been stated in Law Number 23 of 2011 concerning Zakat Management Article (3) which confirms that zakat management aims to:

1. Improving the effectiveness and efficiency of services in the management of zakat.
2. Increasing the benefits of zakat to realize community welfare and poverty alleviation.

Every zakat management institution must uphold the working principles of a trustworthy, professional and transparent institution. These three attitudes are absolute requirements that must be owned by zakat management institutions and must be carried out. In carrying out its function as an institution engaged in zakat, all forms of activities are regulated in Law Number 23 of 2011 concerning Zakat Management, where Articles 21, 22, 23 and 24 of Law Number 23 of 2011 explain that in order to collect zakat; muzakki does his own calculation of his zakat. Article 21 states that:

1. In the context of collecting zakat, muzakki perform their calculation of their zakat obligations.
2. In the event that they cannot calculate their zakat obligations themselves, then the muzakki can ask for help from BAZNAS.

Article 22 explains that what Muzakki pays to BAZNAS (National Zakat Charity) or LAZ (Amil Zakat Institution) is deducted from taxable income. In Article 23 it is explained that:

1. BAZNAS or LAZ are required to provide proof of zakat deposit to each muzakki.
2. Evidence of payment of zakat as referred to in paragraph (1) is used as a deduction from taxable income.
And in Article 24 it is explained that the scope of authority to collect zakat by BAZNAS, Provincial BAZNAS and district/city BAZNAS is regulated in a Government regulation.

**CONCLUSION**

Based on the results of research on the strategy of collecting professional zakat funds for private employees at Baitul Mal Aceh Tamiang which has been described above, the researchers draw the following conclusions: In order to make the Baitul Mal program of Aceh Tamiang Regency a success in collecting professional zakat funds, the strategy used is to conduct socialization so that people understand that zakat is not only limited to zakat fitrah to explain Eid al-Fitr alone, but there are other zakat that must be paid for those who can afford it or not. It has reached its reckoning, one of which is zakat mal in the form of zakat on income in the profession that is occupied. In addition, making a special stand that is used as a means of zakat education is a promising breakthrough to increase public understanding and awareness of their responsibilities to the profession and the income they receive. This special stand is also equipped with various qualified educational facilities to attract more muzakki and prospective muzakki. And the last step taken, namely to collect zakat directly from muzakki and prospective muzakki, is a form of the seriousness of Baitul Mal Aceh Tamiang to promote this program. This zakat pickup breakthrough is included in the current breakthrough which makes it easier for muzakki and prospective muzakki who want to pay their professional zakat. It is proven that this method is accepted by muzakki where they no longer need to bother going to the Baitul Mal office just to fulfill their obligations to this profession's zakat.

As a legal umbrella for the above steps, of course Baitul Mal Aceh Tamiang is protected by Laws and Regulations Number 23 of 2011 Articles 21, 22, 23 and 24 concerning Zakat Management so that all of its actions can be accounted for both by state law and religious law.

**REFERENCES**


