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THE CONTROVERSY OVER PROFESSIONAL ZAKAT FOR CIVIL SERVANTS (ASN) IN THE CONTEXT OF THE ACEH GOVERNOR REGULATION

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Abstract: This study discusses the controversy over professional zakat imposed on Aparatur Sipil Negara (ASN-Civil Servants) in Aceh, especially through the policy of automatic salary deductions of 2.5% as stipulated in Aceh Governor Regulation No. 8 of 2022. This controversy not only covers legal and sharia debates, but also touches on the issue of social justice and state legitimacy in regulating areas of worship. The purpose of this study is to map the forms of controversy both from the legal and fiqh aspects, digital narratives in mass and social media, and their practical impacts on ASN. This study uses a descriptive qualitative approach with the controversy mapping method, combining documentation studies, participatory observations, in-depth interviews, and digital narrative analysis. The results of the study show that ASN's responses to the professional zakat policy are greatly influenced by the level of religious understanding, trust in zakat management institutions, and personal experiences related to financial management. Some ASN feel that this system makes worship easier, but others consider it a form of unethical and non-transparent coercion.

Keywords: Professional Zakat, Civil Servants (ASN), Controversy

Abstrak: Penelitian ini membahas kontroversi zakat profesi yang diberlakukan terhadap Aparatur Sipil Negara (ASN) di Aceh, khususnya melalui kebijakan pemotongan otomatis gaji sebesar 2,5% sebagaimana diatur dalam Pergub Aceh No. 8 Tahun 2022. Kontroversi ini tidak hanya mencakup perdebatan hukum dan syari'at, tetapi juga menyentuh isu

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keadilan sosial dan legitimasi negara dalam mengatur wilayah ibadah. Tujuan penelitian ini adalah untuk memetakan bentuk-bentuk kontroversi baik dari aspek legal dan fiqh, narasi digital di media massa dan sosial, maupun dampaknya secara praktis terhadap ASN. Penelitian ini menggunakan pendekatan kualitatif deskriptif dengan metode *controversy mapping*, menggabungkan studi dokumentasi, observasi partisipatif, wawancara mendalam, dan analisis narasi digital. Hasil penelitian menunjukkan bahwa respon ASN terhadap kebijakan zakat profesi sangat dipengaruhi oleh tingkat pemahaman keagamaan, kepercayaan terhadap lembaga pengelola zakat, serta pengalaman pribadi terkait pengelolaan keuangan. Sebagian ASN merasa sistem ini mempermudah ibadah, namun sebagian lainnya menilai sebagai bentuk pemaksaan yang tidak etis dan tidak transparan.

Kata Kunci: Zakat Profesi, Aparatur Sipil Negara (ASN), Kontroversi

Introduction

Zakat not only has a spiritual dimension, but also has a significant impact on economic equality and poverty alleviation. It is also a pillar of the socio-economic nature of the five pillars of Islam. There are many positive values and relevance contained in the giving of it.¹ In Islam, *zakat* is an instrument to create balance in society and foster a sense of social responsibility towards fellow human beings.²

One form of *zakat* that has developed in contemporary studies is income zakat. Income *zakat* refers to the obligation to pay *zakat* from income or wages earned by a person, either from a profession or business.³ This professional *zakat* was first popularized by Qardhawi in his book *Fiqh al-Zakâh*. The words *kasb al-amal wa al-mibn al-burrah* can be interpreted as search and profession, namely all efforts that produce wealth in the form of money and so on.⁴

In Indonesia, discussions about professional *zakat* began to be hotly discussed in the 1990s, after *Fiqh al-Zakâh* al-Qardhawi was translated into Indonesian by Hafidhuddin, which was first published in 1999.⁵ This was followed by Law Number 38 of 1999 concerning Zakat Management and continued with the fatwa of the Indonesian Ulama Council (MUI) Number 3 of 2003 concerning Income Zakat.⁶ With the existence of a strong legal basis and the great attention of the government and legal experts in responding to income *zakat*, several regions then made Regional or Provincial Regulations on zakat, including Aceh Province through Aceh Governor Regulation Number 8 of 2022.⁷

Recently, the issue of the 2.5% deduction from the income of state ASN for *zakat* has caused controversy among the Indonesian Muslim

community, especially in Aceh. This phenomenon is important to study because it touches on fundamental aspects in the relationship between religious obligations, state policies, and individual welfare. In the midst of government efforts to increase compliance with *zakat* as part of a poverty alleviation strategy, resistance has emerged from some ASN who feel economically burdened.⁸ Based on data from the Central Statistics Agency in 2023, around 43.75% of ASN in Indonesia fall into the lower middle income category, so the policy of directly deducting *zakat* by 2.5% of salary is considered to be able to affect their purchasing power and quality of life. This phenomenon has given rise to a new discourse regarding the boundaries between spiritual sharia obligations and their implementation within a binding positive legal framework.

On the other hand, the potential for income *zakat* collected from ASN is very large—if all ASN in Indonesia, which number more than 4 million people pay *zakat* consistently, the potential for *zakat* collection could reach trillions of rupiah per year.⁹ However, without a fair and participatory approach, this policy risks creating social resistance and reducing trust in *zakat* management institutions. Therefore, it is important to critically examine the social, economic, and legal dynamics in the implementation of this professional *zakat*, especially in the context of regions that strictly implement *zakat* regulations such as Aceh.

Several literature studies have identified that the controversy in the implementation of professional *zakat* generally centers on several main aspects. *First*, emphasizes that professional *zakat* is a new concept that was not known during the time of the Prophet Muhammad SAW and only emerged in the 20th century, especially popularized by Qardhawi in his book *Fiqh al-Zakāh*.¹⁰ This study is limited to an explanation related to the scholars who support and reject the concept of professional zakat. *Second*, reviewing the perception of ASN in the IAIN Samarinda environment regarding professional zakat, and only seeing differences in their views regarding the obligation of zakat on routine income (salary).¹¹ *Third*, presents a meta-literature analysis and sentiment analysis of 71 scientific publications (2007–2021) discussing professional *zakat* in Indonesia and this study only assesses the tendency of opinion in the indexed literature.¹² This evaluation highlights that professional *zakat*, especially for ASN, is an issue that is sensitive, dynamic, and not yet fully established in terms of Islamic jurisprudence and public policy. Support for the obligation of professional *zakat* grows along with the spirit of empowering the community, but faces challenges in terms of the basis of sharia law,

technical implementation, and social legitimacy. Therefore, an integrative approach is needed between the normative approach of *fiqh*, academic studies, and a comprehensive and transparent public policy strategy.

The argument of this study is the controversy over professional *zakat*, especially that applied to ASN through automatic salary deductions as regulated in policies such as Aceh Governor Regulation Number 8 of 2022, has become a critical point of debate in the public sphere, not only because it concerns sharia aspects, but also touches on the issue of social justice and the legitimacy of state policies in matters of worship. Although *zakat* is believed to have great potential as an instrument for economic redistribution and poverty alleviation, its implementation in the form of professional *zakat* is not yet fully solid in terms of sharia evidence and consensus of scholars. Thus, this study aims to see: *First*, what are the forms of controversy regarding the implementation of professional *zakat* legally and in Islamic law such as laws, regional regulations and also fatwas which form the legal basis for its implementation. *Second*, the forms of controversy that arise are not only apparent in scientific debates, but also in digital narratives, both news and video content circulating on social media. *Third*, the implications of the controversy over the practical application of professional *zakat* for ASN.

Methodology

This type of research is descriptive qualitative with a controversy analysis or controversy mapping approach.¹³ This study focuses on mapping the issue of professional *zakat* as a material object studied through legal law, sharia law, digital narratives and ASN responses. The data used are non-numerical and use the meaning and social reality of the conflict of understanding. This study involves collecting various empirical materials in the form of case studies, interviews, observations, interactions, and visual texts that describe the problem.¹⁴ The main reason this approach was chosen was because it can describe in depth the subjective reality of the actors or groups involved.¹⁵ This study also uses a library research study method to see phenomena that not only occur in the real world but also analyze data in digital narratives.

The data collection technique in this study was carried out through several complementary methods. *First*, participatory observation was carried out by being directly involved in the context being studied, namely the implementation of Aceh Governor Regulation Number 8 of 2022 concerning the deduction of 2.5% of ASN salaries for professional *zakat*.

Second, to explore differences in perceptions of the policy, the researcher conducted in-depth interviews with nine informants who met the criteria, namely *muzakki* whose salaries were routinely deducted for professional *zakat* by the institutions where they worked.¹⁶ The informants were ASN who served in Banda Aceh City, which was chosen as the research location because there is an official institution that manages professional zakat, namely Baitul Mal. *Third*, a documentation study was conducted by reviewing various written sources such as books, scientific articles, and official documents discussing the controversy over professional *zakat*. In addition, data was also collected from news and video content circulating on social media. The entire data collection process was carried out systematically and repeatedly in order to capture the diversity of meanings and views that developed, and was classified based on categories and sources for further analysis.

Results And Discussion

Forms of Controversy in the Implementation of Professional Zakat Legally and in Fiqh Law

The implementation of professional *zakat*, especially in the context of ASN, has become an issue that has caused legal controversy in Indonesia. Although normatively *zakat* is a religious obligation that has spiritual and social dimensions, its regulation through positive legal instruments has given rise to debate. One form of prominent legal controversies is related to the legitimacy of the legal basis for professional *zakat* itself, considering that in classical *fiqh* *zakat* is only required for certain types of assets such as gold, silver, agriculture, and livestock, while salaries or routine income are not explicitly mentioned.¹⁷ On the other hand, regulations such as Law Number 23 of 2011 concerning Zakat Management do recognize income as an object of *zakat*, but still leave room for interpretation regarding its implementation, including direct deductions from ASN salaries as stated in regional regulations such as Aceh Governor Regulation Number 8 of 2022. The controversy is getting stronger when the policy is implemented collectively and without the option of personal rejection, thus raising questions about the right to individual freedom in matters of worship and the limits of state intervention in religious obligations. Therefore, it is important to unravel these forms of legal controversy as a basis for assessing the consistency

between sharia, state law, and the protection of citizens' rights in the context of professional *zakat*.

Tabel 1. Legal Controversy over the Implementation of Professional Zakat: Consistency between Sharia, State Law, and Citizens' Rights

Legal Policy	Description	Coding
Aceh Governor Regulation Number 8 of 2022	Regarding the Management of Zakat and Alms at Baitul Mal Aceh, it is stated in Chapter IV regarding Receipt, Distribution of Zakat, Distribution of Revolving Funds and/or Loans, Elimination and Establishment of Zakat Collection Units, part one regarding Receipt of Zakat, Article 9 paragraph (4) letter a that income zakat as referred to in paragraph (3) comes from the State Civil Apparatus (Aceh Government/State Civil Apparatus of Vertical Agencies).	Pro
Aceh Qanun Number 10 of 2018	Regarding the Baitul Mal, it is stated in Chapter X regarding Management of Zakat and Infak, the second part regarding Zakatable Assets, Article 98 paragraph (4) letter g that income zakat as referred to in paragraph (1) letter c, includes the results of salaries and other service rewards.	Pro

MUI Number 3 of 2003	Fatwa 3 of	This fatwa states that income is any income in the form of salary, honorarium, wages, services, and others obtained in a halal manner, either routinely such as state officials, employees or workers, or irregularly such as doctors, lawyers, consultants, and the like, as well as income obtained from other freelance work. Furthermore, the law All forms of halal income must be subject to <i>zakat</i> on the condition that it has reached the <i>nishab</i> in one year, which is worth 85 grams of gold.	Pro
Law Number 23 of 2011		It is an official regulation in Indonesia that replaces Law Number 38 of 1999. Article 4 paragraph 2 letter h states that one of the <i>zakat mal</i> issued comes from income and services.	Pro
Aceh Baitul Mal Sharia Advisory Council Number 02/KPTS/202 4		Regarding the readjustment of the <i>zakat</i> threshold for income (profession), the <i>zakat</i> threshold of 94 grams of pure gold per year is equivalent to an income of Rp. 10,500,000/month.	Pro
Fatwa Number 1360 in <i>Majmu'</i> <i>Fatawa Haiah</i> <i>Kibaril Ulama</i>		Stating that <i>zakat</i> is not required on salary or professional income directly. According to this fatwa, <i>zakat</i>	Con

Saudi Arabia is only imposed if the income is saved until it reaches the *nishab* and one year (*haul*) has passed. Thus, *zakat* on salary or professional income is not required directly, but rather depends on the accumulation and time of ownership of the assets.
<https://almanhaj.or.id/2525-adakah-zakat-profesi-dalam-islam.html>

Dar al-Ifta al-Misriyyah The official fatwa institution in Egypt has issued a fatwa regarding professional *zakat*. They stated that *zakat* on income from a profession or job is obligatory if the income has reached the *nishab* (the minimum limit of assets that must be *zakat*) and has been owned for one year (*haul*). In other words, *zakat* is not imposed directly on the salary when it is received, but on assets saved from that income after fulfilling the *haul* and *nishab* requirements.
<https://zakat.unhcr.org/blog/en/fatwa/dar-al-ifta-al-missriyyah>

Source: Online Sources

From the table above, it can be concluded that the majority of policies and fatwas in force in Indonesia support the direct implementation of professional *zakat*, especially for ASN. Aceh Governor Regulation Number 8 of 2022, Aceh Qanun Number 10 of 2018, Law

Number 23 of 2011, and MUI Fatwa Number 3 of 2003 show a legal and normative tendency to recognize routine income as an object of *zakat*. In fact, the Decision of the Aceh Baitul Mal Sharia Advisory Council has regulated the *nishab* of professional *zakat* in detail with a standard monthly rupiah value. However, there are different views from abroad such as the Fatwa *Haiah Kibaril Ulama Saudi Arabia* and *Dar al-Ifta al-Misriyyah* which emphasize that professional *zakat* is only imposed if the income has reached the *nishab* and is saved for one *hawl*. This difference shows that professional *zakat* does not yet have a global *fiqh* consensus, especially in the context of time and form of its application. Therefore, the difference between the legal-institutional approach in Indonesia and the conservative *fiqh* view from the Middle East is a crucial point in understanding the complexity of professional *zakat*.

Previous studies discussing professional *zakat* tend to highlight the tension between religious obligations and civil rights within the framework of a state of law. Several studies emphasize the importance of voluntariness in paying *zakat* as a form of worship, so that the implementation of direct deductions from ASN salaries without the option of refusal is considered to violate the principle of religious freedom.¹⁸ On the other hand, the legalistic approach used by local governments such as Aceh shows how local authorities can formalize religious norms into fiscal policies.¹⁹ Previous studies have also highlighted the gap between the basis of classical Islamic jurisprudence and contemporary policies, especially regarding the lack of explicit mention of *zakat* on salaries in the Qur'an and Hadith.²⁰ Thus, the discourse on professional *zakat* has become an arena for debate between the renewal of *ijtihad* and the conservatism of Islamic law, which demands caution in implementing regulations so as not to ignore the values of justice and individual rights.²¹

Basic Considerations Used by Parties in the Media

The discussion on the controversy over ASN professional *zakat* has not only emerged in the academic and public policy realms, but has also been widely discussed on various media platforms, both mass media and social media. In these spaces, various parties convey their arguments and views, ranging from religious figures, public officials, to civil society. The basis for consideration used in media discourse varies widely, reflecting normative sharia, legal-formal, and sociological perspectives. Therefore, it is important to trace how the media presents the pro and con

narratives regarding ASN professional *zakat* and what are the main arguments that are the basis for each party in strengthening their opinions.

Tabel 2. Basic Considerations for Pros and Cons of ASN Professional Zakat in Media Discourse

Coding	Description	Source/figure
Con	In the video, it is stated that <i>zakat</i> on salary or regular income, such as that received by employees or professionals, is not included in the category of obligatory <i>zakat</i> in Islam. According to him, <i>zakat</i> is only required for certain assets such as gold, silver, agricultural products, and livestock, which have met the requirements of <i>nishab</i> (minimum limit) and <i>haul</i> (owned for one year). Because salaries are usually used directly for living expenses and do not meet these two requirements, <i>zakat</i> is not obligatory. However, Abu Mudi still recommends giving alms from income as a form of	 https://www.youtube.com/watch?v=Nd3a-2UGe4A

	social concern and a practice that brings blessings.
Con	Tarmizi stated that professional <i>zakat</i> or <i>zakat</i> on routine income such as salary is not included in obligatory <i>zakat</i>, because it does not have a clear basis in sharia texts and does not meet the <i>haul</i> and <i>nishab</i> requirements like <i>zakat</i> on gold, silver, agricultural products, or livestock. According to him, salaries are generally used directly for daily needs so they cannot be <i>zakat</i> directly. Even so, he still recommends that Muslims give alms from their income as a form of social concern and rewarding deeds, even though it is not an obligation to <i>zakat</i> in the sense of sharia. 
Pro	Musa emphasized the importance of aspiring to become a <i>muzakki</i> to help eradicate poverty. He stated

that *zakat* on income, including from ASN professions, is an obligation if it has reached the *nishab*. Previous Acehese scholars such as Tgk. H. Abdullah Ujong Rimba also made *zakat* mandatory for ASN with monthly payments. ASN not only receive a basic salary, but also various allowances, so their income is eligible for *zakat*.



<https://aceh.tribunnews.com/2021/03/28/ini-beberapa-pesan-penting-dr-armiadi-musa-tentang-zakat-profesi>

Pro

Hafidhuiddin assessed that the government should require *zakat* for Muslim ASN who have reached the *nishab*, not just facilitate it. He pushed for a regulation on direct *zakat* deductions from ASN salaries, and emphasized that *zakat* funds do not go to the APBN, but are managed by official *zakat* institutions such as BAZNAS and LAZ. He hopes that this policy can



<https://hidayatullah.com/berita/nasional/2018/02/13/135393/prof-didin-zakat-asn-tak-cukup-difasilitasi-tapi-harus-diwajibkan.html>

increase *zakat*
collection from IDR 7
trillion to IDR 10
trillion, which will be
used to improve the
welfare of the poor.

Source: Online Sources

From the table above, it can be seen that the media discourse related to ASN professional *zakat* reflects a discourse battle between conservative *fiqh*-based views and a more contextual approach. Those who oppose it, such as Abu Mudi and Tarmizi, reject the obligation of *zakat* on routine income because it does not comply with the *haul* and *nishab* criteria in traditional *zakat*, and does not have an explicit *nash* basis. Conversely, pro figures such as Musa and Hafidhuddin emphasized that ASN income—including salaries and allowances—is worthy of *zakat*, even supporting the policy of direct deductions as a form of social and spiritual responsibility. They consider professional *zakat* as part of a strategy to eradicate poverty and strengthen national *zakat* institutions. Thus, the media functions as a space for argumentative contestation that influences public perception of the legitimacy and urgency of professional *zakat*.

Previous studies on professional *zakat* have highlighted the importance of the argumentative dimension in the public sphere, including how the media plays a role in shaping public opinion on this issue. Several studies have noted that the debates that arise often revolve around the authority of sharia interpretation and the role of the state in regulating religious practices.²² The pro narrative in the media is largely driven by the spirit of reforming the national *zakat* system and the strategic role of ASN as a fixed-income group.²³ Meanwhile, the counter narrative actually emphasizes caution in *ijtihad* and concerns about state intervention in the realm of individual worship. Therefore, media representation of the issue of professional *zakat* not only reflects the diversity of *fiqh* views, but also the dynamics between religious authorities, public policy, and public awareness in interpreting the obligation of *zakat* in the modern era.²⁴

Implications of the Controversy over the Application of Professional Zakat in Practice

This study produced a number of important findings from in-depth interviews with nine ASN informants in Banda Aceh. These findings are mapped in the form of a table that represents the spectrum of

pros and cons of professional *zakat* policy through automatic salary deductions of 2.5%.

Tabel 3: Attitudes and Considerations of Banda Aceh ASN towards Automatic Deduction of Professional Zakat: Impact, Background, and Pro-Contra Arguments

Pros/Cons	Description (Consequences/impacts)	Background
Informant 1 (Pro)	I support the 2.5% <i>zakat</i> deduction directly from my salary, because it makes it easier for me to fulfill my sharia obligations. So far, I sometimes forget to calculate the <i>nishab</i> and <i>haul</i> . With the automatic deduction system, I feel more spiritually calm. Moreover, this <i>zakat</i> is distributed to those in need, and I believe in the Baitul Mal in my place.	PNS Banda Aceh, Male, Certified Teacher (42 Years old)
Informant 2 (Con)	I personally do not agree with salaries being automatically deducted for <i>zakat</i> . I am not rejecting <i>zakat</i> , but this is a matter of sincerity. Zakat is worship, and I want to pay it myself, in my own way, to the people I choose. Not through a system like tax deductions.	PNS Banda Aceh, Male, Administrative Staff (50 Years old)
Informant 3 (Con)	I strongly disagree, now everywhere there are cuts, tax cuts, <i>zakat</i> cuts, <i>infaq</i> cuts, etc. Honestly, sometimes the salary we have is not enough. We should be more suited to be called <i>mustabik</i> , not <i>muzakki</i> .	PNS Banda Aceh, Male, Lecturer (47 Years old)
Informant 4 (Pro)	I think professional <i>zakat</i> is reasonable, and I also agree, because we get a fixed income every month. As long as it	PNS Banda Aceh, Female, Administration

	reaches the <i>nishab</i> , why not? I see it as a form of social contribution too, not just personal worship	Section (36 Years old)
Informant 5 (Con)	I disagree, because we have already been taxed, now it is being cut again for <i>zakat</i> . Honestly, it feels burdensome. Moreover, we were never given a choice. There should be a room for discussion or socialization, not just automatic cuts like this. This is not only about the law, but also about a sense of justice.	PNS Banda Aceh, Female, Ministry of Religious Affairs Office of the City (45 Years old)
Informant 6 (Con)	I do not agree, because the requirements for someone to be called a <i>muṣṭakki</i> have not been fulfilled for me, both in terms of the amount of my income/salary and the <i>haul</i> .	PPPK Banda Aceh, Male, Operational Service Manager (31 Years old)
Informant 7 (Pro)	I don't mind the automatic deduction, because I consider it part of the responsibility as a Muslim. Sometimes we don't realize, there are other people's assets in our sustenance. ASN get regular salaries, so it's natural to be subject to <i>zakat</i> .	PPPK Banda Aceh, Male, Teacher (34 Years old)
Informant 8 (Pro)	I agree, this <i>zakat</i> deduction actually makes it easier, because if I was told to pay it myself, I was afraid of forgetting or delaying it. If someone manages it like this, I feel safe and most importantly it must be trustworthy and the direction of distribution is clear.	PNS Banda Aceh, Female, Teacher (50 Years old)

Informant 9 (Con)	What I object to is that <i>zakat</i> is treated like a tax. There should be education, not coercion. We also don't know where the <i>zakat</i> is distributed, there are no reports whatsoever after that.	PNS Banda Aceh, Male, Teacher (53 Years old)
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Source: In-Depth Interview

From the table above, it can be seen that the implementation of professional *zakat* through an automatic deduction system for ASN in Banda Aceh has given rise to various reactions that reflect a practical division of opinion. Some informants who are in favor consider that this policy makes it easier to fulfill *zakat* obligations, provides spiritual peace, and guarantees the distribution of *zakat* funds in an organized manner. They also consider automatic deductions as a form of social responsibility that is relevant to the condition of ASN as recipients of routine income. On the contrary, informants who were against expressed objections to the automatic deduction system because it was considered to eliminate the element of sincerity, increase the financial burden, and lack transparency in the distribution of funds. Some of them felt that they did not meet the requirements as *muzakki* or criticized the lack of discussion and education space before the policy was implemented. Differences in background, position, and perception of the right to manage *zakat* worship made this policy controversial in practice.

Previous research by Azam & Rokamah highlighted that the practice of automatically deducting *zakat* tends to create resistance when carried out without socialization or individual approval mechanisms.²⁵ This is reinforced by study by Rofi & Fanani which states that the effectiveness of professional *zakat* is very dependent on the level of *zakat* literacy and trust in the management institution.²⁶ Meanwhile, in the research by Salma et al found that ASN who have a stronger understanding of sharia tend to support this policy because they see it as an *fiqh* innovation in the current context.²⁷ However, Karim pointed out that the dominance of a structural approach in managing *zakat* without participatory dialogue can weaken the spiritual values that are the core of *zakat* worship itself.²⁸ Hence, although this policy is well-intentioned institutionally, its success is largely determined by a more inclusive and sensitive approach to the understanding and individual conditions of ASN.

Conclusion

The controversy surrounding the implementation of professional *zakat* through automatic salary deductions among ASN in Banda Aceh reveals a deeper tension between institutional religious regulation and individual religious autonomy. This study concludes that acceptance or rejection of the policy is not merely based on legal or doctrinal arguments²⁹, but significantly shaped by personal experiences, financial capacities, and levels of trust in *zakat* institutions. The findings suggest that while some ASN perceive the policy as spiritually reassuring and administratively convenient, others view it as coercive and lacking in transparency. Therefore, the key implication is that successful *zakat* governance requires not only normative and legal clarity, but also ethical sensitivity, participatory engagement, and contextual understanding of how religious obligations are practiced in everyday life. This nuanced approach is essential to balance state policy with the personal nature of religious worship in a pluralistic Muslim society.

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