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Mapping Local Religious Practices in the Community against the Views of the Four Sunni Imams on the Ruling of Professional Income Zakat in Pasar Muara Bungo District, Bungo Regency

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Abstract

The absence of a uniform understanding of professional zakat within the community, together with differing legal perspectives among the four major schools of Islamic jurisprudence, has contributed to variations in religious practice in Pasar Muara Bungo District, Bungo Regency. This study aims to map community understanding of professional zakat, identify factors influencing its implementation, and analyze the legal perspectives of Imam Abu Hanifah, Imam Malik, Imam al-Shafi'i, and Imam Ahmad ibn Hanbal in relation to contemporary community practices. A qualitative descriptive approach was employed, with data collected through in-depth interviews, observation, and documentation and analyzed descriptively using source triangulation and member checking to strengthen the credibility of the findings. The results indicate that community understanding of professional zakat is undergoing a transition from a predominantly textual toward a more contextual interpretation. Some community members pay 2.5% of their monthly income as professional zakat, whereas others follow a traditional approach by waiting until the *haul* requirement is fulfilled. Its implementation is further constrained by differences in legal understanding, limited socialization by zakat institutions, and socio-cultural, economic, and psychological factors. The findings demonstrate that differences among the four schools of Islamic jurisprudence provide a diverse juridical framework capable of accommodating contemporary social needs rather than constituting a barrier to zakat practice. The study concludes that optimizing professional zakat requires continuous education grounded in *maqasid al-shariah*, *living law*, and contemporary *fiqh*, supported by zakat institutions and religious leaders. This study contributes to contemporary Islamic jurisprudence by linking classical legal perspectives with community-based practices of professional zakat and highlighting their relevance to the development of context-sensitive zakat governance.

Keywords: Professional Zakat; Islamic Jurisprudence; Four Sunni Schools; Maqasid Al-Shariah; Zakat Governance

INTRODUCTION

Zakat is a form of *māliyah ijtimā'īyah* worship that, in addition to possessing a vertical-oriented dimension, also embodies a horizontal-oriented dimension, and constitutes one of the fundamental pillars (*arkān*) of Islam (Rahmaniy, 2022; Nury & Hamzah, 2024). Therefore, an individual who possesses wealth, according to *sharia*, has the right to own, enjoy, and *tasharruf* (transact or manage) wealth that is recognized and protected by Islam. Nevertheless, the individual has a moral obligation to give a portion of their wealth, as such wealth contains the rights of other members of society.

Zakat is an essential pillar of Islam that serves purposes beyond merely constituting a financial obligation for Muslims (Fitrianai et al., 2025; Ardiansyah et al., 2026). In addition to purifying wealth, zakat plays a role in wealth redistribution, reducing economic inequality, and promoting social solidarity (Ayuniyyah et al., 2021; Nuradi et al., 2025). Zakat helps transfer a portion of wealth from those who are affluent to those who are less fortunate, such as the poor and orphans. By fulfilling their zakat obligations, Muslims contribute to social and economic development, support community welfare, and strengthen social relationships. In Indonesia, zakat practices are diverse, encompassing zakat al-fitr and zakat al-māl. Zakat al-fitr is obligatory to be paid before Eid al-Fitr as a means of purifying the soul, whereas zakat al-māl is imposed on wealth and is performed by individuals whose wealth exceeds the niṣāb threshold (Setiawan et al., 2024; Apriyani, 2024; Anis et al., 2022).

Zakat can function as a fundamental pillar in creating welfare for all members of society, making a positive contribution not only to zakat recipients but also to broader social development (Herlita & Khaliq, 2021; Siregar et al., 2025). A society that properly understands and implements the principles of zakat will move toward a better direction through the establishment of strong social bonds and the continuous improvement of quality of life. The involvement of all parties, including zakat recipients, zakat managers, and the wider community, is highly important in achieving this noble objective (Hawari & Zen, 2021; Nuriyan & Najiah, 2023).

Moreover, the understanding of how the views of the four major Sunni Imams of the schools of jurisprudence, namely Imam Hanafi, Imam Maliki, Imam Shafi'i, and Imam Hanbali, influence their zakat practices has not yet been fully mapped. Each school of thought has its own perspectives and interpretations regarding the obligation of zakat, including professional zakat (zakat al-mihnah). For instance, Imam Hanafi has a particular view concerning which types of wealth are subject to zakat, while Imam Maliki may apply different criteria. These differences are highly significant to investigate and examine, as they may directly influence the zakat behavior of the community (Wahid & Hamdani, 2021; Muhazir, 2021).

Along with the development of the times, zakat practices in Indonesia have become increasingly diverse, including the emergence of professional zakat, which is relevant to the conditions of modern society. Nevertheless, although public awareness of zakat, particularly professional zakat, continues to increase, there remains a gap in understanding regarding its implementation at the local level. This is reinforced by differences in perspectives among the four Imams of the schools of jurisprudence—Hanafi, Maliki, Shafi'i, and Hanbali—which have not yet been fully understood and mapped within the religious practices of the community. This constitutes the research gap of the present study, namely the absence of a comprehensive study that integrates classical fiqh concepts with the realities of professional zakat practices within local communities. Most previous studies have remained focused on normative aspects without examining them in depth in relation to social dynamics, the influence of religious figures, educational levels, and the development of information technology. Therefore, this research is important to examine more deeply how the community understands and implements professional zakat based on the perspectives of the four Imams of the schools of jurisprudence, particularly in Pasar Muara Bungo District, so as to generate a more contextual, applicable, and relevant understanding in accordance with the social conditions of the community.

By analyzing the various perspectives of the four Imams of the schools of jurisprudence, this study will not only examine the theological and legal aspects associated with zakat but will also explore the social, economic, and cultural factors that influence the community's perceptions of professional zakat.

Hamka (2020) conducted a study entitled "Professional Zakat from the Perspective of Maṣlaḥah al-Mursalah." This study examined professional zakat using the perspective of maṣlaḥah al-mursalah as one of the methods for establishing Islamic law. The findings showed that professional zakat is an issue that has developed alongside changes in the forms of employment and sources of income in modern society. Professional zakat is not specifically discussed in classical fiqh literature in the same manner as agricultural zakat, trade zakat, zakat on gold and silver, and zakat on livestock; therefore, determining its legal status requires a process of ijtihad that takes into consideration the welfare (maṣlaḥah) of the Muslim community. Subsequent research by Umar and Zahidin (2020), entitled "The Legal Approach to Professional Zakat According to Conservative and Progressive Scholars," examined differences in scholarly approaches to determining the legal status of professional zakat. The findings indicated that there are differing views among Islamic scholars regarding the obligation of professional zakat. These differences are related to the methods of legal istinbāṭ employed, particularly in understanding the absence of an explicit naṣṣ governing zakat on income or professional earnings, as is the case with the forms of zakat recognized in classical fiqh. Some scholars accept professional zakat by employing the qiyās approach and considerations of maṣlaḥah, whereas others adopt a more cautious position because they do not find a direct legal basis establishing such an obligation.

This study aims to provide a detailed mapping of how local communities in Pasar Muara Bungo District understand and practice professional zakat in accordance with the views of the four major Sunni Imams of jurisprudence, namely Imam Abu Hanifa, Imam Malik, Imam al-Shafi'i, and Imam Ahmad ibn Hanbal. Each madhhab has different approaches and interpretations regarding professional zakat; therefore, understanding these perspectives is important to examine and contextualize within the local setting. Through this study, it is expected that the dynamics and practices of professional zakat within the community, as well as the challenges encountered by individuals and groups in fulfilling this religious obligation, can be revealed.

METHODS

This study employed a qualitative research approach using a descriptive design and a normative-comparative method. The qualitative approach was selected because it enables the researcher to explore and understand social phenomena in depth, particularly the religious practices of local communities in relation to the views of the four major Sunni schools of Islamic jurisprudence concerning professional zakat. The study combined the examination of classical and contemporary fiqh literature with empirical observations of religious practices within the local community. Through this approach, the research sought to obtain rich and comprehensive data reflecting the experiences, perspectives, understanding, and practices of the community in fulfilling professional zakat obligations, while also examining the differences in legal views among the Hanafi, Maliki, Shafi'i, and Hanbali schools (Rosanti, 2020; Ismanto & Amin, 2021 ; Jannah, 2023)

The research participants and data sources consisted of key informants who possessed relevant knowledge, experience, or involvement in the implementation of professional zakat. The primary informants included religious scholars or community religious leaders, administrators of zakat institutions, and members of the general public who had performed professional zakat. These informants were involved to obtain in-depth and contextual information concerning their views and experiences regarding the implementation of professional zakat and their understanding of the opinions of the four Imams of the madhhabs. The study also examined secondary data consisting of primary, secondary, and tertiary legal materials. The primary legal materials included classical fiqh works associated with the four Imams, such as Al-Muwatta' by Imam Malik, Al-Shafi'i by Imam al-Shafi'i, Al-Hidayah by Imam Abu Hanifah, and Al-Mughni by Imam Ahmad ibn Hanbal. Secondary materials consisted of scholarly articles, journals, and theses concerning professional zakat and the views of the four madhhabs, while tertiary materials included encyclopedias, legal dictionaries, and other sources providing supplementary information concerning zakat and Islamic law.

The research instruments and data collection procedures involved observation, semi-structured interviews, and documentation, supported by a smartphone equipped with a camera and audio-recording facilities, as well as writing materials for recording information obtained from informants. Observation was conducted directly in the field to examine the practice of professional zakat among communities in Pasar Muara Bungo District, including the time, manner, and place in which zakat was performed, as well as social interactions between individuals and local zakat institutions. Semi-structured interviews were conducted with key informants to explore their perspectives, experiences, and understanding of professional zakat and the opinions of the four Imams of the madhhabs. Documentation was used to collect relevant written and recorded materials, including zakat institution reports, zakat guidelines, books, journals, archival data, and other documents related to professional zakat. The data collection process was conducted through three stages: preparation, implementation, and final processing. The preparation stage involved obtaining research permission, conducting preliminary field and literature studies, and preparing the research instruments. The implementation stage involved collecting primary data through field observations and interviews and collecting secondary data through books, journals, archival records, reports, and other relevant written materials.

The trustworthiness of the data was ensured through source triangulation and member checking. Source triangulation was conducted by comparing information obtained from different sources in order to establish the consistency and credibility of the findings. In addition, member checking was conducted by confirming the results of the interviews with the respective informants. This procedure was intended to ensure that the information collected accurately represented the views and experiences of the participants and could be academically and methodologically accounted for. The combination of observation, interviews, and documentation was also employed to reduce potential subjectivity in interpreting field data and to strengthen the validity and objectivity of the research findings.

The data analysis employed qualitative descriptive analysis. The data obtained from interviews, field notes, observations, and documents were systematically organized, categorized, described, synthesized, and interpreted to identify relevant patterns and meanings. The analysis was intended to simplify the collected data so that the findings could be easily understood and interpreted. The data processing proceeded through several stages, including data identification, data reduction, data analysis, data verification, and conclusion drawing. The analysis was presented descriptively rather than statistically, with the researcher connecting the various pieces of information to obtain explanations of the social and religious phenomena under investigation. In particular, the analysis compared the views of the four madhhabs concerning professional zakat with the empirical practices and understanding of local communities in Pasar Muara Bungo District.

Regarding ethical considerations, research time, and research location, the study was conducted in Pasar Muara Bungo District, Bungo Regency, with the research location selected by considering the place, actors, and activities relevant to the research, as well as considerations of time, cost, and researcher accessibility. The research activities covered proposal preparation, proposal revision, data collection, data verification and analysis, consultation with the research supervisor, revision, and preparation of the final report. The research schedule was planned for the 2025–2026 period. Ethical considerations were reflected in the preparation of research permission, the use of relevant informants as sources of primary information, and the confirmation of interview results through member checking to ensure the accuracy and accountability of the information provided.

RESULTS

1. Public Understanding of Professional Zakat in Pasar Muara Bungo District

Based on the results of field research conducted through interviews, observations, and documentation, the public understanding of professional zakat in Pasar Muara Bungo District remains diverse. Some members of the community understand professional zakat as an obligation that must be paid from income earned through lawful professions. This group generally considers that professional zakat may be paid from regularly received income, such as salaries, honoraria, wages, and other forms of income. However, some members of the community still understand zakat within the traditional framework, namely that zakat is only associated with certain types of wealth explicitly mentioned in classical Islamic jurisprudence, such as agricultural products, livestock, gold, silver, and trade assets. Between these two views, there are also community members who are familiar with professional zakat but do not fully consider it a religious obligation, and instead regard it as a form of voluntary charity or recommendation.

The interview with Ahmad, a civil servant, showed that he understands professional zakat as an obligation that should be paid from his monthly income. Ahmad stated that he regularly pays 2.5% of his salary as zakat. According to him, professional zakat is a form of social responsibility that should be fulfilled by every Muslim who earns a regular income. Meanwhile, the interview with Siti, a small trader, revealed a different understanding. Siti admitted that she did not yet have a comprehensive understanding of professional zakat and had generally given charity when she had excess wealth without considering the nisab or a specific percentage. For Siti, zakat was more commonly understood as a voluntary form of charity.

In addition, Abdullah, a local religious leader, explained that classical Islamic jurisprudence does not explicitly discuss professional zakat. Nevertheless, he did not reject the concept of professional zakat as a result of contemporary scholarly ijtihad. He also emphasized that the public needs to be provided with a comprehensive understanding so that the concept of professional zakat can gradually be accepted. Based on these findings, it can be seen that public understanding of professional zakat remains diverse, ranging from those who consider it a religious obligation to those who still regard it as charity or do not yet fully understand the concept.

2. Obstacles in the Implementation of Professional Zakat in Pasar Muara Bungo District

Based on the results of field research conducted through interviews, observations, and documentation, the implementation of professional zakat in Pasar Muara Bungo District still faces several obstacles. One of the main obstacles is the lack of a uniform understanding among the community regarding the legal status of professional zakat. Some people still adhere to the view that zakat is only obligatory on types of wealth explicitly mentioned in classical Islamic jurisprudence. Meanwhile, others have accepted professional zakat as an obligation that corresponds to the development of modern economic conditions. These differences in understanding have created uncertainty among members of the community regarding whether professional zakat is obligatory.

Another obstacle is related to the dissemination of information and public understanding of the concept of professional zakat. Based on the observations, efforts to socialize information about professional zakat have not yet reached all levels of society. Some members of the community still do not clearly understand its legal basis, nisab, calculation methods, and procedures for its implementation. In addition, some people are unaware of professional zakat programs facilitated by zakat management institutions. This condition indicates that information concerning professional zakat has not yet been distributed evenly throughout the community.

Cultural factors and the community's attachment to long-established religious understandings also constitute obstacles to the implementation of professional zakat. The people of Pasar Muara Bungo District have a strong attachment to religious traditions that have long been practiced, and therefore the concept of professional zakat, which is not explicitly discussed in classical jurisprudential literature, still creates uncertainty among some members of the community. Economic conditions also constitute an obstacle because some people feel that their income is not sufficient to meet their daily needs. This situation leads some members of the community to perceive zakat as an additional expense that may reduce their income.

Another obstacle identified in the research is the concern about a reduction in personal wealth, as well as the low level of trust among some members of the community in zakat management institutions. Some people still question the effectiveness and distribution of zakat managed by these institutions. Therefore, some of them prefer to distribute their zakat directly to eligible recipients. Based on these findings, it can be concluded that the implementation of professional zakat in Pasar Muara Bungo District is influenced by obstacles related to public understanding, information dissemination, religious traditions, economic conditions, psychological factors, and the level of trust in zakat management institutions.

3. The Views of the Four Sunni Schools of Islamic Jurisprudence on Professional Zakat and Its Implementation by the Community

Based on the study of the views of the four Sunni schools of Islamic jurisprudence, professional zakat is not explicitly discussed in classical jurisprudential formulations. However, each school has fundamental principles concerning zakat on wealth that may be used as a basis for understanding income derived from professional activities. In the Hanafi school, the obligation to pay zakat is related to the principle of an-namā', namely wealth that has the potential to grow or develop. In this context, income derived from salaries, honoraria, wages, and professional services may be understood as wealth with economic value and the potential to develop.

The Maliki school places emphasis on the requirements of nisab and haul in determining the obligation to pay zakat. Under this approach, income may first be accumulated over a certain period. If the accumulated wealth reaches the nisab and fulfills the requirement of haul, the wealth may become subject to zakat. This approach provides an opportunity for individuals to consider their income and remaining assets after meeting their essential needs.

The Shafi'i school considers nisab and ownership of wealth for one haul to be important requirements for the obligation of zakat. In practice, community members who follow this approach tend to accumulate their income and assets for one year before determining their zakat obligation. Meanwhile, the Hanbali school provides greater room for the use of qiyas and ijtihad in addressing new issues. Professional income may be analyzed as the result of human labor that has economic value and the potential to develop, making it possible to relate such income to the principles of zakat through an appropriate legal approach.

The implementation of professional zakat by the community of Pasar Muara Bungo District demonstrates different practices. Some people have implemented the payment of professional zakat directly from their monthly income at a rate of 2.5%. Meanwhile, others prefer to accumulate their wealth for one year before paying zakat. The interview with Ahmad showed that he chooses to pay zakat every month because he considers this method more practical and appropriate to his income. On the other hand, some members of the community prefer to wait for one year because they follow the opinions of religious scholars and the jurisprudential understanding they believe in. Abdullah, as a religious leader, explained that such differences in practice are acceptable as long as they are based on accountable arguments.

DISCUSSION

The findings show that the community's understanding of professional zakat (zakat profesi) in Pasar Muara Bungo District is complex, multilayered, and non-uniform. The community's understanding exists along a spectrum between textual and contextual approaches. Professional zakat has not yet become a fully established part of collective awareness but remains within an ongoing process of social construction. Some community members already understand professional zakat as an obligation attached to income earned through lawful means, particularly those with higher levels of education and broader access to contemporary Islamic literature. They tend to view professional zakat as a form of Islamic legal adaptation to changes in the economic structure of modern society.

These findings indicate that the practice of professional zakat in Pasar Muara Bungo District cannot be explained solely from a normative legal perspective. Community understanding is formed through the interaction of religious knowledge, social experience, economic conditions, local culture, and religious authority within the community. Individuals with higher levels of education tend to have a more open and contextual understanding of Islamic law, whereas those with lower levels of education tend to maintain traditional and textual understandings. This condition demonstrates that education plays an important role in shaping people's ability to understand developments in Islamic law, including issues concerning professional zakat.

In addition to education, local religious leaders are one of the most influential factors in constructing community understanding. In communities with strong religious characteristics, sermons, Friday sermons, religious study sessions, and explanations provided by religious leaders serve as important references in determining religious attitudes and practices. Religious leaders have a strategic position as agents of change because they can bridge classical Islamic jurisprudential traditions with the needs of modern society. When the concept of professional zakat is explained by combining normative arguments with socio-economic relevance, people tend to accept and internalize it more easily. Conversely, an approach that is excessively textual and does not provide room for contextual explanation may perpetuate limitations in community understanding.

The development of information technology also influences the formation of community understanding. Social media, digital platforms, and online religious preaching channels provide opportunities for people to obtain religious information from various sources. This condition creates opportunities for contemporary Islamic jurisprudential thought, including ideas concerning professional zakat, to reach the community. However, technological development also creates challenges in the form of unequal digital access and the large amount of information that is not always verified. Differences in the quality of religious sources and the scholarly backgrounds of information providers may create confusion and even reinforce differences in understanding. Therefore, the use of information technology for zakat education requires adequate religious literacy and digital literacy.

From a socio-economic perspective, people with stable incomes tend to accept the concept of professional zakat more easily than those with unstable incomes. This indicates that economic conditions also shape people's perceptions of their zakat obligations. At the same time, deeply rooted religious cultures and traditions also determine the level of acceptance of the concept of professional zakat. Thus, there is no single factor that can explain the practice of professional zakat in Pasar Muara Bungo District. Such understanding results from the interaction of various social, economic, cultural, educational, religious-authority, and technological factors.

The subsequent findings demonstrate that community understanding is in a transitional phase, characterized by a gradual shift from textual understanding toward contextual understanding. This shift indicates that professional zakat can be viewed as a form of Islamic legal adaptation to social change. In this context, Islamic law is not understood as something static but as something capable of responding to the needs of a society experiencing changes in its economic and social structures. Therefore, professional zakat is not merely a legal issue but also a social phenomenon reflecting the dynamics of Muslim communities in responding to modernity.

Regarding the views of the four major schools of Islamic jurisprudence, the findings demonstrate that although the four schools do not explicitly discuss professional zakat in the form in which it is understood today, each school has fundamental principles that can serve as a basis for understanding zakat obligations in a modern context. The differences in approach among the Hanafi, Maliki, Shafi'i, and Hanbali schools instead demonstrate the richness of Islamic jurisprudential heritage and provide room for interpretation in accordance with the changing needs of society.

The Hanafi school has strong relevance to contemporary economic developments because the concept of al-namā' can be used to explain the characteristics of professional income as growing wealth. In modern society, sources of livelihood are no longer limited to agriculture, animal husbandry, or traditional trade, but also include professions such as civil servants, educators, healthcare workers, private-sector employees, and service providers. Therefore, the Hanafi approach provides room for understanding professional income as a form of wealth that possesses economic value and growth potential. This approach also has socio-economic implications because including professional income as an object of zakat can expand the zakat collection base and optimize zakat's function as an instrument of wealth redistribution.

The Shafi'i school demonstrates a stricter and more systematic approach by placing nisab and haul as important prerequisites for the obligation of zakat al-mal. This approach is oriented toward textual provisions and caution in determining Islamic legal rulings. Haul is understood as an indicator of economic stability, meaning that zakat is imposed on wealth that has continuity and sustainability. In the context of Pasar Muara Bungo District, the dominance of the Shafi'i school strongly influences community zakat practices. This approach provides more measurable guidelines; however, at the same time, its adaptability to modern forms of wealth, such as professional income, is relatively more limited.

The Hanbali school demonstrates a relatively moderate and integrative approach through a combination of adherence to textual evidence and openness to qiyas and considerations of public benefit (maslahah). Professional income can be understood as the result of human effort that possesses economic value and growth potential. Through qiyas, income in the form of salaries, honoraria, professional services, and skill-based economic activities can be understood as having substantive similarities with profits from trade or productive economic activities recognized in classical Islamic jurisprudence, provided that certain criteria are fulfilled. This approach demonstrates the ability of Islamic jurisprudence to respond to developments in the modern economy without abandoning the fundamental principles of Islamic law.

In practice, the community of Pasar Muara Bungo District demonstrates diverse patterns in implementing professional zakat. Some community members already pay professional zakat directly from their monthly income at a rate of 2.5%. This practice is consistent with the contemporary ijtihad promoted by Yusuf al-Qaradawi, who considers professional income analogous to agricultural produce and therefore does not require waiting for one year before paying zakat. On the other hand, some community members continue to maintain the traditional pattern of accumulating wealth for one year before paying zakat, which is closer to the Shafi'i understanding. This difference demonstrates the continuity between established religious traditions and developments in Islamic legal thought within community practice.

The findings reinforce the living law perspective, showing that professional zakat is shaped not only by Islamic legal norms but also by social practices and economic needs. The findings also support the constructivist paradigm, which emphasizes that community understanding is formed through social interaction and experience.

The findings are consistent with Nurul Huda and Abdul Gofur's study, which identified education, income, social norms, and knowledge as factors influencing professional zakat practices. They also complement the studies of A. Ramdlan and M. Kara and Irwan Lamhot Nadeak by extending the discussion from institutional management and maqashid al-shariah to the influence of jurisprudential understanding, religious culture, and local social conditions on professional zakat implementation

This study implies that improving the implementation of professional zakat in Pasar Muara Bungo requires continuous religious education, stronger institutional support, and a contextual approach that accommodates differences among the four madhhabs. The findings indicate that community understanding is still transitional between textual and contextual perspectives, while limited socialization, differences in legal understanding, and institutional trust remain important challenges. Therefore, BAZNAS, religious leaders, and other relevant institutions should strengthen systematic education, transparency, and accountability to increase public awareness and participation in professional zakat.

This study is limited to the practice of professional zakat among professional communities in Pasar Muara Bungo and focuses specifically on the perspectives of the four major Sunni madhhabs: Hanafi, Maliki, Shafi'i, and Hanbali. It does not examine zakat fitrah or zakat mal in depth and does not include perspectives from other madhhabs. In addition, the study uses a qualitative and contextual approach to examine local religious practices, so its findings primarily reflect the social and religious conditions of the Pasar Muara Bungo community and should not be generalized to other regions without considering their different social, cultural, and religious contexts.

CONCLUSION

Based on the research findings, it can be concluded that the understanding of professional zakat among the people of Pasar Muara Bungo District remains diverse, ranging from textual to contextual understanding, resulting in differences in its implementation. The challenges faced include differences in legal understanding, economic limitations, low awareness, and a lack of trust in zakat management institutions. Meanwhile, the views of the four schools of Islamic jurisprudence (Imams Hanafi, Maliki, Shafi'i, and Hanbali) demonstrate different approaches to understanding professional zakat, which are reflected in community practices, either through the payment of 2.5% of monthly income or after the wealth has been held for one year. Therefore, improvements in education, fiqh literacy, transparency, and accountability of zakat institutions are needed so that the implementation of professional zakat can be optimized and provide greater benefits for community welfare.

This study contributes to the development of Islamic law and comparative fiqh, particularly on professional zakat, by linking the views of the four Imams of the schools of thought with the religious practices of the local community.

Future researchers are encouraged to expand the research scope and examine the social, economic, and cultural factors influencing the understanding and practice of professional zakat in greater depth.

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