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Islamic Law Analysis of Tiktok Celebrity about Zakat Profesi from Endorsment Income

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Abstract: Zakat is one of the funds or community assets that can be used to help people who are unable to meet their daily needs so that they have the opportunity for noble things as the Caliph of Allah on this earth. According to Islamic legal theory, a Muslim is obliged to practice the pillars of Islam, namely zakat, if someone whose income has reached his nisab then he is obliged to pay zakat a few percent of his income. This study focuses on professional zakat. from a tiktok celebrity, a tiktok celebrity is someone who has many followers on the tiktok application, and tiktok celebrities also earn income from endorsement fees, by promoting goods or services belonging to online stores or companies that you want to promote on Tiktok belonging to a tiktok celebrity in the form of photo posts or videos. This research method is a Field Research study by collecting data directly through interviews and observation. The informants in this study were 5 tiktok celebrities who studied at UIN SAIZU PURWOKERTO and were willing to be interviewed in this study. From the results of the study that the 5 respondents already had knowledge about zakat from their income, but the influencers of the tiktok celebrities did not understand the rules for paying zakat, but they already knew that they had to pay zakat from the income they earned.

Keywords: *islamic law; professional zakat; tiktok celebrity; endorsment*

A. INTRODUCTION

In all aspects of life, muamalah is certainly not far away. Buying and selling certainly cannot be done casually, there are rules that bind it. Muamalah in a broad sense are the rules of Allah's law to regulate human beings in relation to worldly affairs, and in a narrow sense muamalah are the rules of Allah which regulate human

relations with humans in relation to how to acquire and develop property.(Hendi Suhendi, 2002:1).

In this millennial era, media is the most important and has networks The most widespread is the internet, which has a function as a medium for communication and exchange of information. One of them is the development of internet technology that



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has made social media a necessity for modern society. (Deni Darmawan, 2012:97).

The definition of social media or social media according to grammar, consists of the words social and media. The meaning of social itself is society or an interaction, while the media is a container. So that the notion of social media is a page or application that allows users to create and share content or engage in social networks.

Since the presence of the internet in the business world, the goal is to provide information to consumers. The internet makes communication develop and its use is very fast and effective. In addition, the internet is also used as an online business medium, which can use any application such as Facebook, website, WhatsApp, Tiktok. Social media that is growing very rapidly is Tiktok (social media for sharing photos and videos). At this time, Tiktok can not only be used to find entertainment, seek information or knowledge, but can also be used as a business medium to make money. Individuals or groups of people who actively work using social media accounts to market or advertise a product. Actors from this industry are usually called Seleb tiktoks or Tiktok Influencers.

Tiktok influencers work with product owners to advertise products to earn income by displaying ads from accounts that have products. The number of followers/subscribers, viewers have a major influence on the amount of income of a celebrity. Not only material gain but also popularity. The higher the popularity of a celebrity, the more work a celebrity can do, such as job offers, endorsements (product

promotions), and much more, which of course increases their income. At this time, some people who become celebgrams are used as the main source of income. A person who is Muslim regarding this zakat is obligatory, which in the provisions of syara' it is explained that there will be a reward when it is fulfilled and it will be a sin if it is not carried out, and this has been agreed upon by the scholars. This shows that zakat is binding for every Muslim and not a recommendation. Not paying zakat shows the disobedience of a Muslim who is obliged to pay zakat but does not carry it out. As explained in the word of Allah SWT that:

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

“O you who believe, spend (in the way of Allah) a portion of your good efforts and a portion of what We remove from the earth for you. And do not choose the bad and then spend from it, even though you yourself do not want to take it but by squinting at it. And know, that Allah is Rich, Most Praised” (Q.S Al Baqarah: 267)”

The meaning contained in the verse instructs that every property owned by a faithful Muslim has the right to be distributed to others in the form of zakat. As a Muslim, it is obligatory to issue zakat, because zakat is one of the pillars of Islam and is one of the main elements for upholding Islamic law. Zakat is the third pillar of Islam, the legal basis for which it is

obligatory is quite a lot and is clearly explained in the Qur'an and hadith. (Syukri Ghozali, 1989:107). Zakat is also a social and humanitarian charity that can develop according to the development of humanity. The category of zakat issued from the assets of every Muslim is called zakat mal which is further defined as professional zakat.

Professional zakat is not yet widely known by the public, and maybe even unknown at all, because professional zakat has recently been introduced among Indonesian society, including civil servants in general. Professional zakat is the zakat obligation imposed on the income of each job or certain professional expertise, whether it is done alone or jointly with other people or institutions that can generate income or (money) that meets the nisab (minimum limit of assets to be able to dizakati). As for those who regulate the management of zakat: As for those who regulate the management of zakat:

1. UU No.23/2011

National zakat is officially transformed from the zakat decentralization regime under Law no. 38/1999 to the zakat centralization regime under Law N. 23/2011, after the draft amendment to Law no. 38/1999 was passed into law at the plenary session of the DPR on 27 October 2011. Within the institutional framework of Law no. 23/2011, BAZNAS is the only party that has authority in managing national zakat (article 6) which is established from the central to district/city level (article 15) where BAZNAS at every level can form UPZ

(Zakat Collection Unit) in every government agency down to the kelurahan level (article 16). With BAZNAS as the sole holder of national zakat management authority, community participation in national zakat management through the Amil Zakat Institution (LAZ) is now only an activity to assist BAZNAS (article 17).

Under Law no. 23/11, the Ministry of Religion (Kemenag) performs a dual function, namely as the highest zakat authority that receives accountability reports on the implementation of BAZNAS tasks (article 5 paragraph 3, article 7 paragraph 3 and article 29 paragraph 4), as well as carrying out some of the regulatory functions including establishing BAZNAS at the provincial and district/city levels (article 15) as well as carrying out the function of guidance and supervision, together with governors and regents/mayors, for all operators, namely BAZNAS, provincial BAZNAS, district/city BAZNAS and LAZ (article 34). (Yusuf Wibisono, 2015:113).

2. Regulation of the Minister of Religion No 52/2015

Regulation of the Minister of Religion Number 52 of 2014 concerning Requirements and Procedures for Calculating Zakat Mal and Zakat Fitrah and Zakat Utilization for Productive Businesses.

3. Opinion of Yusuf Qardhawi

Usually the scholars in berijtihad is to use qiyas. In the use of qiyas for professional zakat, it is unclear where to

give qiyas, which causes a lot of difficulties. According to Yusuf Qardhawi, professional zakat must meet the requirements of hawl (one year's wealth) and be paid qiyas with gold or 2.5% trade zakat worth 85 grams of pure gold. (Muhammad Hadi,2010:58).

Regarding the way it was issued, Yusuf Qardhawi gave a view based on a stronger opinion than previous companions and hadith experts. According to him, professional zakat is issued at the time it is received. This is based on the generally accepted provisions of syara' law. Therefore, he emphasized that professional zakat is obligatory, it is subject to hawl requirements but is issued at the time it is received. (Muhammad, 2002)

The most striking income in this day and age is what is obtained from work and profession. Jobs that make money are of two kinds. The first is work that is done alone without depending on other people, thanks to the dexterity of the hands or the brain. Income earned in this way is professional income, such as the income of a lawyer, artist, tailor, and others. The second is work done by a person for another party - be it the government, a company, or an individual - by getting a wage, which is given, with hands, brains, or both. Income from such work is in the form of salary, wages, or honorarium.

Therefore, an influencer who is categorized as a profession should issue zakat as required for every individual who is Muslim, but in reality there are still some who do not understand

related to the implementation of professional zakat, so the authors are interested in raising this issue in research.

B. MATERIALS AND METHODS

In this study the authors used a type of qualitative research, which means special research on objects that cannot be examined statistically or quantitatively. For example, this qualitative can be used to find out directly the understanding of a tiktok celebrity in paying zakat, where there are symptoms of whether a tiktok celebrity is said to be a profession like any other until there is a provision for zakat.(Muchammad Fauzi, 2009:24).

This research method does not only refer to field research. but to make systematic, factual and accurate descriptions, drawings or drawings regarding the facts, characteristics and relationships between phenomena that are owned. so combining response data and analytical evidence from Islamic law regarding the conception of zakat for the profession. Thus, this research report contains data excerpts to illustrate the presentation of the report. The point is that this research method tries to describe the real conditions in the field using the observation method and combined with interviews and even quantitative surveys.(Lexy J.Moleong, 2002:3).

the subjects in this study were students of Uin Saizu Purwokerto. In terms of Islamic background, of course, in the view of society, they understand that these students really understand zakat. There are three data collection techniques, namely, observation,

interviews, and documentation. The data collected was then analyzed using the Miles and Hubberman models. the steps taken by the author in analyzing the data are data reduction, data presentation, and conclusions.(Afrizal, 2014:175-176).

C. RESULT AND DISCUSSION

1. Definition of professional zakat

Profession in Islam is known as al-kasb, namely assets obtained through various efforts, either through physical strength, mind and service. According to Mustikorini Indrijatiningrum, that one of the potentials of zakat in Indonesia, it is income zakat or professional zakat. The consideration, because zakat income or profession can be a sizable source of funding, is fixed and routine.(Mustafa Edwin Nasution, 2006: 211).

The problem of professional zakat has only recently emerged today. This is due to the emergence of various kinds of expertise that can generate income from that expertise. Professional zakat is zakat that is imposed in any particular job or professional skill, whether done alone or done with the person or institution that brought it income (money) that meets the nisab (minimum limit for zakat). Zakat is also called zakat income (from professional work).

2. Legal basis of professional zakat

In Indonesia, Law No. 38 of 1999 concerning the management of zakat has been made and ratified. Article 11 paragraph (2) which states that zakat from income and services (professional

zakat) is placed at the back before rikaz. The assets that are obligatory to be subject to zakat are first, gold, silver and money. Second, trade and company. Third, agricultural products and also plantation products. The four mining results. The fifth results from fisheries and the last Six results from income, services, and rikaz.

3. Time for payment of professional zakat

The correct time to pay zakat is when someone has issued zakat salary, income, or kind at the time of receiving it, then zakat is not obligatory again at the time the due date of the year arrives, so there is no obligation to issue zakat twice on one fortune in one year. Because that's what we need emphasized in the discussion of income assets that if someone has that income then he must postpone the issuance of zakat until together with the issuance of other wealth zakat whose zakat is due, if he is not worried This section may be divided by subheadings. It should provide a concise and precise description of the experimental results, their interpretation, as well as the experimental conclusions that can be drawn. Authors should discuss the results and how they can be interpreted from the per-spective of previous studies and of the working hypotheses. The findings and their impli-cations should be discussed in the broadest context possible. Future research directions may also be highlighted. his income will be spent by him before the tempo fell.

4. Tiktok influencers

Tiktok influencer is the term for the Tiktok account users who are famous on social networking sites Tiktok. Tiktok influencers often get benefit from its popularity. Apart from being public figure and get lots of connections, by being Tiktok influencers can get a lot of endorsements from various brands and online stores. (Frans M Royan, 2004: 36).

Endorser is a character (actor, entertainer or athlete) known to the public for their achievements in fields different from the supported product class. (A. Shimp Terence, 2003: 460). Endorsement is a term that is usually used when a public figure offers a product or service with good testimonials aimed at marketing the product to attract potential customers. Usually, in this case, a public figure has worked with a company or manufacturer to provide services by promoting the product. Then public figures get reciprocity in the form of money or otherwise that has been agreed between the two parties.

5. Implementation of Income Zakat By Tiktok Influencers

Tiktok influencers or commonly known as celebgram is a term for Tiktok account users famous on the social networking site Tiktok. That term refers to the words celebrity and tiktok where the blend the word means a famous person like a celebrity in Tiktok. Celebrities often benefit from its popularity. Apart from being a public

figure and get a lot of connections, by becoming a celebrity you can obtained many endorsements from various brands and stores on line.

In practice endorsement is a form cooperation between account owners and product owners so that in the engagement process is only in the form of an agreement between both, meaning that the endorsement world does not have specific source of law to be used as a reference in offer his services. The most striking thing to look at is the price per product advertised by an Tiktok account is measured through the number of followers you have. Then as influencers who have a large number of followers have the price is expensive if you want to do an endorsement.

The difference between each Tiktok influencer in Purwokerto in issuing zakat can be seen based on data from interviews that the author conducted with the tiktok influencers. Existing data can be identified that there are Tiktok influencers in Purwokerto issued 10% and there is also a 2.5%. Can be known that Julia Intan Rohmana Putri pays zakat in the amount of 10% of the income he gets from each year. Syifa Dzihni Hafidzah issues an income zakat of 2.5%. Anandha Ramadhany issues income zakat 2.5% of their annual income. Princess Rani Taqiyya Andjani issues zakat of 2.5%. Nurisma Amaryllis issues zakat of 2.5% of income what he got.

Thus it can be concluded that the perpetrator influencer the endorsement mentioned above is mandatory zakat,

because it has fulfilled the requirements like a Muslim, baligh and independent, but have not fulfilled the requirements assets that must be tithe that has been determined based on the opinion of Yusuf Qardhawi in his book *fiqhuz zakat*.

The author has a view that analogizes zakat the influencer profession from endorsement is included in the zakat category trade wealth. On the grounds that the common understanding, system of work and its system of earning money. In this case influencers are analogous to food traders, of course a food vendor will sell a variety of foods which is of course quality to be liked by buyers, so with many buyers will bring a profit too many, the same goes for the influencers he departed from make posts in the form of photos or short videos with great quality hope will be liked by its users else so he has a great account attested to many followers. Thus it will attract the product owners to establish additional cooperation his advantage.

D. CONCLUSION

Tiktok influencers in Purwokerto already have knowledge regarding income zakat, because of all respondents have done income zakat. But para Insagram influencers in Purwokerto have drawbacks regarding the provision of income zakat because not all respondents understand how the provisions of income zakat. However, they realized that the income that they are obligated to issue zakat. Para Tiktok influencers in Purwokerto issue zakat

income from endorsements using the same method different. There are those who issue zakat of 10% and there are also those who issue zakat of 2.5%. para Tiktok influencers in Purwokerto don't know yet whether their income meets the nisab or not, but they still issue zakat according to the rate what they know.

Understanding the implementation of zakat carried out by para Tiktok influencers in Purwokerto are not compatible the provisions of Islamic law, because the implementation is absent standardization of nishab provisions, percentage levels of expenditure zakat, and groups of recipients of zakat. Legal basis of zakat income is attributed to gold zakat for issue income zakat, where is the amount of the nishab 85 grams of gold with a zakat rate of 2.5%. Whole the research subject who is obliged to pay zakat is only one person, and the other four are not yet obliged to pay zakat on his profession as an influencer who earns from endorsement because they have not yet reached the nishab of assets predetermined.

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