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The Perspective of Contemporary Scholars on the Zakat Payment of YouTube Google AdSense Income

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Abstract

The potential of zakat through the Google AdSense business can be used as an instrument to encourage economic growth. This can be done regardless of the pros and cons among scholars against zakat payment on Google AdSense business income on youtube. Also, this article refers to a literature study with a normative and juridical approach. The results showed several scholars argued that even though the haul had not been achieved, professional or income zakat needs to be issued as long as the nishab had been reached. Some scholars also require professional or income zakat to be issued when the nishab and haul have been reached. Meanwhile, YouTubers and content creators are professionals who are loved by people of all ages and the job is promising in the millennial era with the potential to generate lots of zakat funds. It is hoped that more similar professions with great potential will emerge in the future. Therefore, people who earn from the Google AdSense business on youtube can better understand the payment of zakat from their income. This study can be a basis for further surveys on the development of other professional zakat.

Keywords:

Income Zakat; Google AdSense; Contemporary Ulema.

Abstrak

Potensi zakat melalui bisnis google adsense dapat dijadikan sebagai salah satu instrumen mendorong pertumbuhan ekonomi. Terlepas dari pro dan kontra di kalangan para ulama terhadap pembayaran zakat penghasilan bisnis *google adsense* pada *youtube*. Artikel ini mengacu kepada studi kepustakaan dengan pendekatan normatif dan yuridis. Hasil penelitian menemukan bahwa Ada beberapa ulama yang berpendapat bahwa walaupun *haul* belum tercapai, zakat profesi atau zakat penghasilan wajib dikeluarkan apabila *nishab* sudah tercapai. Namun, tidak sedikit juga ulama yang mensyaratkan zakat profesi atau zakat

penghasilan dikeluarkan ketika *nishab* dan *haul*-nya sudah tercapai. *Youtuber* dan Content creator sebagai salah satu profesi yang digandrungi segala kalangan usia sehingga, pekerjaan tersebut cukup menjanjikan di era milenial dan berpotensi menghasilkan dana zakat yang cukup banyak. Diharapkan ke depannya, pada saat ini profesi-profesi yang sangat menjanjikan untuk menghasilkan penghasilan yang besar mulai banyak bermunculan salah satunya adalah *youtubers*, seseorang yang berpenghasilan dari bisnis *Google AdSense* pada *youtube* tersebut dapat lebih memahami mengenai pembayaran zakat dari penghasilannya serta penelitian ini dapat menjadi pijakan untuk penelitian selanjutnya mengenai perkembangan zakat profesi lainnya.

Kata Kunci:

Zakat Penghasilan; Google AdSense; Ulama Kontemporer.

1. Introduction

In accordance with Islamic law, zakat is one of the mechanisms for enhancing the economic well-being of the populace.¹ As Muslims, we are well aware that one of Islam's pillars describes zakat. Generally speaking, zakat is divided into two categories: zakat on wealth (*māl*) and zakat on soul (*nafs*), also known as zakat fitrah in society.² According to sharia, zakat is one way to govern, acquire, and employ possessions.³ Zakat is property-based worship with two dimensions: *hablun min Allāh*, which regulates the relationship between humans and their creators, and *hablun min al-nās*, which governs the relationship between humans and one another.⁴

The responsibility and significance of performing this zakat are spelled out in Allah's word in Qur'an Surah al-A'raf verse 156:

Meaning:

Establish for us both worldly and eternal prosperity. Indeed, we repent and return to You. (Allah) said, "My suffering will be inflicted on whomever I want,

¹ Chadijah Haris, "Zakat As a Solution for Public Economic Recovery in the Era of Covid-19," *Tasharruf: Journal Economics and Business of Islam* 6, no. 1 (2021): 1, doi:10.30984/tjebi.v6i1.1463.

² Anwar, "The Law of Productive Zakat in Islam and Its Impact Towards Economy," *International Journal of Engineering Technologies and Management Research* 4, no. 2 (2020): 10–21, doi:10.29121/ijetmr.v4.i2.2017.77.

³ Mohd Rizuan Abdul Kadir and Abdul Aziz Abdullah, "Management of Accounting for Business Zakat Practices in Malaysia: A Closer Look," *International Journal of Academic Research in Business and Social Sciences* 9, no. 11 (2019): 894–906, doi:10.6007/ijarbss/v9-i11/6608.

⁴ Muhamad Firdaus Ab Rahman et al., "The Level of Perception of Students Towards Fi Sabilillahs Zakat Distribution: Case Study of Universiti Sains Islam Malaysia," *International Journal of Advanced Research* 9, no. 01 (2021): 802–13, doi:10.21474/ijar01/12359.

*and My mercy encompasses all things. I will establish My benevolence for those who are pious, pay zakat, and believe in Our signs."*⁵

As is well-known, business in the modern period has undergone tremendous development, beginning with the business and trading media. In the past, businesses were done face-to-face, but now internet (online) firms are beginning to emerge via virtual media.⁶ Popular and in high demand on the Internet nowadays is the Google AdSense advertising program, which is a Google-owned advertising service that allows web or blog owners to display advertisements on their sites and make additional cash. Text, graphics, and even videos may appear as different forms of advertisements.⁷

The emergence of Google AdSense as one of the services used by youtubers or content creators to earn cash through advertising and the vast number of viewers from content supplied to the youtube platform make it one of the occupations engaged in by individuals of all ages.⁸ The YouTuber profession or Content creation enables a person to generate cash from their activity in accordance with YouTube's regulations.⁹ Therefore, YouTubers are required to pay state taxes on their earnings. On the other hand, there are a large number of Muslim YouTubers and content creators with promising incomes who can employ professional zakat to meet their requirements on income and assets.

Because what YouTubers and content creators do might be considered one of the professions, professional zakat can be used as a legal basis for collecting zakat

⁵ Kementerian Agama RI, *Al-Qur'an Dan Terjemahannya* (Jakarta: Lajnah Pentashihan Mushaf Al-Qur'an Badan Litbang dan Diklat Kementerian Agama RI, 2019), <https://lajnah.kemenag.go.id/unduh/category/3-terjemah-al-qur-an-tahun-2019>.

⁶ Tira Nur Fitria, "Bisnis Jual Beli Online (Online Shop) Dalam Hukum Islam Dan Hukum Negara," *Jurnal Ilmiah Ekonomi Islam* 3, no. 01 (2017): 52, doi:10.29040/jiei.v3i01.99.

⁷ Dika Putri, "ADVERTISING PAY PER CLICK (PPC) DENGAN GOOGLE ADSENSE PERSPEKTIF HUKUM ISLAM," *YUDISIA: Jurnal Pemikiran Hukum Dan Hukum Islam* 9, no. 2 (2018), doi:10.21043/yudisia.v9i2.4767.

⁸ Fathuddin and Muhammad Mukromin, "Advertising Business Pada Google AdSense Di Youtube Perspektif Ekonomi Syariah," *Jurnal ilmiah Ekonomi Islam* 7, no. 3 (2021), doi:10.29040/jiei.v7i3.3598.

⁹ Prianto Budi Saptono and Ismail Khozen, "Regulating Income Tax: Case of Indonesian YouTubers," *Varia Justicia* 17, no. 2 (2021): 199–215, doi:10.31603/variajusticia.v17i2.5168.

from them.¹⁰ In regards to professional zakat for YouTubers and content makers, there are currently differing opinions amongst scholars, as this type of zakat is not explicitly defined in the Qur'an.¹¹ Yusuf al-Qaradhawi's view on professional zakat emphasizes that business assets such as employee salaries, employee wages, income for doctors, engineers, advocates and others who do certain professions and also income derived from capital invested outside the trade sector, as in Cars, ships, airplanes, printing houses, and others, must be subject to zakat for one year and issued when received.¹² Contrary to the opinion expressed by Wahbah al-Zuhailī, the four schools of thought declare that there is no zakat on profits until they reach the nisab and haul.¹³ This opinion implies that it is not compulsory to pay zakat upon receiving income, but rather to wait until it reaches the nisab and haul of held property.

The popularity of the Google AdSense program is driven by the fact that the majority of millennials are more engaged in social media platforms like YouTube.¹⁴ Google AdSense advertising includes additional benefits, such as ads that can run for 24 hours, may be accessed every day, and have a greater marketing reach. Because the advertising system is viewed as basic and straightforward, many advertising-needing businesses and agencies perceive YouTube as a potential advertising platform. Another reason is that Youtube media is very easy to access, not only through computer media or PCs (Personal Computers), but also through smart phones (Smart phones), which may display YouTube video material anytime, anywhere, and are accessible to anyone.

¹⁰ L Hamdani and E Hamzah, "The Youtuber's Waqf and Zakat Model as a Fundraising Innovation for Waqf Funds," in *International Conference of Zakat*, 2021, 267–76, <https://iconzbaznas.com/submission/index.php/proceedings/article/view/283>.

¹¹ Aan Zainul Anwar and Miftah Arifin, "The Degree Of Understanding Of Zakat On Profession/Income In Jepara Regency," *Jurnal Ilmiah Al-Syir'ah* 16, no. 2 (2018): 138, doi:10.30984/jis.v16i2.665.

¹² Hukmiah Husain et al., "International Journal of Multicultural and Multireligious Understanding Yusuf Al-Qaradawi Concept on Professional Zakat," *International Journal of Middle East Studies* 6, no. 6 (2019): 1–9, doi:10.18415/ijmmu.v6i6.1185.

¹³ Nur Mohamad Kasim, "Optimizing Government Policies On Profession Zakat," *Al-Ahkam Jurnal Ilmu Syari'ah Dan Hukum* 3, no. 2 (2018), doi:10.22515/al-ahkam.v3i2.1347.

¹⁴ Stuart Cunningham and David Craig, "Online Entertainment : A New Wave of Media Globalization ? Introduction," *International Journal of Communication* 10 (2016): 5409–25, <https://ijoc.org/index.php/ijoc/article/view/5725/1832>.

Professional zakat through Google AdSense services performed by youtubers or content creators is a feasible zakat in Indonesia, given the number of high-income youtubers and content creators. The difference regarding the zakat obligation of the YouTuber profession or content creator lies in the aspect of having reached the nisab and the profit earned, while the other aspects are not detailed further. Therefore, the purpose of this research is not only to discuss the opinions of contemporary scholars regarding the differences in the ability of professional zakat, but also to examine it in greater detail. Potential zakat professional YouTuber or video creator in terms of legality, procedures, and ramifications for the public good.

2. Literature Review

Zakat has multiple linguistic interpretations, including *al-barakat* (blessing), *al-tahārah* (holiness), *al-namā* (growth and development) and *al-salah* (order).¹⁵ In the translation of Imam Taqiyuddin's book *Kifāyat al-Akhyar*, Abu Bakr bin Muhammad al-Husaini states that the word zakat can be translated as progress, benefits, and numerous qualities.¹⁶ Nonetheless, the idea remains the same, namely that zakat is a conditional portion of property, which Allah mandates the owner to pay over to those who are entitled to receive it, under particular conditions, even though the scholars have presented it in somewhat different manner.¹⁷

It is impossible to ignore technological advancements at this moment. This technology's potential use to marketing endeavors will be highly strategic. On the one hand, the use of the technology revolution will have an effect on the existence of zakat institutions as zakat collectors, while on the other hand, it will be to the people's advantage.¹⁸ A zakat institution must make use of and further improve

¹⁵ Engku Muhammad Tajuddin Engku Ali et al., "Strengthening Drug Rehabilitation Centers through Zakah Fund," *International Journal of Academic Research in Business and Social Sciences* 7, no. 8 (2017): 714–21, doi:10.6007/ijarbss/v7-i8/3280.

¹⁶ Muhamad Firdaus et al., "Agricultural Zakat from the Islamic Perspective," *Journal of Fatwa Management and Research* 17, no. 2 (2019): 92–111, doi:10.33102/jfatwa.vol0no0.276.

¹⁷ Maulidah Narastri and . Hamidah, "Review of Zakat Financial Statements from the View of Ayat Al-Ahkam," *KnE Social Sciences* 2019 (2019): 1–12, doi:10.18502/kss.v3i26.5354.

¹⁸ Syamsuddin Syamsuddin, "The Role of IZI Supervision in Productive Zakat Utilization," *Ilmu Dakwah: Academic Journal for Homiletic Studies* 14, no. 2 (2020): 389–410, doi:10.15575/idajhs.v14i2.10709.

technology. It will be more intriguing when zakat institutions collaborate with multiple parties through the use of technology and digital transformation.

Google AdSense is an internet-based advertising partnership program that is administered by Google. As the owner of a website or blog that has registered and been approved for the AdSense advertising program, you can install an ad unit whose form and content have been defined by Google. This technique is known as the Pay Per Click (PPC) system or pay per click. Website or blog owners will get revenue from Google in the form of a profit-sharing arrangement for every ad clicked by site visitors.

Today, Google AdSense is one of the most prominent affiliate programs for online businesses. Google AdSense collaborates with website owners to monetize their sites under the slogan "Make money online through website monetization." Everyone can become a Google ad publisher on simple and quick terms, which is sufficient to display Google advertisements on their websites or blogs. Using the PPC (Pay Per Click) commission model, Google generates revenue. This strategy is simpler and more liquid than other affiliate programs, which require us to sell products in order to receive a commission.

Google AdSense has ushered in a new era of internet commerce. Google does not need to seek out large investors, but rather enough ordinary folks with internet-connected computers. By utilizing the Google AdSense platform, many individuals have created billionaires online. In Indonesia, the potential for zakat through professional zakat is quite significant, so a framework with solid laws is required to draw zakat from youtuber or content provider muzakki.¹⁹ By maximizing the potential of zakat through the Google AdSense service, the present quantity of zakat can be increased.

¹⁹ Fawad Khaleel, "Redefining Poverty and Its Measurement: An Islamic Political Economy Perspectives," *Global Review of Islamic Economics and Business* 4, no. 02 (2016), doi:10.14421/grieb.2016.042-01.

3. Research Method

This article is a literature review based on qualitative research. In evaluating the object of study, this research refers to the study of literature, the study of the thinking of the characters, the analysis of textbooks, and the study of history. The research investigates the study of the character's thinking, where the study of the character's thought is a study of the thoughts of contemporary scholars in the literature on the topic of paying zakat with google adsense on youtube. The methodology employed is normative. The study of turas books, research journals, research reports, and literature pertinent to the research topic provides the data sources. The obtained library data is descriptively examined with a thorough and in-depth study.

4. Discussion

4.1. Google AdSense Business Form and Mechanism on YouTube

There are four primary types of YouTube advertisements:

a. Ads that are skippable in-stream

A video advertisement that is skippable in stream is one that viewers can avoid. The length of the advertised video is between 12 seconds and 3 minutes. Immediately after the fifth second, the audience will be able to use the skip button.

b. Non Skippable Ads

Non Skippable in Stream is a sort of advertisement where the viewer cannot skip the video ad. Non-skippable advertisements are categorized into three categories:

1) Pre-roll Ads, which are advertisements that appear before the video begins and have a runtime of 15 to 20 seconds and typically display a green indicator.

2) Mid-roll Ads, which are advertisements that show in the middle of the video or after 10 minutes of the film and last between 15 and 20 seconds.

3) Bumper Ads, which are often shorter than the first two categories and appear at the beginning, middle, and conclusion of the video.

c. Exploration Ads

Discovery Ads are a sort of video advertisement that will appear on search results pages, the YouTube homepage, and pages connected to the currently playing video.

d. Non Video Ads

Non Video Ads are a sort of YouTube Ads that offer advertising services excluding video. Typically, non-video advertisements will show as text, photos, or cards. This sort of YouTube advertisements was previously known as In-Display Ads. There are three types of non-video YouTube advertisements: Sponsored Card A, Overlay Ads, and Display Ads.

YouTube Google AdSense Business Mechanism:

a. YouTube Google AdSense Business Work System

Monetization of youtube channels, Monetization is transforming video material on the youtube platform so that what was formerly merely an entertainment medium can become a means for producing revenue. Many young YouTubers and adults have implemented the monetization method in order to generate cash quickly and easily from video content alone. The initial step is to join or connect the newly created AdSense account to the YouTube partner program.

The primary specific necessity is to initially collect viewers and subscriptions. Join Google AdSense and register an AdSense account after acquiring a large number of viewers and subscribers.

The steps required to register or create a new AdSense account are as follows: go to <https://www.google.com/adsense/start>; click register; input the URL of the personal youtube channel site; enter email address; click save and continue; login to google account; select your nation or region of residence; review and accept the AdSense terms and conditions; click create account.

Next, submit a request for monetization:

1) Register for a Google email account; 2) Log in to YouTube; 3) Configure your account preferences. First, verify your YouTube account through your cell phone number: Click on creator studio; click channel – status and features; and in the monetization section, click activate; activate your YouTube channel for monetization;

review the YouTube monetization agreement; enter your Google or AdSense account information; and click activate again. Link the YouTube URL and choose the language of the YouTube clip, then click Save and Continue. Select a nation and click Send My Application. Enter the payee's name and address.

2) YouTube will assess channels that have applied for monetization in order to determine their eligibility for acceptance. This process typically takes between two weeks and several months.

3) Once the YouTube channel is prepared for promotion, the owner must select a monetization preference or ad display format to be deployed on the YouTube channel.

b. YouTube's Google AdSense Business Payment System

1) Electronic funds transfer (EFT)

For EFT, this is accomplished by depositing AdSense earnings in local currency directly into the user's bank account. EFT is divided into three categories.

The first is the Single Euro Payments Area (SEPA), which provides an efficient and cost-effective Electronic Funds Transfer (EFT) alternative in a number of Euro-only countries.

The State of Indonesia has not been added to the list of these payment method categories for Western Union Quick Cash, which is currently only available in a limited number of countries.

The final option, Bank Transfer, transfers monies directly to the user's bank account. AdSense will transmit the user's profits in US Dollars or Euros, depending on the user's account currency, by international bank transfer to the bank that the user specifies, and the user will receive the funds in the bank account that the user designated.

2) Check

The check will be mailed via standard mail. Users will get a check within two to four weeks of the delivery date. Only Argentina, Bolivia, Chile, Colombia, Ecuador, Mexico, Paraguay, Uruguay, and Venezuela receive payments by check.

Selection and configuration of a payment method on Google AdSense: Sign in to your AdSense account Click payment Click manage payment method Click add

payment method (input your bank account information and other details) Click add payment method. Check the box, set as the primary payment method, and then click the "Save" button.

c. YouTube's Google AdSense Business Income System

To compute AdSense earnings, you can utilize the Google AdSense system's standard calculation algorithms. There are two fundamental calculating formulas:

1) RPM (Revenue per Thousand Impression) (Revenue per Thousand Impression)

RPM, or revenue per thousand impressions, indicates the expected amount of money earned for every thousand impressions. Actual earnings are calculated by dividing the estimated earnings by the number of page visits and then multiplying the result by 1,000.

2) Price per click

Cost per click is the amount of money made each time a visitor (audience) clicks on an advertisement in a video to learn more about it. This cost-per-click is established by the advertiser based on the advertised product or service. However, the authors are unaware of the CPC value for each ad unit; only AdSense and advertisers have this information. Typically, the YouTube Analytics revenue report's revenue option is utilized to view the final predicted earnings.

4.2. The Form of Zakat Google AdSense Business Income on YouTube

4.2.1. Definition of Income Zakat

Professional/income zakat is the imposition of zakat on the income of workers based on their profession. Professionals, on the other hand, have a broader perspective because everyone works based on their skills, or, in other words, because of their vocation.²⁰ Consequently, a precise definition of professional zakat is essential. Consequently, professional zakat can be defined as zakat given from halal business outcomes that can yield very substantial results (money) in a

²⁰ Muhammad Iqbal, Rusli Rusli, and Musyahidah Musyahidah, "Management Strategies of Professional Zakat Funds for Mustahiq Family Welfare By Amil Zakat Body," *International Journal of Contemporary Islamic Law and Society* 1, no. 1 (2019): 39–51, doi:10.24239/ijcils.vol1.iss1.4.

relatively simple manner, due to a certain ability.²¹ Therefore, based on these criteria, the types of enterprises relevant to one's occupation can be described. issued from the profits of a legal business that generates a reasonably large amount of results (money) through a given talent.

When regarded from the perspective of a professional business,²² it can take the shape of: a. Physical effort, such as employees and artists; b. Intellectual effort, such as research and development; or c.

- b. Mental efforts, such as consultants, designers, and physicians
- b. Position-related efforts, including commissions and office allowances
- d. Capital ventures, such as investments.

In contrast, the consequences of the profession's efforts can take the shape of: 1) Regular and definite monthly, weekly, or daily outcomes, such as worker pay and employee salaries.

2) Results that are not fixed and cannot be precisely estimated, such as contractors, attorneys, author royalties, consultants, and artists.

Professionals such as consultants, attorneys, commissioners, contractors, investors, brokers, doctors, corporate personnel, authors/creators, artists, and so forth. Because the types of occupations in the community at the time of the Prophet Muhammad and the time of the scholars were still quite simple. Thus, in contrast to the present era, which as a profession has evolved in accordance with the evolution of modern life, which the ancient scholars could never have envisioned. The number of professions that can easily provide for one's needs and provide benefits is currently very high. The Fatwa issued by the Indonesian Ulema Council in 2003 about zakat on income (profession) is permissible.

4.2.2. The Origins of Zakat on Income

Since the time of the Prophet Muhammad, professional zakat has never been in the history of Islam. nonetheless, in the late 1960s of the 20th century, the concept

²¹ Muhsin Nor Paizin, "Intellectual Property Rights: Open Access Usage of Islamic Alms ' s Online Portal: Case Study on Pusat Pungutan Zakat (PPZ), Federal Territories of Malaysia," *Intellectual Property Rights: Open Access* 5, no. 1 (2017): 1–4, doi:10.4172/2375-4516.1000175.

²² Irda Agustin Kustiwi, "Responsibility Accounting on Amil Zakat Organization," *Journal of Accounting Auditing and Business* - 4, no. 1 (2021): 32–40, doi:10.24198/jaab.v4i1.31308.

of professional zakat began to arise. In 1969, the first edition of Sheikh Yusuf al-Qaradawi's *Fiqh Az Zakah* introduced the concept of professional zakat. In this situation, however, it appears that Yusuf al-Qaradawi was influenced by two additional scholars: Sheikh Abdul Wahhab Khallaf and Sheikh Abu Zahrah.

In Indonesia, the study and practice of professional zakat flourished in the late 1990s and early 2000s. Especially after Yusuf al-Qaradawi's *Fiqh Zakat* was translated into Indonesian by Didin Hafidhuddin and released in 1999 under the title *Fiqh Zakat*. Since then, professional zakat has been widely implemented through zakat management institutions in Indonesia, including government-owned BAZ (amil zakat agency), BASDA or BASNAZ, and privately held LAZ (amil zakat institutions), such as PKPU, Dompot Dhuafa, etc.²³

4.2.3. Legal Basis on Zakat Obligations for Professionals

The law requiring zakat on income/profession is based on Quran 2:67.

O you who believe, spend (in the cause of Allah) a portion of your good deeds and a portion of what We bring forth from the ground for you. And do not choose the terrible ones and then spend from them, even if you do not want them and can only take them by straining your eyes. and know that Allah is Rich and Worthy of Praise.

Sayyid Qutub (d. 1965 ad) interpreted the word of Allah swt in his commentary *Fi Zhilalil Qur'an*. The aforementioned indicates that the book encompasses all the results of good and lawful human endeavor, as well as all that Allah swt has issued from within and above the ground, including agricultural and mining products such as oil. Because the Koran encompasses all forms of riches, from the time of the Prophet Muhammad to the present day. All zakat must be administered in accordance with the conditions and amounts outlined in the Sunnah of the Prophet Muhammad. both what is directly known to him and what is qiyas to him.²⁴

In His Word QS adz-Dzaariyaat / 51: 19

²³ Ade Adriansyah, Anis Mashdurohatun, and Widhi Handoko, "Implementation of Zakat & Professional Income Tax Payments for Notaries & PPAT (Comparative Law Study of Zakat Payment System & Professional Income Tax)," *Sultan Agung Notary Law Review* 3, no. 1 (2021): 17, doi:10.30659/sanlar.3.1.17-26.

²⁴ Sayyid Quthub, *Fi Zhilalil Qur'an* (Juz I, Beirut: Daar el-Surq, 1997), h. 310-311.

And in their money there is a right for the needy who beg and for the poor who do not receive a portion.

In calculating the nishab, amount, and timing of professional zakat issuance, multiple findings are feasible. This is highly dependent on the *qiyās* (analogy) employed.²⁵ First, if it is similar to trade zakat, the nishab, grade, and period of issuance are identical to trade zakat and zakat on gold and silver. His nishab is worth 85 gold salts, the zakat rate is 2.5%, and it is issued once a year after essential needs have been deducted. If it is comparable to agricultural zakat, then His nishab is 653 kilograms of rice or wheat, the zakat rate is five percent, and it is issued whenever he receives a wage or other money, such as once every month. Third, if it is similar to zakat rikaz, the zakat is 20 percent without any nishab and is collected upon receipt.

Generally speaking, professional zakat is equivalent to both agricultural zakat and gold and silver zakat. In terms of nishab, it is comparable to agricultural zakat, which is five *ausaq* or 653 kilograms of rice or wheat and is issued upon receipt. For example, zakat is issued directly each month to employees who earn a monthly pay, just as it is issued at harvest to farmers. Because professional zakat is similar to agricultural zakat, there is no provision for haul. It may be governed by a country's *'urf* (custom) that it must be distributed at the time of receipt, for instance every month. Therefore, for professions that generate money daily, such as physicians who open their own practice or *da'is* who deliver daily lectures, the zakat is issued once per month.

The connection between professional zakat and agricultural zakat is made because similarities exist between the two (*al-syabah*). If the harvest in each season is unrelated to the previous harvest, then the salaries and wages earned each month are also unrelated to the income of the first month, the second month, and so on. This is distinct from trade, which is always associated between the first and second months, and so on, up to a year or the year of closing the books.

²⁵ Safwan Kamal, "Wisdom Of Zakat (Muzakki Behavioral Phenomenon Of Paying Zakat For Professionals In Langsa City, Aceh Province)," *Maro; Jurnal Ekonomi Syariah Dan Binsin* 4, no. 2 (2021): 101–8, doi:10.31949/maro.v4i2.1666.

From the perspective of the level of zakat, it is comparable to zakat money, as salaries, honoraria, wages, and other compensation are typically paid in monetary form. Consequently, the zakat rate is *rub'ul usyri*, or 2.5%.

In assessing the level and nishab of professional zakat on agricultural zakat and zakat nuqud (gold and silver), the *syabah* technique is used to estimate the legal illat of qiyas. Muhammad al-*example Amidi's* of qiyas *syabah* is a slave who is equivalent to two things, namely humans (*nafsiyyah*) resembling a free person (*al-hur*) and horses since they possess and may be traded on the market.

If a consultant receives an honorarium of, for example, five million rupiah per month, and this amount has reached the nishab, then he is required to pay zakat of 2.5% per month. Similarly, a YouTuber who receives a monthly salary of ten million rupiahs is required to give zakat of 2.5% on a monthly basis. In contrast, if his income is below the nishab, he is not required to pay zakat. However, he is encouraged to donate and give to charity, with the amount depending on his abilities and sincerity.

4.3. Opinions of Modern Scholars Regarding Zakat Payments for Google AdSense Business Income on YouTube

4.3.1. Yūsuf al-Qaradāwī

According to Yūsuf al-Qaradāwī, *al-māl al-mustafād* refers to income or income obtained via skill, whether done individually or collectively in Ushul Fiqh. Upon reaching the nishab, all income from these professions must be subject to zakat, in accordance with the provisions of the Qur'an, which states, "And on their possessions there is a right for the needy who ask and the poor who do not receive a part" (QS. Adz-Dzariyat/51:19).²⁶

Yūsuf al-Qaradāwī compares professional zakat to zakat on wealth. So that the amount of nishab and the percentage of zakat are equal, which is 2.5% of the remaining annual net income. That is, gross income is subtracted from the overall expenses for an acceptable standard of life, including food, clothing, and, if

²⁶ Euis Nurlaelawati, "Zakat and the Concept of Ownership in Islam: Yusuf Qaradawi's Perspective on Islamic Economics," *Al-Jami'ah: Journal of Islamic Studies* 48, no. 2 (2010): 365–85, doi:10.14421/ajis.2010.482.365-385.

applicable, a year's mortgage. The amount of zakat on income is dependent on the source of the income; if the revenue is earned as an employee or professional (salary recipients), the zakat is forty percent (2.5%). While the most acceptable measure of nishab is annual income, i.e. if an employee's annual income exceeds the nishab (equal to 85 grams of gold), zakat is required. In order to facilitate its implementation, zakat can be given whenever a pay is received. Moreover, there are numerous Amil Zakat Institutions (LAZ) that will manage and distribute zakat payments in a professional manner, thereby maximizing the development advantages for Muslims.

Yūsuf al-Qaradāwī permits two occurrences,²⁷ namely: The first step is to apply the nishab to every quantity of revenue or money received; thus, the income that reaches the nishab, such as a high salary and a significant honorarium for an employee, must be issued zakat, whilst those who do not reach the nishab are not required to pay zakat. This provision is closer to equality and social justice, and it is also a realization of the opinion of friends and fiqh academics that Zakat is mandatory upon receipt of income if it surpasses the nishab threshold.

Second, collecting the wage or revenue acquired repeatedly over a period of time until it reaches the nishab, as in the case of mining, where fiqh scholars believe that the results achieved from time to time that are uninterrupted in the middle will total to reach the nishab. Consequently, it can be determined that the period of one year is a unit according to the views of the shari'ah makers and modern taxation experts. If the one-year provision is applied in zakat, then zakat net income from an employee or professional group can be collected in a full year if it has reached the nishab.

So, in this professional zakat expenditure, there are two types of implementation based on human income, namely: for people with a monthly salary, the approach is with agricultural products with a nishab of 5 wasaq, which is

²⁷ Gusnam Haris, "The Application of Dynamic Zakat Percentage by Yusuf Al-Qaradawy on the Professional Zakat in Indonesian BAZNAS Introduction The Indonesia National Zakat Board or Badan Amil Zakat Nasional Indonesia (BAZNAS) Was Established Based on a Presidential Decree," *Asy-Syir'ah: Jurnal Ilmu Syari'ah Dan Hukum* 54, no. 2 (2020), doi:10.14421/ajish.2020.54.2.299-317.

equivalent to 653 kg of dry milled grain, and the zakat is 2.5%, which is issued when receiving results (salary) and no haul. The second one, whose income is not monthly, such as tailors, contractors, attorneys, and physicians, might use the zakat property method. Thus, the nishab is equivalent to 85 grams of gold, and the amount of zakat equals 2.5% of the annual income less consumer debt.

4.3.2. Wahbah al-Zuhailī

Wahbah al-Zuhailī, one of the foremost current scholars, penned the following in his book *Al-Fiqh al-Islām wa Adillatuhu*: "What is the requirement of the four schools of thought that there is no zakat for mal mustafad (professional zakat) unless it has reached the nishab and haul."²⁸

During a question-and-answer session at the Baitul Mugni Mosque, he stressed that this professional zakat lacks a solid basis in the Quran and as-Sunnah.²⁹ Whereas zakat is one of the pillars of Islam, for which the basis must be qath'i and cannot be merely the result of thought and ijtihad at a certain time, this is not the case for ijtihad.

However, he makes allowances for individuals who need professional zakat. "And it is conceivable to have an opinion on the requirement of zakat on the mustafad simply when receiving it, even if it is not for a year, because it takes the opinion of some of the companions, such as Ibn Abbas, Ibn Mas'ud, and Mu'awiyah," he wrote.

4.3.3. Abdullah bin Bāz

Sheikh Abdullah bin Bāz, the mufti of the Kingdom of Saudi Arabia at the time, was a contemporaneous scholar who likewise disapproved of professional zakat. The following excerpt is taken from his fatwa:

"Salary zakat in the form of money must be specified: If the wage has been received, one year has elapsed, and one nishab has been attained, then zakat is

²⁸ Mohammad Dendi Abdul Nasir, "Implementation of Zakat Fund Empowerment Model, Infaq, Shadaqah in Badan Amil Zakat Nasional (Baznas) Madiun City," *Ad-Deenar: Jurnal Ekonomi Dan Bisnis Islam* 4, no. 02 (2020): 232, doi:10.30868/ad.v4i02.850.

²⁹ Fitra Rizal, "Wakaf Non Muslim Dan Wakaf Uang Menurut Pandangan Wahbah Zuhaili," *Al-Intaj: Jurnal Ekonomi Dan Perbankan Syariah* 5, no. 2 (2019): 176, doi:10.29300/aij.v5i2.2059.

required. If his wage is less than one nishab, one year has not elapsed, and he has already spent it, then he is exempt from zakat."

Based on the preceding fatwa, Sheikh Abdullah bin Bāz requires nishab and haul. If the nishab and haul on a given income are not met, there is no zakat duty.

4.3.4. M. Quraish Shihab

According to Quraish Shihab,³⁰ there are scriptures that illustrate the generality of zakat, which encompasses "the fruits of your good deeds," as mentioned in QS al-Baqarah/2:267. As specifically stated in the text, a solid basis for the application of zakat on revenue "If some of the consequences of your efforts are positive, zakat must be paid on income based on the type of business that does not conflict with Shari'a. Included in the definition of generally applicable are the outcomes of human efforts obtained in a legal manner and known at each time period.

Commenting on the preceding verse, Quraish Shihab explained: This verse defines the given livelihood and the nature of the given livelihood. The first point to emphasize is that the expenditures should be worthwhile. However, you are not required to spend the entire amount. Some are required, while others are encouraged. In addition, it is mentioned that the expenditures are derived from your labor and from what We extract from the depths of the earth. Obviously, the outcomes of human labor vary, and even on a daily basis, previously unknown enterprises, such as service businesses, and their diversity might arise. Everyone is covered by this verse, and everyone must spend time with it. Similarly, what we offer to you from the depths of the ground, namely agricultural items. If you interpret this verse as an obligatory mandate, zakat must be paid on all business results, regardless of their form, including an employee's salary if it meets the standards established in the context of zakat. Similarly, agricultural products, whether known or unknown at the time of the Prophet or unknown at the time this scripture was

³⁰ Aulia Fitri Yunus, Sidik Sidik, and Kamaruddin Kamaruddin, "The Concept of Spiritual Education in Surah Ibrahim Verses 35-41 According to Muhammad Quraish Shihab," *International Journal of Contemporary Islamic Education* 1, no. 1 (2019): 20–47, doi:10.24239/ijciied.vol1.iss1.3.

revealed. The meaning of the phrase "We bring forth from the depths of the soil" encompasses agricultural items such as cloves, pepper, and fruits, among others.

5. Conclusion

The form of zakat applicable to Google AdSense business income on YouTube is Income Zakat, also known as Professional Zakat. Numerous scholars are both for and against Zakat on Income or Professional Zakat. Some contend that zakat must be paid on revenue that has reached the nishab even if the haul has not been attained. However, not a few scholars also need the completion of zakat, nishab, and haul occupations. Currently, professions with the potential to earn substantial incomes are beginning to emerge, such as YouTubers. In addition, occasionally this profession earns more revenue than farmers, ranchers, and other occupations that need a great deal of additional effort to do their duties. Those who earn from Google AdSense on YouTube, especially YouTubers, can gain a better understanding of the zakat obligation. It is feasible that study on zakat payments derived from Google AdSense commercial revenue on YouTube will serve as a foundation for future studies on the evolution of zakat in other professions.

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