



Digital Professions and the Future of Zakat

(A *Maqāṣid*-Based Study of the 2024 Fatwa by the Indonesian Ulema Council (MUI))

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Abstract


The rise of digital professions in Indonesia, particularly YouTubers and social media influencers, has challenged conventional frameworks of Islamic jurisprudence on zakat. To address this normative gap, the Majelis Ulama Indonesia (MUI) issued Fatwa 2024, which mandates zakat on income earned through digital platforms. This study aims to critically examine the *manhaj istinbat* (legal reasoning methodology) employed in the fatwa, focusing on its integration of *ushul al-fiqh* principles and *maqāṣid al-sharī'ah* values. Using a qualitative content analysis approach, the study evaluates primary texts, classical fiqh sources, and socio-economic data. The fatwa demonstrates a hybrid reasoning model combining *qiyās*, *maslahah mursalah*, and contextual deliberation, reclassifying digital income under *zakatable* categories. It also affirms that only lawful income is eligible for zakat, excluding unethical earnings such as those from hoaxes or immoral content. Findings reveal that while the fatwa offers strong theological and epistemic foundations, its practical implementation faces challenges, including low awareness among digital workers and fragmented institutional support. Nevertheless, the fatwa represents a forward-looking articulation of Islamic law that is responsive to modernity while remaining grounded in tradition. This research contributes to Islamic legal studies by offering a detailed analysis of how fatwas evolve in response to digital economic realities, and proposes strategic directions for enhancing fatwa efficacy and digital zakat governance.

Keywords: Zakat on Digital Professions; Fatwa MUI; Maqāṣid al-Sharī'ah; Islamic Digital Economy; Zakat Compliance Indonesia

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Introduction

The rapid expansion of digital transformation in the global economy has profoundly reshaped both the landscape of work and the mechanisms by which individuals earn a livelihood. In Indonesia, the emergence of digital professions such as YouTubers and social media influencers (selebgram) has not only forged new pathways for economic productivity but also challenged traditional Islamic legal conceptions of income and wealth. As of 2023, Indonesia reported more than 170 million active social media users, with YouTube and Instagram ranking as the two most dominant platforms.¹ These platforms serve as primary avenues for content creators to earn income through advertisements, brand collaborations, and creative monetization. For a growing segment of society, especially among the youth, digital professions have become emblematic of financial independence and social recognition.

However, this shift has introduced complex normative questions in Islamic jurisprudence, particularly regarding the obligation of zakat. Zakat, the third pillar of Islam, has traditionally been associated with specific categories of wealth such as gold, silver, livestock, agricultural products, and trade assets, as discussed in classical *fiqh* literature. The ambiguity surrounding whether income derived from digital professions qualifies as *zakatable* wealth has resulted in considerable legal uncertainty. To address this gap, the Indonesian Council of Ulama (Majelis Ulama Indonesia, MUI) issued Fatwa No. 4/2024, mandating zakat for digital content creators such as YouTubers and selebgram.² While this fatwa provides an initial framework for legal clarity, it also opens broader inquiries concerning the calculation mechanisms and distribution schemes suitable for digital income within the Islamic economic framework.

The centrality of MUI in this context lies in its role as the highest religious authority in Indonesia. Fatwa 2024 stipulates that zakat on digital income is obligatory once it reaches the nisab threshold, without the requirement of a full lunar year (*haul*). This approach reflects an attempt to align normative Islamic principles with evolving socio-economic realities. As noted by Kaunda,³ Fatwas serve not only as legal instruments but also as tools for social consolidation amid increasingly individualistic economic systems. Consequently, the digital zakat fatwa embodies a convergence between classical *fiqh* authority and modern regulatory necessities.

This development represents a broader trend in contemporary Islamic legal thought, emphasizing the dynamic application of jurisprudential principles to emergent issues. Two key frameworks underpinning this discourse are *ushul al-fiqh* and *maqāṣid al-shari'ah*. While *ushul al-fiqh* provides foundational methodologies for deriving legal rulings from primary sources, *maqāṣid al-shari'ah* focuses on the overarching objectives of Islamic law, such as preserving faith (*ḥifẓ al-dīn*), life (*ḥifẓ al-nafs*), and wealth (*ḥifẓ al-māl*).⁴ The integration of these frameworks in MUI's legal reasoning reflects an effort to ensure the fatwa remains both jurisprudentially sound and socially responsive.

¹ S Kemp, "Digital 2023: Indonesia," 2023.

² Muhammad Dzikri Fauzan, "Analisis Kewajiban Zakat Profesi Dari Penghasilan Youtuber Dan Selebgram Perspektif Hukum Islam Berdasarkan Konsensus Fatwa MUI Nomor 4/Ijtima Ulama/VIII/2024" (Universitas Islam Indonesia, 2025).

³ Ryan Bianda Kaunda, Muhammad Yosef Niteh, and Maad Ahmad, "Religious Moderation In The Indonesian Ulama Council (MUI) Fatwa: Analysis Of Fatwa Fikih On Interfaith Greetings," *Al-Qanātir: International Journal of Islamic Studies* 34, no. 1 (2025): 82–92, <https://doi.org/10.64757/alqanatir.2025.3401/974>.

⁴ Syarif Hidayatullah, "Maslahah Mursalah Menurut Al-Ghazali," *Al-Mizān: Jurnal Hukum Dan Ekonomi Islam* 2, no. 1 (2018): 115–63, <https://doi.org/https://doi.org/10.33511/almizan.v2n1.115-163>.

Nonetheless, challenges remain in the practical implementation of this fatwa, particularly in terms of public understanding and compliance. According to the Zakat Literacy Index (ILZ) by BAZNAS, the level of zakat literacy in Indonesia's general population is moderate. Since the survey does not differentiate based on profession, specific data for YouTubers or selebgrams (celebrity Instagram users) is unavailable.⁵ This underscores the urgent need for structured education and outreach initiatives. Suhartono emphasizes that fatwas function not merely as legal guidance but also as instruments of tangible social transformation.⁶ Hence, the efficacy of MUI's fatwa will hinge on its accessibility and adoption by the broader public.

Due to the lack of specific data on zakat literacy for digital professionals such as YouTubers and selebgrams, this study acknowledges the limitation in directly assessing their understanding and compliance with zakat obligations. Future research, particularly surveys that differentiate by profession, would provide more accurate insights into zakat knowledge and adherence within this sector. The absence of profession-specific data highlights the need for further empirical studies to fill this gap in the literature. To navigate these challenges, MUI has adopted a comprehensive manhaj *istinbat* (methodology of legal reasoning), which incorporates both textual and contextual approaches. The fatwa employs tools such as *qiyās* (analogical reasoning), *maslahah mursalah* (public interest), and *sadd al-dzārah* (blocking the means to harm). These methods facilitate the adaptation of classical rulings to new contexts. For example, income from social media endorsements is analogized to professional earnings previously addressed in classical jurisprudence,⁷ While also incorporating *maslahah* considerations to ensure broader societal benefit.⁸

Recent scholarship affirms that MUI increasingly embraces a *maqāṣidī* orientation in addressing novel socio-economic phenomena. Thahir notes that contemporary fatwas issued by MUI tend to integrate economic, social, and ethical dimensions within their legal framework.⁹ This reflects the concept of *tajdid manhaj al-iftā'* (renewal of fatwa methodology), aimed at preserving the relevance of Islamic jurisprudence amid societal change.¹⁰ In the case of zakat on digital income, such an approach is critical given the diverse income structures, monetization models, and ethical concerns inherent in digital content creation.

Despite emerging discussions on zakat reform and contemporary Islamic legal adaptation, few studies have systematically analyzed Fatwa MUI 2024 through a rigorous *ushuliyah*-

⁵ Puskas BAZNAS, "Laporan Indeks Literasi Zakat 2022," *Puskas BAZNAS*, 2022.

⁶ Slamet Suhartono, "Eksistensi Fatwa Majelis Ulama Indonesia Dalam Perspektif Negara Hukum Pancasila," *Al-Ihkam: Jurnal Hukum & Pranata Sosial* 12, no. 2 (2017): 448–65, <https://doi.org/https://doi.org/10.19105/al-lhkam.v12i2.1255>.

⁷ Livia Trijunita Sari and Mega Aulia Putri, "Analysis of Islamic Law Regarding Selebgram Professional Zakat from Endorsement Income (Study to UIN Raden Intan Lampung Students)," *KnE Social Sciences*, 2024, 737–45, <https://doi.org/https://doi.org/10.18502/kss.v9i2.15029>.

⁸ Novita Nurus Sa'adah et al., "Analisis Masalah Mursalah Terhadap Zakat Profesi Dari Penghasilan Konten Kreator," *Jurnal Ekonomi Bisnis, Manajemen Dan Akuntansi* 3, no. 3 (2024): 689–700, <https://doi.org/https://doi.org/10.61930/jebmak.v3i3.782>.

⁹ A Halil Thahir, "Towards the Multidimensional Ushul Al-Fiqh: A Study of the Integration of Science in the Fatwa of Majelis Ulama Indonesia," *Samarah: Jurnal Hukum Keluarga Dan Hukum Islam* 8, no. 2 (2024): 687–705, <https://doi.org/http://dx.doi.org/10.22373/sjhh.v8i2.19686>.

¹⁰ Johari Johari et al., "Istiḥsān Method and Its Relevance to Islamic Law Reform: Content Analysis of Fatwa of Majelis Ulama Indonesia on Corneal Transplant," *De Jure: Jurnal Hukum Dan Syar'iah* 15, no. 1 (2023): 1–20, <https://doi.org/https://doi.org/10.18860/j-fsh.v15i1.18442>.

maqāṣidiyyah framework. While works like Hamdani & Hamzah¹¹ and Inayati¹² highlight the significance of zakat models for the creative economy, they fall short of dissecting the specific legal methodologies employed by MUI. This gap in scholarship necessitates a focused study that unpacks the logical structure, evidentiary basis, and normative aims underpinning the fatwa.

Accordingly, this study aims to examine the *manhaj istinbāt* employed by MUI in its fatwa on zakat for digital content creators, emphasizing the integration of ushul al-fiqh and *maqāṣid al-sharī'ah* principles. The central argument posits that MUI's approach represents a contextual, *maslahah*-oriented legal model rooted in strong scriptural foundations. Furthermore, the study investigates the broader implications of the fatwa for Indonesia's national zakat system, particularly in incorporating modern professions with substantial zakat potential.

The novelty of this research lies in its comprehensive mapping of fatwa as a behavioral governance tool within the digital economy. It contributes to the discourse on contemporary zakat, MUI's institutional mechanisms, and the application of *maqāṣid* theory in Islamic legal production. By focusing on digital income zakat, which is a pivotal issue in modern Islamic finance, this study offers practical insights for policymakers, religious authorities, and zakat institutions as they navigate the new frontiers of economic obligations in the digital era.

Methodologically, the study adopts a qualitative approach, deemed most appropriate for exploring MUI's legal reasoning in a contextually grounded manner. Data were collected through content analysis of the Fatwa MUI 2024 document, supported by library research on classical and contemporary *fiqh* literature. The analytical framework draws on intertextual legal analysis, tracing how classical doctrines are reinterpreted within modern contexts. This approach aligns with recommendations by Rahmat¹³ and Thahir¹⁴, who advocate for interpretive depth in the study of contemporary Islamic legal texts. The study also integrates socio-economic data to contextualize the fatwa's relevance, particularly given Indonesia's high internet penetration and widespread social media usage.

Overall, this introduction establishes the academic and practical relevance of the study by situating Fatwa MUI 2024 within broader discourses on Islamic legal adaptation, zakat modernization, and digital economic transformation. This framework sets the stage for a detailed examination of MUI's methodological innovations in issuing a fatwa that bridges traditional jurisprudence and contemporary societal needs.

Result and Discussion

Zakat in Classical and Contemporary Perspectives

The research confirms that zakat, both conceptually and functionally, continues to serve as a central pillar of Islamic economic justice, grounded in the twin principles of purification

¹¹ Lukman Hamdani and Evan Hamzah, "The Youtuber's Waqf and Zakat Model as a Fundraising Innovation for Waqf Funds," in *Indonesian Conference of Zakat-Proceedings*, 2021, 267–76, <https://doi.org/https://doi.org/10.37706/iconz.2021.283>.

¹² Anindya Aryu Inayati, Novita Nurus Sa'adah, and Dian Lestari, "The Profession Zakāt of Muslim Content Creators: An Analysis of Maslahah Mursalah," in *Proceeding of International Conference on Sharia Economic Law (ICoSbEL)*, vol. 1, 2024, 127–37.

¹³ Rahmat Rahmat, "Metode Ijtihad Komisi Fatwa Majelis Ulama Indonesia," *NUKHBATUL'ULUM: Jurnal Bidang Kajian Islam* 2, no. 1 (2016): 159–66, <https://doi.org/https://doi.org/10.36701/nukhbah.v2i1.11>.

¹⁴ Thahir, "Towards the Multidimensional Ushul Al-Fiqh: A Study of the Integration of Science in the Fatwa of Majelis Ulama Indonesia."

(*taṣkiyah*) and growth (*namā'*).¹⁵ In classical jurisprudence, zakat encompasses various forms of wealth, including gold, silver, agricultural produce, and livestock, with clear textual foundations in the Qur'an for example, "The virtue is not to turn your faces toward the east and west, but it is to believe in Allah, the Last Day, the angels, the scriptures, and the prophets; to give away one's beloved wealth to one's relatives, orphans, the poor, the traveler, the beggar, and (to free) slaves; to pray; to pay the zakat; to keep one's word when promised; to be patient in poverty, in suffering, and in time of war. They are the righteous and they are the pious" (QS. Al-Baqarah [2]:177),¹⁶ and "Indeed, the zakat is only for the poor, the amil zakat, those who are softened (converts), for (freeing) the slaves, for (freeing) the debtors, for the way of Allah and for those who are on a journey (who need help), as an obligation from Allah. Allah is All-Knowing, All-Wise" (At-Taubah [9]:60),¹⁷ and authentic hadith. In Indonesia's regulatory context, Law No. 23 of 2011 recognizes zakat fitrah and zakat mal as principal categories, reflecting the classical taxonomy of zakat.¹⁸

However, as economic structures have evolved, so too has the interpretation of zakat. The emergence of professional zakat (*zakat profesi*) demonstrates a dynamic reinterpretation of traditional principles to address new forms of income, including salaries, fees, and service-based earnings.¹⁹ This expansion aligns with the classical concept of *'ammāl mustafādah*, or newly acquired wealth, which can be subjected to zakat without requiring the fulfillment of one full year (*haul*).²⁰

The study's findings highlight that zakat on digital professions, such as YouTubers and social media influencers, is becoming increasingly necessary, not only because of the income magnitude involved but also due to the socio-religious responsibilities of individuals operating in influential public domains. The Fatwa MUI 2024 reinforces this trajectory by mandating zakat on digital earnings that meet the nishab threshold, provided the content is in accordance with shariah norms. Yet, this fatwa reveals a critical gap between jurisprudential prescription and societal compliance, with BAZNAS reporting less than 10% realization of the national zakat potential of IDR 233 trillion annually.²¹

Technological innovations such as digital zakat applications (e.g., Zakat Mobile by BAZNAS) offer practical solutions to enhance compliance and transparency. However, the results also point to the persistent lack of awareness among digital professionals, especially younger content creators, regarding the obligation and procedures of professional zakat.²² This emphasizes the importance of structured literacy campaigns that situate zakat not merely as a religious obligation but as a tool for systemic redistribution and social equity.

¹⁵ Tira Nur Fitria, "Zakat Profesi (Zakat Penghasilan) Menurut Hukum Islam," *Jurnal Ilmiah Ekonomi Islam* 1, no. 01 (2015), <https://doi.org/https://doi.org/10.29040/jiei.v1i01.9>.

¹⁶ Lajnah Pentashihan Mushaf al-Qur'an Kementerian Agama RI, *Qur'an Kemenag in Word* (2019).

¹⁷ Lajnah Pentashihan Mushaf al-Qur'an Kementerian Agama RI, *Qur'an Kemenag in Word* (2019).

¹⁸ Holle, M. "Zakat Profesi Langkah Cerdas Mengatasi Kesenjangan Dan Pemicu Pertumbuhan Ekonomi Indonesia." *ZISWAF: Jurnal Zakat dan Wakaf* 5, no. 2 (2019). 10.21043/ziswaf.v5i2.4337

¹⁹ Ikbal Baidowi, "Zakat Profesi (Zakat Penghasilan)," *Tazkiyya: Jurnal Keislaman, Kemasyarakatan Dan Kebudayaan* 19, no. 01 (2018): 40–54.

²⁰ Fauzan, "Analisis Kewajiban Zakat Profesi Dari Penghasilan Youtuber Dan Selebgram Perspektif Hukum Islam Berdasarkan Konsensus Fatwa MUI Nomor 4/Ijtima Ulama/VIII/2024."

²¹ Muhamad Holle, "Zakat Profesi Langkah Cerdas Mengatasi Kesenjangan Dan Pemicu Pertumbuhan Ekonomi Indonesia," *ZISWAF: Jurnal Zakat Dan Wakaf* 5, no. 2 (2019), <https://doi.org/10.21043/ziswaf.v5i2.4337>.

²² Intan Dwi Cahyani, "Zakat Profesi Dalam Era Kontemporer," *El-Iqthisadi: Jurnal Hukum Ekonomi Syariah Fakultas Syariah Dan Hukum*, 2020, <https://doi.org/https://doi.org/10.24252/el-iqthisadi.v2i2.18351>.

Digital Professions and the Creative Economy

The second axis of analysis reveals that digital professions represent a new economic class that is both influential and financially significant. Indonesia's massive social media penetration, with over 130 million Instagram users and more than 100 million YouTube users, has made social media influencers and YouTubers central players in the digital creative economy.²³ These figures contextualize the urgency of addressing their financial obligations through the lens of zakat.

Empirical data and industry reports show that approximately 60–70% of digital influencers' income derives from endorsements, while 20–30% stems from brand partnerships and YouTube ads, and the remainder from affiliate links, webinars, or merchandise.²⁴ These decentralized revenue streams differ significantly from conventional monthly salaries, making the zakat calculation more complex. Nevertheless, the Fatwa MUI 2024 simplifies this complexity by obligating zakat on each instance of income, effectively bypassing the traditional annual cycle (*haul*).

The study identifies a major cognitive dissonance: while digital influencers contribute significantly to the national economy, they often lack sufficient awareness of religious financial duties. Ainiyah²⁵ Noted that many newcomers in digital content creation remain unaware that their earnings are subject to zakat. This underscores the need for a dual-track strategy: education through targeted campaigns and institutional collaboration for enforcement.

Beyond economic indicators, the cultural influence of selebgram and YouTubers introduces ethical responsibilities. As Hamdani and Hamzah²⁶ Argue, content-creators function not only as entertainers but also as informal educators and mobilizers. Their large-scale engagement with audiences implies a potential to normalize ethical financial behavior, including zakat payment, if adequately guided. Here, fatwas serve a dual function, acting both as legal instruments and as tools of normative social engineering.

The research also observes that digital professions demand an adaptive regulatory response due to their unique operational dynamics. Personal branding, fluctuating income, algorithm-based engagement, and sponsorship variability challenge fixed models of zakat assessment. Nevertheless, by emphasizing income rather than profession, MUI's approach aligns with the essence of Islamic jurisprudence: to uphold justice through functional equivalence rather than rigid categories.

Manhaj Istinbat and the Role of MUI Fatwa

The third thematic finding focuses on the epistemic and procedural integrity of MUI's fatwa issuance. The study confirms that MUI applies a collective and methodological *istinbat* process grounded in classical sources (Qur'an and Sunnah) and augmented by *maqāṣid al-*

²³ Statista, "Influencer Advertising Spending in Indonesia from 2019 to 2025," *Statista* (Statista, April 2023).

²⁴ Class Seefluencer, "Cara Influencer Dapat Uang Dari Media Sosial," *Seefluencer* (Seefluencer, April 2023).

²⁵ Mariatul Ainiyah, "Kepatuhan Selebgram Dalam Membayar Zakat Dan Pajak Penghasilan (Pph 21) Menurut Imam Yusuf Qardhawi (Studi Kasus Selebgram Di Kota Medan)" (Universitas Islam Negeri Sumatera Utara, 2021).

²⁶ Hamdani and Hamzah, "The Youtuber's Waqf and Zakat Model as a Fundraising Innovation for Waqf Funds."

syari'ah and *qawā'id fiqhiyyah*. This approach ensures that contemporary fatwas, including those on digital zakat, are both textually legitimate and contextually viable.²⁷

The 2024 fatwa on zakat for digital professions employs *qiyās*, drawing analogies between content creators and conventional salaried professionals. At the same time, the fatwa integrates *maslahat mursalah*, meaning public interest without specific textual precedent, to ensure broader socio-economic relevance.²⁸ This dual-methodological base allows MUI to navigate the absence of explicit classical texts regarding digital professions while maintaining coherence with established jurisprudence.

Further, the study reveals that the MUI engages in internal deliberation among scholars and field experts before issuing a fatwa. This ensures that the outcome is not only legally sound but also socially implementable. The integration of empirical data, such as interviews with content creators, income benchmarks, and digital trends, into the fatwa process is an innovation that exemplifies what Thahir.²⁹ Calls the multidimensional *usūl* approach.

The application of *istihsān*, which refers to a legal preference for ease, is also observed in the fatwa structure, allowing for pragmatic adaptations without compromising doctrinal integrity.³⁰ This is particularly relevant in contexts where income is irregular or seasonally concentrated, as is often the case with digital earnings. Hence, the Fatwa MUI 2024 not only fulfills its religious function but also becomes a bridge between jurisprudence and digital realities.

The findings assert that the fatwa's effectiveness lies in its *maqāṣidī* orientation. By prioritizing *hifẓ al-māl* (protection of wealth) and *hifẓ al-dīn* (protection of faith), the fatwa encourages spiritual and financial discipline among content creators. It simultaneously repositions the zakat obligation as a civic-religious duty that supports societal equity.

Uṣūl al-Fiqh and Maqāṣid al-Syari'ah in Legal Validation

Finally, the study evaluates the doctrinal robustness of zakat imposition on digital professions through the prism of *uṣūl al-fiqh* and *maqāṣid al-syari'ah*. It affirms that classical jurisprudential tools, including the Qur'an, the Sunnah, *ijmā'*, and *qiyās*, remain valid mechanisms for interpreting new economic realities. The employment of thematic exegesis (*tafsīr maudhū'i*) allows scholars to derive zakat rulings that encompass modern income types, as exemplified in QS. Al-Baqarah 2:267 and its contextual extrapolations.³¹

The usage of *qiyās* by MUI analogizes YouTubers to doctors or legal consultants whose earnings derive from service delivery. Despite differences in platform and medium, the principle of income generation from intellectual labor remains constant.³² This analogy

²⁷ Ryan Bianda, "Zakat and Green Economic Growth from a Maqashid Sharia Perspective," *International Journal of Zakat* 10, no. 2 (2025): 79–93, <https://doi.org/https://doi.org/10.37706/ijaz.v10i2.664>; Rahmat, "Metode Ijtihad Komisi Fatwa Majelis Ulama Indonesia."

²⁸ Ryan Bianda and Finantyo Eddy Wibowo, "THE RULE OF *درء المفساد أولى من جلب المصالح* AND ITS APPLICATION IN DSN MUI FATWA NO. 137 ON SUKUK," *Journal of Muwafaqat* 8, no. 1 (2025): 1–15, <https://doi.org/https://doi.org/10.53840/muwafaqat.v8i1.172>.

²⁹ Thahir, "Towards the Multidimensional Ushul Al-Fiqh: A Study of the Integration of Science in the Fatwa of Majelis Ulama Indonesia."

³⁰ Johari et al., "Istihsān Method and Its Relevance to Islamic Law Reform: Content Analysis of Fatwa of Majelis Ulama Indonesia on Corneal Transplant."

³¹ Thahir, "Towards the Multidimensional Ushul Al-Fiqh: A Study of the Integration of Science in the Fatwa of Majelis Ulama Indonesia."

³² Sakirman Sakirman, "Metodologi Qiyas Dalam Istibath hukum Islam," *YUDISIA: Jurnal Pemikiran Hukum Dan Hukum Islam* 9, no. 1 (2018): 37–55, <https://doi.org/https://doi.org/10.21043/yudisia.v9i1.3672>; Herman

confirms the adaptability of *qiyās* when filtered through shared characteristics and adjusted for contextual disparities.

The 2024 MUI fatwa uses *qiyās* to draw an analogy between the digital income of YouTubers and social media influencers and the income of traditional professionals, such as doctors and lawyers. The income of these professionals is already recognized as *zakatable* in classical *fiqh*. In this analogy, the '*ʿaṣl*' (original case) is income derived from intellectual labor and professional services. This income is traditionally categorized as *māl al-mustafād* (newly acquired wealth) and is subject to zakat. Digital income earned through monetization, such as Google AdSense and brand endorsements, on platforms like YouTube and Instagram shares the same characteristic of professional labor. This justifies its inclusion in zakat obligations.³³ The *illat* (legal cause) connecting digital income to the '*ʿaṣl*' lies in the shared characteristic of income generated through intellectual work and expertise, aligning with zakat principles applied to professions like law and medicine.

The formal *qiyās* process adheres to the components necessary for valid legal reasoning. The '*ʿaṣl*' is income from intellectual professions; the '*illāh*' is income derived from professional labor; the *hukm*, or legal ruling, is the obligation of zakat once the *nisab* is reached; and the '*far'*', or branch, is digital income from YouTubers and influencers, which is treated similarly to income from traditional professions. While digital income isn't explicitly mentioned in the Quran or Hadith, scholars increasingly recognize it as subject to zakat under the principle of *māl al-mustafād*.³⁴ Scholars argue that zakat on digital income should be calculated from net income after essential expenses. This approach aligns with the *maqāṣid al-shari'ah*, which aims to protect wealth and ensure welfare.³⁵

The 2024 MUI fatwa's elimination of the haul requirement for zakat on digital income can be justified through the principles of *maslahah mursalah* (public interest) and *taysir* (ease) in *uṣūl al-fiqh*. These principles permit the adaptation of Islamic law to contemporary economic realities, especially with regard to digital income, which is frequently irregular and does not adhere to traditional yearly cycles. Removing the haul requirement ensures greater accessibility and compliance for those earning digital income that does not fit into typical income patterns. Prioritizing *maslahah* reflects a broader shift toward flexibility, facilitating zakat collection and redistribution in ways that support social welfare and inclusivity.³⁶ The

M Schwartz, "Intellectual Property, Technorents and the Labour Share of Production," *Competition & Change* 26, no. 3–4 (2022): 415–35, <https://doi.org/https://doi.org/10.1177/1024529420968221>.

³³ Afthon Yazid, Fauzia Ulirrahmi, and Ilman Nur Alam, "Tinjauan Syariat Terhadap Zakat Profesi Dari Hasil Youtuber Dengan Metode Qiyas Zakat Emas," *An-Natiq Jurnal Kajian Islam Interdisipliner* 2, no. 2 (2022): 102–11, <https://doi.org/10.33474/an-natiq.v2i2.15464>; Muhammad Fazlurrahman Syarif, Dewi Purwanti, and Fahmiah Akilah, "The Perspective of Contemporary Scholars on the Zakat Payment of YouTube Google AdSense Income," *Mazhabuna: Jurnal Perbandingan Mazhab*, 2022, 132–51, <https://doi.org/10.24252/mh.vi.31860>.

³⁴ Isnu Cut Ali, "LEGITIMASI ZAKAT PROFESI DALAM PERSPEKTIF EKONOMI ISLAM," *Al-Madaris Jurnal Pendidikan Dan Studi Keislaman* 5, no. 2 (2024): 98–109, <https://doi.org/10.47887/amd.v5i2.164>.

³⁵ Afif Surya Fakhrian, Ari Prasteyo, and Pinki Cahyaningrum, "Elaborasi Hukum Membayar Zakat Fitrah Menggunakan Dompot Digital Dalam Perspektif Islam," *NALAR FIQH: Jurnal Hukum Islam* 13, no. 2 (2022): 121–31, <https://doi.org/10.30631/nf.v13i2.1304>.

³⁶ Mohammad Sulthon, "Peranan Maslahah Mursalah Dan Maslahah Mulghah Dalam Pembaruan Hukum Islam," *Al-Qanun: Jurnal Pemikiran Dan Pembaharuan Hukum Islam* 25, no. 1 (2022): 59–70, <https://doi.org/10.15642/alqanun.2022.25.1.59-70>; Zainal Aris Masruchi, "Hukum Islam: Maslahah Mursalah Berdasarkan Perspektif Empat Madzhab Dan Ahli Ushul Fiqh," *Moderasi: Journal of Islamic Studies* 3, no. 1 (2023): 102–30, <https://doi.org/10.54471/moderasi.v3i1.44>.

principle of *taysir* further aligns with this approach by ensuring that zakat obligations can be met outside of rigid annual cycles.³⁷

The 2024 MUI fatwa's approach more closely aligns with the Maliki and Hanafi *madhhabs*, which emphasize flexibility in zakat obligations, especially regarding income from intellectual work, such as *māl al-mustafād*. These schools permit zakat to be paid as soon as income reaches the *nisab* threshold, eliminating the requirement of a full lunar year (*haul*). This flexibility is particularly relevant in the digital age, where income sources are diverse and unpredictable. Eliminating the *haul* requirement reflects the Maliki *madhhab's* emphasis on social welfare and the practical application of zakat. It also recognizes the evolving nature of economic transactions in the digital era. Furthermore, incorporating technology into zakat management improves accessibility and transparency, which aligns with *maqāṣid al-sharī'ah*, ensuring the equitable distribution of wealth.³⁸

More importantly, the study confirms that the principle of *maslahah*, rather than textual rigidity, drives the zakat discourse for digital professions. The function of zakat as a redistributive mechanism necessitates an approach that privileges social equity and economic inclusion.³⁹ Hence, the decision to include Instagram influencers (selebgram) and YouTubers within the zakat framework is not only religiously justified but socially imperative.

Pragmatically, *maqāṣid al-syarī'ah* provides an evaluative matrix through which zakat obligations are assessed. The goals of protecting wealth, promoting ethical income, and fostering social solidarity converge in the act of zakat payment. For digital professionals, this translates into financial transparency, moral accountability, and a contribution to communal welfare—key values that must be internalized and promoted within their digital communities.⁴⁰

The application of *qiyās* is particularly significant. By acknowledging the distinct characteristics of digital professions, yet affirming their *zakatable* nature, MUI upholds the functional equivalence required for fair legal analogies. This reflects a nuanced understanding of profession-specific income models and enhances the law's relevance.

Lastly, the research confirms that *maslahah mursalah* offers a powerful doctrinal base for legal rulings in novel contexts. In the absence of explicit precedent, the public good becomes the guiding principle for fatwa issuance.⁴¹ The inclusion of digital professions into zakat categories via this route reflects the evolution of Islamic law toward contextual responsiveness without undermining its normative foundations.

In sum, this study reveals that zakat for digital professionals, as reflected in the 2024 MUI fatwa, embodies a paradigm shift in Islamic jurisprudence that is adaptive, value-driven, and anchored in scholarly rigor. It marks a progressive step in aligning Islamic economic

³⁷ Kurniawan Maspul and Islahuddin Mubarak, "The Imperative of Zakat on Financial Instruments in a Globalized Economy," *Journal of Waqf and Islamic Economic Philanthropy* 2, no. 3 (2025): 23, <https://doi.org/10.47134/wiep.v2i3.648>.

³⁸ Bianda, "Zakat and Green Economic Growth from a Maqashid Sharia Perspective."

³⁹ Inayati, Sa'adah, and Lestari, "The Profession Zakāt of Muslim Content Creators: An Analysis of Maslahah Mursalah"; Fauzan, "Analisis Kewajiban Zakat Profesi Dari Penghasilan Youtuber Dan Selebgram Perspektif Hukum Islam Berdasarkan Konsensus Fatwa MUI Nomor 4/Ijtima Ulama/VIII/2024."

⁴⁰ Hani Fauziah, Didin Hafidhuddin, and Hendri Tanjung, "Analisis Maqashid Asy-Syariah Dalam Pengelolaan Zakat Oleh Negara," *Kasaba: Jurnal Ekonomi Islam* 11, no. 2 (2019): 102–27, <https://doi.org/https://doi.org/10.32832/kasaba.v11i2.2462>.

⁴¹ Husnama Patih, "Penerapan Maslahah Mursalah Dalam Pengeolaan Zakat Profesi Pada BAZNAS Kabupaten Tuban," *Jurnal Ilmiah Ekonomi Islam* 8, no. 1 (2022): 770–80, <https://doi.org/https://doi.org/10.29040/jiei.v8i1.4287>; Hidayatullah, "Maslahah Mursalah Menurut Al-Ghazali."

instruments with the realities of digital society, ensuring that ethical obligations evolve alongside economic transformations.

Interpretation of Fatwa MUI 2024 on Digital Professions

The Fatwa MUI 2024 represents a significant response to the economic shift caused by the rise of digital professions.⁴² Professions such as YouTubers, selebgram (social media influencers), and digital freelancers generate income through unconventional mechanisms, prompting the need for adaptive *ijtihad*. The Fatwa Commission employed a hybrid method that combines traditional *usul al-fiqh* approaches, such as *qiyas* and *istihsan*, with contemporary considerations of *maqashid al-shari'ah*. The conceptual structure behind the fatwa's legal reasoning can be summarized in the following framework.

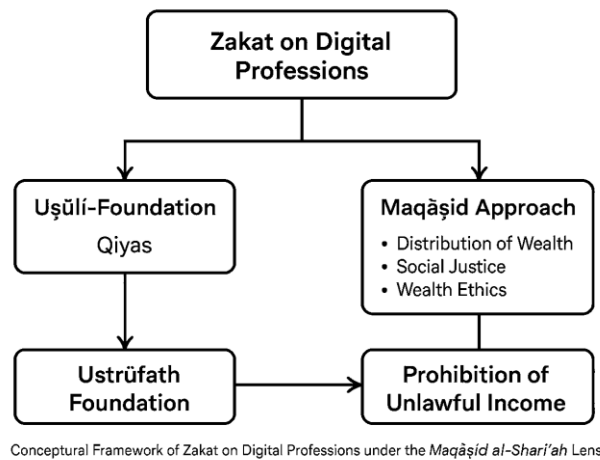


Figure 1: Conceptual Framework of Zakat on Digital Professions under the *Maqashid al-Shari'ah* Lens

As shown in Figure 1, the fatwa's reasoning unfolds across three levels. First, it recognizes new forms of income that arise from digital platforms. Second, it reclassifies these earnings under established zakat categories such as professional income (*zakat al-kasb*) or trade (*zakat al-tijarah*). Third, the reasoning aligns with higher objectives of Islamic law (*maqashid al-shari'ah*), especially the preservation of wealth (*hifz al-mal*), the assurance of public welfare (*maslahah*), and the realization of distributive justice (*al-adalah*). This structure illustrates how normative principles are applied to a rapidly evolving socio-economic context.

The Fatwa's Socio-Legal Context and Digital Professionalization

The issuance of *Fatwa MUI No. 4/Ijtima Ulama/VIII/2024* emerges as a legal response to the increasing income generated by digital professions, including YouTubers, Instagram influencers (selebgram), TikTok content creators, and other digital freelancers. These professions derive income from monetization methods such as advertisements, sponsorships, donations, affiliate marketing, and live streaming components that previously

⁴² Rusli Rusli and Nurdin Nurdin, "Understanding Indonesia Millennia Ulama Online Knowledge Acquisition and Use in Daily Fatwa Making Habits," *Education and Information Technologies* 27, no. 3 (2022): 4117–40, <https://doi.org/10.1007/s10639-021-10779-7>.

lay outside the conventional *fiqh* frameworks of *kasbu al-māl* (earned income) but now require juristic accommodation due to their widespread and legitimate economic impact.⁴³

The fatwa confirms that such digital activities are valid sources of income under Shariah, provided they originate from lawful means (*ḥalāl*) and are subject to zakat if the income reaches the *nishab* threshold equivalent to 85 grams of gold and has passed the *ḥawl* (one lunar year). This classification shifts the epistemic boundary of zakat eligibility into contemporary terrains, moving from agrarian and trade-based models to service and content economy logics, similar to the shifts addressed in classical zakat interpretations.⁴⁴

The regulatory landscape in Indonesia had already been partially defined by secular legal instruments such as the Ministry of Finance Regulation (PMK) No. 210/PMK.010/2018, which addresses taxation of digital workers.⁴⁵ However, Islamic jurisprudential discourse, particularly regarding obligatory almsgiving (*zakaat*), lacked clarity. This fatwa fills that normative gap, providing moral and legal guidance for Muslim digital workers while extending zakat's economic redistributive role into the digital economy.

Ushūlī Construction and Legal Analogical Reasoning (Qiyās)

The fatwa's legal foundation rests on the method of *qiyās*, drawing analogies between digital professions and conventional income-generating roles such as doctors, lawyers, and consultants. Based on the shared 'illah (effective cause), which is income generated through intellectual or service-based labor, the fatwa establishes that digital income is subject to zakat, aligning with the reasoning of Wahbah al-Zuhayli and Yusuf al-Qaradawi, who expanded zakat obligations to professional income under classical *ushul al-fiqh* frameworks.⁴⁶

In practical terms, the fatwa dictates that digital income must fulfill zakat conditions: it must be lawfully earned, reach the *nishab*, and sustain through a *ḥawl*. However, it introduces procedural flexibility: zakat may be discharged as soon as the *nishab* is met, without waiting for a full lunar year. This reflects the principle of *ihtiyāt* (precaution) and acknowledges the fluctuating, sometimes sporadic, nature of digital income.⁴⁷

The zakat rate remains fixed at 2.5% for the Hijri calendar and 2.57% if calculated using the solar year, accommodating modern practices in financial accounting. This duality demonstrates *taysīr* (facilitation) for modern Muslim professionals who utilize Gregorian calendars for financial documentation.

Maqāṣidic Orientation: Equity, Redistribution, and Wealth Ethics

From a *maqāṣid al-sharī'ah* perspective, the fatwa aims to uphold the protection (*ḥifẓ*) and development (*tanmīyah*) of wealth while preventing social disparity. Zakat from digital

⁴³ Majelis Ulama Indonesia, "Fatwa Zakat Youtuber, Selebgram Dan Pelaku Ekonomi Kreatif Digital Lainnya, Ijtima' Ulama Komisi Fatwa Se-Indonesia VIII" (Jakarta: MUI, 2024).

⁴⁴ Yusuf Qaradāwī, *Fiqh Al-Zakāh: A Comprehensive Study of Zakah Regulations and Philosophy in the Light of the Qur'an and Sunnah* (The Other Press, 2011); Wahbah Zuhaylī, *Al-Fiqh Al-Islāmī Wa Adillatuhu* (Dār al-Fikr al-Mouaser, 2003).

⁴⁵ Catur Anggoro Putro, Helmi Rizal, and Sekar Mayangsari, "Fulfilling The Principles of Fairness and Equity in the Implementation of OECD Pillar One (Unified Approach) in Indonesia," *Indonesian Interdisciplinary Journal of Sharia Economics (IJSE)* 7, no. 1 SE-Articles (December 2023), <https://doi.org/10.31538/ijse.v7i1.4468>.

⁴⁶ Zuhaylī, *Al-Fiqh Al-Islāmī Wa Adillatuhu*; Qaradāwī, *Fiqh Al-Zakāh: A Comprehensive Study of Zakah Regulations and Philosophy in the Light of the Qur'an and Sunnah*.

⁴⁷ Siti Nurhidayah Md Tahir, Mohd Fuad Md Sawari, and Mohamad Sabri Zakaria, "Digital Assets from an Islamic Jurisprudential Perspective," *Journal of Management and Muamalah* 15, no. 1 SE- (June 2025): 68–85, <https://doi.org/10.53840/jmm.v15i1.214>.

professions is viewed not merely as a fiscal obligation but as an instrument for wealth circulation (*tadāwul al-māl*) and social justice. This aligns with Sa'adah,⁴⁸ those who assert that digital zakat mechanisms can mitigate growing economic inequality by involving high-income earners in redistributive justice frameworks.

In line with this, the fatwa incorporates *sadd al-dzari'ah* to exclude illegitimate income from its scope. Earnings from content involving hoaxes, slander, pornography, or moral corruption are explicitly invalidated for zakat purposes. This enforcement of ethical income not only purifies wealth but enacts a jurisprudence of accountability and virtue.⁴⁹

Thus, the fatwa performs dual maqāshidic functions: redistributive justice through wealth management (*ḥifẓ al-māl*) and spiritual purification through moral control over income sources (*ḥifẓ al-dīn* and *ḥifẓ al-nafs*). It reinforces the position of zakat as both a legal and ethical mechanism within Islamic finance.⁵⁰

Scriptural Evidences and Juristic Validity

The fatwa is firmly rooted in the Qur'anic imperatives on wealth purification, such as: "O you who have believed, give away some of what you have earned and some of what We bring forth from the earth for you. Do not choose that which is bad for you to give away, while you do not want to take it, except by straining your eyes (reluctantly) against it. Know that Allah is All-Rich, All-Praised" (QS. Al-Baqarah [2]: 267),⁵¹ And "Take zakat from their wealth (to) purify and cleanse them, and pray for them, for indeed your prayers are a comfort for them. Allah is All-Hearing, All-Knowing" (QS. At-Taubah [9]: 103).⁵² These are reinforced by hadiths that highlight the importance of integrity in wealth acquisition and transparency in zakat fulfillment.

Legal maxims (*qawā'id fiqhīyah*) such as "*al-dārar yuzāl*" (harm must be eliminated) and "*dar' al-mafāsīd muqaddam 'ala jalb al-maṣāliḥ*" (avoiding harm precedes achieving benefit) provide juristic scaffolding for the fatwa's exclusion of unethical digital content.⁵³ Furthermore, the principle "*al-aṣl fī al-mu'āmalah al-ibābah*" (default permissibility in transactions) allows space for the fatwa to recognize novel income forms not explicitly discussed in classical *fiqh*, as long as no clear prohibition applies.⁵⁴

The methodological rigor of the fatwa is enhanced by its collective *ijtihād* (*ijtihād jamā'ī*), drawing from diverse expertise across digital economy practitioners, Shariah jurists, and economic experts, ensuring both textual validity and contextual applicability.

Legal Categorization: Valid and Invalid Zakat Income

The 2024 MUI fatwa offers a clear delineation between legitimate *zakatable* income and impermissible earnings within the digital profession. According to the fatwa, only income that meets the criteria of *ḥalāl* (lawfulness), *nishab* (minimum threshold), and *ḥaul* (annual cycle or time of receipt) is eligible for zakat. This approach reflects the classical legal framework, wherein the source and substance of income must align with Shariah principles

⁴⁸ Sa'adah et al., "Analisis Masalah Mursalah Terhadap Zakat Profesi Dari Penghasilan Konten Kreator."

⁴⁹ Johari et al., "Istihsān Method and Its Relevance to Islamic Law Reform: Content Analysis of Fatwa of Majelis Ulama Indonesia on Corneal Transplant."

⁵⁰ Bianda, "Zakat and Green Economic Growth from a Maqashid Sharia Perspective."

⁵¹ Lajnah Pentashihan Mushaf al-Qur'an Kementerian Agama RI, *Qur'an Kemenag in Word* (2019).

⁵² Lajnah Pentashihan Mushaf al-Qur'an Kementerian Agama RI, *Qur'an Kemenag in Word* (2019).

⁵³ Majelis Ulama Indonesia, "Fatwa Zakat Youtuber, Selebgram Dan Pelaku Ekonomi Kreatif Digital Lainnya, Ijtima' Ulama Komisi Fatwa Se-Indonesia VIII."

⁵⁴ Majelis Ulama Indonesia.

before zakat obligations apply. Income obtained through lawful means, such as advertising, affiliate marketing, and sponsored content that comply with Islamic values, is considered *zakatable* once it meets the required thresholds for zakat (*nisab and haml*).⁵⁵ This inclusion signals the adaptability of zakat principles in regulating emerging income types in the digital economy.⁵⁶

In contrast, the fatwa explicitly excludes earnings derived from unlawful or morally harmful content. Activities such as producing or monetizing pornography, spreading hate speech, propagating hoaxes, or engaging in unethical advertising practices are deemed impermissible and entirely disqualified from zakat consideration.⁵⁷ These income sources are not merely non-*zakatable*; they are regarded as illegitimate (*haram*), thereby denying their owners any spiritual or legal claim to purification through zakat. This legal dichotomy not only protects the integrity of Islamic financial ethics but also affirms that wealth obtained through transgression cannot be sanctified through religious obligation.

This interpretation of zakat imposes a form of ethical audit on digital content creation. Content creators are now expected to assess not only their financial inflows but also the religious permissibility of the means through which their income is generated. This development introduces a normative standard for the digital economy, where the value of content is no longer measured solely by engagement metrics or financial gain but by its alignment with Islamic ethical principles. In effect, content monetization is no longer a neutral or purely commercial activity; it must now pass a moral and spiritual screening consistent with the *maqāṣid al-shari'ah*.⁵⁸

Through this framework, zakat is elevated from a mere mechanism of wealth redistribution to a tool for sanctifying and regulating income sources. It serves as both a fiscal and ethical instrument that ensures content creators contribute to social equity without compromising the spiritual legitimacy of their earnings. The fatwa thus reaffirms the holistic nature of zakat in Islamic law, combining ritual obedience, social responsibility, and moral accountability. In doing so, it encourages a digital economy rooted not only in innovation and reach but in integrity and religious consciousness.⁵⁹

Structural Impact on the Digital Zakat Ecosystem

The issuance of the fatwa by the Majelis Ulama Indonesia (MUI) marks a significant legal breakthrough in the field of Islamic philanthropy, particularly within the context of the digital economy. It redefines the boundaries of zakat by formally incorporating digital professionals, such as content creators, influencers, and online entrepreneurs, into the category of *muḥakkikī*

⁵⁵ Tanvir Ahmed Uddin and Md Fazla Mohiuddin, "Islamic Social Finance in Bangladesh: Challenges and Opportunities of the Institutional and Regulatory Landscape," *Law and Development Review*, 13, no. 1 (2020): 265–319, <https://doi.org/doi:10.1515/ldr-2019-0072>.

⁵⁶ Berry Abdul Malik and Novia Purnamasari, "Optimizing Zakat in the Digital Economy: An Islamic Legal Study on Influencer Income," *Journal of Mujaddid Nusantara* 2, no. 2 SE-Articles (June 2025): 86–98, <https://doi.org/10.62568/jomn.v2i2.420>.

⁵⁷ Tira Nur Fitria, "The Profession of Content Creator in the Sharia-Compliant Creative Economy: Opportunities, Challenges, and Islamic Business Ethics on the Commercialization of Halal Content," *Jurnal Ilmiah Ekonomi Islam* 11, no. 03 SE-Articles (June 2025), <https://doi.org/10.29040/jiei.v11i03.17242>.

⁵⁸ Zainal Habib, "Ethics of Artificial Intelligence in Maqāṣid Al-Sharia's Perspective," *KARSA Journal of Social and Islamic Culture* 33, no. 1 SE-Articles (June 2025): 105–34.

⁵⁹ Linda M Sama, Abraham Stefanidis, and R Mitch Casselman, "Rethinking Corporate Governance in the Digital Economy: The Role of Stewardship," *Business Horizons* 65, no. 5 (2022): 535–46, <https://doi.org/https://doi.org/10.1016/j.bushor.2021.08.001>.

(zakat givers).⁶⁰ This conceptual move situates them firmly within the Shariah-based economic system, recognizing their earnings as valid and accountable under Islamic financial law. As highlighted by Topan,⁶¹ Such legal expansions reflect the epistemological evolution of *fiqh* al-zakāh, where jurists adapt classical principles to address modern income structures. The fatwa effectively dissolves the dichotomy between traditional and non-traditional professions, offering a unified jurisprudential framework that ensures all legitimate earners, regardless of industry, are equally bound by the obligation of zakat.⁶²

Viewed sociologically, the fatwa reframes monetization in the digital era not as a mere economic end but as a morally accountable process embedded within the Islamic value system. Income from content creation, which is often highly individualistic and algorithm-driven, is now recontextualized as part of a collective moral economy. Zakat, in this context, becomes more than a fiscal mechanism; it evolves into a declaration of ethical belonging and shared responsibility. As Wahyudi and Fajar⁶³ Argue, the role of fatwa extends beyond legal reasoning into sociological reconstruction, guiding communities in aligning emerging lifestyles with enduring Islamic principles. Hence, the fatwa affirms that engaging in the digital economy does not exempt one from spiritual duties; rather, it invites professionals to infuse their success with ethical accountability and social solidarity.

In addition to its legal and sociological implications, the fatwa carries a strong pedagogical function. It educates digital professionals, especially those within younger demographics, that economic achievement must be balanced with spiritual integrity and communal care. By explicitly outlining the zakat obligation for digital income streams, the fatwa acts as a medium of Islamic economic literacy, bridging the gap between modern financial behavior and classical *fiqh*. This instructional dimension aligns with the broader *maqāshid al-syarī'ah* framework, which, according to Zikra and Tanjung,⁶⁴ Situates zakat as an ethical anchor in sustaining both individual piety and collective welfare. As such, the fatwa not only guides legal compliance but also shapes the moral imagination of Muslim digital professionals in contributing to the common good.

Ultimately, the fatwa transforms zakat from a traditional ritual obligation into an active tool for socio-economic transformation. By urging digital earners to fulfill their obligations, it fosters a culture of participation in wealth redistribution that is both inclusive and forward-looking. This aligns with recent innovations in zakat governance, such as blockchain-based transparency initiatives that emphasize accountability and efficiency.⁶⁵ More than a legal directive, the fatwa serves as a bridge between Islamic spirituality and actionable economic justice, ensuring that the rise of the digital economy contributes not to inequality but to equitable growth and spiritual solidarity.

⁶⁰ Abdul Malik and Purnamasari, "Optimizing Zakat in the Digital Economy: An Islamic Legal Study on Influencer Income."

⁶¹ Ali Topan, "Epistemologi Fikih Filantropi Islam Dalam Zakat Profesi: Studi Fatwa Majelis Ulama Indonesia Nomor 3 Tahun 2003 Tentang Zakat Penghasilan," *Jurnal Keislaman* 5, no. 2 (2022): 238–55, <https://doi.org/https://doi.org/10.54298/jk.v5i2.3591>.

⁶² Bianda, "Zakat and Green Economic Growth from a Maqashid Sharia Perspective."

⁶³ Heri Fadli Wahyudi and Fajar Fajar, "Metode Ijtihad Komisi Fatwa Majelis Ulama Indonesia Dan Aplikasinya Dalam Fatwa," *Cakrawala: Jurnal Studi Islam* 13, no. 2 (2018): 120–33, <https://doi.org/10.31603/CAKRAWALA.V13I2.2402>.

⁶⁴ A Zikra and D Tanjung, "Zakat Profesi Perspektif Maqāshid Syari'ah," *JIIP-Jurnal Ilmiah Ilmu Pendidikan* 6 (2023): 7940–47, <https://doi.org/10.54371/jiip.v6i10.3014>.

⁶⁵ Muhamamd Afif Zamroni et al., "Exploring Zakat Distribution Via Blockchain in Indonesia Perspective of Masalah Mursalah Wahbah Zuhaili," *Indonesian Interdisciplinary Journal of Sharia Economics (IJJSE)* 6, no. 3 (2023): 3544–55, <https://doi.org/https://doi.org/10.31538/ijjse.v7i3.5821>.

Implementation Barriers and Strategic Recommendations

Although the 2024 fatwa on zakat for digital professionals is conceptually robust and jurisprudentially well-grounded, its practical implementation faces significant challenges. One of the most pressing obstacles is the low level of zakat literacy among content creators. As reported by Sari and Putri,⁶⁶ Only around 30% of influencers and digital workers are aware of their obligations regarding zakat on professional income. This considerable knowledge gap underscores the disconnection between normative religious prescriptions and public awareness in the rapidly growing digital economy. The digital demographic, especially younger content creators, often lacks exposure to structured Islamic education on financial ethics.⁶⁷ Hence, this situation necessitates the design of targeted educational campaigns, particularly through digital platforms where these professionals are active, to bridge the gap between fatwa issuance and behavioral compliance.

Another core issue pertains to the lack of financial record-keeping among many digital content creators. Influencers often receive irregular payments from diverse sources such as endorsements, advertising revenue, affiliate links, and merchandise sales. These income streams are frequently undocumented and fluid, making it difficult to calculate zakat accurately using conventional methods. As noted in prior fatwa evaluations,⁶⁸ The absence of standardized financial behavior among new-income professions is a recurring concern. In response, the fatwa implicitly calls for technological solutions, including the development of sharia-compliant digital bookkeeping systems, automated zakat calculators, and integrated apps that can guide users through zakat computation and facilitate secure transactions with authorized institutions.⁶⁹

Institutionally, the lack of synergy between regulatory and operational stakeholders is another barrier to effective implementation. Coordination between the Majelis Ulama Indonesia (MUI), the National Zakat Board (BAZNAS), and licensed Amil Zakat Institutions (LAZ) remains fragmented. Each body plays a critical role, yet its operational frameworks often function in silos. For example, while MUI provides normative guidance, BAZNAS and LAZ are responsible for distribution and management, but without seamless integration of strategies or communication systems, the impact of fatwas can remain nominal. Even when fatwas were timely and responsive during the pandemic, their application was limited by weak institutional collaboration and insufficient digital infrastructure; therefore, a unified roadmap for fatwa dissemination, enforcement, and monitoring is essential for systemic success.⁷⁰

Strategically, transforming the fatwa into an operational standard requires a multi-pronged approach grounded in both religious commitment and digital innovation. First, MUI must collaborate with fintech developers to produce user-friendly zakat tools that reflect the

⁶⁶ Sari and Putri, "Analysis of Islamic Law Regarding Selebgram Professional Zakat from Endorsement Income (Study to UIN Raden Intan Lampung Students)."

⁶⁷ Bouziane Zaid et al., "Digital Islam and Muslim Millennials: How Social Media Influencers Reimagine Religious Authority and Islamic Practices," *Religions*, 2022, <https://doi.org/10.3390/rel13040335>.

⁶⁸ Ibnu Elmi Achmat Slamet Pelu and Jefry Tarantang, "Fatwa Majelis Ulama Indonesia Sebagai Solusi Permasalahan Umat Islam Di Indonesia," *Al-Manahij: Jurnal Kajian Hukum Islam* 14, no. 2 (2020): 307–16, <https://doi.org/https://doi.org/10.24090/mnh.v14i2.3927>.

⁶⁹ Erni Juliana Al Hasanah Nasution, "Digital Governance Model for Zakat Based on MUI Fatwas in Indonesia," *International Journal of Cyber and IT Service Management (IJCITSM)* 5, no. 2 SE-Articles (October 2025): 223–34, <https://doi.org/10.34306/ijcitsm.v5i2.195>.

⁷⁰ Ahmad Fikri Sabiq and Choirul Amirudin, "Pendayagunaan Zakat Sesuai Fatwa MUI No. 23 Tahun 2020 Di LAZ Selama Pandemi Covid-19: The Utilization of Zakat in Accordance with MUI's Fatwa Number 23 Year 2020 in LAZ During the Covid-19 Pandemic," *Jurnal Bimas Islam* 14, no. 1 (2021): 161–84, <https://doi.org/https://doi.org/10.37302/jbi.v14i1.358>.

diversity of digital income models. Second, zakat institutions should launch regular online literacy campaigns targeted at influencers and content creators, using the very platforms they frequent, such as YouTube, Instagram, and TikTok. Third, partnerships with educational institutions and Muslim creative communities can foster peer-based awareness and social pressure to comply with zakat norms. Finally, embedding the values of *maqāṣid al-syarī'ah* in these initiatives, particularly *ḥifẓ al-māl* (protection of wealth) and *ḥifẓ al-dīn* (protection of faith), will ensure that zakat practice in the digital economy is not only technically sound but also spiritually meaningful.⁷¹ By addressing these structural and cultural challenges, the fatwa's full potential as a moral and economic directive can be realized.

Transformative Potential and Theological Innovation

The fatwa issued by the Majelis Ulama Indonesia (MUI) on zakat for digital professions marks a critical advancement in contemporary Islamic legal reasoning. It represents a compelling case of *tajdīd fiqh* (juridical renewal), wherein classical legal methodologies are preserved while being thoughtfully adapted to novel socio-economic realities. The fatwa's foundation rests on the integrative use of *qiyās* (analogical reasoning), *maṣlahah mursalah* (public interest), and *maqāṣid al-syarī'ah* (higher objectives of Islamic law), forming a dynamic framework that bridges traditional jurisprudence with the modern digital economy. The flexibility of *qawā'id fiqhīyyah* allows fatwa institutions to respond effectively to contemporary issues without compromising the integrity of sharia principles. In this context, MUI's approach affirms the continuity of Islamic law while affirming its adaptability as a living and evolving tradition.⁷²

Epistemologically, the fatwa expands the conceptual boundaries of zakat by affirming its applicability beyond the confines of classical economic sectors such as agriculture, trade, and livestock. It boldly situates digital income, particularly from professions such as *selebgram* and YouTuber, within the domain of *zakatable* wealth, thereby recognizing the legitimacy of new economic formations within the shariah framework.⁷³ This shift exemplifies Islam's capacity to address emerging social contracts and economic modes while preserving its moral and theological core. The reinterpretation of zakat for digital professionals reveals how Islamic legal discourse can engage modernity proactively, offering ethical responses to challenges posed by technological innovation, wealth disparity, and changing modes of labor. In this way, the fatwa demonstrates not merely legal accommodation, but epistemic expansion that redefines the role of religion in governing economic life.⁷⁴

Ultimately, the fatwa articulates a forward-looking vision of Islamic law, one that is rooted in normative heritage yet committed to constructive engagement with modernity. By reconceptualizing zakat as not only an individual spiritual obligation but also a structural mechanism of distributive justice, the fatwa repositions Islamic philanthropy as a tool for societal transformation. This dual orientation, which is both faithful to revelation and responsive to context, signals a mature theological innovation that seeks not only to preserve Islam's relevance but also to expand its moral leadership in shaping equitable economic futures. The fatwa thus contributes to an emerging discourse in which *fiqh* is no longer

⁷¹ Kutbuddin Aibak, "Zakat Dalam Perspektif Maqashid Al-Syariah," *Ahkam: Jurnal Hukum Islam* 3, no. 2 (2015): 199–218, <https://doi.org/https://doi.org/10.21274/ahkam.2015.3.2.199-218>.

⁷² Moh Mundzir, "Metode Penetapan Fatwa Majelis Ulama Indonesia (Analisis Penggunaan Qawaid Fiqhiyyah Sebagai Dalil Mandiri Dalam Fatwa)," *The Indonesian Journal of Islamic Law and Civil Law* 2, no. 1 (2021): 1–18.

⁷³ Fitria, "The Profession of Content Creator in the Sharia-Compliant Creative Economy: Opportunities, Challenges, and Islamic Business Ethics on the Commercialization of Halal Content."

⁷⁴ Zilmi Zeninta Harman, "Zakat Profesi Selebgram Kota Kendari Perspektif Hukum Islam," *Fawaid: Sharia Economic Law Review* 5, no. 2 (2023): 114–18, <https://doi.org/https://doi.org/10.31332/flr.v5i2.6211>.

defensive or static, but strategic, transformative, and deeply aware of the lived realities of the *ummah*.

Conclusion

This study concludes that Fatwa MUI 2024 represents a decisive step toward integrating digital professions within the Islamic zakat framework. By incorporating the principles of *ushul al-fiqh* and *maqāṣid al-shari'ah*, the fatwa redefines *zakatable* wealth in light of technological and economic transformations. It affirms that income from professions such as YouTubers and selebgram is not only lawful but also a legitimate subject of zakat, provided it meets the criteria of *ḥalāl*, *nishab*, and *ḥaul*. The fatwa further emphasizes that zakat is both an ethical and legal obligation, reinforcing its role as a tool for wealth redistribution and moral accountability in the digital economy.

Despite its jurisprudential clarity, the study identifies several implementation barriers, including low zakat literacy among content creators, irregular income flows, and weak institutional synergy between MUI and zakat authorities. These gaps underscore the need for digital literacy initiatives, fintech-supported zakat calculators, and cohesive policy integration. Theologically, the fatwa contributes to the ongoing renewal (*tajdīd*) of Islamic legal reasoning, showcasing its capacity to remain contextually relevant without compromising normative rigor.

This research contributes to the growing body of scholarship on contemporary Islamic finance and fatwa studies by mapping the epistemological foundations and socio-legal implications of the fatwa. Future research may explore comparative implementations of digital zakat in other Muslim-majority contexts or evaluate the impact of fatwa compliance among influencers and digital professionals in Indonesia over time.

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