

**PENERAPAN ASAS KEPASTIAN HUKUM DALAM PENGELOLAAN
ZAKAT PROFESI APARATUR SIPIL NEGARA
DI BAZNAS KABUPATEN BANTUL**

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INTISARI

Tujuan dari penelitian ini adalah untuk menganalisis penerapan asas kepastian hukum dalam pengelolaan zakat profesi Aparatur Sipil Negara di BAZNAS Kabupaten Bantul dengan mengkaji penerapan ketentuan syariat Islam dan peraturan perundang-undangan dalam proses penghimpunan dan penyaluran zakat profesi Aparatur Sipil Negara oleh BAZNAS Kabupaten Bantul.

Penelitian ini dilakukan dengan metode normatif-empiris, dengan melakukan penelitian terhadap data primer yaitu wawancara terhadap Pengurus BAZNAS Kabupaten Bantul, Muzakki ASN, dan Mustahik penerima manfaat. Data primer tersebut didukung dengan data sekunder berupa studi kepustakaan. Data yang telah terkumpul kemudian dianalisis menggunakan metode deskriptif-kualitatif.

Berdasarkan hasil penelitian dan pembahasan, disimpulkan bahwa penghimpunan zakat profesi ASN di BAZNAS Kabupaten Bantul belum terlaksana sesuai dengan asas kepastian hukum karena terdapat indikator yang belum dapat terpenuhi seperti pemotongan zakat dan penghitungan nisab yang belum sesuai dengan ketentuan perundang-undangan dan syariat Islam. Adapun, proses penyaluran zakat telah sesuai dengan asas kepastian hukum dengan memperhatikan prinsip pemerataan, keadilan, dan kewilayahan.

Kata Kunci: Kepastian Hukum, Zakat Profesi, BAZNAS Kabupaten Bantul.

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APPLICATION OF THE PRINCIPLE OF LEGAL CERTAINTY IN PROFESSIONAL ZAKAT MANAGEMENT OF THE STATE CIVIL APPARATUS AT BAZNAS BANTUL REGENCY

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ABSTRACT

The objective of this research is to analyze the application of the principle of legal certainty in the management of professional zakat for Civil Servants by BAZNAS in Bantul Regency by examining the implementation of Islamic law provisions and statutory regulations in the process of collecting and distributing professional zakat for Civil Servants by BAZNAS Bantul Regency.

This research was conducted using a normative-empirical method, involving primary data through interviews with the BAZNAS Bantul Regency officials, ASN Muzakki, and Mustahik beneficiaries. The primary data is supported by secondary data in the form of literature studies. The collected data were then analyzed using a descriptive-qualitative method.

Based on the results of the research and discussion, it is concluded that the collection of professional zakat from ASN in BAZNAS Bantul Regency has not been implemented in accordance with the principle of legal certainty due to unmet indicators such as zakat deductions and nisab calculations that do not comply with statutory regulations and Islamic law. However, the distribution process of zakat has been in accordance with the principle of legal certainty by considering the principles of equity, justice, and territoriality.

Keywords: Legal Certainty, Professional Zakat, BAZNAS Bantul Regency.

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