



## REIMAGINING ISLAMIC ECONOMIC ETHICS ABROAD: YUSUF AL-QARADAWI'S CONCEPT OF ZAKAT ON PROFESSIONAL INCOME AND ITS PRACTICE AMONG INDONESIAN MIGRANTS IN SOUTH KOREA

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Received: December 10 <sup>th</sup> , 2024	Reviewed: January-March 2025	Published: April 24 <sup>th</sup> , 2025
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### ABSTRACT

The central issue addressed in this study concerns the legal status of zakat on professional income earned by Indonesian migrant workers in South Korea, based on the views of Yūsuf al-Qarḍāwī, and the extent to which his thought is applicable to the implementation of such zakat among these workers. This research falls under the category of field studies and employs a descriptive-analytical approach to data analysis. The primary methods of data collection consist of direct observation and structured interviews. The findings indicate that zakat on the professional income of Indonesian migrant workers in South Korea is obligatory, provided that the individuals meet the legal and religious criteria (sharī'ah requirements) for zakat eligibility. The income earned by these workers is classified as *al-māl al-mustafād al-'amalāh*—that is, income derived from wages or salaries obtained through specific professional engagements. According to Yūsuf al-Qarḍāwī, such income is subject to zakat. Moreover, the average monthly income of Indonesian migrant workers in South Korea, when measured against the regional minimum wage (UMR), meets the niṣāb threshold applicable to agricultural zakat, thus fulfilling the criteria for zakat obligation. Yūsuf al-Qarḍāwī's interpretation proves highly relevant in this context, as he analogizes zakat on professional income to zakat on monetary assets, reinforcing the necessity of its practice among overseas workers.

**Keywords:** Indonesian Migrant Workers in South Korea, Yūsuf al-Qarḍāwī, Professional Income Zakat.

### ABSTRAK

Problema yang dibahas dalam penelitian ini adalah bagaimana hukum zakat profesi PMI Korea Selatan menurut Yūsuf al-Qarḍāwī dan bagaimana relevansi pemikiran Yūsuf al-Qarḍāwī terhadap pelaksanaan zakat profesi tenaga kerja Indonesia (PMI) di Korea Selatan. Jenis penelitian ini termasuk kategori penelitian lapangan (field research) dengan metode analisis data deskriptif analitik. Metode pengumpulan data yang digunakan adalah metode observasi dan wawancara. Hasil penelitian menunjukkan hukum zakat profesi PMI Korea Selatan adalah wajib, bagi PMI yang telah memenuhi syarat wajib dan syarat sah zakat. Penghasilan PMI tergolong jenis *al-māl al-mustafād al-'amalāh* yakni penghasilan yang diperoleh dalam bentuk upah atau gaji atas pekerjaan tertentu yang menurut Yūsuf al-Qarḍāwī harus dikeluarkan zakatnya, penghasilan PMI Korea Selatan perbulan sesuai UMR telah mencapai nisab zakat pertanian (524 kg beras). Pemikiran Yūsuf al-Qarḍāwī sangat relevan untuk diterapkan pada zakat penghasilan PMI Korea Selatan adalah zakat penghasilan yang dianalogikan dengan zakat uang.

**Kata Kunci:** PMI Korea Selatan, Yūsuf al-Qarḍāwī, Zakat Profesi.



## INTRODUCTION

The concept of *zakat on professional income* is frequently referred to in classical and contemporary literature as *al-mal al-mustafad*, which denotes earnings derived from a specific skill or profession, typically in the form of salary or wages. While the terminology may vary—*zakat profesi* in Indonesian versus *zakat on income*—the essence remains similar. (Fuaddi, 2017)

Zakat on professional income is imposed on individuals who receive financial compensation for their professional services or expertise. This includes professionals such as entrepreneurs, employees, corporate directors, doctors, lawyers, and engineers—whose income may even exceed that of agricultural workers, thus requiring them to fulfill their zakat obligation from wages or salaries.

The notion of zakat on professional income was systematized by Yusuf al-Qaradawi and elaborated extensively in his seminal work *Fiqh al-Zakah*. Some scholars have drawn analogies (qiyās) between this form of zakat and classical categories—arguing its legal basis through the principle of shared *'illah* (legal cause). If compared with zakat on gold and silver, its *nisab* (minimum threshold) is equivalent to 85 grams of gold with a rate of 2.5%. If analogized with agricultural zakat, the *nisab* becomes 653 kg of unhulled rice (or 524 kg of polished rice), with a zakat rate of 5% (if incurred with cost) or 10% (if without cost). (Fuaddi, 2017)

The four major schools of Islamic jurisprudence did not specifically address zakat on professional income in their foundational texts, making it a relatively recent development in contemporary fiqh. (Agus Marimin & Tia Nur Fitria, 2015) Disagreements persist among scholars regarding the *nisab*, percentage, and annual

cycle (*hawl*) for this category of zakat. Al-Qaradawi advocates that it should follow the threshold for monetary zakat—2.5% of one's net annual income. Net income is calculated after deducting essential living expenses from gross earnings. (Siti Habibah, 2016)

The philosophical foundation for zakat lies in the Islamic vision of humans as *kehalifah* (vicegerents) on earth, as social beings with moral responsibility, and as part of a collective spiritual brotherhood. Zakat cultivates the moral imperative to share wealth with the financially disadvantaged—either through obligatory zakat or voluntary charity (*infaq*). (Fithoroini et al., 2021) Those who regularly perform zakat, *sadaqah*, and *infaq* tend to exhibit a high degree of social consciousness and empathy—traits often absent in individuals who refrain from these practices.

The number of Indonesians registering as migrant workers (PMI) abroad increases annually, with South Korea emerging as one of the most preferred destinations. According to Abe Rachman, director of the Central Java branch of the Indonesian Migrant Worker Protection and Placement Agency (BP3PMI), many prospective migrants are drawn to South Korea due to its high wage structure. (Riska, 2020)

Approximately 24,000 applicants participated in an eight-day selection process to work in South Korea. Before 2020, the manufacturing sector sought around 5,200 workers annually; by 2020, that number dropped to around 3,300. Most PMIs in South Korea are employed in manufacturing and shipping sectors, rather than as domestic helpers or drivers. However, this study focuses on those working in factories or companies.

These officially employed PMIs often earn significantly more than civil servants or

corporate employees in Indonesia. With a standard working schedule of twelve hours per day, not including overtime, the allure of higher income explains why many Indonesians pursue employment in South Korea.

In the context of Islamic legal terminology, income derived from lawful employment is categorized as *zakat on professional income*. Although debates remain among scholars regarding its legal status, the continual evolution of contemporary society has necessitated the emergence of new interpretations and rulings. This study, therefore, focuses on the earnings of Indonesian PMIs in South Korea—an income stream widely perceived as highly lucrative by many Indonesians.

Among potential overseas destinations, South Korea remains more appealing than Japan due to its competitive wage system. According to *Tempo.co*, as of June 2021, the minimum monthly wage (UMR/Nodongbu) in South Korea stood at 1,914,440 KRW—equivalent to approximately IDR 22,888,614.18 for 40 regular hours per week (209 hours per month), or KRW 9,160/hour (IDR 109,514.90/hour). This calculation excludes overtime, which varies by company but always complies with national minimum wage regulations.

Despite earning substantial incomes, few PMIs reportedly pay zakat on professional income through institutions such as the Korean Muslim Federation (KMF), according to Imam Baehaqi, a religious leader in Itaewon. This observation prompted the researcher to investigate how Yusuf al-Qaradawi's concept of zakat on professional income might apply to Indonesian factory workers in South Korea.

According to the Indonesian Ministry of Religious Affairs Regulation No. 52 of 2014,

agricultural zakat *nisab* is 653 kg of unhulled rice (or 524 kg of polished rice). If, for instance, the price of unhulled rice in mid-2021 was IDR 5,000/kg, then the equivalent *nisab* would be approximately IDR 3,265,000. (Taniku.com, 2020)

While farmers—who harvest only once every four months—must pay zakat immediately upon reaching *nisab*, professionals earning far higher monthly wages often go untaxed in practice. This discrepancy raises ethical and theological concerns about distributive justice. How can it be fair that modest-income farmers are obligated to pay zakat while high-earning professionals remain untouched?

This study investigates PMIs employed in formal, legal positions in South Korean factories, as they represent a significant yet under-examined population in terms of zakat compliance. By applying Yusuf al-Qaradawi's framework as outlined in *Fiqh al-Zakah*, the study evaluates the applicability of his reasoning to the lived realities of these transnational laborers.

This research is timely and contextually grounded. In various Indonesian regions, it is not uncommon for families to sell agricultural land or property just to finance overseas employment—primarily targeting South Korea, in hopes of achieving higher living standards.

The primary objective of this study is to explore the legal foundations of *zakat on professional income* as applied to Indonesian migrant workers in South Korea, drawing upon the perspective and theoretical framework developed by Yusuf al-Qaradawi. It seeks to critically examine how his conceptualization of zakat can be interpreted and implemented in the specific socio-economic context of Indonesian laborers employed in South Korean factories.

Beyond its analytical aims, this study holds both theoretical and practical significance. Theoretically, it contributes to the growing body of scholarly literature on zakat in contemporary settings—particularly in relation to transnational labor and modern income structures. It is hoped that the findings will serve as a valuable reference for zakat institutions, especially those operating within diaspora Muslim communities.

Practically, if al-Qaradawi's model is found to be applicable and meaningful within the realities faced by Indonesian migrant workers, the research could offer actionable insights for formulating zakat policies. Moreover, it may play a role in increasing awareness among PMIs regarding their religious obligations and fostering greater institutional engagement with overseas Muslim professionals.

## RESEARCH METHODS

This study falls under the category of field research, as data collection was conducted through direct observation in the field to capture the realities of the phenomenon being studied (Moleong, 2016). The research employs a qualitative descriptive approach, meaning that the researcher gathers data directly from field interactions (Masyhuri & Zainuddin, 2008). Additionally, the study adopts a descriptive-analytical framework and is classified as a form of economic legal research.

The descriptive-analytical nature of the research entails an initial exploration and presentation of the issue of zakat on professional income among Indonesian migrant workers (PMI) in South Korea. This description is subsequently analyzed through the theoretical lens of Yūsuf al-Qaradāwī's concept of *zakat on professional income*, culminating in a set of general conclusions.

The data sources in this study are divided into two main categories: primary and secondary data. These sources form the core of the research, as their integrity significantly impacts the quality and reliability of the findings (Wahyu, 2020).

Primary data were obtained through interviews with Indonesian migrant workers employed in South Korean companies, the management board of Lazisnu South Korea, members of the Korean Muslim Forum (KMF), and the Amir of the Korean mosque community. Meanwhile, secondary data were drawn from academic literature, both published and unpublished (Chang, 2014).

Data collection techniques included interviews and field observations. The researcher applied an unstructured interview method, whereby conversations with informants were guided only by essential thematic points rather than a rigid or systematically arranged interview guide (Arikunto, 1993).

Following data collection, the information was analyzed using an inductive approach, also referred to as generalization. Inductive analysis involves synthesizing specific data points into broader, universal conclusions. In this context, the data analyzed include income and expenditure records of informants, as well as details regarding the practice of professional zakat payments by Indonesian migrant workers in South Korea. From these findings, a general conclusion is drawn.

## RESULTS AND DISCUSSION

### Yusuf al-Qaradawi's Concept of Zakat on Professional Income

Yūsuf al-Qaradāwī emphasizes that zakat on professional income should be calculated based on net earnings. This means that, in the context of Indonesian migrant

workers (PMI), the obligation to pay zakat arises only after the deduction of essential living expenses and other financial responsibilities. If, after these deductions, the remaining income reaches the nisab threshold, then zakat becomes obligatory. Conversely, if the remaining income falls below the nisab, zakat is not required.

Secondly, the income must be free from debt. In his seminal work *Fiqh al-Zakat*, al-Qaradāwī—echoing the majority opinion among scholars—clarifies that the type of debt that exempts one from paying zakat refers specifically to debts related to stored wealth, not to visible or circulating assets.

According to al-Qaradāwī, zakat on professional income should be paid at the time of receiving a salary or wage, after deducting essential needs and financial obligations. If the remainder meets or exceeds the nisab threshold for agricultural produce, zakat is due at a rate of 2.5%. This is because the income received in the form of salary is considered monetary wealth, and as such, follows the same nisab calculation as zakat on gold and silver (i.e., cash equivalents).

Furthermore, zakat is only obligatory upon individuals (muzakki) who fulfill certain conditions. According to the consensus of the majority of scholars (*jumbūr al-‘ulamā’*), a muzakki must be a Muslim, free (not enslaved), of sound mind, and have reached puberty. As for the wealth itself, the conditions for zakat obligation include: it must be acquired through lawful means, have growth potential (or be capable of development), be fully and legally owned, reach the nisab threshold, and exceed the owner’s basic needs.

## **The Socio-Religious Landscape of Indonesian Migrant Workers in South Korea**

Many Indonesian migrant workers (PMI) in South Korea reside in major metropolitan areas and urban centers, such as Seoul, Busan, Anyang, Ansan, Daegu, Gwangju, Incheon, Paju, Bupyeong, and Ulsan. Within these locales, they have established vibrant community-based networks, notably the *Komunitas Muslim Indonesia* (KMI – Indonesian Muslim Community) and various regionally affiliated groups. Through regular charitable donations (*infak*) collected after receiving their monthly salaries, these communities have successfully initiated religious study circles and even constructed mosques and Islamic centers.

Some of the notable Islamic centers built with these community funds include: Ansan Islamic Center, Daegu Islamic Center, Daejeon Islamic Center, Dongducheon Islamic Center, Gwangju Islamic Center (in Gwangju, Jeolla-do), Ulsan Islamic Center, and Dongam Islamic Center (Sun Geun, 2021, p. 195).

A number of Muslim migrant workers also live in these mosques or *musholla* (prayer spaces) that have been established. While some of these facilities remain under rental agreements, others have been permanently acquired and are now owned by the migrant communities themselves, such as Al-Huda Mosque in Gumi, which continues to serve as a spiritual and communal hub for Indonesians from various regions.

Religious affiliations among Indonesian migrant workers in South Korea are diverse, encompassing Islam, Christianity, and Buddhism. Muslim workers generally align themselves under the guidance of the Korean Muslim Federation (KMF), also known as *Hanguk Islam Gyo*. The KMF is the first and

only officially recognized Islamic organization in South Korea, originally formed by native Korean Muslim communities. The organization was formally inaugurated to promote Islamic missionary efforts (*dakwah*) across South Korea, aiming to enhance the visibility and acceptance of Islam among the local population (Sun Geun, 2011, p. 147).

Officially established in January 1967, the KMF was subsequently legalized as a religious corporation by the South Korean Ministry of Culture and Information under License Number 114.67.3.13. The KMF has played a pivotal role in the dissemination of Islam throughout South Korea. It has served as the central organizing body for Muslim communities, coordinated missionary activities, and addressed public misconceptions about Islam through both educational efforts and *dakwah bi al-bal* (preaching through action and example).

Among its core strategies, the KMF encourages each Muslim to invite at least three individuals to participate in monthly prayer gatherings. It also promotes interfaith engagement by visiting the homes of non-Muslims to introduce them to Islamic teachings and, when appropriate, invite them to embrace Islam (Umayatun, 2017, p. 46). The overarching mission of the KMF is to reshape the public image of Islam, shifting perceptions from associations with violence to a vision rooted in peace and compassion.

### **The Relevance of Yusuf al-Qaradawi's Thought on Zakat on Professional Income for Indonesian Migrant Workers**

The minimum wage (UMR) for Indonesian migrant workers (PMI) in South Korea in 2021 was 1,914,440 won for a standard 40-hour work week, or approximately 209 hours per month, equivalent to 9,160 won per hour

([www.korea.kr/news](http://www.korea.kr/news)). In practice, monthly incomes vary—some earn 2 million, 2.5 million, 3 million, or even 4 million won—depending on overtime hours, which differ across companies due to varying internal policies. For the purpose of this study, the author adopts the standard minimum wage as the income benchmark.

Monthly expenditures among workers also vary. Based on the data compiled by the author, average monthly spending amounts to approximately 500,000 won, though some spend as much as 750,000 or even 1,000,000 won per month.

If zakat is calculated analogously to agricultural zakat, the *nisab* (minimum threshold for obligation) would be equivalent to 524 kg of rice. In 2021, the standard price of rice in South Korea was 2,880 won/kg. Thus, the *nisab* would amount to  $2,880 \times 524 = 1,509,120$  won. Meanwhile, the *nisab* for zakat based on gold (24-karat) uses the unit “don,” where 1 don equals 3.75 grams and is valued at 298,000 won. Therefore, the price per gram is  $298,000 \div 3.75 = 79,467$  won, and the *nisab* based on 85 grams of gold is  $79,467 \times 85 = 6,754,667$  won.

First, if zakat on professional income is analogized with zakat on trade, gold, and silver, the *nisab* is set at the value of 85 grams of gold, with a zakat rate of 2.5%, payable once annually. According to Yūsuf al-Qaradāwī, this zakat can be calculated using either gross income or net income—after deducting essential expenses and dependents—provided that the calculation does not exceed the *hawl* (one lunar year).

Based on the author's analysis, if a PMI earns 1,996,000 won per month and spends 500,000 won, the net income becomes 1,496,000 won. Annually, this equals  $1,496,000 \times 12 = 17,952,000$  won, exceeding the *nisab*, thus making zakat obligatory. The



zakat due on net income would be  $2.5\% \times 17,952,000 = 448,800$  won annually, or approximately 37,400 won monthly (equivalent to IDR 447,145). If calculated from gross income, the amount would be  $2.5\% \times (1,996,000 \times 12) = 598,000$  won annually, or 49,900 won monthly (equivalent to IDR 596,593) ([id.valutafx.com](http://id.valutafx.com)).

Second, if zakat on professional income is analogized to agricultural zakat, the *nisab* is set at 5 *wasaq* (equivalent to 653 kg of wheat or 524 kg of rice), and the zakat rate is 5%, payable upon receipt of salary. To determine zakat eligibility, the income must first be compared to the *nisab*. With a rice price of 2,880 won/kg, the *nisab* equals  $2,880 \times 524 = 1,509,120$  won. As the example worker earns 1,996,000 won monthly, they meet the *nisab*. Accordingly, the zakat due would be  $5\% \times 1,996,000 = 99,800$  won per month.

Third, if zakat on professional income is analogized to *rikāz* (buried treasure), the rate is 20%, and there is no *nisab* requirement; zakat is payable immediately upon receipt. Thus, the worker would owe  $20\% \times 1,996,000 = 399,200$  won each month.

Fourth, zakat on professional income can also be interpreted through a hybrid analogy: using the *nisab* of agricultural zakat (i.e., 5 *wasaq* or 524 kg of staple crops, without requiring a full year to pass), while adopting the calculation rate of gold and trade zakat (2.5%) or the immediate obligation of agricultural zakat (5%) upon salary receipt.

### **Challenges in Implementing Zakat on Professional Income Among Indonesian Migrant Workers in South Korea**

The implementation of zakat on professional income (zakat al-mal al-mihani) among Indonesian migrant workers (PMI) in South Korea presents several practical and conceptual challenges, particularly in

determining the *nisab* (minimum threshold), rate, and timing for zakat payment. These challenges largely depend on the analogy (*qiyas*) applied to classify the nature of professional income.

The first analogy equates professional income with gold and silver (zakat al-dhahab wa al-fidha) or trade assets (zakat al-tijarah). In this model, the *nisab* is set at the value of 85 grams of gold, and the zakat rate is 2.5%. The zakat is to be paid annually, although reaching one lunar year (haul) is not a strict requirement. According to Yusuf al-Qaradawi, zakat on professional income may be paid directly upon receiving the salary or indirectly, by deducting basic needs first and then calculating the zakat due.

For example, if a migrant worker earns 1,996,000 KRW per month and spends 500,000 KRW on necessities, their net income is 1,496,000 KRW. Annually, this equals 17,952,000 KRW, surpassing the *nisab* threshold. Based on gross income, the zakat would be  $2.5\% \times 12 \times 1,996,000 = 598,000$  KRW annually, or 49,900 KRW per month. On net income, it would be  $2.5\% \times 12 \times 1,496,000 = 448,800$  KRW annually, or 37,400 KRW monthly. Converted to Indonesian Rupiah in November 2021, this amounts to approximately IDR 5,394,745 per year or IDR 449,562 per month.

The second analogy compares professional zakat to both agricultural zakat (zakat al-zuru') and zakat on gold/silver. In this view, the *nisab* is based on 524 kg of staple food (e.g., rice), while the zakat rate remains 2.5% because the income is in monetary form. For instance, if the price of rice is 2,880 KRW/kg, the *nisab* would be 1,509,120 KRW. Given a gross income of 1,996,000 KRW, the monthly zakat would be 49,900 KRW. This model is reflected in Indonesian regulatory frameworks, such as

the Ministry of Religious Affairs Regulation No. 53 of 2014, which is guided by the principle: "*Anfa' lil-fuqara wa aslah lil-aghniya*" – zakat should be most beneficial to the poor and appropriate for the donors.

However, the author argues that applying this dual analogy to migrant workers is less relevant. Though the 2.5% rate is preserved and the nisab is based on staple food value, zakat is calculated from gross income and paid immediately upon receiving the salary. This can be burdensome for workers whose monthly expenses fluctuate, leading to a perceived lack of fairness. Yusuf al-Qaradawi himself allows for zakat calculation after deducting basic expenses. Requiring zakat upon each salary may compromise a worker's ability to meet essential needs.

The author contends that the first model, where professional income is analogized solely to gold and silver, is more just and feasible for migrant workers. This approach accommodates fluctuations in living costs and allows workers to accumulate surplus income until the nisab is met, provided it does not exceed one lunar year.

Furthermore, labor in factories and other manual jobs demands physical strength and endurance. Thus, following al-Qaradawi's interpretation, supported by the Shafi'i scholar Rafi'i, zakat obligations should consider the difficulty of income acquisition: the harder the effort, the lesser the zakat burden.

Additionally, this first model aligns with the consensus of leading scholars and institutions, including international zakat councils in Kuwait, Indonesia's MUI fatwa commission, and provisions in the Compilation of Sharia Economic Law. This broader scholarly agreement adds weight to its application.

There are two methods of zakat payment: (1) calculating and paying zakat each time income equals the nisab (85 grams of gold), or (2) accumulating surplus income over time and paying zakat once the total reaches the nisab within one year. The author supports the latter, as it provides flexibility amidst varying monthly expenses. This method, according to the author, is not only more relevant but also more compassionate and aligned with the objectives of Islamic law (*maqasid al-shariah*).

Yūsuf al-Qaradāwī contends that the act of giving zakat is essentially a manifestation of obedience to the Qur'anic command and a profound expression of gratitude for the blessings bestowed by Allah SWT. According to him, zakat is not merely a ritual obligation but a spiritual and moral investment whose benefits ultimately return to the giver—manifested through the blessing, preservation, and even multiplication of wealth, as well as its impact in alleviating the suffering of others.

In framing the objectives of Islamic law (*maqāṣid al-sharī'ah*), al-Qaradāwī includes the obligation of zakat as part of a broader ethical framework that aims to establish comprehensive well-being (*maṣlaḥah*). First, he asserts that all divine prescriptions serve the purpose of securing benefit for creation, not for the benefit of God, who is self-sufficient. The rationality of these objectives makes them accessible to human reason, with the exception of a few matters rooted in the unseen. Second, al-Qaradāwī, drawing upon the thought of al-Shāṭibī, stresses that *maṣlaḥah* must be holistic and balanced—extending beyond individual or class-based benefit to encompass the poor, the vulnerable, and future generations. Thus, if the professional zakat of Indonesian migrant workers (PMI) in South Korea is redirected



to eligible recipients in their hometowns, it would not only fulfill a spiritual obligation but also mitigate social decay—preventing poverty-induced behaviors that contravene the values of Islamic ethics.

Third, he emphasizes that zakat must not be undermined through legal trickery (*hīlah*). Al-Qaradāwī firmly prohibits such evasions, warning that they compromise the spirit and final aim of the Shariah—namely, the subjugation of the ego to the divine will. For instance, if a husband transfers his wealth to his wife and children solely to avoid meeting the zakat threshold (*niṣāb*) at year's end, such behavior constitutes a circumvention of divine intent and weakens the transformative function of zakat. Fourth, al-Qaradāwī acknowledges the dynamic nature of fatwas, advocating that they must evolve in response to contextual changes in time, place, and circumstance. He cites the example of jurists who, deviating from the Prophet's original instruction to give zakat al-ḥiṭr after the dawn prayer but before the 'Īd prayer, eventually permitted it to be distributed a day or two earlier—and some scholars even allowed it during mid-Ramadan.

From an anthropological perspective, the redistribution of professional zakat by PMIs—who possess surplus income—can profoundly reshape socio-economic landscapes in their regions of origin. Such practices contribute to preserving life (*ḥifẓ al-naḥs*), protecting religion (*ḥifẓ al-dīn*), preventing criminal behavior, and upholding personal dignity by reducing dependence on begging or unlawful means. At its core, it also safeguards property (*ḥifẓ al-māl*), aligning with the five universal objectives of Shariah as identified by Imām al-Ghazālī: the preservation of religion, life, intellect, lineage, and wealth. Through zakat on professional

income, PMIs not only fulfill an individual religious obligation but become active agents in sustaining communal resilience and reducing poverty within their translocal networks.

## CONCLUSION

The study concludes that the income earned by Indonesian Migrant Workers (PMI) in South Korea falls under the category of *al-māl al-mustafād al-'amalāh*—income derived from specific employment in the form of wages or salaries. Even the lowest-earning PMIs, such as those receiving the minimum wage set by the *Nodongbu* (Labor Office), have already surpassed the *nisab* threshold if measured by agricultural zakat standards (equivalent to 524 kilograms of rice). However, if their monthly income is assessed against the gold zakat *nisab* (85 grams of gold), it typically requires approximately four salary periods to reach the threshold. Consequently, PMIs who fulfill the necessary conditions for zakat obligation and validity are religiously mandated to pay zakat on their income. Furthermore, the theoretical framework of Yūsuf al-Qaradāwī proves relevant for application in the context of professional zakat. According to his view, zakat on earned income may be analogized to either zakat on gold and silver or commercial zakat, to be paid after deducting essential living expenses and financial responsibilities. This framework offers a pragmatic and ethically grounded approach to zakat obligations within the lived realities of transnational labor.

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