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OPINION ANALYSIS OF YUSUF AL-QARDAWI ZAKAT PAYMENT GOOGLE ADSENSE INCOME ON YOUTUBE

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ABSTRACT *This article discuss zakat potential from Google AdSense can used as a driving instrument growth economy. This article is study literature with use method normative juridical. Research results show Findings from study This is Yusuf al- Qaradawi obligatory the existence of professional zakat with threshold 85 grams of gold Because likened to with zakat of wealth and time zakat expenditure every accept wages Because likened to with agricultural zakat. The amount of zakat that must be issued by 2.5% of treasure. It is expected will the more Lot profession a type that has potential big emerge in the future. With Thus, society gets it income from Google AdSense business on youtube can more understand about payment of zakat from his income. This study can become base for study more carry on about development of professional zakat other*

KEYWORDS: Zakat, Google AdSense

INTRODUCTION / PENDAHULUAN

Zakat is mechanism for increase welfare public especially Muslims (Haris, 2021). This article aims to describe the economic situation in the covid 19 pandemic era and analyze the function of zakat in restoring the society economy during the Covid-19 pandemic. The method used in this research was a literature study. The data collection techniques were carried out in two ways comprised primary and secondary data. The data analysis was content analysis. The results showed that zakat served as a manifestation of human solidarity, which means that the rich are required to spend some of their wealth in the form of zakat, and distribute it to the needy, in this context how to see zakat function to help economic recovery during the pandemic. So, it

can be concluded that with the distribution of zakat, such as Zakat Fitrah, Zakat Maal and professional Zakat, it can strengthen the solidarity and foster the relationship between human by helping the needs of people affected by Covid-19 and reduce the poverty during the pandemic that currently affects all people in the world, especially in Indonesia. Zakat, which means growth and increase as well as holiness is part certain from treasure certain at a certain time specific and distributed to the parties certain too. It is said grow and increase Because tithe means reduce scales crime and aggravate scales virtue. Zakat is one of them. The fifth pillar of Islam and its position placed in the section religious obligations with advantages and benefits social. To implementation religious obligations in the form of zakat are determined

the conditions for " muzakki " (people who pay zakat) and also the conditions zakatable assets. In discussion This is zakat, also explained about " asnaf " or those who are obliged pay zakat (Asiva Noor Rachmayani, 3, 2015) .

Islam divides zakat into two categories namely, zakat mal and zakat fitrah. Zakat mal is zakat that is paid out if treasure or goods has reach nisab , while zakat fitrah is issued in the month Ramadan approaching Eid fitri (Ministry of Religion, 2022) . Yusuf al- Qaradawi explain his opinion in the book of Fiqh al-Zakah: " I have an opinion treasure results business like wages employee , wages employees , income doctors , engineers , lawyers and others who work profession certain and also like income earned from capital invested outside sector trade , such as cars , ships , airplanes , printing , places entertainment , etc. , are mandatory subject to zakat and paid at the time accepted " .

Yusuf al- Qaradawi also said that obligation to pay zakat on money at the time accepted likened to with zakat on plants and fruits paid at the time harvest. This is means time payment of professional zakat is every reception salary, not wait time One year. According to Yusuf al- Qaradawi condition One year No based on the text that reaches degrees valid or hasan in taking law. Therefore , the implementation of from obligation pay professional zakat (Muhammad Ichsan, Erna Dewi, 2021) . The obligation of zakat is explained in Letter al- A'raf verse 156 means "And establish it for us goodness in this world and in the hereafter; Indeed, we return (repent) to You. Allah says: " My punishment will be I put it on to whom I will, and My mercy covers all something. Then I will determine My mercy is for those who are pious, who pay zakat and those who believe to Our verses " (Ministry of Religion of the Republic of Indonesia, 2019).

In general, empirical distribution of zakat has not been capable give impact significant economy. This happened, none other than because implementation of zakat is still nature partial, both in terms of understandin, socialization, and implementation policy zakat. If zakat is able understood in a way intact and implemented in a way congregation in a country, then no sanctioned that zakat will benefit extraordinary economy normal big. The system economy based on Zakat can drive the transformation process economy and at the same time speed up the distribution process income

and social welfare in society. The zakat system as a system economy This has practiced and proven by the Prophet Muhammad SAW and the government Khulafa'al -Rasidin (Asiva Noor Rachmayani, 2015).

Progres technology information has given room creativity new for development business. Various online business start developed , one of them is business cooperation Google Adsense Advertising with youtube that uses system PPC (Pay Per Click) cooperation (Harahap et al., 2019) . The modern era has brought development extraordinary business normal, start from business trade until to media business. Initially business done in a way look at face , in this digital era possible to do online (Adolph, 2016) . Popular advertising media on the internet today is a Google Adsense advertising program, a form service advertising owned by Google which allows web or blog owner to display ads on their site and make extra money. Text, graphics , and even videos can be appear as various form advertisement (Hoerusolihin & Ahmad Bisri Musthafa, 2022) . Google Adsense This as service money maker, from amount supplied content to the youtube platform making it one of the works undertaken by various circles age young, old even children Already friendly with application This.

Youtuber Profession or maker content is a very promising profession, someone make cash from his activities in accordance with YouTube rules. Youtubers are required pay state tax on his income. On the other hand, there is many Youtubers and creators' Muslim content with income promising that can utilizing professional zakat for fulfil need income and assets them (Fathuddin and Muhammad Mukromin, 2021). The income of these YouTubers Can categorized for pay professional zakat, because seen from source income very high monthly growth. Development increasingly modern technology, even known with the world of digitalization so need to be discussed more carry on as study about professional zakat a youtuber is seen from analysis opinion Yusuf Al- Qaradawi because, Zakat is one of the from pillars of Islam. So zakat normative is an obligation absolute that every Muslim has. Therefore that, zakat is one of the runway faith a muslim, and zakat can also made into as indicator quality Islam which is form commitment solidarity a Muslim with fellow other Muslims. Zakat is also a worship that has mark high social. In addition, zakat also provides impact positive to welfare society. That with tithe

the rich (muzakki) can distribute part his wealth to the poor (mustahik) group, then it happened harmonious relationship between the rich and the poor. So that the poor can walk activity economy in his life.

According to Islamic law (term) syara '), zakat means obligation on treasure or obligation on several treasure certain for group certain and in time certain. Obligations on several certain treasures, meaning zakat is an obligation on property of a nature binding and not recommendation. Obligation the caught to every muslim (baligh) or not yet, sensible or crazy) when they own several of the property that has been meet the nisab limit. The group is certain is mustakihin which is summarized in eight Asaf. Time for paying zakat is when already passed a year (haul) for zakat on gold, silver, trade, when harvest for results plants, when get it for rikaz and when the month of Ramadan is coming before Eid prayer for zakat fitrah. Relationship between understanding of zakat according to language and with understanding according to very real and close term once, that is that assets issued zakat will become blessing, growing, developing and increasing, holy and good (Arif Wibowo, 2015). From the explanation on need it feels like

METHODS / METODE

Study This is library research or research study library that uses facility library in make works scientific like books, journals scientific, theses, magazines, documents and notes from History and studies of figures. Research This nature normative with the library data obtained under review in a way descriptive with in-depth and thorough study.

RESULT / TEMUAN DAN PEMBAHASAN

a. Professional zakat

Profession or profession, in Arabic terminology, is known as Al- mihn. This sentence is from jama from al- mihnah which means work or service. Profession in a way means work that requires knowledge, expertise, and intelligence. Yusuf Qardhawi is clearer to put forward that profession is work or business that makes money or riches good work or business That done alone, without depends on others, as well as with depends to others, such as government, company private, as well as with individual with to obtain wages, salary, or honorarium. Income earned from Work Alone is income professional

pure, like income as a doctor, engineer, designer, advocate, artist, tailor, laborer teachers (teachers, lecturers, and professors), consultants, and the like. The results obtained from work done with the other party is types work like employees, laborers, and the like. Work result These covering wages and salaries or income still others who have nisab. As for professional zakat is the zakat imposed on each work or skill professional certain, whether done Alone or what is done together with other people/ institutions, which bring in income (money) that meets nisab (minimum limit for Can pay zakat). For example is profession doctors, consultants, advocates, lecturers, artists, and others (Basic Thinking, 2016).

Calculation of Professional Zakat

1. After deducting basic needs, zakat is calculated at 2.5% of the salary after deducting basic needs. This method is fairer for those with limited income. Example: A person with an income of Rp1,500,000, with expenses for basic needs of Rp1,000,000 per month, is required to pay zakat of: $2.5\% \times (1,500,000 - 1,000,000) = \text{Rp}12,500$ per month or Rp150,000 per year. Simulation of the calculation method according to the rules of professional Zakat as below: Method I (not taking into account monthly expenses) Monthly salary = Rp2,000,000. Annual salary = Rp24,000,000 1 gram of gold = Rp100,000. Nishab = Rp 85 grams Nishab price = Rp 8,500,000 Your zakat = $2.5\% \times \text{Rp } 24,000,000 = \text{Rp } 600,000$, Method II (calculating monthly expenses) Monthly salary = Rp 2,000,000. Annual salary = Rp 24,000,000 Monthly expenses = Rp 1,000,000 Annual expenses = Rp 12,000,000 Remaining annual expenses = $\text{Rp } 24,000,000 - 12,000,000 = \text{Rp } 12,000,000$ 1 gram of gold = Rp 100,000. Nishab = Rp 85 grams Nisab price = Rp 8,500,000 Your zakat = $2.5\% \times \text{Rp } 12,000,000 = \text{Rp } 300,000$,
2. According to Yusuf Qardhawi, the calculation of professional zakat is divided into two ways: 1. Directly, zakat is calculated from 2.5% of gross income directly, either paid monthly or annually. This method is more appropriate and fair for those whose sustenance is expanded by Allah. Example: A person with an

income of Rp 3,000,000 per month, is obliged to pay zakat of: $2.5\% \times 3,000,000 = \text{Rp } 75,000$ per month or Rp 900,000 per year (Basic Thinking, 2016)

The changing consumption patterns of society in the digital era have also changed the process of advertising production and consumption. If in the past advertising through TV and newspapers was sufficient, now that is no longer the case. The public is already feeling bored and fed up with the advertisements shown on TV. They choose to change TV channels or leave the TV screen temporarily when the advertising session passes. This makes advertising in traditional media less effective besides the high cost. The ineffectiveness of advertising in traditional media has caused companies to start switching to using digital advertising media. This transition raises questions about the effectiveness of this digital advertising for advertising companies. The accuracy of advertising to target its potential market is key to the success of the advertisement in question. Advertising that is not on target will disrupt the company's survival in the future.

Moreover, if the company is still very young or a small company that is just starting a business. All costs that have been incurred must of course provide encouraging returns in the future. Companies that are still young or small and medium companies will think hundreds of times in choosing which advertising media is most appropriate for them. National television with advertising costs per broadcast during prime time reaches a minimum of IDR 50 million per 30 seconds (Tyas & Aryani, 2017).

b. Google AdSense Business Mechanism on YouTube

Understanding AdSense is a cooperation program advertising through internet media hosted by Google. Through advertising programs AdSense, content site owner Youtube, web or blog that has been register and be approved its membership allowed placing advertising units in a form and material has specified by Google on their web page. While YouTube is a video sharing website that allow user upload, watch, and share videos (Deddy Corbuzier, M, 2018). In addition to providing advertisements with system pay per click, Google AdSense also provides AdSense For search (AdSense for Search). On AdSense For search, website owners can install box Google search on their web pages. The site owner will get

income from Google for every search conducted visitors through box search said, which continues with click on the ad included in the results search. On the ad directions, the site owner will accept income after click on the ad to be continued with action certain by visitors who have agreed between Google and installer advertisement said. Youtube has become one of the most busy channels audience, as well as Can used as a field for work and earn money. Because now This many people can produce millions, tens even until hundreds million per month only with become content creator on Youtube channel owned by they (Afifi, 2019). Advertising program This includes one of the popular forms and many businesses in demand now This. This program is an advertising program carried out by Google with methods to cooperate with YouTubers or content creators who have YouTube channels, which will later the advertisement that will be installed by google will displayed on video content owned by Youtubers or content creators. The method used by Google AdSense is more simple and easy that is method pay per click (PPC) commission and RPM (Review Per Thousand Impression) method (Mukromin & An-Nawawi Islamic Religious College Purworejo, 2021).

AdSense in Youtube got with fulfil requirements 1000 subscribers and 4000 hours for 1 year final air then Google AdSense will confirm Youtuber and install ads on Youtube Channel the (Harahap et al., 2019). There are four type advertisement youtube that is, Advertisements that can passed by in streaming, video Ads can be passed by when streaming is ads that can avoided by viewers. The duration of the advertised video is between 12 seconds and 3 minutes. Immediately after second Fifth, the audience can use knob skip. Pre-roll Ads, namely ads that appear before the video starts and has time operation 15 to 20 seconds and usually display indicator green. Mid-roll Ads, namely ads that appear in the middle of videos or after 10 minutes of the film and it goes on between 15 and 20 seconds. Bumper ads, which are often shorter from two categories first and appear at the beginning, middle, and end of the video. Advertisements Exploration Advertisement Invention is kind of video ads that will appear on the page results search, YouTube homepage, and linked pages to the video in progress played. Advertisement NonVideo is type YouTube ads that offer service advertising other than video. Usually, non-video ads will display as text, photos,

or card. This type of YouTube ad previously known as Advertisement InView. There are three type non-video YouTube ads: Sponsored Cards Advertisement Overlays, and Ads Illustrated. Monetization YouTube Channel, Monetization is changing video material on the YouTube platform so that what was before only just entertainment media can become means for produce income. Many young and adult YouTubers has applied method monetization for make money with fast and easy from video content only. First step is joined or connect account The new AdSense made to the YouTube partner program. Requirement the main thing is special is gather viewers and subscriptions moreover first.

Join with Google AdSense and register account AdSense after to obtain Lots viewers and customers. Necessary steps For register or make account AdSense new is as following : Steps For select and prepare method payments on Google AdSense : login to AdSense account → click payment → click manage method payment → click add method payment → in section add method payment , enter information bank account and information more → check box , set as method payment main → click save (Mukromin & An-Nawawi Islamic Religious College Purworejo, 2021) and finished furthermore go to <https://www.google.com/adsense/start>; click register; enter channel site URL youtube personal ; enter email address ; click save and continue ; enter to Google account ; select the country or region where your stay ; review and accept terms and conditions AdSense ; click create account . Implementation general agreement is meet him second split party to do the transaction then agree in a way together in One assembly.

However, for practice cooperation carried out between Youtuber and AdSense is established with different locations, so that only capable relies on web- based text message media. The concept that is implemented for make video content that was originally used for limited to entertainment become tool money maker namely with method submission monetization that AdSense applies to make content. For can do monetization, usually AdSense will sort moreover formerly whether content contained in account the worthy for fitted advertisement. Contract scheme the consists of AdSense as the party providing advertising services utilized by advertisers. In the discussion here, advertisers are party the third one is not entered in details analysis. Then there is a youtuber as maker content on the page YouTube which has more

from 1000 subscribers and more from 4000 hours of watch time on his videos. Object the contract in business the is Ads displayed by AdSense on YouTube content in the form of videos (Lia, 2023) . Meanwhile its implementation is as explained above. Then , the concept the deal is after monetization the approved by AdSense.From here Of course the contract that was made No in progress in a way look at face , but separated (Mukromin & An-Nawawi Islamic Religious College Purworejo, 2021) .

Revenue model based on advertising is framework work that emphasizes sale advertisement as source income primary and for commercial digital media, advertising still be one of method main for produce benefits. Even blog business models can obtain income through advertisements naturally related to AdSense with become a distributor for advertisers. Not only that, Google's acquisition of Youtube also opens opportunity business for YouTubers for Can obtain income through AdSense (Adler & Dewi, 2019; Kuhikar, 2013; Soegoto & Semesta, 2018). Currently the public has arrived at the time of the culture of searching, activities search continuously for every fragment of information. It is undeniable that Google offers Lots features that make it easier public communicate and find information. This happens because Google has become part life is everywhere, both online and offline, so difficult to remember where the information comes from? originate before machine seeker there is. This is the more confirm the future technology digital advertising, including Google Ads which relies on machine seekers in method its work. Google Ads, as one of the products from sector technology has become part of the economy and is growing dominant, because it can collect and manage related data profile consumers. This is one of form convergence from the data.

AdWords and AdSense are one of the factors in forming new waves in the marketing world moment This. Advertisers, well companies and agencies, even the media don't Again only focus on product or services to be provided offered, but also necessary learn behavior Customers. Insights into requests, preferences, usage goods and services create mark through marketing and offering products . The commercial value created by data convergence is exponential, where produce offers new services and how to market new when information about consumption, location, preferences, and even

health combined for to form profile increasingly consumers detailed. Google via the technology be one of example illustrative from intelligence based on context , namely machine seeker personalize results search based on history search and activity social , where when Google finds out more Lots about habits , preferences , locations , and networks individual , become Possible For adapt results search even more good , especially increase income advertisement when compatibility between products and candidates buyer become the more accurate (Lia, 2023) .

b. Form of Income Zakat Google AdSense Business on YouTube

Zakat on profession / income is the zakat that is imposed on income worker based on his profession. While that, the professionals own more perspective wide Because everyone works based on his expertise, or in other words, based on calling his life (Muhammad Iqbal, 2019). professional zakat can interpret as zakat issued from results halal and profitable business give very big results (money) in term long time. Since the time of the Prophet Muhammad, zakat profession Not yet Once There is in Islamic history. But at the end 1960s of the 20th century, the concept of professional zakat starts known as Zakat profession start appeared. In 1969, the edition First book Fiqh Az Zakah by Sheikh Yusuf al-Qaradawi introduced the concept of professional zakat. However, in situation this, looks that Yusuf al-Qaradawi was influenced by two other scholars: Sheikh Abdul Wahhab Khallaf and Sheikh Abu Zahrah. On a global scale, there is some famous priests give alms professionals, including is Shaykh Yusuf Al- Qardhawi, Abdurrahman Hasan, Shaykh Muhammad Abu Zahrah, Shaykh Muhammad al-Ghazali, Abdullah Nashih Ulwan, and other priests of stature big like Abdul Wahhab Khalaf. But in between A little sources that use name Yusuf al, explanation Qardhawi about professional zakat use Fiqh code az -Zakah is the most obvious. Maybe There is principle the law that makes mention of professional zakat mandatory.

In Indonesia, the study and practice of professional zakat start rampant at the end 1990s and early 2000. Especially after book Fiqh of Zakat by Yusuf al-Karim Qardhawi translated to in Indonesian by Didin Hafidhuddin and published in 1999 with title Fiqh of Zakat. Since moment that , professional zakat start Lots applied through institutions zakat management

in Indonesia, both through institution owned by government such as BAZ (Zakat Collection Agency), BASDA or BASNAZ, as well as institution owned by private such as PKPU, Wallet Dhuafa , and so on (Nurul Fadia & Moh. Abd. Rahman, 2023) . In calculating nishab, quantity and time professional zakat expenditure, can done with various way. It really depends on used. By general, professional zakat equivalent with agricultural zakat and gold and silver zakat. In terms of nisab, this zakat equivalent with agricultural zakat, namely five ausaq or 653 kilograms of rice or wheat and is issued at the time accepted. For example, zakat is issued direct every month to employees who get wages monthly, as zakat is paid at the time harvest for farmers.

Because zakat profession similar with agricultural zakat, then No There is provision about haul. Zakat profession can set by 'urf (custom) of a country that must distributed at the time accepted, for example every month. Therefore that, for profession that makes money everyday day, like the doctor who opened practice Alone or the preacher who gave lecture every day, zakat is paid once per month. (gold and silver), used technique shabah for estimate illat Qiyas law. Qiyas shabah according to Muhammad al- Amidi's example is a worthy slave with two things, namely human beings (nafsiyyah) resemble free people (alhur) and horses Because both have and may trade on the market. If a person consultant receives an honorarium, for example, five million rupiah per month, and the amount has reach nishab, then He must pay zakat of 2.5% per month. Likewise, a YouTuber accepts it wages monthly as big as ten million rupiah, then He must pay zakat of 2.5% per month. On the other hand, if his income is below nishab, then He No must pay zakat. However, he recommended for giving charity and charity, which amounts to customized with his ability and sincerity.

c. Opinion Yusuf Al- Qaradawi About Payment of Income Zakat Google AdSense Business on YouTube

Yusuf 'Abd Allah al- Qardāwi , or the ordinary known with Yusuf al- Qaradawi is a cleric from Egypt (Rahmansyah, 2021) . Travel and experiences life as well as environment is influencing factors to pattern thinking someone. Yusuf al- Qaradawi since teenagers have their own Lots Of experience demand knowledge in religious field. He has met many teachers and

religious figures who No direct influence pattern he thought and became reference in develop knowledge his religion. It started moment He met with Sheikh Al-Battah who is an Al-Azhar alumni and lives in his hometown area. Sheikh Al-Battah was the person who first introduced it about knowledge jurisprudence to Yusuf al- Qaradawi especially jurisprudence Maliki school , and also those who helped him continue education at Al-Azhar (Arif Wibowo, 2015) . According to Yusuf Qardawi about Reason Nuzul verse 60 surah at-Taubah, he to signal a hadith; during the time of Rasul SAW they were greedy No can hold back saliva see treasure alms that. They expect to get spark treasure That from the Messenger of Allah. But it turns out they were not noticed by the Prophet SAW from the start they gossip and attacking position He as a Prophet. Then down Quranic verses reveal properties those who are hypocritical and greedy That with show falsehood they That only prioritize interest personal and at the same time paragraph That to explain Where to the target of zakat must be issued . (Farid, 2021) Yusuf Al- Qardhawi Lots influenced Islamic figures whom he greatly admires, including is Hasan Al-Banna, a person leader movement Ikhwanul Muslimin (Islamic Brotherhood).

Yusuf Al- Qardhawi greatly admires figure This therefore He always follows Hasan Al-Banna's lecture. Yusuf Al Qardhawi's thoughts were also influenced by the thoughts of Muhammad Syaltut , Sheikh Al-Ghazali and Abdul Halim Mahmud. Although he influenced figures the but No make himself blind imitation to thinking the figures he admires , things This Once he said in his book Contemporary Fatwa that among God's favor on him is freedom he since early from bond madhhab , taqlid and ta'ashub (fanatic) opinions a certain religious scholar.⁹ As a A scientist and preacher , he active do study about Islam in various Islamic worlds and outside the Islamic world. He shows ideals sublime for returning Islam to its source the original namely the Al-Qur'an and Al-Sunnah are good in view life personal, family, community, national and state. In developing his insights and ideals For return the purity of Islam, then he active in follow various seminars on Islamic Law in Libya , Mukhtamar I Tarikh Islam in Beirut, Mukhtamar International Conference on Islamic Economics in Mecca and Islamic Law Congress in Riyadh (Muhammad Ichsan, Erna Dewi, 2021) .

Zakat is one of the characteristics from system economy Islam, because zakat is one of the

implementation principal justices in Islamic Economic System. According to M. A. Mannan Zakat has six principles:

1. Principle belief religious, namely that people who pay zakat are one of the manifestations from belief his religion
2. Principle equality and justice are the goals social zakat, namely share Allah gives more wealth even and fair to man
3. Principle Productivity emphasize that zakat is indeed must pay Because owned by certain has produce product certain after past term time certain
4. The principle of reason, very rational that zakat is a blessing that produces That must issued
5. Principle Freedom, zakat only paid by a free person
6. The principle of ethics and fairness , namely that zakat is not collected in a way arbitrarily (Yurista, 2017)

As has been exposed that Yusuf al-Qaradawi is one of the scholars who initiated the existence of professional zakat. He based his argument on the Koran surah al-Baqarah verse 267 and made use of it generally the meaning For made into as base law. He is equating professional zakat with zakat on wealth in aspect its niṣāb that is an amount of 85 grams of gold and likens it to professional zakat with agricultural zakat from haul aspect where zakat is paid every accept salary. He also stated that big assets issued is as the amount of zakat on wealth, namely a number of a quarter tens or 2.5% of remainder income clean after reduced cost main life (Aziz and Sholikah, 105). According to Yusuf al- Qaradhawi, al -mal al- mustafa refers to income or Income earned through skills, both those performed in a way individual and collective in Usul Fiqh. After reach nishab, all income from profession This obligatory zakat, according to with the provisions of the Qur'an which state, "And upon treasure they There is part for the poor who ask and for the poor who do not accept section " (QS. AdzDzariyat /51:19) (Thoughts, 2016) (Ministry of Religion, 2022) .

The method used in understand argument the is ta'mīm al- ma'nā (expansion meaning lafaz). Respond generality The pronunciation contained in the sentence " mā kasabtum", Yūsuf al- Qarḍāwī consider room scope phrase the covering all form business, work and profession. Yūsuf al- Qarḍāwī also used hadith History of Imam Bukhari One sentences that are keywords for made into as base law of

zakat profession. " Work to get something for himself, then give charity". Yusuf al- Qaradāwī allows two events, namely: The first step is applied nishab on each amount income or money received. With Thus, the income is reached nishab , such as high salary and big honorarium for an employee , mandatory issued zakat , while those who have not reached threshold No must pay zakat. Provisions This more near with equality and justice social and is embodiment opinions of friends and academics jurisprudence that zakat is obligatory issued on reception income If beyond threshold nishab. Second, collecting wages or income earned in a way repeatedly in term time certain. Time until reach nishab, such as as it is in mining, where the scholars of Islamic jurisprudence believe that results obtained from time to time that is not broken in the middle road will reach nishab. With Thus, it can set that term time One year is One unity according to expert opinion sharia and experts' modern taxation. If the terms One year applied in zakat, then income net zakat from an employee or group profession can collected in a year full If has reach threshold (Basic Thought, 2016) . So deep professional zakat expenditure This There are two types of implementations based on income man namely: for people who earn monthly income his approach with results agriculture with 5 wasaq threshold which is equivalent to 653 kg of grain dry milling, and zakat of 2.5%, which was issued moment accept results (salary) and not There is transportation. Second, the income No monthly, such as tailors, contractors, lawyers, and doctors, can use Zakat method of wealth. With Thus , the nisab equivalent with 85 grams of gold , and the amount zakat The same with 2.5% of income annual minus consumer debt (GRACE, 2022) .

Zakat can increase income in national state so that created growth the economy is growing. In addition, it is also discussed about How empowerment zakat assets, and their allocation. Now, here will attached about zakat potential in Indonesia according to several opinions. Indonesia is one of the countries with resident majority muslim, so that should Zakat collection in Indonesia is very high compared to with other countries. The potential for zakat in Indonesia is very large. With majority the population is Muslim and implements it Islamic principles in life every day, zakat becomes obligation for Muslims who are able in a way financial. This is produced significant potential in collect zakat funds in Indonesia. It is estimated that amount Muslim population in Indonesia reaches around

225 million soles, making this country own the largest Muslim population in the world. In addition, the gap the economy is still there in Indonesia to be factor important in increase potential of zakat. Although growth economy in this country Keep going increasing, still there is part big living population in poor and needy conditions help for fulfil need base they. Zakat can become a significant source of funds to help reduce this gap and give help to those in need. In addition to reducing gap economy, zakat also has potential for support various sectors and development programs in Indonesia. Zakat funds can be used to build infrastructure, providing help with education, health and welfare social, as well as training skills for increasing potential Community economy. With utilise great zakat potential This in a way effective and efficient, Indonesia has opportunity for overcome challenge social and economic issues faced by some big its population. In this case, this, role Zakat institutions, such as the National Zakat Collection Agency (BAZNAS) and other Zakat institutions, are very important. in manage and distribute zakat funds with good to be able to give benefit maximum for people in need (Balqis et al., 2023) .

CONCLUSION / SIMPULAN

The presence technology digital advertising offered by Google shows existence shift advertising. If advertising traditional beneficial for change thought somebody or introducing him to a new idea, AdWords advertising is effort For reflect perspective existing individuals. Technology Google advertising can project habit its users based on data. Google succeeded predict context until advertisers ' needs and potential users become customer or consumer Because system cutting edge algorithms. Technology digital advertising continues develop bring to form commodity new that supports industry advertising and opening fields of income new via Google AdSense. Applicable forms of zakat for income Google AdSense business on YouTube is Zakat Income or also known as Professional Zakat. Many scholars are pro and con on Income Zakat or Professional Zakat. Some argue that zakat is obligatory paid on income that has been reach threshold although not yet reach haul. However, it does not few scholars also require settlement of zakat, nishab, and haul of work. Currently, professions that have the potential produce income big start popping up, like

YouTubers. In addition, sometimes profession This produce more income big than farmers, ranchers, and other jobs that require Lots power extra For do his task. Those who gain income from Google AdSense on YouTube, especially YouTubers, can obtain better understanding Good about zakat obligation. Study of zakat payments originating from from income Google AdSense commercials on YouTube can become runway for studies furthermore about development of zakat in professions other.

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