

## FROM CONTENT TO OBLIGATION: Adapting Zakat Law for Digital Creators

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**Abstract:** The development of information technology today has made the social media platforms YouTube and Instagram very popular and has given birth to many YouTuber and Celebgram content creators. Content creators use this social media platform as a means to earn income with fantastic financial value of up to hundreds of millions, even billions of rupiah every month. This article aims to discuss zakat for YouTubers and Celebgrams. By using the library research method with a normative approach, this article provides answers to the issue of zakat for YouTubers and Celebgrams. This article concludes that: *First*, Yusuf al-Qardhawi views income YouTubers and Celebgram is included in *al-mâl al-mustafâd*, and must be given zakat. *Second*, there are differences of opinion as to whether zakat is paid to gold and silver zakat, or agricultural zakat. Yusuf al-Qardhawi in one condition *qiyas* the provisions of agricultural zakat. In other conditions, if the *nisab* is not met then zakat is paid to gold and silver. Meanwhile, based on MUI Fatwa No. 3 of 2003 concerning Income Zakat, reinforced by MUI Fatwa No. 04 of 2024 concerning Zakat for YouTubers, Celebrities, and Other Digital Creative Economy Actors, its implementation is subject to zakat on gold and silver. Al-Qardhawi's opinion and the provisions contained in the MUI Fatwa, provide an answer to the need to determine zakat law for the income of YouTubers and Instagram celebrities, as part of the dynamic development of information technology which has resulted in the development of contemporary law in the field of zakat.

**Keyword:** professional zakat; YouTuber; celebgrams; digital creator

**Abstrak:** Perkembangan teknologi informasi saat ini menjadikan platform media sosial YouTube dan Instagram menjadi sangat diminati dan melahirkan banyak pelaku konten kreator YouTuber dan Selebgram. Pelaku konten kreator menjadikan platform media sosial ini sebagai sarana untuk meraup penghasilan dengan nilai finansial yang fantastis hingga mencapai ratusan juta, bahkan milyaran rupiah setiap bulannya. Artikel ini bertujuan untuk mendiskusikan zakat bagi YouTuber dan Selebgram. Dengan menggunakan metode *library research* dengan pendekatan normatif, artikel ini memberikan jawaban terhadap persoalan zakat bagi YouTuber dan Selebgram. Artikel ini menyimpulkan bahwa: *Pertama*, Yusuf al-Qardhawi memandang penghasilan YouTuber dan Selebgram termasuk dalam *al-mâl al-mustafâd*, dan wajib untuk dizakatkan. *Kedua*, terdapat perbedaan pendapat apakah penunaian zakatnya diqiyaskan kepada zakat emas dan perak, atau zakat pertanian. Yusuf al-Qardhawi pada satu kondisi meng-qiyaskan pada ketentuan zakat pertanian. Pada kondisi lain, jika nisabnya tidak terpenuhi maka diqiyaskan kepada zakat emas dan perak. Sementara, berdasarkan Fatwa MUI No. 3 Tahun 2003 tentang Zakat Penghasilan, diperkuat dengan Fatwa MUI No. 04 Tahun 2024 tentang Zakat YouTuber, Selebgram, dan Pelaku Ekonomi Kreatif Digital Lainnya, pelaksanaannya diqiyaskan kepada zakat emas dan perak. Pendapat al-Qardhawi serta ketentuan yang termuat pada Fatwa MUI, memberikan jawaban terhadap kebutuhan penetapan hukum zakat bagi penghasilan YouTuber dan Selebgram, sebagai bagian dari dinamika perkembangan teknologi informasi yang berakibat pada perkembangan hukum kontemporer dalam bidang zakat.

**Kata kunci:** zakat profesi; YouTuber; selebgram; kreator digital

## Introduction

The development of information technology which is so massive today has been utilized by many people to obtain and create new types of jobs. One of these jobs is the world of entertainment which often appears on various social media and spreads throughout the world in every circle.<sup>1</sup> Various forms and types of social media are utilized or used by digital workers, including Instagram, Twitter, Facebook, YouTube, and so on. Of all these social media, YouTube is one of the most popular media and a source of income for its users.<sup>3</sup>

YouTube is a website created for sharing videos. Initially, YouTube was a medium of entertainment for the public. YouTube contains and displays many interesting videos or films to watch. In its development, YouTube has also become a profitable tool both in terms of product advertising for a company, as well as for the education sector. With so many people watching the videos, YouTube has become a source of income for the owner of the YouTube account or channel, which lately has been more familiarly known as the term YouTuber. YouTuber is defined as someone who creates content and publishes it through a YouTube channel, and not just using it. Generally, the term YouTuber is attached to a person or group, who has their own YouTube channel, creates, broadcasts, and looks for subscribers.<sup>4</sup>

Initially, the profession of YouTuber was a place to channel a hobby for someone. Over time, with the large number of visitors to the YouTube platform, the opportunity to earn income from creating and

showing content on YouTube has become quite large if pursued seriously. Currently, many people have made YouTuber a profession, with a fairly large income.<sup>5</sup> In Indonesia itself, the profession of YouTuber has been categorized as freelance work, with business classification number 9002 or the category of art workers. This is regulated in the Regulation of the Director General of Taxes Number PER-17/PJ/2015.<sup>6</sup>

The income of a YouTuber compared to the income of other professions is very different, both in terms of effort (time, energy, competence, and skills) and in terms of income earned. For example, farmers who spend a lot of time, money, and energy waiting for their livestock to be ready to sell. Meanwhile, as a YouTuber, every job is based on a camera, internet connection, and laptop if needed, and the creativity of the YouTuber so that they can create things that attract viewers according to their passion. As a profession today, a YouTuber has the potential for income as a very extraordinary amount of rupiah. Quoting the *finance.detik.com* page, there are several Indonesian YouTubers with extraordinary incomes. There are the 10 Richest YouTubers in Indonesia in 2024 according to *detikfinance* which was uploaded on March 14, 2024.<sup>7</sup> <sup>8</sup> Here is a picture of 10 YouTubers with fantastic earnings in 2024:

<sup>1</sup> S E Sri Adiningsih, *Transformasi Ekonomi Berbasis Digital Di Indonesia: Lahirnya Tren Baru Teknologi, Bisnis, Ekonomi, Dan Kebijakan Di Indonesia* (Gramedia Pustaka Utama, 2019).

<sup>2</sup> Arief Yanto Rukmana et al., *Dunia Multimedia: Pengenalan Dan Penerapannya* (PT. Sonpedia Publishing Indonesia, 2023).

<sup>3</sup> Alifia Habibah and Dian Hidayati, "Pemanfaatan Media Sosial Dalam Upaya Meningkatkan Penerimaan Siswa Baru Di Sma Swasta," *Academy of Education Journal* 14, no. 1 (2023): 107–23.

<sup>4</sup> Tanwir Tanwir et al., "Media Pembelajaran Berbasis Digital (Teori & Praktek)," 2023.

<sup>5</sup> Nindy Ayu Meiliska, "Faktor-Faktor Yang Mempengaruhi Minat Youtuber Menjadikan Youtube Sebagai Pendapatan (Studi Kasus Youtuber Kota Metro)" (IAIN Metro, 2020).

<sup>6</sup> Agung Jatmiko, "Mengenal Profesi YouTuber, Definisi Dan Aspek Perpajakannya," 2022.

<sup>7</sup> Azkia Nurfajrina, "10 Youtuber Terkaya Di Indonesia 2024, Ada Yang Penghasilannya Capai Miliaran," 2024, <https://finance.detik.com/berita-ekonomi-bisnis/d-7241862/10-youtuber-terkaya-di-indonesia-2024-ada-yang-penghasilannya-capai-miliaran>.

<sup>8</sup> Fitri Handari, "Analisis Zakat Profesi Bagi Pelaku Bisnis Youtube (Youtuber) Perspektif Ekonomi Islam" (Universtas Jambi, 2022).

## 10 Richest YouTubers in Indonesia 2024

No.	Name	YouTube Channel	Income/ Month
1	Klara Tania	Klara Tania	Rp. 1,6 - 26,5 Miliar
2	Meicy Villia	Vilmei	Rp. 1,1 - 18,7 Miliar
3	Willie Salim	Willie Salim	Rp. 1 - 17 Miliar
4	Kananda Widyantara	Frost Diamond	Rp. 735 juta - 1,1 Miliar
5	Yudist Ardhana	Yudist Ardhana	Rp. 689 juta - 1,1 Miliar
6	Ria Ricis	Ricis Official	Rp. 570 - 912 Juta
7	Tobias Justin	Jess No Limit	Rp. 559 - 894 Juta
8	Deddy Corbuzier	Deddy Corbuzier	Rp. 478 - 764 Juta
9	Arif Muhammad	Arief Muhammad	Rp. 303 - 486 Juta
10	Reggie Prabowo Wongkar	MiawAug	Rp. 280 - 450 Juta

Apart from the YouTube platform, another social media platform that is also used as a source of income and even a profession today is Instagram.<sup>9</sup> The term Celebgram is given to people who have an account and actively use their social media accounts. Similar to YouTubers, a Celebgram also has an incredibly high earning potential and makes this a promising profession today. Quoted from Digation.id, the budget of influencers (Celebgram) in Indonesia ranges from 1 million rupiah to 20 million rupiah. However, on average, Influencers in Indonesia have a Rate Card of IDR 9.3 million to IDR 14 million per month. This Rate Card is adjusted based on the number of followers.<sup>10</sup>

<sup>9</sup> Faizal Wayan Umbara, "User Generated Content Di Media Sosial Sebagai Strategi Promosi Bisnis," *Jurnal Manajemen Strategi Dan Aplikasi Bisnis* 4, no. 2 (2021): 572-81.

<sup>10</sup> Dewi Shinta N, "Influencer Dengan Penghasilan Tertinggi Di Indonesia," 2023.

If becoming a YouTuber or Celebgram is currently a way to earn a very promising income, even worth billions of rupiah every month, then becoming a YouTuber or Celebgram is a very interesting and highly sought-after profession. This is an interesting fact to observe and examine at this time, especially related to the dimension of wealth worship as a consequence of owning property as income. The dimension of wealth worship as the author means is related to the issue of zakat from income earned by a YouTuber a Celebgram, or an Influencer with other social media accounts.

If a YouTuber or Celebgram is included in the profession category, then the income earned by the YouTuber greatly influences the increase in the amount of Zakat fund collection in Indonesia. As is known, a YouTuber or a Celebgram, or Influencer with other social media accounts has the potential to earn tens of millions to billions per month. However, the obligation for zakat imposed on YouTuber income does not yet have specific clarity. Thus, it is necessary to observe and conduct further studies on the status and provisions of sharia regarding the income of YouTubers and Celebgrams about zakat worship, as well as the provisions for its fulfillment.

This is interesting and very important to be studied and examined further, considering that this has economic potential and has a great influence on the welfare of the Muslim community in Indonesia which is included in the *mustahiq* category today. The goal of Islamic economics itself is to achieve *falah*.

## Method

This research was conducted in the form of library research, using a normative approach. Data were collected through a review of documents in the form of articles, books, and other literature related to the issue of zakat and the profession of Influencers (YouTubers and Celebgrams), and supporting this study. After all the data was obtained, it was then analyzed qualitatively and presented descriptively, namely explaining, describing, and describing the

problems related to zakat for influencers (YouTubers and celebrities).

## Results and Discussion

### YouTubers and Celebgram as a Profession

The development of information technology has had a significant impact on economic growth, marked by the emergence of various IT-based professions.<sup>11</sup> The use of IT as a means of communication and entertainment is currently increasingly massive and growing rapidly. The use of IT in all sectors has given birth to many new millionaires with fantastic income levels.<sup>12</sup> This has caused IT-based professions to be increasingly in demand, especially among millennials who have reliable abilities and are developing into the business world. Initially, these IT-based business actors used this as a forum and means to channel their hobbies. After being pursued and carried out seriously, it was able to provide extraordinary and tempting income, even exceeding the income earned by other people from their formal jobs.<sup>13</sup>

The professions based on Science and Technology (IT) as the author means include content creators, namely YouTubers and Celebgrams. The income earned by these content creators is very fluctuating and diverse, even if pursued seriously, it can produce fantastic financial value. Content creators only have IT equipment that may not even be very sophisticated. This IT-based income is increasingly in demand and pursued by the millennial generation. The activities carried out by these business actors are carried out in the form of uploading video documentation on the web YouTube. Producing interesting videos to watch is a challenge for the creators. With the criteria of interesting videos to watch, either by streaming or

downloading them, the more interesting the videos shown will generate many viewers and subscribers.

Content creation is a profession in the form of creating content, either in the form of writing, images, videos, sound, or a combination of two or more materials. These contents are made for media, especially digital media such as YouTube, Snapchat, Instagram, WordPress, Blogger.<sup>14</sup> The income of a content creator, including YouTubers and Celebgrams compared to the income of other professions is very different, both in terms of effort (time, energy, competence, and skills) and the income earned. Becoming a YouTuber or Celebgram is currently a way to earn a fantastic income, even worth billions of rupiah every month, so this profession is very interesting and in great demand today.

### Overview of Zakat, and Professional Zakat

One of the pillars of Islam that Allah requires every Muslim to carry out is zakat.<sup>15</sup> Zakat means taking and/or issuing a certain amount of wealth, according to its special characteristics, and to be given to certain people as a group or beneficiary, which is also known as *mustahiq*.<sup>16</sup> Zakat as a form of worship in the form of financial distribution can be used to reduce poverty and improve the quality of life of its recipients so that it can be distributed to qualified parties. If the distribution of zakat is managed better to zakat recipients, this will solve all poverty problems among Muslims.<sup>18</sup>

<sup>14</sup> Grienda, "Cara Mudah Membuat Channel Youtube Di HP Dan PC, Langkah Awal Jadi Youtuber!," 2022.

<sup>15</sup> Ahmad Hamid et al., "Analisis Pengelolaan Dana Zakat Untuk Peningkatan Ekonomi Masyarakat," *Jurnal Bisnis Dan Kewirausahaan* 12, no. 2 (2023): 202–9.

<sup>16</sup> Trie Anis Rosyidah and Asfi Manzilati, "Implementasi Undang-Undang Nomor 23 Tahun 2011 Terhadap Legalitas Pengelolaan Zakat Oleh Lembaga Amil Zakat," *Jurnal Ilmiah Mahasiswa FEB Universitas Brawijaya* 1, no. 1 (2016).

<sup>17</sup> Layla Khotimatul Khusna, "Analisis Implementasi Good Amil Governance Berdasarkan Good Corporate Governance Di UPZIS LAZISNU Kecamatan Gambiran Kabupaten Banyuwangi" (Institut Agama Islam Darussalam Blokagung Banyuwangi, 2023).

<sup>18</sup> Raja Adzrin Raja Ahmad, Ahmad Marzuki Amiruddin Othman, and Muhammad Sufiyudin Salleh, "Assessing the Satisfaction Level of Zakat Recipients Towards Zakat

<sup>11</sup> Himawan Aditya Pratama and Heni Dwi Iryanti, "Transformasi SDM Dalam Menghadapi Tantangan Revolusi 4.0 Di Sektor Kelabuhan," *Majalah Ilmiah Bahari Jogja* 18, no. 1 (2020): 71–80.

<sup>12</sup> Belinda Azzahra, "Akuntan 4.0: Roda Penggerak Nilai Keberlanjutan Perusahaan Melalui Artificial Intelligence & Tech Analytics Pada Era Disruptif," *Jurnal Riset Akuntansi Dan Keuangan* 16, no. 2 (2020): 87–98.

<sup>13</sup> Muhammad Ridwan et al., "Kewirausahaan" (CV. Muharika Rumah Ilmiah, 2020).

Paying zakat is a responsibility for a Muslim. When viewed from a social dimension, when someone pays zakat, a sense of humanity is embedded because they have realized that in the wealth they own, there are other people's rights. Zakat is also included in *maliyah ijtimai'iyah* which means it is done with the aim of benefit. Zakat can erode bad traits such as stinginess to greed. In addition to being a form of worship, zakat is also done as a basis for humanity.<sup>19</sup>

In general, zakat is divided into 2 types, namely zakat *fitriah* (soul) and zakat *mâl* (property). The payment of zakat *fitriah* is carried out at the end of the month of Ramadan with a series of certain conditions. While zakat *mâl* is paid with several conditions that must be met, including that the property has reached haul (time limit) and mishap (minimum limit of property). In addition to the 2 (two) types of zakat as mentioned, in its recent development a new term/terminology of zakat has emerged as part of the dynamics of the development of contemporary life, which is then known as the term professional zakat.<sup>20 21</sup>

Professional zakat consists of two words, namely zakat and profession. If we refer to classical *fiqh* literature, zakat is defined as a right issued from property or body. In connection with this, Wahbah al-Zuhaili, stated that zakat is an obligatory payment of rights contained in assets.<sup>22</sup> In the Indonesian dictionary, a profession is a field of work that is based on certain educational expertise (skills, honesty, and so on). According to Wikipedia, professional zakat is

zakat that is paid from professional income (teachers, doctors, officials, and others) or professional results when they have reached the *nisab*. Unlike sources of income from agriculture, animal husbandry and trade, sources of income from professions were not widely known in previous generations.<sup>23</sup>

Professional zakat is zakat that is paid out from the results obtained based on work and profession. Work that can generate money, whether the work is done alone without depending on others, or thanks to certain skills that are owned (professional). Also includes work that is done by someone for another party such as the government, companies, or individuals by receiving wages that are given, with hands, brains, or both. Income from such work is in the form of salary, wages, or honorarium. If it has reached the *nisab* and *haul*, then the income obtained must be paid zakat.<sup>24 25</sup>

Professional zakat is one of the new practices in *fiqh* (Islamic law). Neither the Quran nor the Sunna contain clear legal rules regarding professional zakat. Likewise, in the literature of the opinions of Islamic scholars, such as Abu Hanifah, Malik, Syafi'i, and Ahmad bin Hanbal, it is not found in their *fiqh* books relating to the provisions of this professional zakat. This is due to the limited types of businesses or jobs in society during the time of the Prophet and the *mujtahid* imams. Meanwhile, the existence of Islamic law is a reflection of the legal events that occurred when the law was established. The absence of various types of jobs and services or what are called professions during the time of the Prophet and the past *mujtahid* imams, makes professional zakat not very well known in the Sunna and classical *fiqh* books.<sup>26</sup>

Management," *Procedia Economics and Finance* 31, no. 15 (2015): 140–51, [https://doi.org/10.1016/S2212-5671\(15\)01141-7](https://doi.org/10.1016/S2212-5671(15)01141-7).

<sup>19</sup> Aden Rosadi, *Zakat Dan Wakaf: Konsepsi Regulasi, Dan Implementasi* (Simbiosis Rekatama Media, 2019).

<sup>20</sup> Liesma Maywarni Siregar, "Analisis Akuntansi Zakat Berdasarkan PSAK 109: Suatu Analisis," *Jurnal Menara Ekonomi: Penelitian Dan Kajian Ilmiah Bidang Ekonomi* 5, no. 3 (2019).

<sup>21</sup> Sintha Dwi Wulansari and Achma Hendra Setiawan, "Analisis Peranan Dana Zakat Produktif Terhadap Perkembangan Usaha Mikro Mustahik (Penerima Zakat) (Studi Kasus Rumah Zakat Kota Semarang)" (Fakultas Ekonomika dan Bisnis, 2013).

<sup>22</sup> Zaini Fajar Sidiq, "Zakat Profesi Menggunakan Standar Nishab Perak Menurut Majelis Ulama Indonesia Sragen.," *Journal of Syntax Literate* 7, no. 3 (2022).

<sup>23</sup> Moch Sho'im and Deni Abdul, "Perspektif Al-Quran Tentang Zakat Profesi (Studi Komparatif Atas Pemikiran Yusuf Al-Qaradhawi Dan Wahbah Al-Zuhayliy)" (Institut PTIQ Jakarta, 2022).

<sup>24</sup> Ikbal Baidowi, "Zakat Profesi (Zakat Penghasilan)," *Tazkiyya: Jurnal Keislaman, Kemasyarakatan Dan Kebudayaan* 19, no. 01 (2018): 40–54.

<sup>25</sup> Tira Nur Fitria, "Zakat Profesi (Zakat Penghasilan) Menurut Hukum Islam," *Jurnal Ilmiah Ekonomi Islam* 1, no. 01 (2015).

<sup>26</sup> Agus Marimin and Tira Nur Fitria, "Zakat Profesi (Zakat Penghasilan) Menurut Hukum Islam," *Jurnal Ilmiah Ekonomi Islam* 1, no. 01 (2017): 50–60, <https://doi.org/10.29040/jiei.v1i01.9>.

The term professional zakat only emerged recently, put forward by a contemporary scholar, namely Yusuf al-Qardhawi. As explained by Yusuf al-Qardhawi in his book *Fiqh al-Zakah*, the objects of zakat maal include zakat on gold, silver, and other valuables, zakat on trade, zakat on livestock, zakat on agricultural products, zakat on processed products and animal plants, zakat on mining and sea catches, zakat on asset rental results, zakat on professions, zakat on shares and bonds.<sup>27 28</sup>

Discussions and studies on professional zakat began to be widely conducted in Indonesia around the late 90s and/or early 2000s. This was done after Yusuf Qardhawi's book was translated into Indonesian by Didin Hafidhuddin with the title *Fiqh al-Zakah* which was published in 1999. Since then, studies and practices of professional zakat have begun to be widely applied by zakat management institutions in Indonesia, namely by the government-owned BAZ (zakat collection agency), both BASDA or BASNAZ, as well as private-owned LAZ (zakat collection institutions), such as PKPU, Dompot Dhuafa, and so on.<sup>29</sup>

### Professional Zakat Law

Professional zakat was originally popularized by contemporary scholar Yusuf al-Qardhawi in the Book of *Fiqh al-Zakah*, using the words *kasb al-'amal wa al-mihn al-hurrah*, which can be understood as meaning search and profession, namely various forms of business that produce wealth in the form of money and so on. These efforts or activities are carried out using physical abilities, expertise, or brain abilities (professional) including services and efforts from a person or group of people.<sup>30</sup>

It is understandable that the living conditions

<sup>27</sup> Yuni Rohmah et al., "Perspektif Ushul Fiqih Atas Zakat Profesi Dalam Pemikiran Fiqih Kontemporer," *JITAA: Journal Of International Taxation, Accounting And Auditing* 2, no. 01 (2023): 1-19.

<sup>28</sup> Dr. Yusuf Qardawi, *Hukum Zakat* (Bogor: Pustaka Litera AntarNusa., 2007).

<sup>29</sup> Marimin and Fitria, "Zakat Profesi (Zakat Penghasilan) Menurut Hukum Islam."

<sup>30</sup> Muhammad Zen, "Zakat Profesi Sebagai Distribusi Pendapatan Ekonomi Islam," *Human Falah* 1, no. 1 (2014): 75-108.

in the time of the Prophet, including the various activities and professions that existed at that time, were certainly very different from the conditions in this era. At that time, the income that was quite large and could make someone rich was different from today. Professions that could have had the opportunity to earn a large income at that time were trading, raising livestock, and farming. At this time, the profession of trading and other professions as intended do not automatically make the perpetrators rich or have a large income. In fact, in general, farmers and livestock breeders at this time tend to be included in the group of poor people whose economic strata are in the lower middle position.

In today's era, some professions can bring in a large amount of wealth in a short time, such as specialist doctors, architects, computer programmers, lawyers, and so on. In line with the development of technology and information, at this time new professions have also emerged as a result of the utilization of existing developments in information technology. The profession as the author means is the existence of content creators who are currently familiarly called influencers, among them are YouTubers and Instagram Celebrities.

The income earned by these content creators is hundreds of times greater than the income of farmers, ranchers, traders, and several other professions today.

These changes in symptoms and behavior of social life are what then underlie the *ijtihad* of today's scholars to review our perspective in determining standards: who are the rich and who are the poor. So the essence of zakat worship is essentially an effort to collect the wealth of the rich to be given to the poor. In previous times, the profession of the rich was identical to traders, farmers, and ranchers. But in today's era, the rich are professionals with high salaries.

The changes of the times that occur are inevitable, while the principles and essence of zakat worship do not change. The changes that occur are the real conditions in society. The point is that the rich set aside their wealth for the poor, and that is the essence of zakat.

Thus, professional zakat is an *ijtihad* of scholars in the present day which seems to depart from an *ijtihad* that has sufficient reasons and a strong basis. However, not all scholars agree with this.<sup>31</sup> This possibility could occur because as is understood in the principles of *ushul fiqh*,<sup>32</sup>:

تغير الفتوى واختال فيها بحسب تغير الزمن والحوال  
والمكان والعوائد والنية

Meaning: The law will change along with changes in time, circumstances, place, customs, and also intentions.

Based on the rules of *ushul fiqh*, it is very natural that today the issue of professional zakat has surfaced and become a discourse to be discussed together. Although the issue of professional zakat is not even mentioned in various classical *fiqh* books by previous scholars.

Professional zakat is *al-mâl al-mustafâd*, namely, zakat is issued from the results of a halal business that can generate relatively large results (money) in an easy way, through certain expertise and has reached the *mishap*. Thus, what is meant by *al-mâl al-mustafâd* is professional zakat or zakat from the work of workers engaged in the service sector such as civil servants, company employees, doctors, lawyers, and so on,<sup>33</sup> including the work of an Influencer, YouTubers, and celebrities.<sup>34</sup>

The Indonesian Ulama Council (MUI) in Fatwa Number 3 of 2003 concerning Income Zakat states that professional zakat is "All forms of *halal* income must be subject to zakat on the condition that it has reached the *nisab* in one year, which is the value of 85 grams of gold. Income zakat can be paid upon receipt if it is sufficient for the *nisab*. If

it does not reach the *nisab*, all income is collected for one year, then zakat is paid if the net income is sufficient for the *nisab*. The income zakat rate is 2.5%".<sup>35</sup>

It can be concluded that income/profession zakat that must be zakat is every income such as salary, honorarium, wages, services, etc, which is obtained in a halal way, whether routine such as state officials, officials or employees, or non-routine such as doctors, lawyers, consultants, and the like, as well as income obtained from other freelance work. The author understands that other freelance work as referred to includes the Influencer profession, among them are YouTubers and Celebgrams. All forms of income are subject to zakat on the condition that they have reached the *nisab*, and the haul, which is worth 85 grams of gold, and the income zakat rate is 2.5%.

Regarding the provisions on assets that must be given zakat, there are differences of opinion among the scholars. Some groups and opinions support the existence of professional zakat, and conversely, some believe that there is no professional zakat. The view that rejects the existence of professional zakat sees that the issue of zakat is entirely a matter of worship/*ubudiyah*. This has the consequence that it can only be done as long as there is a form of rules and regulations, as well as clear and firm instructions or direct examples from the Messenger of Allah SAW. If there is none, then there is no need to make it up. Among those who hold this view are the *fuqaha* of the Zahiri circles such as Ibn Hazm and others, and also the majority of scholars.<sup>36</sup> Generally, Hijaz scholars reject the existence of professional zakat. Even modern scholars, including Wahbah al-Zuhaily, have not been able to accept the existence of professional zakat.<sup>37</sup> This is because professional

<sup>31</sup> Andi Intan Cahyani, "Zakat Profesi Dalam Era Kontemporer," *El-Iqtisadi: Jurnal Hukum Ekonomi Syariah Fakultas Syariah Dan Hukum* 2, no. 2 (2020): 162–74, <https://doi.org/10.24252/el-iqtisadi.v2i2.18351>.

<sup>32</sup> Ibn Qayyim Al-Jauziyyah, *I'lam Al-Muwaqqi'in 'an Rabb Al-Lamin*, Juz III (Beirut: Dar Al-Jail, n.d.).

<sup>33</sup> Muhammad Zen, "Zakat Profesi Sebagai Distribusi Pendapatan Ekonomi Islam," *Human Falah: Jurnal Ekonomi Dan Bisnis Islam* 1, no. 1 (2014): 63–91.

<sup>34</sup> Ahmad Dahlan, *Buku Saku Perzakatan* (Pustaka Ilmu, 2019).

<sup>35</sup> Fatwa Majelis Ulama Indonesia, "Fatwa Majelis Ulama Indonesia (MUI) Tahun 2003 Tentang Zakat Penghasilan," *Musyawahar Nasional Tarjih XXV* 1421 (3AD).

<sup>36</sup> Muhammad Aziz and Sholikah Sholikah, "Zakat Profesi Dalam Perspektif UU RI Nomor 23 Tahun 2011 Dan Hukum Islam," *ULUL ALBAB Jurnal Studi Islam* 15, no. 2 (2015): 188, <https://doi.org/10.18860/ua.v15i2.2665>.

<sup>37</sup> Intan Ruhama Putri, "Zakat Profesi (Perbandingan

zakat was never discussed by the early scholars before this.

Different opinions have been put forward regarding professional zakat along with their arguments. Arguments from the Hanafiyah group provide breadth in the criteria for assets that must be zakated. In addition, Yusuf al Qardhawi said that professional zakat is zakat collected from professional work, namely work based on expertise, skills, or certain abilities.<sup>38</sup> Referring to this opinion, the basic reference is a person's wealth. People who were rich and had property at that time were still limited to traders, farmers, and ranchers.

This condition is very different from the current conditions, where rich people do not automatically come from traders, ranchers, and farmers. On the contrary, the professions of people in the past as traders, farmers, and ranchers today tend to place them in lower middle economic positions. The professions of people who previously did not produce anything significant are now professions that have the opportunity to earn a large income with abundant wealth. Their income exceeds tens or even hundreds of times that of traders, farmers, and ranchers. Technically, what is done is much simpler and lighter than the sweat of farmers and ranchers. This last condition seems to be experienced by content creators, including YouTubers and Instagram celebrities.

Based on the principle that zakat is a matter of worship (*'ubudiyah*) and must follow the provisions and rules that emphasize that worship must be with guidance and evidence, then the provisions are standard and cannot be denied. However, the author sees that although there are things that do not change in principle, there are other aspects and dimensions that are operational that seem necessary and must always adjust to the development of the times. The principle that does not change is the obligation of the rich to set aside wealth for the poor,

Pendapat Yusuf Qardhawi Dan Wahbah Az-Zuhaili)" (UIN Ar-Raniry, 2020).

<sup>38</sup> Aziz and Sholikhah, "Zakat Profesi Dalam Perspektif UU RI Nomor 23 Tahun 2011 Dan Hukum Islam."

and the obligation of zakat collectors in organizing zakat and the provisions of *nisab* and *haul*, and so on. All of these are standard rules supported by strong texts. However, determining who is a rich person and from what profession, one should also look at the reality of today's society. When scholars conduct *ijtihad*, especially about professional zakat, scholars do not simply make up and create their own rules. *Ijtihad* is certainly carried out by taking *туруq al-istinbath* and using the standard *ushul fiqh* methodology with various *qiyas* on zakat that have been determined methodologically.

### Professional Zakat for YouTubers and Celebgrams

Income earned by an Influencer, among them are YouTubers and Celebgrams including *al-mâl al-mustafâd*, which is wealth that can be utilized by a Muslim that he owns with new ownership, such as gifts, inheritances, work expenses, and so on. The majority of classical scholars argue that *al-mâl al-mustafâd* is not obligated to pay zakat unless it has passed one year/*haul*. Among the Companions of the Prophet who have this opinion are Abu Bakr, Umar bin Khattab, Usman bin Affan, Ali bin Abi Thalib, Aisyah, and Abdullah bin Umar. Imam Malik in *al-Muwattha'* as quoted by Ar-Radhi said, "Whoever takes the benefit of gold or silver, then there is no obligation to zakat on it unless it has passed one year." Imam Syafi'i, Imam Ahmad, Abu Ishaq ar-Rahawaih, and Ibn Hazm also said the same thing.<sup>39</sup>

Related to profession *influencers*, Among them are YouTubers and Instagram Celebrities, are they included in the professions that require zakat? According to Yusuf al-Qardhawi, professions can be divided into two, namely:

1. *Kasbul 'amal*, namely work done for the needs of others, whether he works in government, a company, or an individual for which he receives

<sup>39</sup> Febrina Mira Susanty and H. Bahruddin, "Penerapan Zakat Profesi Bagi YouTuber 'Studi Fenomenologis Zakat Profesi YouTuber Di Komunitas YouTuber Jombang (YTN),' " *Discovery : Jurnal Ilmu Pengetahuan* 5, no. 2 (2020): 71-77, <https://doi.org/10.33752/discovery.v5i2.997>.



wages. The wages referred to can be in the form of salary and other allowances. Examples are State Civil Apparatus (PNS and Non-PNS), Private Employees, and so on;

2. *Mihanul Hurrah*, namely Independent Work or done by yourself (professional service field). The wages obtained are in the form of a professional Honorarium. This work in the modern world is called a profession, for example, advocate, notary, doctor, and so on.

According to Yusuf al-Qardhawi, the profession YouTubers and Celebgram in principle falls into the category *hurrah*, so there is an obligation to pay zakat for a person YouTubers and Celebgram as an income, as is the topic of discussion in this article.

Associated with YouTubers and/or Celebgram that the content they produce is content that is classified as “*halal* or *haram*”, so that it has consequences for the obligation of zakat, according to community guidelines. YouTube, channel owners must adhere to community guidelines YouTube which has been agreed upon. The provisions are that there are things that may not be shown in the video YouTube<sup>40</sup>: *First*, content containing sexual content or nudity. *Second*, harmful or dangerous content, for example, content that encourages people to do dangerous things, things that cause injury, or other harmful actions. *Third*, violent or vulgar content. *Fourth*, content that violates copyright, meaning YouTubers it is not allowed to upload other people’s videos without permission from the original video owner. *Fifth*, content that contains hate speech, such as hate speech, promotes violence against individuals or groups based on race or ethnicity, religion, disability, gender, age, national origin, veteran status, sexual orientation, or gender identity.

Many YouTubers often violate these provisions, such as creating and uploading videos that violate copyright, creating and uploading videos about violence and/or nudity, and so on. In the author’s opinion, if a YouTuber produces and/or uploads

content that is not by the provisions, especially if it violates Sharia provisions, then the income generated from this becomes haram and is not obligatory to be zakatable.

Meanwhile, about, the Indonesian Ulama Council (MUI) in Fatwa No. 04 of 2024 concerning Zakat for YouTubers, Celebgrams, and Other Digital Creative Economy Actors, also provides provisions. Income from YouTubers, Celebgrams, and other digital creative economy actors whose content is contrary to sharia provisions, including content that exploits sexuality (pornography), immorality, gossip, namimah, slander, gambling, and blasphemy are forbidden, the perpetrators are required to repent, their wealth is not the object of zakat, but is distributed for social interests.<sup>41</sup>

Regarding the payment of zakat from income YouTubers and Celebgram whose content does not violate existing provisions, in the perspective of Yusuf al-Qardhawi, zakat *al-mâl al-mustafâd* is likened to agricultural zakat, namely if the assets have reached the *nisab* of 653 kg and the amount of zakat issued is 5%. However, for the sake of caution, YouTubers and Celebgram whose income does not reach the *nisab* of 653 kg., then their zakat can be likened to zakat on gold and silver, namely if the *nisab* reaches 85 grams of gold and the amount of zakat issued is 2.5%.

Al-Qardhawi thinks that *al-mâl al-mustafâd*’s zakat does not wait for the haul and is immediately given zakat when he gets it. Yusuf al-Qardhawi weakens the Hadith which requires hauling for zakat assets, namely the Hadith of Ali bin Abi Talib in Sunan Abu Dawud:

إذا كانت لك مائتا درهم وحال عليها احلول ففيها خمسة  
درهم وليس عليك شيءٍ حذت يكون عليك عشرون  
دينارا وحال عليها احلول ففيها نصف دينار فما زاد

<sup>40</sup> Arif Hariyanto and Aditya Putera, “Konten Kreator Youtube Sebagai Sumber Penghasilan (Telaah Kritis Hukum Ekonomi Syari’ah),” *Jurnal Al-Hukmi* 3, no. 2 (2022): 301–9.

<sup>41</sup> MUI (Majelis Ulama Indonesia), *Konsensus Ulama Fatwa Indonesia (Himpunan Hasil Ijtima’ Ulama Komisi Fatwa Se-Indonesia VIII Tahun 2024)*, Sekretariat Komisi Fatwa Majelis Ulama Indonesia, Cet. 1 (Jakarta: Sekretariat Komisi Fatwa Majelis Ulama Indonesia, 2024), [https://fatwamui.com/storage/623/E-Book\\_Konsensus-Ulama-Fatwa-Indonesia\\_Keputusan-Ijtima-VIII-2024.pdf](https://fatwamui.com/storage/623/E-Book_Konsensus-Ulama-Fatwa-Indonesia_Keputusan-Ijtima-VIII-2024.pdf).

فبحساب ذلك وليس نف مال زكاة حلت حيول عليه  
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Meaning: "If you have two hundred dirhams and the haul has passed, then five dirhams are obligatory in it. Nothing is obligatory for you until you have twenty dinars and the haul has passed, then half a dinar is obligatory in it. Anything more is calculated according to it. There is no obligation for zakat on wealth until the haul has passed.

According to al-Qardhawi, there was a narrator of Hadith named Jarir bin Hazim who was considered a weak narrator. Furthermore, Al-Qardhawi analogized zakat *al-mâl al-mustafâd* with agricultural zakat which is paid directly when the harvest is over. Therefore, Allah juxtaposes the sentence *ومما اخرجنا لكم طيبات ما كسبتم من الأرض* with *من الأرض*. Thus, the *nisab* of *al-mâl al-mustafâd* is the value of 653 kg of staple food and the zakat rate is 5%.<sup>42</sup>

Meanwhile, the Indonesian Ulama Council (MUI) in Fatwa Number 3 of 2003 concerning Income Zakat states that professional zakat is "Zakat must be paid on all forms of halal income on the condition that it has reached the *nisab* in one year, which is the value of 85 grams of gold." Zakat on income can be paid when receiving if it is sufficient for the *nisab*. If it does not reach the *nisab*, all income is collected for one year, then zakat is paid if the net income is sufficient for the *nisab* with the income zakat rate being 2.5 percent.<sup>43</sup>

The fatwa was then strengthened by the issuance of MUI Fatwa No. 04 of 2024 concerning Zakat YouTubers, Celebgrams, and Other Digital Creative Economy Actors. The fatwa explains that zakat is obligatory for an Influencer, Among them are YouTubers and Celebgrams if their income is by the provisions as explained in the fatwa, namely that they are required to pay zakat if they reach the

*nisab* of 85 grams of gold and reach *hawala al-haul* (one year of ownership). If it has reached the *nisab*, then the zakat can be paid when receiving income even though it has not reached *hawalan al-haul* (one year of ownership). If it has not reached the *nisab*, then it is collected for one year, then paid after the income has reached the *nisab*. The zakat rate is 2.5% (if using the *qamariyah* year period) or 2.57% (if using the *syamsiyah* year period), if there is difficulty in using the *qamariyah* year as the business (company) book year.<sup>44</sup>

Based on the opinion expressed by Yusuf al-Qardhawi, and with the birth of the MUI Fatwa, both Fatwa No. 3 of 2023 and Fatwa No. 4 of 2024, provide answers to legal issues in the field of zakat regarding contemporary zakat legal issues, namely zakat on income for YouTubers and Celebgram.

## Conclusion

Income a Influencers, including YouTubers and Celebgrams, are income in the form of assets that must be given zakat. It is included in *al-mâl al-mustafâd*, namely property that can be taken advantage of by a Muslim that is owned by new ownership. By using the *qiyas* method by the ulama, 2 (two) opinions were found regarding the provisions for paying zakat for YouTubers and Celebgrams. *First*: zakat issued follows the provisions for gold and silver. The *nisab* is 85 grams of gold, the zakat rate is 2.5%, and it is required to have reached one haul. *Second*, the zakat issued follows the provisions for zakat on agricultural products, namely the value of staple food is 653 kg and the zakat rate is 5%. Shaykh Yusuf al-Qardhawi made *qiyas* to agricultural zakat. However, if the *nisab* is not fulfilled, for the sake of prudence, then in fulfilling it he will pay zakat on gold and silver. Meanwhile, based on MUI Fatwa No. 3 of 2003 concerning Zakat on Income, then zakat on income

<sup>42</sup> Muhammad Al-Kautsar, "Pandangan Ulama Pidie Jaya Tentang Zakat Profesi" (UIN Ar-Raniry Fakultas Syariah dan Hukum, 2023).

<sup>43</sup> Muhammad Adiguna Bimasakti, "Meninjau Zakat Penghasilan Pada Fatwa Mui No . 3 Tahun 2003 Dan Ijtihad Yusuf Qardhawiy," *Hukum Islam* XVIII, no. 2 (2018): 1-19.

<sup>44</sup> MUI (Majelis Ulama Indonesia), *Konsesnsus Ulama Fatwa Indonesia (Himpunan Hasil Ijtima' Ulama Komisi Fatwa Se-Indonesia VIII Tahun 2024)*, Sekretariat Komisi Fatwa Majelis Ulama Indonesia, Cet. 1 (Jakarta: Sekretariat Komisi Fatwa Majelis Ulama Indonesia, 2024), [https://fatwamui.com/storage/623/E-Book\\_Konsensus-Ulama-Fatwa-Indonesia\\_Keputusan-Ijtima-VIII-2024.pdf](https://fatwamui.com/storage/623/E-Book_Konsensus-Ulama-Fatwa-Indonesia_Keputusan-Ijtima-VIII-2024.pdf).

from the profession of YouTuber and Celebgram is likened to the provisions of zakat on gold and silver. This is emphasized through Fatwa No. 04 of 2024 concerning Zakat for YouTubers, Celebgrams, and Other Digital Creative Economy Actors.

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