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Zakat Profession on Additional Employee Income: A Sharia Economic Law Analysis of Its Implementation under Regent Regulation

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ABSTRACT

This study examines the implementation of professional-zakat deductions from Additional Employee Income (Tambahan Penghasilan Pegawai/TPP) among civil servants in the Government of East Tanjung Jabung Regency under Regent Regulation Number 4 of 2025, focusing on the calculation of TPP, the application of the 2.5% zakat deduction, performance-related income reductions, and their conformity with Islamic economic law. Employing a qualitative case study approach, data were collected through semi-structured interviews, non-participant observation, and document analysis involving government administrators, payroll officers, BAZNAS officers, and civil servants receiving TPP. The findings show that TPP is calculated from two principal components: work discipline, accounting for 30–40% and measured primarily through electronic attendance, and productivity, accounting for 60–70% and assessed through daily performance achievements recorded in the E-Kinerja system. Although these components are digitally integrated, payroll processing remains semi-automated because performance data require manual verification and locking before disbursement. Professional zakat is deducted at 2.5% through a centralized pre-clearing mechanism from the income recognized by the payroll system and subsequently transferred collectively to BAZNAS through the Cash Management System. Empirically, performance-related reductions can substantially decrease the TPP actually received by employees, including cases in which TPP falls by approximately 50% from the initial allocation. However, the payroll system may continue to calculate zakat based on the predetermined TPP allocation rather than the employee's actual post-reduction income. This creates a potential mismatch between the zakat base and the income actually received, particularly when the reduced monthly income falls below the applicable nisab. Consequently, employees may remain subject to a 2.5% deduction despite no longer meeting the nisab requirement, creating a potential over-collection from the perspective of Islamic economic law. The study concludes that although payroll-based zakat collection enhances administrative efficiency, sharia compliance requires a dynamic mechanism that recalculates zakat eligibility based on actual income after performance adjustments, verifies nisab before deduction, transparently communicates zakat status, and provides an accessible correction or refund mechanism. The study contributes to the discourse on digital zakat governance by demonstrating that technological integration must ensure not only administrative efficiency but also substantive accuracy, fairness, and compliance with Islamic zakat principles.

Introduction

Zakat is one of the principal instruments of the Islamic economic system, encompassing both religious and socioeconomic dimensions. Beyond its status as an individual religious obligation, zakat functions as a mechanism for wealth redistribution, social solidarity, and the reduction of socioeconomic inequality. The transformation of contemporary employment structures has also diversified the sources and forms of income subject to consideration in Islamic social finance, including salaries, professional fees, honoraria, and employment-related allowances. This development has increased the relevance of professional or income zakat within contemporary Islamic economic practice, particularly among employees whose income is generated through formal employment relationships. In Indonesia, the National Board of Zakat (Badan Amil Zakat Nasional—BAZNAS) recognizes income and professional services as potential objects of zakat when the applicable legal requirements, including nisab, are fulfilled. For 2025, BAZNAS determined the nisab for income and professional services at IDR 85,685,972 per year or IDR 7,140,498 per month, with a zakat rate of 2.5 percent (BAZNAS, 2025). Accordingly, professional zakat among civil servants represents an important field of Islamic social-finance governance because regular employee income can be incorporated into formal payroll systems, creating opportunities for systematic and efficient zakat collection.

The development of payroll-based zakat collection, however, creates a substantive legal question that extends beyond the technical ability of an institution to deduct 2.5 percent from employee income. In conventional payroll administration, deductions are generally calculated from income values recognized by the remuneration system at a particular processing stage. From the perspective of Islamic economic law, by contrast, zakat liability depends on whether the income recognized as the zakat base actually satisfies the relevant legal requirements, particularly nisab and ownership. The distinction becomes increasingly important when the income component used for zakat calculation is variable rather than fixed. Additional Employee Income (Tambahan Penghasilan Pegawai—TPP) is one such variable component of civil-servant remuneration. In Tanjung Jabung Timur Regency, TPP is regulated by Regent Regulation Number 4 of 2025 concerning the Fourth Amendment to Regent Regulation Number 4 of 2021 on the Provision of Additional Employee Income for Civil Servants within the Government of Tanjung Jabung Timur Regency. The regulation, which entered into force on 10 March 2025, establishes TPP within a remuneration framework associated with employees' duties, workload, working conditions, and performance. Consequently, TPP represents a dynamic income component whose amount may change according to employee performance and administrative assessment. When such fluctuating income is incorporated into a payroll-based professional-zakat mechanism, the determination of the appropriate zakat base becomes more complex than a simple application of the 2.5 percent rate.

Existing literature has examined professional zakat among employees and civil servants from several complementary perspectives. The first body of research focuses on muzakki behavior and willingness to pay professional zakat. Al Jihad and Ekawaty (2023), for example, found that civil servants' decisions to pay professional zakat are associated with religious understanding, welfare conditions, and the accessibility of zakat-payment mechanisms. This strand of research is important for explaining why employees comply with or resist professional-zakat obligations, but its primary concern is behavioral rather than the accuracy of the income base used for payroll deductions. The second body of literature examines payroll-based zakat collection as an administrative mechanism. Setiawan (2024) demonstrated that professional-zakat deductions can be integrated into employee remuneration systems and may be compatible with Islamic economic law when the relevant zakat requirements are properly considered. Ma'rur (2025) similarly showed that payroll mechanisms can facilitate zakat collection while raising continuing questions concerning nisab and the intention of the muzakki. These studies establish that payroll integration can improve collection efficiency, but they also indicate that administrative convenience cannot substitute for verification of substantive zakat requirements.

A third strand of research concerns transparency, accountability, and institutional governance in zakat management. Safitri et al. (2024) emphasized the importance of transparency and accountability in strengthening muzakki compliance, while Yuliza et al. (2024) identified institutional accountability and public transparency as important dimensions of professional-zakat management among civil servants. This literature demonstrates that effective zakat governance requires more than the existence of a collection mechanism; it also requires clear information, institutional responsibility, and mechanisms through which muzakki can understand and verify deductions. A fourth strand concerns nisab determination and the legal status of income as a zakat object. These studies emphasize that professional zakat must be assessed against applicable thresholds and legal conditions rather than being treated merely as a standardized payroll contribution (Setiawan, 2024; Ma'rur, 2025). More recent developments in digital zakat governance further highlight the importance of integrating technology into collection, recording, payment, and institutional accountability. Nevertheless, digitalization may improve procedural efficiency without necessarily resolving the substantive question of whether the amount processed by a digital system corresponds to the actual zakatable income of the muzakki.

Although these studies provide important foundations, they leave a specific empirical and conceptual gap. First, previous research has largely treated employee income as relatively stable or examined payroll deduction at the level of general administrative implementation. Limited attention has been given to zakat calculated from an income component that fluctuates because of employee performance and administrative assessment. Second, studies on payroll-based zakat have generally emphasized the efficiency, legality, intention, or institutional management of deductions, while insufficiently examining whether the income value used by the payroll system remains identical to the income actually received by employees after performance-related adjustments. Third, research on nisab has predominantly addressed the applicable threshold as a legal requirement but has not sufficiently investigated how a changing monthly income interacts with payroll-based deduction rules when the system relies on a predetermined or administratively recognized income value. Fourth, literature on digital zakat governance has emphasized technological integration, transparency, and administrative efficiency, but the substantive sharia verification of digitally processed income remains comparatively underexplored.

The gap is particularly significant in the context of TPP because the amount initially allocated or recognized by the payroll system may differ from the amount ultimately received by an employee after performance-related reductions. In Tanjung Jabung Timur, TPP incorporates work-discipline and productivity-performance components, meaning that employee performance can affect the final amount of additional income. Thus, a payroll system may technically apply a 2.5 percent deduction correctly to the income value available within the system while simultaneously producing a substantive sharia problem if that value does not correspond to the employee's actual income after performance adjustments. For example, when performance-related reductions substantially decrease TPP, the employee's actual monthly income may fall below the applicable nisab even though the payroll system continues to recognize a higher predetermined income base for deduction purposes. This creates a distinction between administrative correctness—whether the system applies the prescribed percentage—and substantive sharia correctness—whether the deduction is imposed on income that actually satisfies the conditions of zakat. The distinction constitutes the central analytical problem of this study.

This issue also reveals an important limitation in conventional approaches to digital or payroll-based zakat governance. Digitalization is frequently associated with efficiency, standardization, traceability, and reduced administrative error. However, a system can be digitally integrated and procedurally efficient while still generating an incorrect zakat outcome if the underlying data do not reflect the actual economic condition of the muzakki. In the case of fluctuating TPP, the relevant question is therefore not simply whether the system can automatically calculate 2.5 percent, but whether it first identifies the correct zakat base, verifies the employee's actual income after performance adjustments, determines whether the applicable nisab has been fulfilled, and only then executes the deduction. This perspective shifts the analysis of digital zakat governance from automation as an administrative achievement toward automation as a mechanism that must remain accountable to substantive sharia requirements.

The empirical setting of Tanjung Jabung Timur Regency provides a particularly relevant context for examining this problem because Regent Regulation Number 4 of 2025 establishes a contemporary remuneration framework in which TPP is linked to workload, working conditions, discipline, and employee performance. The regulation therefore creates a dynamic relationship between performance evaluation and actual employee income. At the same time, the implementation of professional-zakat deductions introduces another layer of calculation in which a fixed rate of 2.5 percent is applied through the government payroll mechanism. The intersection of these two systems—performance-based remuneration and payroll-based zakat deduction—has not been sufficiently examined in previous research. In particular, there is limited empirical evidence concerning how performance reductions are transferred into payroll calculations, whether the resulting income value is used consistently as the zakat base, how nisab eligibility is determined after such reductions, and what corrective mechanisms are available when the deduction does not correspond to actual zakatable income.

The novelty of this study therefore lies in its integrated analysis of fluctuating TPP, semi-automated payroll processing, actual employee income, nisab eligibility, and substantive sharia compliance within a specific local-government regulatory framework. Rather than examining professional zakat merely as an administrative deduction or assessing payroll systems solely in terms of efficiency, this study investigates the entire chain from the determination of TPP to the final zakat deduction. The analysis distinguishes between the TPP value determined administratively, the amount remaining after performance-related adjustments, the income recognized by the payroll system as the deduction base, and the employee's actual income relevant to nisab determination. This distinction makes it possible to identify whether a technologically supported payroll mechanism merely performs the prescribed 2.5 percent calculation or genuinely produces a zakat deduction that is consistent with the substantive requirements of Islamic economic law. The study consequently contributes a sharia-governance perspective on digital payroll-based zakat, in which technological accuracy, legal validity, transparency, and protection of the muzakki's rights must operate simultaneously.

Based on this research gap and novelty, this study aims to analyze the implementation of professional-zakat deductions from Additional Employee Income within the Government of Tanjung Jabung Timur Regency under Regent Regulation Number 4 of 2025. Specifically, it examines (1) how TPP is determined and adjusted according to discipline, productivity, workload, and performance; (2) how the 2.5 percent professional-zakat deduction is incorporated into the payroll mechanism; (3) how performance-related reductions affect the actual TPP received by civil servants; (4) whether the income used as the zakat base corresponds to actual income received and the applicable nisab; and (5) whether the overall deduction mechanism conforms to the principles of Islamic economic law. Through this approach, the study seeks to contribute theoretically to contemporary Islamic economic law by clarifying the relationship between fluctuating employment income and professional-zakat liability, while also providing practical recommendations for local governments, payroll administrators, and BAZNAS in developing a zakat-deduction mechanism that is not only efficient and digitally integrated but also substantively accurate, transparent, fair, and sharia-compliant.

Method

This study employed a qualitative case study approach to examine the implementation of professional-zakat deductions from Additional Employee Income (TPP) among civil servants within the Government of Tanjung Jabung Timur Regency. The case was bounded by the implementation of Regent Regulation Number 4 of 2025 concerning the provision of TPP and its implications for professional-zakat deductions. A qualitative case study was considered appropriate because the research investigates a contemporary administrative and sharia phenomenon within its institutional context, particularly the relationship between employee performance, TPP determination, payroll processing, and zakat deductions (Tjandra & Feri, 2023; Cronin, 2024). The study adopted an interpretive orientation, with the researcher serving as the primary instrument and examining the distinction between formal regulatory provisions, administrative implementation, and substantive sharia compliance.

Participants were selected purposively based on their institutional roles, direct involvement, and knowledge of TPP and professional-zakat administration. The informants consisted of [number] government administrators or relevant staff, [number] payroll/financial officers, [number] BAZNAS officers, and [number] civil servants receiving TPP and experiencing professional-zakat deductions. Government administrators were selected for their knowledge of TPP regulation and implementation; payroll officers for their involvement in income calculation, data validation, and zakat deductions; BAZNAS officers for their involvement in receiving and recording deducted zakat; and civil servants for their direct experience with TPP fluctuations and deductions. Inclusion criteria required participants to have direct experience or substantive knowledge of the relevant processes and to be willing to provide information. Data were collected over [duration], from [month/year] to [month/year], through semi-structured interviews, non-participant observation, and document analysis. The documents examined included Regent Regulation Number 4 of 2025, relevant TPP provisions, performance and E-Kinerja records, payroll or TPP calculation documents, zakat-deduction records, payroll slips where available, and BAZNAS transfer or receipt documents.

Data analysis was conducted thematically through data familiarization, coding, categorization, theme development, comparison, and interpretation (Ayre & McCaffery, 2022; Forbes, 2022). The analysis specifically reconstructed the administrative sequence from performance assessment to TPP determination, payroll processing, and professional-zakat deduction. First, the researcher examined how TPP was calculated from work-discipline and productivity-performance indicators and how performance-related reductions affected the amount actually received by employees. Second, the payroll mechanism was examined to determine how performance data were transferred, validated, and locked before TPP disbursement and which income value was subsequently used as the zakat base. Third, the 2.5% zakat deduction was compared with the applicable nisab and the actual TPP received. This procedure distinguished between the TPP administratively determined, the TPP actually received after performance adjustments, and the income value recognized by the payroll system for zakat calculation. Finally, the empirical findings were assessed against Islamic economic law, particularly the requirements of nisab, zakat rate, ownership, justice, transparency, accountability, and protection of the rights of the muzakki.

The trustworthiness of the findings was established through source and technique triangulation. Source triangulation compared information from government administrators, payroll officers, BAZNAS officers, and civil servants, while technique triangulation compared interview findings with observations and documentary evidence. Particular attention was given to discrepancies between the TPP determined under the regulation, the amount processed by the payroll system, and the amount actually received by employees. Where discrepancies occurred, the researcher compared relevant documents and field observations and conducted follow-up clarification with appropriate informants. An audit trail consisting of field notes, interview records, coding decisions, documentary comparisons, and analytical notes was maintained throughout the research process. The final interpretation was developed by integrating empirical evidence with the regulatory framework and Islamic economic law to determine whether the payroll-based 2.5% deduction remained consistent with actual zakatable income and nisab requirements. This procedure enabled the study to distinguish administrative efficiency from substantive sharia compliance and to identify the implications of fluctuating TPP for the validity and fairness of professional-zakat deductions.

Results and Discussion

1. Results

The empirical findings indicate that the implementation of professional-zakat deductions from Additional Employee Income (TPP) within the Government of Tanjung Jabung Timur Regency is structurally integrated with the performance-based remuneration system established under Regent Regulation Number 4 of 2025. TPP is determined through two principal components: work discipline, contributing approximately 30–40%, and productivity performance, contributing approximately 60–70%. Discipline is assessed primarily through the electronic attendance system, while productivity is measured through daily performance achievements recorded in E-Kinerja. The resulting performance score is validated by the employee's direct supervisor and subsequently used to determine the gross TPP according to the employee's position class. However, the amount allocated as gross TPP does not necessarily equal the amount ultimately received. Performance-related reductions can substantially decrease realized TPP; field findings identified cases in which TPP declined by approximately 50% from the initial allocation. Thus, the calculation can be expressed as adjusted TPP = gross TPP − performance-related reduction. For example, where gross TPP is IDR [X] and the performance-related reduction is IDR [Y], the realized TPP becomes IDR [X−Y]. This distinction is essential because the realized amount, rather than the nominal allocation alone, determines the employee's actual economic income.

The second finding concerns the integration of TPP calculation with the payroll and professional-zakat deduction mechanism. Although E-Kinerja and electronic attendance provide digital inputs, the transfer of performance information into the financial payroll system remains semi-automated. Administrators must verify, manually validate, and lock the performance data after the relevant objection period before the final TPP can be processed. Once the payroll value is finalized, professional zakat is deducted centrally before TPP is transferred to the employee. Documentary evidence from TPP payment drafts, digital salary slips, and Cash Management System (CMS) records confirms that the deduction is applied at a rate of 2.5% and transferred collectively to BAZNAS. The basic formula is zakat deduction = zakat base × 2.5%, while the amount transferred to the employee is the relevant income after deduction. Thus, if the verified zakat base is IDR 8,000,000, the deduction is IDR 200,000 and the remaining amount is IDR 7,800,000. The principal empirical issue, however, is not the mathematical application of 2.5% but whether the amount recognized by the payroll system as the zakat base corresponds to the employee's actual income after performance-related TPP reductions.

The third finding demonstrates the potential mismatch between the payroll zakat base and actual zakatable income. For 2025, the applicable income-zakat nisab used in the local administration was approximately IDR 85.69 million annually or IDR 7,140,498 monthly, with a zakat rate of 2.5%. The empirical analysis therefore distinguishes between three relevant figures: the gross TPP allocated according to position class, the adjusted TPP after performance-related reductions, and the actual income used or potentially eligible as the zakat base. The findings indicate that the payroll mechanism may continue to refer to the standard or administratively recognized TPP value even when the employee's realized TPP has decreased following performance or attendance adjustments. This creates an important distinction between administrative calculation and substantive zakat eligibility. Where an employee's actual zakatable income remains above IDR 7,140,498 per month, the 2.5% deduction may correspond to the applicable nisab requirement. However, where performance-related reductions cause the actual zakatable income to fall below the monthly nisab while the payroll system continues to use a higher predetermined base, the employee may remain subject to a deduction despite no longer satisfying the relevant threshold. The empirical comparison should therefore be presented as: gross TPP → performance reduction → adjusted TPP → actual zakatable income → nisab status → 2.5% deduction → net income received.

The fourth finding concerns the potential over-collection resulting from this mismatch. The field evidence indicates that substantial reductions in TPP, including reductions of approximately 50% in some cases, can significantly change employees' actual monthly income. Nevertheless, the payroll mechanism does not always dynamically reassess the employee's zakat status after such reductions. For example, if gross TPP is IDR [A], a performance reduction of IDR [B] produces adjusted TPP of IDR [A−B]. If the resulting actual zakatable income is below IDR 7,140,498 but the payroll system applies 2.5% to a higher zakat base of IDR [C], the employee will experience a deduction of IDR [C × 2.5%]. In such circumstances, the potential excess deduction is not caused by an incorrect zakat rate but by the difference between the income actually received and the income recognized as the zakat base. This finding provides stronger empirical support for the argument that a technically accurate payroll deduction may nevertheless produce a substantively problematic outcome under Islamic economic law if nisab is not reassessed using actual realized income. The issue is therefore located at the intersection of performance-based remuneration, semi-automated payroll processing, and the normative requirement that zakat liability depends upon fulfillment of the applicable legal conditions.

The fifth finding concerns transparency, accountability, and the institutional response to potential erroneous deductions. Civil-servant respondents generally reported that they became aware of the professional-zakat deduction through their digital salary slips, which display the nominal amount deducted but do not necessarily explain the zakat base, applicable nisab, or the employee's resulting zakat status. This creates information asymmetry because employees can identify the amount deducted without being able to independently verify whether their actual income fulfilled the nisab requirement. At the institutional level, BAZNAS provides a corrective mechanism through the relevant UPZ for employees who question a deduction, including verification and, where an over-deduction is confirmed, the possibility of returning the amount or reclassifying it as restricted infaq or sadaqah with the employee's explicit consent. Nevertheless, limited employee awareness reduces the practical effectiveness of this mechanism. Overall, the findings demonstrate a tension between the administrative efficiency of centralized 2.5% payroll deductions and substantive sharia compliance. The central empirical contribution of the study is that the validity of digital professional-zakat collection should not be measured merely by successful deduction and transfer to BAZNAS, but by whether the system dynamically connects actual TPP realization, the correct zakat base, nisab verification, and the resulting 2.5% deduction. A sharia-compliant mechanism should therefore calculate zakat from the employee's actual realized income, automatically verify nisab eligibility, display zakat-status information transparently, and provide an accessible correction mechanism when deductions do not correspond to the employee's substantive zakat obligation.

2. Discussion

The findings demonstrate that the implementation of professional-zakat deductions from Additional Employee Income (TPP) in Tanjung Jabung Timur represents an important form of institutional integration between regional financial administration, performance-based remuneration, and Islamic social finance. The use of a centralized payroll mechanism through the Cash Management System (CMS) enables zakat deductions to be conducted before the disbursement of TPP and subsequently transferred collectively to BAZNAS. This finding is consistent with recent studies showing that payroll-based zakat can improve collection efficiency, regularity, and institutional coordination in the management of professional zakat among civil servants (Masruri, 2023; Ma'rur, 2025). Research on the payroll system in Riau, for example, demonstrates that direct deductions from employee income can significantly strengthen zakat collection by institutionalizing payment within the government remuneration system. Thus, the pre-clearing mechanism identified in Tanjung Jabung Timur can be interpreted as an administratively efficient model because it reduces dependence on individual payment behavior and creates a predictable flow of zakat funds to the official zakat institution. Nevertheless, administrative efficiency should not become the sole indicator of success because zakat is simultaneously a financial obligation and an act of worship whose implementation must satisfy substantive sharia requirements.

A more critical finding concerns the fact that the digitalization of TPP administration has not resulted in complete automation. The empirical evidence indicates that the transfer of performance data from E-Kinerja to the financial payroll system still requires manual validation and data locking by administrators. This condition illustrates that digital governance is not simply a technological process but involves continuous interaction among technology, organizational structures, regulations, and human actors. Recent research on digital governance emphasizes that public-sector digital transformation must be understood through an integrated relationship between humans, machines, and organizations rather than through technological automation alone (Mergel et al., 2024). In the context of this study, delays in supervisor validation may create a bottleneck in the determination of final TPP and consequently affect the timing of zakat deductions and transfers. Therefore, the empirical evidence challenges the assumption that digitalization automatically eliminates administrative friction. Instead, digital systems may reproduce existing organizational weaknesses when user compliance, verification discipline, and system interoperability remain inadequate. This finding is particularly important because an error or delay at the TPP-determination stage can propagate into the subsequent calculation of zakat, thereby connecting an apparently technical administrative problem with a potentially substantive sharia issue.

The most significant discussion concerns the determination of the zakat base and nisab in a fluctuating income environment. The study found that the payroll mechanism may rely on the standard TPP allocation associated with an employee's position rather than the actual TPP received after performance and attendance adjustments. This creates a potential mismatch between the amount used by the administrative system and the income that is actually received by the muzakki. Contemporary BAZNAS guidance defines zakat on income as zakat on lawful income derived from salaries, honoraria, wages, professional services, allowances, and other employment-related income, with the nisab based on the value of 85 grams of gold and a zakat rate of 2.5 percent. For 2025, BAZNAS determined the annual income-zakat nisab at IDR 85,685,972, equivalent to approximately IDR 7,140,498 per month when the annual threshold is divided into twelve monthly installments (BAZNAS, 2025). This point is important because it requires the research to distinguish between the nominal TPP ceiling, the actual TPP realized, and the total income constituting the zakat base. Therefore, the study's finding that the system reads the standard TPP allocation rather than the realized income should be understood as a potential weakness in the calculation architecture rather than merely a payroll technicality.

The potential over-collection identified in this study further demonstrates the importance of aligning technological systems with substantive sharia rules. If an employee's actual zakatable income falls below the applicable nisab but the system nevertheless deducts 2.5 percent because it uses a predetermined income ceiling, the deduction cannot automatically be classified as fulfillment of a mandatory zakat obligation. BAZNAS itself explains that income zakat becomes obligatory when the relevant income reaches the applicable nisab, while income below the threshold does not create the same mandatory zakat status (BAZNAS, 2026). Recent research specifically examining payroll-based professional zakat among civil servants also identifies the fulfillment of nisab and the legal status of automatic deductions as central sharia issues (Ma'rur, 2025). Accordingly, the problem in Tanjung Jabung Timur is not the 2.5 percent rate itself, but the possibility that the rate is applied without a sufficiently accurate verification of the income actually subject to zakat. From the perspective of Islamic economic law, this situation should therefore be treated as a potential erroneous deduction, not simply as an ordinary zakat payment. If the employee does not meet the applicable conditions of zakat, the deducted amount requires clarification and correction rather than being automatically treated as valid zakat.

This finding also provides a refinement to previous research on payroll-based zakat. Earlier studies have generally emphasized the benefits of payroll systems in improving collection efficiency and institutionalizing professional-zakat payment, while also identifying concerns about coercion, nisab, and the autonomy of the muzakki (Masruri, 2023; Ma'rur, 2025). The present study extends this discussion by demonstrating that the central challenge is not only whether payroll deduction is permissible, but whether the logic used by the payroll system corresponds to the dynamic conditions that determine zakat liability. The distinctive contribution of this study lies in identifying performance-based TPP fluctuations generated through E-Kinerja as a variable capable of altering the actual income of ASN while the zakat-deduction mechanism may remain anchored to a predetermined TPP allocation. In other words, the study introduces a new analytical relationship between performance-based remuneration, algorithmic calculation, and sharia eligibility. This relationship has not received sufficient attention in previous studies of professional-zakat payroll systems. The finding consequently suggests that digital zakat governance requires not merely automation but sharia-sensitive algorithmic design, in which the legal conditions of zakat are incorporated into the decision logic of the system.

The study further reveals that transparency constitutes a decisive factor in determining whether the technically efficient payroll system can also operate fairly from the perspective of Islamic economics. Although the digital TPP slip displays the amount of zakat deducted, it does not provide an explicit indication of whether the employee's income has fulfilled the applicable nisab. This creates an information asymmetry between the institution administering the deduction and the employee as muzakki. Contemporary research on digital zakat demonstrates that technological convenience alone is insufficient to ensure acceptance and trust; zakat literacy, facilitating conditions, perceived usefulness, and institutional trust remain important factors in digital-zakat behavior (Ahimsa et al., 2023). Similarly, recent studies emphasize that digitalization can improve accessibility and transparency, but challenges related to digital literacy, institutional trust, data governance, and regulatory completeness remain significant (Akil et al., 2025). Therefore, the absence of a nisab-status indicator on the digital TPP slip is not a minor interface problem. It limits the ability of ASN to independently verify whether the deduction corresponds to their religious obligation and consequently weakens the principle of transparency (shafāfiyyah) and accountability (amānah) in zakat administration.

Finally, the findings indicate that the corrective mechanism provided by BAZNAS—through complaint channels, refund procedures, and the possibility of changing the status of an erroneous deduction into voluntary infaq or sadaqah with the employee's consent—represents an important institutional safeguard, but it cannot substitute for an accurate deduction system at the outset. From the perspective of Islamic economic law, the principle of an-tarāḍin requires meaningful consent, which is difficult to establish when the muzakki does not receive sufficient information concerning the basis and legal status of the deduction. Recent scholarship on digital zakat similarly emphasizes that trust and institutional credibility are essential to the functioning of technology-mediated zakat systems (Ahimsa et al., 2023). Consequently, the ideal model emerging from this study is not simply an automatic 2.5 percent deduction, but a sharia-compliant dynamic payroll system that first identifies actual realized income, verifies the applicable nisab, calculates the appropriate zakat amount, displays the calculation transparently to the employee, and provides an accessible correction mechanism when an error occurs. Such a model would reconcile administrative efficiency with the principles of justice (‘adl), trust (amānah), transparency (shafāfiyyah), and protection of property (ḥifẓ al-māl). Theoretically, this finding strengthens the discourse on professional zakat by demonstrating that digital transformation must be accompanied by transformation in the legal and ethical architecture of zakat governance; practically, it provides a basis for the Government of Tanjung Jabung Timur and BAZNAS to redesign the TPP-zakat mechanism so that technological efficiency does not compromise the substantive validity and fairness of zakat collection.

Conclusion

This study concludes that the implementation of professional-zakat deductions from Additional Employee Income (TPP) within the Government of Tanjung Jabung Timur Regency has been institutionally integrated with the performance-based remuneration system established under Regent Regulation Number 4 of 2025. TPP determination combines work-discipline indicators derived from electronic attendance records and productivity indicators obtained through the E-Kinerja system. However, the integration of performance data into the payroll system remains semi-automated because manual validation and data locking are still required before the final TPP amount is determined. Professional zakat is subsequently deducted at a rate of 2.5% through a centralized pre-clearing mechanism before TPP is disbursed, with the deducted amount transferred collectively to BAZNAS through the Cash Management System (CMS). This mechanism demonstrates substantial administrative efficiency and institutional coordination between the local government, financial administration units, and BAZNAS. Nevertheless, the study identifies a critical weakness in the alignment between performance-based TPP calculation and the subsequent determination of zakat eligibility.

From the perspective of Islamic economic law, the principal finding is the existence of a potential over-collection problem arising from the mismatch between actual TPP realization and the income basis used by the payroll system to determine zakat deductions. When the system relies on the standard TPP allocation rather than the employee's actual income after performance-related reductions, a 2.5% deduction may occur even when the employee's zakatable income does not meet the applicable nisab. Such a mechanism requires correction because the obligation of professional zakat is conditional upon the fulfillment of its sharia requirements and cannot be determined solely by an administrative payroll formula. Although BAZNAS has provided corrective mechanisms through refund procedures and the possibility of converting an erroneous deduction into voluntary infaq or sadaqah with the employee's consent, their effectiveness remains constrained by limited transparency and insufficient information concerning nisab status on digital TPP slips. Accordingly, the study recommends the development of a dynamic sharia-compliant payroll mechanism that calculates zakat based on actual realized income, verifies nisab before deduction, provides transparent zakat-status information to muzakki, and establishes an accessible correction mechanism. Such integration is essential to ensure that digital efficiency in zakat collection is accompanied by justice, accountability, transparency, and substantive compliance with Islamic economic law.

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