



## Nisab Zakat Profi E-Sport Perspective Qiyas

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**Abstract** - One of the uses of technology in the video game industry has led to a new reality: playing video games can now become a profession with significant income. E-Sports (Electronic Sports) is a form of competitive video gaming that demands high skill and teamwork to achieve victory. This profession has grown in popularity as its income often far exceeds the regional minimum wage in various cities. This situation raises questions about the obligation of zakat for e-sports players, considering that in Islam, zakat is required for professions whose income reaches the nisab or minimum threshold. Zakat plays a crucial role in promoting wealth distribution and community welfare. However, applying zakat to modern professions such as e-sports requires adjustments in terms of nisab, rate, and payment timing, which can be determined through the method of qiyas (analogy). This study aims to examine the concept of the nisab for professional zakat in e-sports from a qiyas perspective. The research uses a normative approach with a conceptual approach, where data analysis is conducted through literature review by studying relevant theories from related literature. The analysis shows that income from the e-sports profession is subject to zakat, using the analogy of gold zakat, with a nisab value of 85 grams of gold and a zakat rate of 2.5%.

**Keywords:** E-Sport, Perspective Islam, Video Game, Qiyas, Zakat Profesi

### INTRODUCTION

In recent years, the growth of digital technology and the internet has driven the emergence of various new professions that were previously unimaginable. One such emerging profession is e-sports, which combines video gaming with professional competition. This profession not only appeals to young people but has also become a major industry offering substantial income to professional players. This phenomenon raises questions about the application of zakat to e-sports, which currently lacks clear regulation. Zakat is a critical obligation in Islam for those who are financially able, supporting the welfare of the community. In the context of modern professions, the concept of professional zakat has become a compelling topic, including in the e-sports realm. This paper will explore the nisab (minimum threshold) of professional zakat for e-sports players using the qiyas approach a method of analogy in Islamic jurisprudence to understand whether and how this profession can be regulated within the framework of professional zakat in alignment with Islamic principles.

Income from professional products is issued zakat because professional income is included in the three criteria of assets (*maal*). First, professional property has an economic value, namely the exchange rate, not something that is free to obtain and can be helped in return unless something is *tabarru'*-kan. Second, the wealth of a profession that many people like and some who need it. Third, the professional property that is zakat is property that is allowed to be used according to sharia. Because it is included in the criteria of property or *maal*, the property obtained from the results of the profession is included in the type of property

that must be zakati. In fact, a person's income from professional products is much more than the income from agricultural products, especially in non-agrarian countries (Sahroni, 2018).

Some previous studies that discussed e-sports from an Islamic perspective, one of which is research conducted by Yusra Abdullah in his journal entitled "*Income Generation Through E-Sport Activities According To Islamic Law Perspective*", he stated that e-sport is an example of new professional work today and is one of the branches of contemporary economic activities whose income can be categorized as *Al-Mal al-Mustafa* is property that a person has after or before he did not own it. Assets that include fixed income, such as monthly salary, and irregular income, such as grants, gifts, large profits and so on that must be zakat (Abdullah, Mohamad, et al., 2022)

Further research on e-sports according to Abdullah, in his journal entitled "E-Sports (Electronic Sports) According to Islamic Perspective", there are several principles or rules that need to be followed when involved in the e-sports industry, namely not being involved in activities that shir Allah SWT, not ignoring the obligatory daily affairs of a Muslim, staying away from acts that are close to elements of adultery, gambling, insanity and fights or oppression. If all of these guidelines are met, then activities that generate revenue through the e-sports industry are allowed (Abdullah, Yaakob, Bhari, Khalid, & Mohamed Yusof, 2022).

From several previous studies and several literatures related to this, researchers are interested in researching whether income from e-sports includes income that must be paid zakat by the profession, from which sources of income it is mandatory to be zakati, and how the concept of nisab zakat is a *qiyas* perspective. The research method used by the researcher is normative with a conceptual approach *where* the researcher sees how existing regulations regarding the concept of professional zakat can be applied to the problems in this study and analyzes how to apply the concept of professional zakat *qiyas*. The data analysis used in this study is qualitative, namely by interpreting the legal materials that have been processed (Muhaimin, 2020).

## II. METHOD

The research method used in this journal is normative research, as it involves studying secondary data or literature related to the research issues. This study employs a conceptual approach, where the researcher examines the relevance of concepts between MUI Fatwa No. 3 of 2003 and the Minister of Religious Affairs Regulation (PERMENAG) No. 31 of 2019 with the concept of *qiyas* (analogy) on professional zakat. The researcher will then use this concept to determine the *nisab* (minimum threshold) of professional zakat for e-sports.

The secondary data in this study includes primary legal materials such as PERMENAG No. 31 of 2019 on the Second Amendment to Minister of Religious Affairs Regulation No. 52 of 2014 concerning Requirements and Procedures for Calculating Zakat on Wealth and Zakat Fitrah, as well as the Utilization of Zakat for Productive Enterprises. This regulation serves as the main legal reference for understanding the formal provisions of zakat calculation in Indonesia, particularly in the context of modern professions. Using it as a foundation ensures that zakat calculations for e-sports professions comply with legally recognized standards in Indonesia.

The secondary legal sources used include MUI Fatwa No. 3 of 2003 on Income Zakat, which is crucial as it outlines the basic principles of income zakat calculation, including the *nisab* and the proportion to be paid. This helps in determining how zakat concepts can be applied to income derived from e-sports professions. BAZNAS Decree No. 1 of 2024 on the *Nisab* Value for Income and Service Zakat in 2024, as well as several articles, journals, and books related to the topic, are also used. This decision is essential to ensure that the *nisab* determination for zakat in the context of e-sports aligns with this year's standards. As the national zakat authority, BAZNAS provisions provide a practical foundation for determining whether e-sports income meets the *nisab* for professional zakat.

The data analysis method in this study uses a qualitative method with descriptive analysis, collecting relevant data to support the research on how the concept of *nisab* for professional zakat in e-sports is understood from a *qiyas* perspective. The researcher will then describe and elaborate descriptively on how the concept of *nisab* for zakat is applied.

### III. RESULT AND DISCUSSION

#### a. E-Sport in an Islamic Perspective

Islam is a dynamic religion, always following the times but still following its shari'a. It adapts to the various situations that humanity faces. As a wise Muslim, we should be able to see the opportunities that exist to take advantage of them. Legal issues, including Islamic law, are part of social issues. This means that social change will affect legal changes, just as legal changes can also affect social changes. With the occurrence of social changes, the needs and interests of the community will be more and more varied, and including Islamic law or fiqh must also respond to these interests, so that human behavior will remain within the corridor of legal rules (*dhau' al-ahkam*). Please note that the change in the law does not have to be the rules that change but can be in its application that is adjusted to the situation and conditions (Ibrahim, 2019).

In this all-digital era, many economic activities utilize technology as their main means of earning income. One of them is the e-sports industry. E-sports is one of the industries resulting from the development of video game-based technology. Data from AsoWorld, entitled "*Global E-Sports Market Report 2023*", states that in all countries they surveyed, except Japan, less than 10% do not participate in e-sports activities in the lives of netizens around the world (World, 2023).

Basically, the Islamic concept of entertainment is a natural human desire that can be fulfilled within certain limits. This is in accordance with the view of Islamic fiqh that the origin of the law of muamalah or laws related to society is not haram, not forbidden, not hated and not wrathful by Allah until there is a postulate that prohibits it. In the hadith Narrated by Bukhari No.3931 narrated by Aisyah (may Allah be pleased with him),

أبا بكر دخل عليها، والنبي صَلَّى اللهُ عَلَيْهِ وَسَلَّمَ عِنْدَهَا، يَوْمَ فِطْرٍ أَوْ أَضْحَى، وَعِنْدَهَا قَبِيَّتَانِ تَغْنِيَانِ بِمَا تَقَاذَفَتِ الْأَنْصَارُ يَوْمَ بَعَاثَ، فَقَالَ أَبُو بَكْرٍ: مَزْمَارُ الشَّيْطَانِ؟ مَرَّتَيْنِ، فَقَالَ النَّبِيُّ صَلَّى اللهُ عَلَيْهِ وَسَلَّمَ: (دَعِمَا يَا أَبَا بَكْرٍ، إِنَّ لِكُلِّ قَوْمٍ عِيدًا، وَإِنَّ عِيدَنَا الْيَوْمَ)

Which means, "*Abu Bakr visited the house of Aisha and the Prophet (peace and blessings of Allaah be upon him) was there. During Eid al-Fitr or Eid al-Adha. At that time there were two female singers from the Ansar who were singing with the verses of the Ansar on the day of Bu'ats. So Abu Bakr said: Why is there a devil's flute? Why is there a Satanic flute? So the Prophet (peace and blessings of Allaah be upon him) said: Let them be O Abu Bakr! Indeed, every nation has a feast, and this is our feast*" (HR. Bukhari no. 3931).

From this hadith, it is clear that the Prophet (peace and blessings of Allaah be upon him) saw nothing wrong with his companions entertaining themselves with plain songs accompanied by hand drums, or by playing. He did not agree with Abu Bakr who criticized them and even allowed them to continue. Islam is a religion of human nature. Thus, Islam satisfies every natural human need, including the need for leisure and entertainment. However, Islam regulates restrictions on things that are not allowed in entertainment, namely: (Ismail Kamdar, 2011) :

1. Everything that involves or promotes shari'a

One of the forms of sharia practiced as entertainment is divination. The Prophet (peace and blessings of Allaah be upon him) said in a hadith narrated by Imam Muslim,

حَدَّثَنَا مُحَمَّدُ بْنُ الْمُثَنَّى الْغَنَزِيُّ حَدَّثَنَا يَحْيَى بْنُ سَعِيدٍ ابْنُ سَعِيدٍ عَنْ عَبْدِ اللَّهِ عَنْ نَافِعٍ عَنْ صَفِيَّةَ عَنْ بَعْضِ أَزْوَاجِ النَّبِيِّ صَلَّى اللهُ عَلَيْهِ وَسَلَّمَ عَنْ النَّبِيِّ صَلَّى اللهُ عَلَيْهِ وَسَلَّمَ قَالَ: مَنْ أَتَى عَرَّافًا فَسَأَلَهُ عَنْ شَيْءٍ لَمْ تُقْبَلْ لَهُ صَلَاةٌ أَرْبَعِينَ لَيْلَةً

Artinya : *Telah menceritakan kepada kami Muhammad bin al-Mutsanna al'Anazi; Telah menceritakan kepada kami Yahya yaitu Ibnu Sa'id dari 'Ubaidillah dari Nafi' dari Shafiyyah dari sebagian para istri Nabi ﷺ, dari Nabi ﷺ bersabda, "Barangsiapa mendatangi tukang ramal lalu dia bertanya kepadanya tentang suatu hal, maka shalatnya tidak akan diterima selama empat puluh malam. (HR Muslim no. 4137).*

Trusting a fortune teller is an act of kufr. This is the same as shirk because it is believed that the fortune teller has one of the attributes of Allah, which is to know the supernatural. This prohibition also applies to video games if there are elements of religious worship rituals other than Islam or activities that lead to shirk and so on.

1. There are elements of pornography, adultery, and anything that leads to it Islam strictly prohibits forms of entertainment that contain elements of pornography or sexuality in it. When a video game contains this, it can be haram.
2. Gambling and things that lead there

This has been clearly prohibited by Allah SWT in QS. Al-Maidah verse 90,

يَا أَيُّهَا الَّذِينَ ءَامَنُوا إِنَّمَا الْخَمْرُ وَالْمَيْسِرُ وَالْأَنْصَابُ وَالْأَزْلَامُ رَجْسٌ مِّنْ عَمَلِ الشَّيْطَانِ فَاجْتَنِبُوهُ لَعَلَّكُمْ تُفْلِحُونَ

Artinya : *“Wahai orang-orang yang beriman, sesungguhnya minuman keras, berjudi, (berkorban untuk) berhala, dan mengundi nasib dengan anak panah adalah perbuatan keji (dan) termasuk perbuatan setan. Maka, jauhilah (perbuatan-perbuatan) itu agar kamu beruntung.”*

Gambling is prohibited because of its activities that risk money or something of material value on an event with an uncertain outcome. This is very contrary to the principle of preserving the economy. There are several video games whose activities are indeed gambling, and that is one example of a video game genre that is forbidden to play.

- a. Neglect of obligations and responsibilities

A game can be said to be haram when it causes negligence in fulfilling its obligations as a Muslim. Therefore, the players need to be able to divide their time between training and doing their duties.

- b. Saying rudely

The most common form of forbidden entertainment is abusive speech. There are so many people who take this as granted, even though every rude word spoken will be recorded as a sin. Of course, this is one of the ethics that must be maintained, both in daily activities and when playing video games.

Based on the above principles, Islam actually allows a person to play *video games* or even enter the world of e-sports and make it a profession to provide for his life, as long as there are no elements that are prohibited by Islam in the game. The Prophet (peace and blessings of Allaah be upon him) also said that the best work is the work of one's own hard work in HR. Bukhari,

عَنِ الْمُقَدَّامِ رَضِيَ اللَّهُ عَنْهُ، عَنِ رَسُولِ اللَّهِ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ، قَالَ: «مَا أَكَلَ أَحَدٌ طَعَامًا قَطُّ، خَيْرًا مِنْ أَنْ يَأْكُلَ مِنْ عَمَلِ يَدِهِ، وَإِنَّ نَبِيَّ اللَّهِ دَاوُدَ عَلَيْهِ السَّلَامُ، كَانَ يَأْكُلُ مِنْ عَمَلِ يَدِهِ

Artinya : *Dari Miqdam, dari Rasulullah SAW. Beliau bersabda, “Tiada sesuap pun makanan yang lebih baik dari makanan hasil jerih payahnya sendiri. Sungguh, Nabi Daud ‘Alaihis Salam dahulu juga makan dari hasil kerja keras tangannya. (HR. Bukhari, no. 2072, dari Al-Miqdad)*

In the time of the Prophet, finding a job with one's own hands was exemplified by the Prophet David 'Alaihis Salam. Examples of work with your own hands are such as farming, crafts, processing wood, blacksmithing, but along with the development of the times, many things can be analogized to this and one example is the e-sports profession. Someone who wants to work in the world of e-sports must certainly have special abilities and skills in mastering video games. The activities they do can no longer be said to be a hobby or recreation, but it has become their duty to bring victory to their team.

## **b. E-Sport as a Contemporary Professional Opportunity**

The impetus of the times brings new things in social change. Technology is no longer in doubt to facilitate and help our daily lives. The tendency of Generation Z to always keep up with the times has created a way for new professions. Currently, what is said to be a profession is not only fixated on certain fields. From the creative economy sector, there are many opportunities for someone who wants to earn income, either as a side or as a main. For Generation Z, utilizing technology to be their main source of income is not a new thing. As well as youtubers, influencers, vloggers, streamers and one of them that is booming, namely e-sports.

Electronic Sports (E-Sport) is currently very prevalent and growing rapidly in Indonesia. According to data from *the Global Games Market Report 2023*, where Indonesia ranks 4th in the Asia-Pacific continent as the country with the largest game market and with very fast growth. This is reinforced by data from the Indonesia Esports Market which states that 96% of Indonesians are familiar with the term "E-Sport", and more than half follow its development (Stellar Market Research, 2023). E-Sport itself can be interpreted as an activity that makes video games an active competition. E-Sport has been recognized as a sport in Indonesia since 2014, when the Indonesia Esports Association (IESPA) gathered with the Indonesian Community Recreational Sports Federation (FORMI). There are several organizations that oversee the world of e-sports, namely PBESI (Indonesian E-sports Executive Board), Indonesia E-sports Association (IESPA), Indonesian Video Games Sports Association (AVGI), and Indonesian E-sports Federation (FEI) (Mughni Sulubara, Efendi, Abidin, & Muhammadiyah Mahakarya Aceh, 2023).

The number of games that can be competed such as PUBG, Mobile Legends, Valorant, League of Legends, Arena of Valor, Fortnite, FIFA Football and others attracts the attention of investors or entrepreneurs to establish an e-sports team. E-sports teams that exist and participate in the world of E-Sports include Onic, Evos, Rex Regum Qeon, Bigetron, Alter Ego Pro Team, Geek Fam, Aura, Aerowolf, Boom, Red Viper, Redemption. All of them are a forum for athletes or e-sports Pro Players to develop their skills in playing games and accommodate the competitive spirit of their players. A person who has the ability to master game strategy above average can be said to be a Professional Player or commonly referred to as a Pro Player. Those who have the title of Pro Player have of course passed the selection and have joined the Esports team. Playing video games for them nowadays is not just a hobby. They have a work contract with an e-sports team of their choice and it requires them to work on behalf of the e-sports team to compete in a competition.

E-sports is considered a profession because its players are contracted by the team and have the task of bringing their team to become the champion at the time of the competition. The players also participated in the selection and were professionally trained and received quite fantastic wages and bonuses. Unlike gaming activities, gaming is just playing games as entertainment. Pro players who have been bound by a work contract with their team must be professional and obey the company's regulations. During the coaching period or ahead of the competition, pro players are required to live in GH (*Gaming House*) which has been provided by the e-sports team. E-sports pro players have the training schedule needed, both physical and non-physical training. Their stamina and health are also considered so that when competing they give the best performance. This activity is the same as athletes in general, therefore e-sports include sports and e-sports pro players can be said to be athletes. Becoming an e-sports athlete is a new phenomenon that has emerged because technological developments are increasing, so from this phenomenon there are new opportunities to be used as a profession today.

### **c. Sources of E-Sport Income Including Professional Zakat**

Zakat is an encouragement in Islamic law that has an important role in regulating the distribution of wealth, so that it can realize equal distribution of wealth and justice in society. In terminology, zakat means the granting of ownership rights to a certain part of property to a certain person which is determined by the sharia solely because of Allah. As the times develop, various new problems arise and demand solutions from the perspective of sharia law. One of them is about the development of the type of profession and its relation to zakat from its income. Self-income zakat is theoretically included in the category of *mal* or property zakat (Yazid, Ulirrahmi, Alam, & Artikel, 2022).

Professional zakat is zakat that is issued from professional income, both professions obtained because of the educational process (doctors, judges, teachers, architects, and so on) and because of expertise (tailors, content creators, videographers, editors, athletes, etc.). The scholars set the law of professional zakat by *qiyaskan with agricultural zakat, silver gold zakat and rikaz zakat*. One of the scholars who initiated professional zakat is Shaykh Yusuf Qardhawi. The idea of professional zakat is contained in his first printed book *Fikh Az Zakah*

in 1969. Professional zakat began to become a study and practice in Indonesia after the translation of the Book of Yusuf Qardhawi by Didin Hafidhuddin in 1999. In Law No. 23 of 2011, concerning Zakat Management, professional zakat is referred to as income and service zakat and is one of the sources of mall zakat. Professional zakat is also mentioned in MUI Fatwa No. 3 of 2003. In the fatwa text, the income in professional zakat in question is any income such as salary, honorarium, wages, services and others obtained in a halal way, both routine such as state officials, employees or employees, as well as non-routine income such as doctors, lawyers, consultants and others as well as income obtained from other free jobs.

In the time of the Prophet, the professions that already existed were farming, livestock, and trading. But now many new professions are born from the development of the times. For example, a youtuber, influencer, streamer, e-sport pro player, and so on. In the book *Ilm al-Muwttaqi'in an Rabb* by Ibn Qayyim al Jauziyah conveys in understanding the rules of ushul fiqh that the law will change with changes in time, place, circumstances, customs and intentions. Based on the rules of ushul fiqh, professional zakat has also become a part of contemporary fiqh that has emerged along with the development of various types of professions in social circles (Al-Jauziyah, 1996).

An E-Sport pro player who has joined the E-Sport team certainly earns a monthly income. They are paid for their services in bringing the team's name to become champions in a competition. According to data sourced from onesport (Hendrawan, 2024a), minimum e-sport pro player salary UMR Jakarta. If referring to the UMR Jakarta in 2024, currently the monthly salary of e-sports pro players is Rp. 5,067,381. However, this was fended off by the CEO of one of the e-sports teams, namely RRQ, named Andrian Pauline aka Pak AP, he revealed in one of the *short* videos on youtube that Pro Players who have played in National Competitions such as MPL (Mobile Legends Professional) already have a standard of at least 7 million. There are some players who get far above them because they have skills, performance, and achievements.

Apart from that, pro players also get additional income from the competitions they win. Competitions in the world of E-sports have reached the national scale and even reached the international level. For example, a national-scale competition officially held by the game developer, Moonton, which holds the highest e-sports league in the Mobile Legends division, namely the MPL (Mobile Legends Professional League). Reporting from the onesport article (Hendrawan, 2024b), This competition lasted a long time, about 3 months. The prizes received from this league are quite large, with a total prize of around \$336,500 USD or around Rp. 5.4 billion. The first and second ranked e-sports teams will be sent to international leagues. The international league, namely MSC (Mobile Legends Southeast Asia Cup), is a competition in Southeast Asia. Reporting from ggwp.id, the 1st place in MSC was won by an e-sports team from Indonesia, namely Onic who received a prize of \$140,000 or equivalent to 2.1 billion Rupiah (Radityadji, 2023). According to information obtained from the JEPL TV youtube channel which specifically discusses e-sports, in the video entitled "Onic Player Income After the 2023 MSC Champion, 2 Billion Money Distribution", the prize distribution that the Onic Team gets as the 2023 MSC champion each player gets Rp. 170-233 million.

Referring to MUI Fatwa No. 3 of 2003, what is included in income is salary, honorarium, wages, services, and others obtained both routinely and from other independent jobs. The money from the prize money from the e-sports competition is also included in his income as an e-sports player where the prize money is an income property that must be zakati. The prize money obtained from e-sports competitions is sourced from sponsors and not from the team's registration money, so there is no element of gambling in it. If the registration fee for a competition or tournament is deliberately intended as a prize fee, then it is considered gambling and is prohibited. However, if the organizer of the competition does not use the registration fee as a prize fee, but the prize fee is taken from sponsors, donors, and so on, then this type of competition is allowed. Therefore, the money generated from winning e-sports competitions is a halal property and must be zakat if it reaches its nisab.

Not only that, pro player activities are also not far from *live streaming* or creating *gaming content* on their personal youtube. *Live streaming* or live broadcast activities can provide them with income from the viewers who reward them through third-party apps. Most of the viewers

gave gifts because they felt entertained by the live broadcast. The form of the prize itself is money that the viewers or viewers give sincerely because they feel entertained by the content. Not to mention that they also get income from the royalties they get when they become Brand Ambassadors or endorse a product they want to work with. Income from some of these activities apart from the monthly wage is income obtained as a freelance job. So that some of these activities are also included in the zakat of the profession.

1. The requirements for assets to be the source or object of zakat (Hafidhuddin, Nasar, Kustiawan, Beik, & Hakiem, 2015), The first is that the property must be obtained in a good and halal way. Every income or income that is halal such as salaries, honorariums, wages received by employees, workers, experts, professionals and other halal workers is included in the property or object of zakat that must be issued zakat.
2. Second, the property develops or has the potential to be developed, such as through business activities, trading, and stock purchases, either done alone or with other people or parties.
3. Third, full property, that is, property that is under the control and under the power of its owner, or as some scholars say that the property is in the hands of its owner, is not involved with the rights of others, and he can enjoy it.
4. Fourth, the property, in the opinion of the majority of scholars, must reach nisab, which is the minimum amount that causes the property to be subject to zakat obligations. It can be qiyased with 85 grams of gold zakat nisab, 40 goats zakat nisab, and so on.
5. Fifth, certain sources of zakat, such as trade, livestock, gold and silver, must already be in or owned or cultivated by the muzaki within a grace period of one year. Income that is fixed like the salary received every month, then zakat is issued every month as well. Other income that is not routine, such as income from projects, employee bonuses, is then zakat is issued when receiving it.
6. Sixth, some scholars of the Hanafi school require the obligation of zakat after basic needs are met, or in other words zakat is issued after it is from daily living needs. But some scholars are also of the opinion that it is difficult to determine or measure whether a person's basic needs have been met.
7. If you reflect on some of the requirements above, then the assets or income obtained from the e-sports industry have met these requirements. So those who work in the field of E-Sport should have to spend professional zakat from their income.

#### d. Konsep Zakat Profesi E-Sport

Income from the e-sports profession can be said to be *al-mal al mustafaad*, which is property that can be taken advantage of by a Muslim as an owner with new ownership such as gifts, inheritances, bonuses, halal work wages, and so on. There is a difference of opinion among scholars regarding zakat on *the property of al-mal al mustafaad*. Classical scholars are of the opinion that *al-mal al mustafaad* is not obligatory to be zakat unless it has reached the haul or even one year. The Companions of the Prophet who held such an opinion included Umar bin Khattab, Abu Bakr, Ali bin Abi Talib, Uthman bin Affan, Abdullah Umar and Aisha. Several scholars such as Imam Shafi'i, Imam Ahmad, Ibn Hazm, Abu Ishaq ar-Rahawaih, and Imam Malik also held this opinion. "Whoever takes a faidah of gold or silver, then there is no obligation to zakat on it unless one year has passed". Meanwhile, the Companions of the Prophet such as Ibn Abbas and Muawiyah bin Abi Sofyan argued that *al-mal al mustafaad* was immediately zakat when he got it (Yazid et al., 2022).

From some of these bases and opinions, we can conclude that the obligation of professional zakat based on the Qur'an surah Al-Baqarah verse 267 is:

يَا أَيُّهَا الَّذِينَ آمَنُوا أَنْفِقُوا مِنْ طَيِّبَاتِ مَا كَسَبْتُمْ وَمِمَّا أَخْرَجْنَا لَكُمْ مِنَ الْأَرْضِ ۖ وَلَا تَتَّبِعُوا الْهَوَىَٰ مِنْهُ نَتَّقُونَ ۚ وَلَسْتُمْ بِأَخِيهِ إِلَّا أَنْ تُعْمِضُوا فِيهِ ۗ وَاعْلَمُوا أَنَّ اللَّهَ غَنِيٌّ حَمِيدٌ

Artinya: "Wahai orang-orang yang beriman, infakkanlah sebagian dari hasil usahamu yang baik-baik dan sebagian dari apa yang Kami keluarkan dari bumi untukmu. Janganlah kamu memilih yang buruk untuk kamu infakkan, padahal kamu tidak mau mengambilnya, kecuali dengan memicingkan mata (enggan) terhadapnya. Ketahuilah bahwa Allah Maha Kaya lagi Maha Terpuji".

*Qiyas* is one of the ways of taking law by analogizing an event that does not yet exist with the law on an existing event (Moh Bahrudin, 2019). There are several possible conclusions in determining the nisab, rate, and time of issuing professional zakat. This depends on the *qiyas* (analogy) he uses. In this matter, the results of professional business in the form of money can be referred to as *far'u* while the postulates of the Qur'an and hadith regarding the provisions of *the nisab* for the expenditure of gold zakat are used as *maqîs 'alih (al-hukm wa al-ashl)*. The issue of the provisions of nisab and the level of professional zakat is *qiyas-kan* to gold zakat, can be analyzed as follows.

Gold and silver, as understood, are in essence valuable objects or property and function as a medium of exchange or can be a medium of exchange in carrying out buying and selling transactions. Therefore, in Islamic law, it becomes or is included in the stored wealth that is subject to the obligation of zakat. So gold or silver in this matter becomes *the law of ashl*. *Meanwhile, on the other hand, it can be seen that, in general, the results of business (salary or wages) from the professional services received are in the form of money. Money also turns out to be something valuable or valuable in essence that can be a medium of exchange in buying and selling transactions Thus, from its form, it can be seen that gold, silver and money have the same properties or 'illat*. Because there are similarities with gold and silver, money can also be a wealth that must be zakati.

Then to determine *the haul*, a strong opinion (*rajih*) is that professional zakat must be paid every time you get a salary/wage (without waiting for *the haul*) because there is no saheeh or *hasan* nash and there is no *ijma'* ulama that requires haul in property that includes *mal mustafad*, then return to *the general* nash-nash (Sahroni, 2018). Also, if seen in the provisions of MUI Fatwa No. 3 of 2003, regarding the time of zakat disbursement is divided into 2 times, the first, when receiving income and having enough nisab, it can be issued at that time. Second, when earning income does not reach the nisab, all income is collected for one year and zakat is removed from the net income that is enough nisab. If referring to the provisions of BAZNAS, namely those contained in BAZNAS Decree No. 1 of 2024 concerning Nisab Value and Income and Services in 2024, then income and service zakat is paid at the time when income and services are received and paid through official zakat amil.

In the opinion of Dr. Yusuf Qardhawi, the imposition of a one-year requirement for zakat on income means freeing many employees and professional workers from the obligation to pay zakat on their large income, because they will only be two groups: investing their income first in various sectors, or splurging and even squandering all their income here and there so that they do not reach the obligatory period of zakat. That means only charging zakat on people who are frugal and economical, who spend their wealth as necessary, not excessively but also not miserly, which means they keep their income so that they reach the zakat period. This is far from the intention of the coming of a just and wise Shari'a, which is to ease the burden of the extravagant and increase the burden of the thrifty (Harun, Hafidhuddin, & Hasanuddin, 1996).

Income from the e-sports profession is in the form of money, not an object that can be measured in the form of weight. So, the professional zakat nisab is based on the nisab of money, in the sense of buying and selling. Where the type of zakat that is closest to a tool of buying and selling is gold zakat, because gold was also used as a tool of buying and selling during the time of the Prophet. So, based on this analysis and comparison, the concept of professional zakat for e-sports nisab and the level of professional zakat is *qiyas-kan* to the level of gold zakat, namely with a nisab of 85 grams of gold and a zakat rate of 2.5%. This is also strengthened by the Regulation of the Minister of Religion No. 31 of 2019 concerning the Second Amendment to the Regulation of the Minister of Religion No. 52 of 2014 concerning Terms and Procedures for the Calculation of Zakat Mal and Zakat Fitrah and the Utilization of Zakat for Productive Businesses, that in article 26 it is stated about the amount of income zakat nisab, which is worth 85 grams of gold and with a zakat level of 2.5%.

Also if reported from the BAZNAS website (Badan Amil Zakat Nasional, 2024), A person is said to be obliged to pay income zakat if his income has reached the nisab of income zakat of 85 grams of gold per year. This is also stated in the Decree of the Chairman of BAZNAS



Number 1 of 2024 concerning the Nisab Value of Income and Services Zakat in 2024, Regarding Income Zakat) that;

Nishab zakat income / income in 2024 is worth 85 grams of gold or equivalent to Rp. 82,312,725, -, per year or Rp. 6,859,394, -, per month. So, if the monthly income has exceeded the monthly nisab value, it is obligatory for him to pay zakat of 2.5% of his income.

Based on the statement above, a person who works as an *e-sports Pro Player* whose income exceeds Rp. 6,859,394 per month is obliged to pay zakat. For example, the calculation is carried out only from the minimum wage given to *e-sports pro players* of 7 million, not including money from live streaming, royalties, and prizes for winning competitions, then they are required to pay professional zakat of  $\text{Rp. } 7,000,000 \times 2.5\% = \text{Rp. } 175,000, -$  and this is the nominal amount that must be paid by the profession. The zakat is handed over to the official zakat amil at the local BAZNAS in accordance with Law No. 23 of 2011 concerning the Management of Zakat and Government Regulation No. 14 of 2014 concerning the Implementation of Law No. 23 of 2011 concerning the Management of Zakat, to be able to convince Muzakki that charity has reached a clear and correct target because mustahik according to the existing asnaf, has been recorded completely and effectively so as to avoid fraud and doubt.

#### IV. CONCLUSION

E-Sport is a contemporary profession that was born because of technological advances and is accompanied by its economic utilization. In Islam, the livelihood generated from one's own hard work is a good job. Islamic law is a dynamic law, where the law is adjusted to its conditions and times. Professional zakat is the result of *ijtihad* of ulama which must be welcomed positively. E-Sport itself is a profession whose income is halal while not violating sharia principles, namely it does not contain elements of shariah, there is no element of gambling, there is no element of pornography, it does not neglect its obligations, and it does not issue reprehensible words. Sources of income in the e-sports industry that are included in the mandatory zakat income, namely monthly salaries, prizes for winning competitions, *live streaming*, and also royalties as brand *ambassadors* or from *endorsements*. If referring to MUI Fatwa No. 3 of 2003, PERMENAG No. 31 of 2019, and BAZNAS Decree No. 1 of 2024 that the concept of determining professional zakat nisab is *qiyaskan* with gold zakat. Thus, the results of the research on the concept of nisab zakat for the e-sport profession *from the qiyas perspective*, namely, the e-sport profession is a profession that is subject to the obligation of zakat which is *qiyaskan* with gold zakat because money and gold have a similarity *in 'illat* or nature, namely they are both means of exchange. So the value of nisab from professional zakat is *qiyaskan* with gold zakat, which is 85 grams of gold with a zakat rate of 2.5% and is paid every time you get a wage.

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