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# Reactualizing Income Zakat in Indonesia: Scholarly Dialectics and Maqasid al-Shariah

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**Abstract**

Income zakat remains one of the most debated issues in contemporary Islamic finance due to its limited explicit discussion in classical jurisprudence and its increasing relevance within modern salary-based economies. This article aims to examine the legal foundations of income zakat by analyzing the scholarly dialectic between classical and contemporary Islamic thought and evaluating its relevance through the lens of *Maqasid al-Shariah*. This study employs a qualitative library research approach based on classical fiqh literature, contemporary zakat studies, and relevant scholarly works. The analysis reveals that classical jurists generally restricted zakat obligations to specific categories of wealth explicitly recognized in normative sources, whereas contemporary scholars legitimize income zakat through *qiyas* (analogical reasoning), *maslahah* (public interest), and contextual legal interpretation responsive to modern economic realities. From the perspective of *Maqasid al-Shariah*, income zakat supports the objectives of wealth protection, social justice, and public welfare while strengthening economic redistribution mechanisms. The findings imply that income zakat constitutes a process of legal reactualization that preserves the normative spirit of Islamic law while enhancing the effectiveness of zakat governance in promoting socio-economic welfare. The study offers a maqasid-based framework for developing adaptive and sustainable zakat policies in contemporary Muslim societies.

## INTRODUCTION

Zakat constitutes one of the fundamental instruments of Islamic social finance designed to promote distributive justice, poverty alleviation, and socioeconomic welfare. In Indonesia, despite substantial zakat potential, poverty, income inequality, and social welfare disparities remain persistent challenges. The emergence of a modern wage-based economy has transformed patterns of wealth accumulation,

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making income from salaries, professional services, and employment one of the dominant sources of individual wealth. These developments raise important jurisprudential questions regarding the status of income zakat within Islamic law and its relevance for contemporary socioeconomic realities.

Classical Islamic jurisprudence generally restricted zakat obligations to specific categories of wealth explicitly recognized in the Quran, Hadith, and juristic consensus, including agricultural products, livestock, gold, silver, and trade assets. Classical jurists such as Al-Shatibi, Ibn Qudamah, Abu Hanifah, Malik ibn Anas, Al-Shafi'i, and Ahmad ibn Hanbal did not explicitly discuss income derived from wages or professional services as independent objects of zakat because pre-modern economic systems were predominantly agrarian and wealth was largely accumulated through tangible productive assets. Consequently, the exclusion of labor-based income reflected historical economic conditions rather than a rejection of the broader objectives of zakat.

Contemporary economic transformation has prompted Muslim scholars to revisit the classical framework. The increasing dominance of salaried employment and professional occupations has encouraged the reinterpretation of zakat obligations through analogical reasoning (*qiyas*), public interest (*maslahah*), and the objectives of Islamic law (*maqasid al-shariah*). Scholars such as Yusuf al-Qaradawi and Wahbah al-Zuhayli argue that income generated through professional activities possesses characteristics comparable to commercial profits and therefore qualifies as zakatable wealth. This perspective seeks to maintain the relevance of zakat within modern economic structures while preserving its normative foundations (Suratmaputra, 2018; Tohari et al., 2022).

Numerous studies have examined the socioeconomic role of zakat in contemporary Muslim societies. Sumai et al (2019) found that zakat contributes significantly to poverty alleviation and food security among disadvantaged communities. Widodo (2019) emphasized the strategic role of zakat within Islamic social finance and argued for its integration into broader poverty-reduction frameworks. Muhammad (2019) demonstrated that institutional governance and administrative efficiency significantly influence zakat collection and distribution performance. Afifah (2021) identified a considerable disparity between zakat potential and actual realization in Indonesia, indicating substantial untapped resources for social welfare development. Indriana et al (2023) highlighted the contribution of zakat to economic justice and inclusive development when integrated with national welfare strategies.

Further studies reveal the importance of productive zakat utilization. Adinugraha et al (2023) reported that zakat-based productive financing enhances entrepreneurial capacity among low-income populations. Uddin & Okur (2023) argued that impact-oriented zakat management improves the effectiveness of poverty-reduction programs. Fauziah & Sahida (2024) demonstrated that zakat institutions adopting Islamic social finance principles can strengthen community empowerment and sustainable development outcomes. Ekawaty (2025) showed that weaknesses in beneficiary identification and impact evaluation continue to limit the effectiveness of zakat programs. Flores et al (2025) further revealed that equitable distribution mechanisms must account for demographic and socioeconomic disparities to maximize welfare outcomes.

From a jurisprudential perspective, several contemporary studies have explored the legitimacy of income zakat. Alziyadat & Ahmed (2019) argued that professional income can be analogized to commercial assets through *qiyas*. Mohammed et al (2019) examined the historical development of zakat jurisprudence and noted the contextual nature of classical legal classifications. Isman et al (2023) emphasized that *maqasid al-shariah* provides a normative basis for extending zakat obligations to

emerging forms of wealth. Saadah et al (2024) similarly concluded that income zakat aligns with the objectives of wealth circulation, social solidarity, and poverty reduction. Sulong et al (2025) further highlighted the growing significance of income zakat as a source of sustainable welfare financing in contemporary Muslim economies.

Despite these contributions, existing studies tend to focus either on the socioeconomic impact of zakat or on the legal justification of income zakat. Limited attention has been given to integrating classical jurisprudential debates with contemporary maqasid-based approaches in order to explain how income zakat can be legitimized without departing from established legal traditions. Existing literature has extensively discussed the economic impact of zakat, institutional governance, and the legal justification of income zakat. However, few studies comprehensively examine the dialectical relationship between classical juristic positions and contemporary interpretations through a unified *maqasid al-shariah* framework. Consequently, the theoretical foundation for understanding income zakat as a process of legal reactualization remains insufficiently explored.

The novelty of this article lies in its integrative analysis that bridges classical Islamic jurisprudence and contemporary scholarly interpretations of income zakat through the perspective of *maqasid al-shariah*. Unlike previous studies that focus separately on legal legitimacy or socioeconomic outcomes, this article develops a conceptual framework demonstrating that income zakat represents a form of legal reactualization that preserves the normative objectives of Islamic law while responding to contemporary economic realities.

This article aims to analyze the jurisprudential foundations of income zakat, examine the scholarly dialectics surrounding its legitimacy, and evaluate its contemporary relevance through the framework of *maqasid al-shariah*. The findings are expected to provide a stronger theoretical basis for the implementation of income zakat in contemporary Muslim societies, contribute to the development of adaptive zakat governance policies, and strengthen the role of zakat as an instrument of distributive justice, poverty alleviation, and sustainable socioeconomic welfare.

## METHODS

This article was written using a qualitative method with content analysis as the research design. Content analysis was employed to systematically examine, interpret, and synthesize scholarly discourses on income zakat from classical Islamic jurisprudence, contemporary Islamic legal thought, and maqasid al-shariah perspectives. The analysis focuses on understanding how legal arguments concerning income zakat have evolved in response to changing socioeconomic realities and how these arguments can be evaluated within the objectives of Islamic law. Through the examination of authoritative textual sources, academic literature, fatwas, and regulatory documents, this study seeks to construct an integrated understanding of the legitimacy and contemporary relevance of income zakat in Indonesia (Engkizar Engkizar, Jaafar, Asril, et al., 2026; Takona, 2024; Wahyuna et al., 2025). This methodological approach is considered appropriate because the research problem concerns doctrinal interpretation, scholarly debate, and normative legal reasoning rather than empirical measurement or statistical testing.

### Research Design

The study adopts content analysis as the primary research design. Content analysis facilitates the systematic identification, classification, and interpretation of themes, concepts, and legal arguments contained in documents related to income zakat. The analysis focuses on issues such as textual evidence (*nass*), legal causation (*'illah*), analogical reasoning (*qiyas*), public interest (*maslahah*), and *maqasid al-shariah* (Neuendorf, 2019). This design is appropriate because it enables a comprehensive

examination of the legal and conceptual foundations underlying contemporary debates on income zakat.

**Data Sources**

The data consist of documentary and textual materials relevant to income zakat. Primary sources include classical fiqh literature discussing zakat obligations, nisab, haul, wealth growth (*an-namā'*), and the legal causes of zakat, alongside contemporary Islamic scholarly works addressing income zakat through *qiyas*, *maslahah*, and *maqasid al-shariah* approaches (Fadli, 2021; Umar et al., 2023). Secondary sources comprise peer-reviewed journal articles, academic books, fatwas, legal regulations, and institutional publications concerning zakat governance and Islamic social finance. The use of these sources is appropriate because the issue under investigation requires both classical and contemporary perspectives to establish a comprehensive legal analysis.

**Instrument**

The principal instrument of this study is the researcher, supported by a content-analysis framework developed from key concepts of Islamic jurisprudence and *maqasid al-shariah*. This framework guides the identification, coding, classification, and interpretation of relevant themes and legal arguments contained in the selected documents (Rahmawati, 2021). The use of the researcher as the primary instrument is appropriate because the study requires contextual interpretation and critical examination of scholarly discourse within Islamic legal studies.

**Data Collection Technique**

Data were collected through documentation and literature review techniques. Relevant documents were identified, selected, and categorized based on their relevance, credibility, and contribution to discussions concerning income zakat. The selected documents were then organized into thematic categories covering classical jurisprudential perspectives, contemporary scholarly opinions, and *maqasid*-oriented approaches (Snyder, 2019). This technique is appropriate because documentary sources constitute the primary evidence for understanding legal reasoning and scholarly debates on income zakat.

**Data Analysis Tool**

The primary analytical tool employed in this study is the *maqasid al-shariah* framework, particularly the objectives of preserving wealth (*hifẓ al-mal*), promoting justice (*al-'adl*), and ensuring public welfare (*maslahah*). These principles serve as evaluative benchmarks for assessing the consistency and relevance of scholarly arguments concerning income zakat (Haeruddin et al., 2025). The framework is appropriate because it enables the integration of legal doctrine with the broader objectives of Islamic law.

**Data Analysis Technique**

Data analysis was conducted through descriptive, comparative, and normative stages. Descriptive analysis was used to present the opinions and arguments of classical and contemporary scholars regarding income zakat. Comparative analysis was employed to identify similarities and differences in legal reasoning, particularly regarding the application of *nass*, *qiyas*, *'illah*, and *maslahah*. Normative analysis was subsequently applied using *maqasid al-shariah* as the evaluative framework to assess whether the identified legal positions support the objectives of justice, wealth circulation, and social welfare (Asipi et al., 2022; Bingham, 2023; Engkizar et al., 2025). These analytical stages are appropriate because they facilitate both doctrinal examination and contextual evaluation of income zakat.

**Data Validity**

The trustworthiness of the findings was ensured through source triangulation, theoretical triangulation, and scholarly cross-referencing. Source triangulation involved comparing information from classical jurisprudential literature,

contemporary academic studies, fatwas, and regulatory documents. Theoretical triangulation was conducted by examining income zakat through multiple analytical perspectives, including classical fiqh, *qiyas*, *maslahah*, and *maqasid al-shariah*. Furthermore, all interpretations were continuously verified through authoritative scholarly sources to ensure consistency and analytical rigor (Kocaman, 2024). These validation procedures are appropriate because the study addresses normative and interpretive issues that require verification from multiple credible sources to produce reliable conclusions.

## RESULT AND DISCUSSION

### Classical Juristic Positions on Income Zakat

Classical Islamic jurisprudence generally associates zakat liability with specific categories of wealth established through textual sources (*nass*) and juristic interpretation. These categories include agricultural produce, livestock, gold and silver, and commercial assets, subject to applicable conditions such as full ownership (*al-milk al-tām*), the minimum threshold (*nisab*), the passage of a lunar year (*haul*), and productive growth (*namā'*), where relevant. This asset-oriented framework reflects the economic structures of early Muslim societies, in which wealth was predominantly represented by tangible assets and commercial holdings (Blecher, 2020; La Abdul Zayl et al., 2024).

Within this framework, wages, salaries, and professional earnings were not generally established as independent categories of zakat liability. Classical jurists interpreted the Quranic concept of wealth (*amwāl*) primarily through recognized forms of property and accumulated wealth rather than as an unrestricted obligation covering every source of economic gain. This position was influenced by the identification of the effective legal cause (*'illah*) of zakat and the practical distinction between income used for subsistence and wealth accumulated beyond immediate needs.

The classical approach should not, however, be interpreted as an explicit prohibition against zakat on income in every circumstance. Historical discussions reveal differences in how remuneration and particular forms of wealth were treated. Debates concerning compensation for Quran teachers among Shafi'i and Hanafi jurists illustrate that service-related earnings were considered in specific legal contexts, although these discussions do not necessarily establish a general obligation on all forms of professional income (Engkizar et al., 2026; Rizky et al., 2023).

Historical evidence further demonstrates the relationship between zakat collection, established categories of wealth, and prevailing socioeconomic structures. Discussions of zakat during the Mamluk period, for example, highlight the importance of recognized assets, collection practices, and social redistribution in historical Islamic societies. Consequently, the classical framework provides an important reference point for contemporary debates concerning the inclusion of wages, salaries, and other income streams within zakat assessment.

Contemporary scholarship increasingly examines the application of zakat to income in institutional and financial contexts. Some studies explore income-related obligations involving corporations and financial institutions, while others examine the administrative and governance implications of contemporary zakat practices (Bafadhal, 2021; Chen et al., 2023; Danlami et al., 2023; Febriandika & Rohmah, 2024; Haikal & Efendi, 2023; M. Rizky & Kurniawan, 2023; Yamaludin et al., 2024). These developments indicate an ongoing effort to reconcile classical legal reasoning with changing economic structures while retaining the Quranic objective of wealth purification, particularly as expressed in Quran 9:103.

**Table 1. Synthesis of Classical Juristic Positions on Income Zakat**

| Analytical Dimension | Principal Finding |
|---|---|
| Zakat able wealth | Classical jurisprudence primarily identifies specific asset categories, including agricultural produce, livestock, precious metals, and commercial assets. |
| Conditions of liability | Ownership, *nisab*, *haul*, and *namā'* apply according to the relevant category of wealth. |
| Legal methodology | *Nass* and the identification of *'illah* underpin the classification and assessment of zakatable wealth. |
| Income from employment | Wages and professional earnings were not generally established as independent zakatable categories within the classical framework. |
| Historical variation | Context-specific discussions concerning remuneration demonstrate juristic variation without necessarily establishing a universal income-zakat obligation. |
| Contemporary relevance | Modern scholarship revisits income-related zakat in institutional and financial settings while referring to classical principles and Quranic objectives. |

*Sources:* (Bafadhal, 2021; Blecher, 2020; Chen et al., 2023; Danlami et al., 2023; Febriandika & Rohmah, 2024; Haikal & Efendi, 2023; La Abdul Zayl et al., 2024; Yamaludin et al., 2024).

**Contemporary Scholarly Justification of Income Zakat**

Contemporary scholarship justifies the consideration of income within zakat assessment through three interconnected approaches: *qiyās*, *maṣlaḥah mursalah*, and *maqāṣid al-sharī'ah*. These approaches respond to the increasing importance of wages, salaries, and professional earnings in modern economies while seeking to maintain continuity with established Islamic legal principles. Indonesian scholarship provides an important context for examining how these arguments inform *zakat profesi*, corporate zakat, institutional governance, and social welfare programs (Afrizal et al., 2021; Akbar et al., 2023; Lestari et al., 2023; Pratiwi, 2018; Pristi & Setiawan, 2019; Sugianto et al., 2024).

The first approach, *qiyās*, provides an analogical method for examining whether contemporary income can be related to recognized *zakat* able wealth, particularly commercial wealth (*zakāt al-tijārah*). This reasoning considers the characteristics of income, the relevant legal cause, and the conditions governing zakat liability. Questions concerning *nisab*, *haul*, assessment periods, and calculation methods remain important because the application of these requirements may differ across contemporary income-zakat approaches. In Indonesia, fatwas and regulatory guidance have contributed to the practical development of *zakat profesi* and discussions of corporate *zakat* (Fathudin et al., 2025; Kurniawan et al., 2025; Malik & Purnamasari, 2025; Pratiwi, 2018).

The second approach, *maṣlaḥah mursalah*, emphasizes the public interest and redistributive objectives of zakat. Its proponents argue that considering contemporary income may strengthen the capacity of zakat institutions to address poverty, inequality, and unequal access to economic resources. This reasoning connects income zakat with distributive justice, economic security, and social welfare, while highlighting the importance of transparent administration and accountable distribution (Davis & Robinson, 2006; Ika Atikah et al., 2024; Lestari et al., 2023; Najra et al., 2024; Sugianto et al., 2024).

The third approach, *maqāṣid al-sharī'ah*, situates income zakat within the broader objectives of Islamic law, particularly wealth protection, justice, and public welfare. It provides a normative framework for evaluating whether contemporary

applications advance the purposes of zakat while maintaining appropriate legal foundations. From this perspective, the inclusion of income requires reasoned *ijtihād*, clear assessment procedures, and institutional arrangements consistent with applicable Shariah principles (Malik & Purnamasari, 2025; Akbar et al., 2023; Kurniawan et al., 2025).

Indonesia illustrates how these approaches may be translated into institutional practice through fatwas, national and local regulations, and organizational governance. Studies examine the relationship between income-zakat programs, institutional accountability, and the welfare of *mustahik*, including their potential contribution to reducing inequality. However, these outcomes depend on effective administration, transparency, zakat literacy, and coordination between zakat institutions and broader social protection initiatives (Faisal et al., 2023; Munira et al., 2024; Yusroni & Chadhiq, 2021).

The effectiveness of income zakat also depends on compliance behavior and administrative capacity. Research on *muzakki* identifies attitudes, social norms, perceived behavioral control, and income levels as factors associated with willingness to pay professional zakat. Standardized financial reporting and institutional accountability are similarly important for maintaining credibility and comparability in zakat management (Mubarok & Abadi, 2020). Furthermore, income generated through digital platforms and influencer activities introduces new assessment questions that require continuing *ijtihād* and adaptive governance arrangements (Mustaring et al., 2022).

Taken together, these approaches provide complementary justifications for contemporary income-zakat discussions. *Qiyās* supplies the analogical method, *maṣlaḥah mursalah* emphasizes public interest, and *maqāṣid al-sharī'ah* establishes the broader normative objectives. Their practical application requires clear legal reasoning, appropriate calculation procedures, institutional accountability, and empirical evaluation of social outcomes.

**Table 2. Contemporary Justifications for Income Zakat**

| Approach | Principal Argument | Practical Implications |
|---|---|---|
| *Qiyās* | Contemporary income is examined by analogy with recognized zakatable wealth. | Requires clear legal reasoning and appropriate assessment conditions. |
| *Maṣlaḥah mursalah* | Income zakat may strengthen redistribution, poverty alleviation, and public welfare. | Emphasizes equitable distribution, transparency, and accountability. |
| *Maqāṣid al-sharī'ah* | Income zakat is evaluated in relation to wealth protection, justice, and social welfare. | Requires consistency between legal interpretation and the objectives of Shariah. |
| Indonesian institutional practice | Fatwas, regulations, and organizational governance operationalize contemporary zakat approaches. | Supports the administration of *zakat profesi* and corporate zakat. |
| Compliance and governance | Payment behavior and institutional credibility influence implementation. | Requires zakat literacy, accessible payment systems, standardized reporting, and accountability. |
| Emerging income sources | Digital platforms and new economic activities introduce additional assessment questions. | Requires continuing *ijtihād* and responsive administrative arrangements. |

*Sources:* (Akbar et al., 2023; Faisal et al., 2023; Fathudin et al., 2025; Hosen et al., 2022; Ika Atikah et al., 2024; Kurniawan et al., 2025; Marliyah et al., 2025; Yusroni & Chadhiq, 2021).

### *Maqāṣid al-Sharīʿah* as an Integrative Framework

*Maqāṣid al-sharīʿah* provides an integrative framework for examining Islamic legal rulings and institutional practices according to their capacity to realize the objectives of Shariah in particular contexts. Contemporary scholarship emphasizes wealth protection (*ḥifẓ al-māl*), justice (*ʿadl*), and public welfare (*maṣlaḥah*) as central principles for evaluating zakat and Islamic finance. This perspective connects classical legal reasoning with contemporary economic realities while treating wellbeing as a multidimensional construct encompassing economic, social, and moral dimensions (Rasool et al., 2023; Amran et al., 2019; Siddiqui et al., 2019).

From this perspective, zakat can contribute to poverty alleviation, more equitable income distribution, and household resilience. It may also support inclusive consumption and productive investment when distribution programs are appropriately designed. Nevertheless, the realization of these objectives depends on institutional capacity, distribution efficiency, accurate recipient identification, and accountability. Zakat policies should therefore be evaluated not only through formal compliance but also through their contributions to wealth circulation and social welfare (Ain et al., 2022; Alhabshi et al., 2020).

The *maqāṣid* framework is also relevant to crisis response and socioeconomic recovery. Research demonstrates how zakat distribution can support vulnerable populations and community resilience during periods of disruption, illustrating the importance of aligning institutional responses with changing social needs. Similarly, contemporary scholarship examines the adaptation of zakat jurisprudence to new income sources, recipient circumstances, and delivery mechanisms while preserving the foundational objectives of Islamic law (Amin et al., 2021; Amin, 2019).

These considerations provide a basis for examining income and contemporary wealth within zakat discussions. Research on digital income highlights the need for continuing jurisprudential deliberation, while studies on corporate and salary-based zakat identify the potential for institutional mechanisms to support redistribution (Javed et al., 2023). Some scholarship further proposes integrating zakat into broader macroeconomic policy discussions, particularly regarding redistribution, liquidity, and economic resilience. These proposals, however, require careful consideration of legal foundations, assessment procedures, and institutional responsibilities.

The dynamic application of *maqāṣid al-sharīʿah* can be understood through three related dimensions: engagement with changing social and economic conditions, responses to crises and technological developments, and evaluation of multidimensional wellbeing. This process of *reactualization* allows established principles to be reconsidered in contemporary settings without assuming that every proposed adaptation is automatically justified. The continued alignment of legal reasoning with Shariah objectives remains essential.

Overall, *maqāṣid al-sharīʿah* offers a framework for evaluating the relationship between classical zakat doctrine and contemporary economic needs. It provides a normative basis for examining income-inclusive approaches, crisis-responsive distribution, and adaptations to digital economic activities, while highlighting the importance of sound legal reasoning and institutional governance. Scholarship on zakat, Islamic finance, and welfare-oriented initiatives supports the relevance of this framework for balancing wealth circulation, justice, and public welfare, although the validity of particular applications must be assessed in relation to their legal and institutional foundations.

**Table 3. *Maqāṣid al-Sharīʿah* and Its Implications for Zakat**

| Theme | Principal Finding | Implication |
|---|---|---|
| Foundational objectives | Wealth protection, justice, and public welfare guide *maqāṣid*-based evaluation. | Zakat should be assessed in relation to legal requirements and social outcomes. |

| | | |
|---|---|---|
| Wellbeing and redistribution | Zakat can support poverty alleviation, equitable distribution, and resilience. | Evaluation should consider multidimensional welfare and distributional effects. |
| Institutional governance | Effectiveness depends on accountability, targeting, and distribution efficiency. | Governance and performance evaluation are essential. |
| Crisis response | Zakat can support vulnerable populations and community recovery. | Distribution mechanisms should respond appropriately to changing needs. |
| Contemporary income | *Maqāṣid* provides a framework for examining new income sources and forms of wealth. | Legal justification and assessment procedures require careful consideration. |
| Reactualization | Established principles may be reapplied to changing economic and social contexts. | Adaptation should preserve foundational Shariah objectives and applicable legal requirements. |

The findings of the reviewed literature indicate that income zakat is discussed through the interaction of classical juristic principles, contemporary legal reasoning, and the objectives of Shariah. Classical jurisprudence primarily associates zakat with recognized categories of wealth, whereas contemporary scholarship examines the applicability of *qiyās*, *maṣlaḥah mursalah*, and *maqāṣid al-sharī'ah* to modern income (Farkhan et al., 2021; Koswara et al., 2020; Mufadhol & Nuraeni, 2025). These approaches provide complementary arguments for considering contemporary income within zakat assessment, but their application requires appropriate legal justification, clear calculation procedures, and accountable institutional governance. The *maqāṣid* framework further emphasizes that zakat should be evaluated in relation to wealth protection, distributive justice, and public welfare. Accordingly, contemporary adaptations should respond to changing economic conditions while maintaining the relevant legal foundations and redistributive objectives of zakat.

## CONCLUSION

This article demonstrates that the discourse on income zakat reflects a dynamic interaction between legal continuity and contextual adaptation within Islamic jurisprudence. The analysis reveals that the incorporation of income into zakat obligations can be understood as a process of legal reactualization grounded in established Islamic legal methodologies and guided by the objectives of *maqasid al-shariah*. The novelty of this study lies in its integrative framework that systematically connects classical juristic reasoning, contemporary scholarly interpretations, and maqasid-based evaluation, thereby providing a coherent theoretical foundation for understanding income zakat in the context of modern economic structures.

The findings contribute to the development of Islamic social finance literature by offering a normative model for assessing emerging forms of wealth within contemporary zakat systems. From a practical perspective, the study supports the formulation of adaptive zakat governance policies capable of strengthening distributive justice, expanding social protection mechanisms, and enhancing socioeconomic welfare. The proposed framework may also serve as a reference for future studies examining the implementation, regulation, and socioeconomic impact of income zakat in contemporary Muslim societies.

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## DECLARATIONS

### Author contribution

**Didi Suardi:** data curation, **Abdul Rachman:** writing-original draft preparation, **Martavevi Azwar:** analysis, **Aisyah Defy Rahmayani Simatupang** conceptualization, **Shofiah Tidjani:** methodology, **Muizzudin:** visualization, **Nur Jamaludin:** editing.

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