

**Abdul Malik, 07210008, 2011, Application of Tax and Zakat Among Civil Servants in State Islamic University Maulana Malik Ibrahim Malang Malang with perspective Yusuf Qardhawi dan Masdar Farid Mas'udi, Thesis, Department of Al-Ahwal Al-Syakhshiyah, Faculty of Syari'ah, State Islamic University (UIN) Maulana Malik Ibrahim Malang, lector: Drs. M. Nur Yasin, M.Ag.**

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**Keywords : *Tax, Zakat, Civil Severent***

State Islamic University (UIN) Maulana Malik Ibrahim Malang in Juli 2010 issued a policy with a circular letter No. Un.03./HM.01/1744/2010 to faculty and employees or civil servants (PNS) class III and IV which have been exposed to regular charity nishab profession. Withdrawal will be automatically truncated by the financial party when receiving a salary of 2.5% from the accepted, and the charity was handed over to be managed by a central review of zakah and waqf (el-Zawa) UIN Maliki Malang. Whereas before the faculty and employees have to pay income taxes as citizens in accordance with the provisions of Undang-Undang No 17 Tahun 2000 about income tax. Thus, there was a double burden (double duties) of tax and zakat simultaneously among civil servants Maliki UIN Malang, as a result of the policy.

This study wanted to answer the formulation of the problem, namely: how the application of tax and zakat were analyzed simultaneously through the perspective Yusuf Qaradawi and Masdar Farid Masudi?

Views of its kind, this research including library research category or normative legal reasech. In this research using primary legal materials in the form of a letter No. Un.03./HM.01/1744/2010, concerning the payment of zakat profession, charity law books and books written by Yusuf Qaradawi alms tax (money to benefit the people of God, Allah) Masdar Farid Mas'udi essay. Then processed and analyzed using descriptive-analytic method.

From this research, we concluded the implementation of tax and zakat among civil servants UIN Malang Maliki has met the requirements that have been Yusuf Qaradawi's fatwa and not contrary to Islam by kemashlahatan (welfare). Meanwhile, according to the Masdar Farid Mas'udi Implementation among tax and zakat UIN Maliki Malang state officials (PNS) not compatible with the practice of zakat and taxes at time of the Prophet and al-Khulafa Rasyidin, because there has been a double burden (double duties) and no element of justice.