

## *ABSTRACT*

The role of zakat institutions is to collect and distribute zakat to those who are entitled to it. In fact, many batik entrepreneurs still pay directly to asnaf. This study aims to find out why some batik entrepreneurs continue to distribute zakat directly. The method used in this study is an Interpretative Phenomenological Analysis (IPA) approach. The IPA methodology can find out the meaning of the experience of batik entrepreneurs who distribute zakat directly. This method is carried out by conducting in-depth interviews and analyzed through stages in accordance with the guidelines for the science method. The subjects used were 5 batik entrepreneurs in South Pekalongan with predetermined criteria. The results of the study concluded that the reasons why some batik entrepreneurs distribute zakat directly include the inherent traditions/culture of the people who issue zakat directly, the lack of public trust in zakat institutions, and the lack of public knowledge about trade zakat.

*Keywords: trade zakat, batik eneterpreneus, zakat payment directly, IPA.*