

ABSTRACT

The regulation of zakat as a deduction from taxable income is the legal basis for the convenience provided in reducing the double burden on society. However, there are still many people who have not fully utilized this regulation. The lack of a good understanding of these regulations hinder the implementation process and the perception of zakat as a deduction from taxable income.

This study aims to further examine whether zakat knowledge and donor tax knowledge in Lazis Central Java affect the perception of zakat as a deduction from taxable income. The research method used is combination research (mixed method) with a sequential explanatory design model. In quantitative methods, data analysis uses multiple linear regression and in qualitative methods, data analysis uses Miles and Huberman models.

The results showed that zakat knowledge and tax knowledge had a positive and significant effect on zakat as a deduction from taxable income. This result is further clarified through qualitative testing which reveals that if the understanding of zakat and taxes increases, it can affect the perception of donors to be willing to use zakat as a deduction from taxable income.

Keywords : Knowledge of Zakat, Tax Knowledge, Perception, Zakat As a Deduction From Taxable Income