

ABSTRACT

Zakat is seen as an interest that can fulfill the needs of many people, namely the fulfillment of economic needs. This has not been realized properly because the zakat management system in Indonesia still uses payments directly to mustahik compared to paying zakat through official state institutions, one of which is Baznas. This encourages Baznas to determine what factors can influence the decision of muzakki in paying zakat. Trust, knowledge, income, and service quality are considered as one of the factors that can influence the decision of muzakki in paying zakat in Baznas. This study aims to analyze the factors that influence the decision of muzakki in paying zakat in Baznas.

The method used in this study is Structural Equation Modeling (SEM) with the SmartPLS 3 analysis tool. Primary data was obtained through a questionnaire with 110 samples of people in Pati Regency.

The results of the study revealed that knowledge and service quality had a positive and significant effect on the decision to pay zakat in the Baznas of Pati Regency, while knowledge and income did not significantly influence the decision to pay zakat in the Baznas of Pati Regency.

Keywords: Trust, knowledge, income, and service quality.