ABSTRACT

Indonesia has a high potential for zakat. This is because Indonesia has the highest Muslim population in the world. The potential for zakat is high, but the collection of zakat nationally is still meager. This is proven in 2020, the potential for zakat is 327.6 trillion, but the funds collected are only 93.6 billion. The city of Semarang has the highest potential number of muzakki in Central Java Province as many as 1.2 million muzakki. The potential for civil servant zakat in Semarang City is around 30 billion every year, but only 34% of funds can be collected in 2021. This study analyzes the preferences of civil servants of Semarang City towards the decision to pay zakat through the Baznas Semarang City.

The population of this research is Muslim civil servants in Semarang City. The data collection technique used a purposive sampling approach, determining the sample with certain criteria. The data collection method used a questionnaire and a Likert scale which was distributed to 378 Muslim Civil Servant respondents in Semarang City. The collected data is then processed using Binary Logistics Regression analysis with the SPSS Software application.

Based on the partial significance test, the variables of trust, regulation, and payment system have a positive and significant effect. Then the variables of knowledge of zakat and religiosity do not affect the decision of muzakki to pay zakat in Baznas Semarang City.

Keywords: zakat on profession, preferences, Baznas, trust, knowledge of zakat, religiosity, regulation, payment system.