

## **ABSTRACT**

*Zakat is one of the islamic economic instruments to reduce gaps in revenue distribution. This research is carried out with the purpose of knowing the effectiveness of the productive zakat distributed by Baznas Kota Semarang in reducing the gap of impossible income.*

*The population in this research is the mustahik Baznas City Semarang which received the help of the productive zakat in 2019, as many as 70 family heads. Respondents who become a sample on this research amounts to 35 family heads with snowball sampling technique. The collection method is carried out through questionnaires, the questionnaires are tested first by using the instrument feasibility test in the form of validity and reliability test. The t-test paired test method is used to find out the difference of income between before and after receiving zakat as well as to find out the level of revenue gap using indicators in the form of Lorenz curve, gini ratio index, and world bank criteria.*

*The results in this study show there are differences to the impossible income between before and after receiving productive zakat assistance as well as productive zakat distribution can reduce the level of impossible income gap.*

*Keywords : Productive Zakat, Income Obsession, Mustahik*