

ABSTRACT

Indonesia, as a Muslim-majority country, has a huge potential for zakat. Good collection and management of zakat will greatly help in reducing poverty. The role of zakat management institutions is important, because they are expected to be able to distribute zakat according to the target. But in fact, the collected zakat is still far from the existing potential. This is due to the low public interest in paying zakat through institutions. This study aims to determine the effect of religiosity, zakat literacy, income and trust on interest in paying zakat, infaq and sadaqah at amil zakat institutions in Kendal Regency.

This research was conducted using a questionnaire method on Muslim communities in Kendal Regency and analyzed by multiple linear regression using the help of the IBM SPSS Statistics 25 program. The data analysis method used is quantitative descriptive analysis with a purposive sampling approach using a sample of 100 respondents.

The results showed that partially income and trust have a positive and significant effect on the interest in paying zakat, infaq and sadaqah. Meanwhile, religiosity and zakat literacy have no significant effect on interest in paying. And simultaneously, religiosity, zakat literacy, income and trust affect the interest in paying zakat, infaq and sadaqah at amil zakat institutions in Kendal Regency.

Keywords: Religiosity, Zakat Literacy, Income, Trust, and Interest in Paying