

ABSTRACT

Indonesia is a country with the majority of its population being Muslim, this is in line with one of the Purwakarta districts which has experienced an increase in the number of Muslim residents from year to year. However, the realization of the collection of alms funds through BAZNAS Purwakarta Regency only reached 47.13%. This research was conducted to analyze people's decisions to give alms through an agency, in this case BAZNAS.

This research is based on consumer choice theory, social capital theory and pro social behavior theory. this research uses a quantitative approach with survey methods. The number of samples in this study used multiple linear regression analysis methods.

The results showed that trust and empathy had a positive and significant effect while perceived income had no significant effect on the decision to channel alms through BAZNAS Purwakarta Regency. This finding implies that the decision to channel alms at BAZNAS Purwakarta is not significantly determined by perceived income but rather by a sense of trust in the institution and a high sense of empathy. This finding also suggests that BAZNAS Purwakarta Regency should continue to build trust among the community by increasing their sense of security because when they believe that their alms funds are managed properly and transparently, they will be more determined to continue giving alms through BAZNAS.

Keywords: Alms, Perceived Income, Trust, empathy, BAZNAS