

ABSTRACT

Indonesia, as the country with the largest Muslim population in the world, with more than 231 million people, demonstrates enormous zakat potential. However, by 2023, national zakat collection only reached IDR 33.8 trillion out of an estimated optimal potential of IDR 327 trillion. A similar situation occurs in Pekalongan City, where zakat potential reaches IDR 319.30 billion, yet collection realization only amounted to IDR 2.14 billion in 2023. Zakat contributions in Pekalongan City tend to be dominated by State Civil Apparatus (ASN) employees, whose zakat is collected through a monthly salary deduction mechanism based on individual consent. This study aims to gain an in-depth understanding of the motivations of muzakki among Civil Servants (ASN) in Pekalongan City to pay professional zakat through BAZNAS Pekalongan City.

This study employs a qualitative approach using a phenomenological method. The phenomenological approach was adopted to gain an in-depth understanding of the experiences and meanings perceived by muzakki in paying professional zakat through BAZNAS. Data were collected through in-depth interviews and documentation with 10 informants who are ASN employees in Pekalongan City and have paid professional zakat through BAZNAS. The collected data were subsequently validated through a member check strategy.

The findings show that there are four motivations underlying muzakki in paying professional zakat through BAZNAS, namely zakat understanding, self-awareness as muzakki, trust in BAZNAS, and social factors. All informants understand zakat as a religious obligation as well as a means of purifying wealth and fulfilling the rights of others, with this understanding forming the foundation for the growth of self-awareness to pay zakat. Trust in BAZNAS is established through information transparency and distribution accountability, both of which are perceived as functioning well. The social factor, particularly institutional policies and the workplace environment, plays a significant role in encouraging informants to choose BAZNAS, while family serves as a supporting factor that reinforces the habit of paying zakat.

Keywords: *professional zakat, muzakki, BAZNAS, motivation, ASN*