ABSTRACT

Professional zakat is one of the new terms in Islam which the scholars call the term al-mal al-mustafat. Professional zakat law has not been found specifically in the Al-Qur'an and Hadith, so the magnitude of professional zakat almsab rate depends on pengqiyasan. However, Islam still requires to pay zakat on income when it reaches nishab.

Batang Regency is one of the districts with low muzakki. The low number of muzakki is caused by the lack of awareness to distribute zakat. The government has established a Zakat Agency which aims to raise zakat funds from muzakki. However, there are still many muzakki who channel through non-formal institutions.

This study aims to determine the factors of religiosity, motivation, income, institutional credibility, and location of muzakki preferences in Batang Regency in distributing professional zakat.

The population in this study are people in Batang who are Muslim and have distributed professional zakat. This research is a quantitative study conducted by distributing questionnaires to 100 respondents using accidental sampling method. The data obtained were analyzed using SPSS version 22.

The results of data analysis indicate that the factors of religiosity, motivation, credibility of the institution, and location have a significant effect on muzakki preferences in Batang Regency in distributing zakat mal. The results showed that the credibility of the institution had the most influence in distributing zakat mal. Meanwhile, muzakki's income does not have a significant effect on muzakki's preferences in distributing professional zakat.

Keywords: *Professional zakat, preference muzakki, religiosity, motivation, income, the credibility of the institution, location*