

ABSTRACT

Zakat is one of the potential Islamic social finance sectors and plays a significant role in Indonesia as a country with the highest Muslim population in the world. The great potential must, of course, be balanced with good and correct zakat management and increasing muzakki's trust in zakat management institutions, in this case BAZNAS Kudus Regency. The potential for ASN professional zakat in Kudus Regency reaches 12 billion per year, but the realization of funds that can be collected is only 5 billion in 2023. This study aims to analyze the behavior of Kudus ASN muzakki in making professional zakat payments through BAZNAS Kudus Regency.

The research was conducted using a quantitative approach with binary logistic regression analysis techniques with the SPSS software application. The population of this research is the Muslim ASN of Kudus Regency. Data collection techniques with a purposive sampling approach determined by the number of samples as many as 150 respondents of Muslim ASN Kudus Regency who have or have never paid professional zakat at BAZNAS Kudus Regency.

The results of the study based on the partial significance test show that the variables of religiosity and trust have a positive and significant effect on the decision of ASN muzakki to pay professional zakat at BAZNAS Kudus Regency. Then the variables of good amil governance and knowledge have no effect on the decision of ASN muzakki to pay professional zakat at BAZNAS Kudus Regency.

Keywords : Good Amil Governance, Trust, Knowledge, Religiosity, Professional Zakat.



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