

ABSTRACT

Zakat is one of the main pillars in Islam which plays a role in reducing poverty and social inequality. This research was conducted because there was a gap between the zakat potential of Grobogan Regency and the collection received by BAZNAS Grobogan Regency. This research aims to analyze the factors that influence the muzakki's decision to distribute zakat directly to mustahiq.

The data used in this research is primary data, which was collected by direct interviews with muzakki in Karangrayung District. Then the collected data is analyzed using the regression method.

The research results show that the variables income, trust, knowledge of zakat, and location positively and significantly influence the muzakki's decision to distribute zakat directly to mustahiq. Based on the answer index, the highest value is found in the income variable, with the indicator stating that the motivation to distribute zakat is because the profits received have reached the nisab. Meanwhile, the answer index with the lowest value is in the trust variable, with the lowest statement indicator regarding the belief that a muzakki when distributing zakat directly will receive other benefits in return.

Keywords: Decision, Income, Trust, Knowledge of zakat, Location.

