

ABSTRACT

The potential for zakat that is so great in reality is still very far from the reality. It is very important to explore the potential of professional zakat, including in Klaten Regency. The factors that are thought to influence the interest in paying zakat professionally in Klaten Regency are income, wealth, religiosity and institutional image. Therefore, this study aims to determine the effect of independent variables, namely income, trust, religiosity, and image of the institution in influencing muzakki's interest to pay professional zakat through BAZNAS Klaten Regency.

The population in this study was the BAZNAS muzakki of Klaten Regency. A sample of 110 respondents with a probability sampling approach. The data collection method used in this study was a questionnaire measured by a Likert scale. The method of data analysis in this study uses multiple linear regression analysis which is assisted by using the SSS version 16 application.

The results of the analysis show that trust, religiosity, and institutional image have a positive and significant effect on the interest of muzakki to pay professional zakat through BAZNAS Klaten Regency. Meanwhile, income does not affect muzakki's interest in paying zakat on profession. The results showed that trust has the greatest influence on muzakki's interest in paying zakat on profession.

Keywords: professional zakat, income, trust, religiosity, institutional image