

## Analisis Faktor yang Mempengaruhi Perilaku Masyarakat dalam Membayar Zakat Penghasilan = Analysis of Factors Affecting Community Behavior in Paying Professional Zakah.

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### Abstrak

Indonesia memiliki populasi umat Islam yang besar dan memiliki potensi zakat penghasilan yang tinggi, akan tetapi zakat penghasilan yang terkumpul masih jauh potensi yang ada. Masih banyak masyarakat muslim yang mampu dan mencapai nisab zakat penghasilan tidak membayar zakat penghasilan. Penelitian ini bertujuan untuk melihat pengaruh kredibilitas institusi zakat (credibility of zakat institution), pemahaman mengenai pengetahuan zakat (understanding of zakat knowledge), dan peran pemimpin agama (role of religious leaders) terhadap perilaku dalam membayar zakat penghasilan (behaviour in paying professional zakat) dengan dimoderasi oleh informasi dan peran pemimpin agama (role of religious leaders). Sampel penelitian adalah warga Negara Republik Indonesia yang bergama Islam dan mencapai nisab untuk membayar zakat sebanyak 200 responden yang diolah menggunakan software AMOS. Hasil penelitian menunjukkan pemahaman tentang pengetahuan zakat (understanding of zakat knowledge) memiliki pengaruh terhadap perilaku membayar zakat penghasilan (behaviour in paying professional zakat) dan peran pemimpin agama (role of religious leaders) sebagai moderator memperkuat hubungan pemahaman tentang pengetahuan zakat (understanding of zakat knowledge) memiliki pengaruh terhadap perilaku membayar zakat penghasilan (behaviour in paying professional zakat).

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Indonesia has a large Muslim population and has high potential in professional zakah collection, but the collected professional zakah is still far away from its full potential. There are still many Muslims that are able and reaching the nisab of Professional zakah not paying professional zakah. This study aims to look at the influence of the credibility of zakat institutions, the understanding of zakat knowledge, and the role of religious leaders on the behavior in paying professional zakat moderated by information and the role of religious leaders. The research sample are 200 citizens of Indonesia who are Muslims and reach the nisab to pay professional zakat. Data from this study processed using AMOS software. The results showed an understanding of zakah knowledge had an influence on the behavior of paying professional zakat and the role of religious leaders as moderator strengthened the relationship of understanding of zakah knowledge has an influence on the behavior of paying professional zakah.